

LANE COUNTY, KANSAS

REGULATORY BASIS FINANCIAL STATEMENT

For the Year Ended
December 31, 2018

LANE COUNTY, KANSAS
Regulatory Basis Financial Statement
For the Year Ended December 31, 2018

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INDEPENDENT AUDITORS' REPORT

The County Commissioners
Lane County Courthouse
Dighton, Kansas 67839

We have audited the accompanying regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Lane County, Kansas, as of and for the year ended December 31, 2018, and the related notes to the financial statement, which collectively comprise Lane County's basic financial statement as listed in the table of contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Lane County, Kansas, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Lane County, Kansas, as of December 31, 2018, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Lane County, Kansas, as of December 31, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the basis of accounting practices prescribed or permitted by the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the regulatory basis fund summary statement of cash receipts, expenditures and unencumbered balances (basic financial statement) as a whole. The regulatory basis summary of expenditures - actual and budget, the regulatory basis individual fund schedules of cash receipts and expenditures- actual and budget, and the regulatory basis schedule of receipts and disbursements - agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purpose of additional analysis and are not a required part of the basic financial statement; however, they are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The other supplemental information (Schedules 4 and 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of American, the basic financial statement of Lane County, Kansas, as of and for the year ended December, 31, 2017, (not presented herein), and have issued our report thereon dated June 8, 2018, which contained an unmodified opinion on the basic financial statement. The 2017 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2018, (Schedules 2 and 4 as listed in the table of contents) are also presented for purposes of additional analysis and are not a required part of the basic financial statement. Such 2017 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 2017 financial statement. The 2017 comparative information was subjected to the auditing

procedures applied in the audit of the 2017 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2017 financial statement or to the 2017 financial statement itself, and other additional procedures in accordance with auditing standards accepted in the United States of America. In our opinion, the 2017 comparative information is fairly stated in all material respects in relation to the 2017 financial statement as a whole.

A handwritten signature in black ink that reads "Lewis, Hooper & Dick, LLC". The signature is written in a cursive, flowing style.

LEWIS, HOOPER & DICK, LLC

June 6, 2019

FINANCIAL
SECTION

LANE COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2018

	Unencumbered Cash 01/01/18	Receipts	Expenditures	Unencumbered Cash (Deficit) 12/31/18	Add Accounts Payable and Encumbrances	Treasurer's Cash (Deficit) 12/31/18
General Fund						
General	\$ 600,184	\$ 2,667,892	\$ 2,145,993	\$ 1,122,083	\$ 21,391	\$ 1,143,474
Special Purpose Funds						
Ambulance	87,623	307,216	295,694	99,145	1,104	100,249
Ambulance Donations	3,065	300	-	3,365	-	3,365
Capital Improvement Reserve	2,864,606	249,329	113,935	3,000,000	-	3,000,000
Concealed Weapons/Special Law Enforcement	11,605	2,186	-	13,791	-	13,791
County Attorney	-	84,150	78,290	5,860	223	6,083
County Health	7,922	274,714	251,920	30,716	1,199	31,915
Drug Forfeiture	450	-	-	450	-	450
Equipment Reserve	1,056,887	50,400	7,287	1,100,000	-	1,100,000
Emergency Management	-	75,526	63,387	12,139	2,394	14,533
Historical Society	115	19,588	19,703	-	-	-
Hospital	898	253,758	254,656	-	-	-
Lane County 911	39,985	52,425	63,380	29,030	-	29,030
Library	309	74,932	75,241	-	-	-
Mental Rehabilitation	-	21,139	21,139	-	-	-
Motor Vehicle Operating	12,020	36,476	37,607	10,889	-	10,889
Noxious Weed	47,343	110,922	132,327	25,938	30	25,968
Noxious Weed Capital Outlay	109,743	-	40,000	69,743	-	69,743
Oil & Gas Valuation Depletion Trust	1,354,187	5,310	-	1,359,497	-	1,359,497
Prosecuting Attorneys' Training	99	234	237	96	-	96
Public Works	271,800	1,467,746	1,366,798	372,748	16,536	389,284
County Clerk's Technology	4,520	1,517	-	6,037	-	6,037
Register of Deeds' Technology	39,234	6,253	13,918	31,569	-	31,569
County Treasurer's Technology	4,520	1,517	-	6,037	-	6,037
Rural Fire District	27,835	168,541	117,064	79,312	2,944	82,256
Rural Fire District Donations	6,043	17,058	9,565	13,536	-	13,536
Rural Fire District Equipment Reserve	101,645	60,000	-	161,645	-	161,645
Sheriff	215,521	383,465	556,155	42,831	3,128	45,959
Special Drug and Alcohol	8,914	-	-	8,914	-	8,914
Special Machinery	979,916	173,250	235,458	917,708	-	917,708
Special Road and Bridge	925,000	343,250	107,194	1,161,056	-	1,161,056
Western Pyramid Public Health Region	3,033	27,300	33,130	(2,797)	2,600	(197)
Worthless Check	258	-	-	258	-	258
Total Special Purpose Funds	8,185,096	4,268,502	3,894,085	8,559,513	30,158	8,589,671
Total Reporting Entity (excluding Agency Funds) (memorandum only)	\$ 8,785,280	\$ 6,936,394	\$ 6,040,078	\$ 9,681,596	\$ 51,549	\$ 9,733,145
Composition of Cash						
Demand deposits:						
First National Bank					\$ 32,865	
First State Bank					20,967	
Total demand deposits						\$ 53,832
Time deposits:						
First National Bank					471,382	
First State Bank					13,743,169	
Total time deposits						14,214,551
Certificates of deposit:						
First State Bank					1,917,742	
Total certificates of deposit						1,917,742
Plus deposits in transit						67,463
Less outstanding checks						(284,071)
Total cash						15,969,517
Less Agency Accounts per Schedule 3						(6,236,372)
Total Reporting Entity's Treasurer's cash (excluding Agency Funds)						\$ 9,733,145

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

Notes to the Financial Statement

LANE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2018

1. Summary of significant accounting policies

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

A. Financial reporting entity

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

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

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

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

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

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

LANE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2018

1. Summary of significant accounting policies (continued)

C. Regulatory basis fund types

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

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

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

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

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

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

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

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

D. Cash and investments

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

E. Property taxes and special assessments

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

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

LANE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2018

1. Summary of significant accounting policies (continued)

E. Property taxes and special assessments (continued)

ensuing year. One-half of the property taxes are due December 20th and distributed by January 20th to finance a portion of the current year's budget. The second half is due May 10th and distributed by June 5th.

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

Special assessments are levied over a ten or fifteen year period and annual installments are due and payable with annual ad valorem property taxes. The County may foreclose liens against property benefited by special assessments when delinquent assessments are two years in arrears. At December 31, 2018, the special assessment taxes levied are a lien on the property.

F. Interfund transactions and reimbursements

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

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

G. Memorandum totals

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

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LANE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2018

2. Stewardship, compliance and accountability

A. Budgetary information

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were two budget amendments during the year resulting in no change to the original budget for the Sheriff fund.

The legal level of budgetary control is the fund level. The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. The governing body allows management to transfer budgeted amounts between line items within an individual fund without prior approval.

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

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

- Ambulance Donations
- Concealed Weapon/Special Law Enforcement
- Drug Forfeiture
- Equipment Reserve
- Motor Vehicle Operating
- Oil & Gas Valuation Depletion Trust
- Prosecuting Attorneys' Training
- County Clerk's Technology
- Register of Deeds' Technology
- County Treasurer's Technology
- Rural Fire District Donations
- Rural Fire District Equipment Reserve
- Special Machinery

LANE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2018

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)

Western Pyramid Public Health Region
Worthless Check

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes or by the use of internal spending limits established by the governing body.

B. Compliance with finance related legal and contractual provisions

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

3. Detailed notes on all funds

A. Deposits and investments

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

Carrying amount of deposits	<u>\$ 15,969,517</u>
Total cash	<u><u>\$ 15,969,517</u></u>

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

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

Concentration of credit risk

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

LANE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2018

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

Custodial credit risk – deposits

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

At December 31, 2018, the County's carrying amount of deposits was \$15,969,517 and the bank balance was \$16,186,125. All of the bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$553,005 was covered by federal depository insurance, \$10,579,478 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and \$5,053,642 was at risk. 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	\$ 282,038	\$ 270,967
Pledged securities at market value	631,063	10,357,269
Total coverage	<u>\$ 913,101</u>	<u>\$ 10,628,236</u>
Funds on deposit	<u>\$ 504,247</u>	<u>\$ 15,681,878</u>
Funds at risk	<u>\$ -</u>	<u>\$ 5,053,642</u>

Credit risk - investments

Custodial credit risk for an investment is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The County had no investments of this type at December 31, 2018.

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LANE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2018

3. Detailed notes on all funds (continued)

B. Long-term debt

Changes in long-term debt for the County for the year ended December 31, 2018, were as follows:

	Date of Issue	Maximum Rate	Amount of Issue	Date of Final Maturity	Balance 01/01/18	Additions	Reductions/ Payments	Balance 12/31/18	Interest Paid
Capital leases payable: 2013 Chevrolet ambulance	10/21/2013	3.00%	\$ 138,490	09/16/2018	\$ 29,104	\$ -	\$ 29,104	-	\$ 1,051

Legal debt margin

The debt limit per K.S.A. 10-306 is three percent of the assessed tangible valuation adjusted for exempt farm property, business aircraft and motor vehicles given 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.

C. Interfund transfers

Interfund operating transfers are as follows:

From	To	Statutory Authority	
General	Capital Improvement Reserve	19-120	\$ 160,793
General	Equipment Reserve	19-120	50,400
Motor Vehicle Operating	General	8-145	12,020
Noxious Weed Capital Outlay	Noxious Weed	2-1318	40,000
Public Works	Special Machinery	68-141g	173,250
Public Works	Special Road and Bridge	68-590	343,250
Total			<u>\$ 779,713</u>

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LANE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2018

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 93 participating members.

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

The County has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties, a public entity risk pool currently operating as a common risk management and insurance program for 85 participating members.

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

B. Post-employment health care benefits

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

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

C. Compensated absences

The County's policy regarding vacation leave pay permits fulltime employees to accumulate vacation leave days at a maximum rate of 18 days per year. A maximum of 18 days may be carried over to the next anniversary date; any days over the maximum allowed not used by the anniversary date will be forfeited. Upon resignation, retirement or termination, employees are entitled to payment for a maximum of 18 days.

The County's policy regarding sick leave pay permits fulltime employees to accumulate leave days at a rate of 12 days per year up to a maximum of 60 days. Upon resignation, retirement or termination, employees are entitled to payment of 50% of their accumulated sick leave up to a maximum of 30 days. The County's policy is to recognize the cost of sick leave when actually paid.

LANE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2018

4. Other information (continued)

D. Defined benefit pension plan

Plan description: Lane County, Kansas, participates in the Kansas Public Employees Retirement System ("KPERS"), a cost sharing, multiple-employer defined benefit pension plan as provided by K.S.A 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.39% for the fiscal year ended December 31, 2018. Contributions to the pension plan from Lane County, Kansas were \$135,216 for the year ended December 31, 2018.

Net pension liability: At December 31, 2018, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,285,242. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the *Kansas Municipal Audit and Accounting Guide* regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

LANE COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2018

4. Other information (continued)

E. Commitments and contingencies

Contingencies

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

Regulatory Required Supplemental Information

LANE COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2018

	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
<u>General Fund</u>					
General	\$ 2,611,167	\$ -	\$ 2,611,167	\$ 2,145,993	\$ (465,174)
<u>Special Purpose Funds</u>					
Ambulance	301,254	-	301,254	295,694	(5,560)
Capital Improvement Reserve	2,840,178	-	2,840,178	113,935	(2,726,243)
County Attorney	84,328	-	84,328	78,290	(6,038)
County Health	254,838	-	254,838	251,920	(2,918)
Emergency Management	70,000	-	70,000	63,387	(6,613)
Historical Society	20,000	-	20,000	19,703	(297)
Hospital	257,316	-	257,316	254,656	(2,660)
Lane County 911	63,772	-	63,772	63,380	(392)
Library	76,350	-	76,350	75,241	(1,109)
Mental Rehabilitation	21,545	-	21,545	21,139	(406)
Noxious Weed	134,100	-	134,100	132,327	(1,773)
Noxious Weed Capital Outlay	116,486	-	116,486	40,000	(76,486)
Public Works	1,386,000	-	1,386,000	1,366,798	(19,202)
Rural Fire District	155,000	-	155,000	117,064	(37,936)
Sheriff	569,600	-	569,600	556,155	(13,445)
Special Drug and Alcohol	8,914	-	8,914	-	(8,914)
Special Road and Bridge	895,000	-	895,000	107,194	(787,806)

General Fund

Fund Description

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

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

General government:

- *General and administrative
- *County Commission
- *County Clerk
- *County Treasurer
- *Register of Deeds
- *Appraisal
- *Election
- *Fair
- *Airport
- *Transportation bus
- *Other
- *Employee benefits
- *Chamber of Commerce
- *City on a Hill
- *Conservation District
- *Western KS Child Advocacy Center
- *Joy Center/Senior Citizens Fdn.
- *Southwest KS Agency on Aging

Public safety:

- *District court
- *Communications

Health and sanitation:

- *Coroner
- *Mental health

LANE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes	\$ 2,114,389	\$ 2,414,205	\$ 2,411,119	\$ 3,086
Intergovernmental revenue	37,805	38,941	23,371	15,570
Licenses and fees	68,576	75,427	26,000	49,427
Use of money and property	104,523	97,179	29,800	67,379
Other	33,348	30,120	-	30,120
Transfers in	5,132	12,020	-	12,020
Total receipts	2,363,773	2,667,892	\$ 2,490,290	\$ 177,602
Expenditures:				
General government:				
General and administrative	371,090	351,847	\$ 514,000	\$ (162,153)
County Commission	76,929	68,437	75,000	(6,563)
County Clerk	79,752	78,614	94,500	(15,886)
County Treasurer	87,025	94,956	96,400	(1,444)
Register of Deeds	60,998	61,220	70,000	(8,780)
Appraisal	102,858	118,971	157,500	(38,529)
Election	10,027	25,922	30,500	(4,578)
Fair	60,428	74,764	46,914	27,850
Airport	117,237	34,499	70,000	(35,501)
Transportation bus	13,726	13,870	23,000	(9,130)
Other	747	2,518	2,600	(82)
Employee benefits	905,797	867,313	1,285,500	(418,187)
Other agencies - general government	58,600	71,600	71,600	-
Public safety:				
County Attorney	77,600	-	-	-
District court	39,219	30,943	37,534	(6,591)
Communications	-	13,207	-	13,207
Emergency management	91,075	-	-	-
Health and sanitation:				
Coroner	-	-	10,000	(10,000)
Other agencies - health and sanitation	69,022	26,119	26,119	-
Transfers out	264,412	211,193	-	211,193
Total expenditures	2,486,542	2,145,993	\$ 2,611,167	\$ (465,174)
Receipts over (under) expenditures	(122,769)	521,899		
Unencumbered cash, beginning of year	722,953	600,184		
Unencumbered cash, end of year	\$ 600,184	\$ 1,122,083		

Special Purpose Funds

Fund Descriptions

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

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

Ambulance:

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

Ambulance 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.

Drug Forfeiture:

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

Equipment Reserve:

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

Emergency Management:

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

Historical Society:

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

Hospital:

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

Lane County 911:

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

Special Purpose Funds

(continued)

Library:

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

Mental Rehabilitation:

This fund is used to account for monies to assist in maintaining facilities to house and serve the mentally handicapped residents of the County.

Motor Vehicle Operating:

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

Noxious Weed:

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

Noxious Weed Capital Outlay:

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

Oil & Gas Valuation Depletion Trust:

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

Prosecuting Attorneys' Training:

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

Public Works:

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

County Clerk's Technology:

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

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.

Special Purpose Funds

(continued)

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.

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.

Western Pyramid Public Health Region:

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

Worthless Check:

This fund is used to account for fees collected on worthless checks which are to help fund the normal operating expenditures of the County Attorney's office.

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

LANE COUNTY, KANSAS
 Ambulance Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 177,299	\$ 196,903	\$ 200,008	\$ (3,105)
Motor vehicle	9,778	8,524	11,518	(2,994)
Delinquent property	1,045	1,265	-	1,265
Intergovernmental revenue	13,186	-	-	-
User fees	80,111	90,657	55,000	35,657
Other	15,730	9,867	-	9,867
Total receipts	<u>297,149</u>	<u>307,216</u>	<u>\$ 266,526</u>	<u>\$ 40,690</u>
Expenditures:				
Health and sanitation:				
Personnel services	182,250	175,301	\$ 187,500	\$ (12,199)
Contractual services	29,414	30,632	27,000	3,632
Commodities	44,098	33,087	36,600	(3,513)
Capital outlay	43,895	56,674	50,154	6,520
Total expenditures	<u>299,657</u>	<u>295,694</u>	<u>\$ 301,254</u>	<u>\$ (5,560)</u>
Receipts over (under) expenditures	(2,508)	11,522		
Unencumbered cash, beginning of year	<u>90,131</u>	<u>87,623</u>		
Unencumbered cash, end of year	<u>\$ 87,623</u>	<u>\$ 99,145</u>		

LANE COUNTY, KANSAS
 Ambulance Donations Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	\$ 2,000	\$ 300
Total receipts	<u>2,000</u>	<u>300</u>
Expenditures:		
Health and sanitation:		
Capital outlay	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	2,000	300
Unencumbered cash, beginning of year	<u>1,065</u>	<u>3,065</u>
Unencumbered cash, end of year	<u><u>\$ 3,065</u></u>	<u><u>\$ 3,365</u></u>

LANE COUNTY, KANSAS
 Capital Improvement Reserve Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 38	\$ 25	\$ -	\$ 25
Use of money and property	12,491	12,706	-	12,706
Other	-	75,805	-	75,805
Transfers in	14,412	160,793	-	160,793
Total receipts	26,941	249,329	\$ -	\$ 249,329
Expenditures:				
General government:				
Contractual	-	257	\$ -	\$ 257
Capital outlay	6,970	113,678	2,840,178	(2,726,500)
Total expenditures	6,970	113,935	\$ 2,840,178	\$ (2,726,243)
Receipts over expenditures	19,971	135,394		
Unencumbered cash, beginning of year	2,844,635	2,864,606		
Unencumbered cash, end of year	\$ 2,864,606	\$ 3,000,000		

LANE COUNTY, KANSAS
 Concealed Weapons/Special Law Enforcement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 1,873	\$ 2,186
Total cash receipts	<u>1,873</u>	<u>2,186</u>
Expenditures:		
Public safety:		
Commodities	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	1,873	2,186
Unencumbered cash, beginning of year	<u>9,732</u>	<u>11,605</u>
Unencumbered cash, end of year	<u>\$ 11,605</u>	<u>\$ 13,791</u>

LANE COUNTY, KANSAS
 County Attorney Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ -	\$ 81,726	\$ 82,955	\$ (1,229)
Delinquent property	-	174	-	174
User fees	-	2,250	3,000	(750)
Total receipts	-	84,150	<u>\$ 85,955</u>	<u>\$ (1,805)</u>
Expenditures:				
Public safety:				
Personnel services	-	68,748	\$ 69,628	\$ (880)
Contractual services	-	8,853	9,100	(247)
Commodities	-	689	1,600	(911)
Capital outlay	-	-	1,000	(1,000)
Diversion	-	-	3,000	(3,000)
Total expenditures	-	78,290	<u>\$ 84,328</u>	<u>\$ (6,038)</u>
Receipts over expenditures	-	5,860		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ 5,860</u>		

LANE COUNTY, KANSAS
 County Health Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 51,840	\$ 79,824	\$ 81,060	\$ (1,236)
Motor vehicle	2,946	2,538	3,368	(830)
Delinquent property	299	414	-	414
Intergovernmental revenue:				
State and federal aid	30,252	27,147	25,000	2,147
Licenses and fees	98,217	121,384	110,000	11,384
Senior care	24,143	43,407	12,000	31,407
Other	40	-	25,000	(25,000)
Total receipts	<u>207,737</u>	<u>274,714</u>	<u>\$ 256,428</u>	<u>\$ 18,286</u>
Expenditures:				
Health and sanitation:				
Personnel services	120,277	136,976	\$ 116,288	\$ 20,688
Contractual services	37,364	41,838	51,450	(9,612)
Commodities	55,498	66,038	80,100	(14,062)
Capital outlay	9,539	7,068	7,000	68
Total expenditures	<u>222,678</u>	<u>251,920</u>	<u>\$ 254,838</u>	<u>\$ (2,918)</u>
Receipts over (under) expenditures	(14,941)	22,794		
Unencumbered cash, beginning of year	<u>22,863</u>	<u>7,922</u>		
Unencumbered cash, end of year	<u>\$ 7,922</u>	<u>\$ 30,716</u>		

LANE COUNTY, KANSAS
 Drug Forfeiture Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	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, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	\$ 250,000	\$ 50,400
Total receipts	<u>250,000</u>	<u>50,400</u>
Expenditures:		
Public works:		
Capital outlay	<u>11,677</u>	<u>7,287</u>
Total expenditures	<u>11,677</u>	<u>7,287</u>
Receipts over expenditures	238,323	43,113
Unencumbered cash, beginning of year	<u>818,564</u>	<u>1,056,887</u>
Unencumbered cash, end of year	<u><u>\$ 1,056,887</u></u>	<u><u>\$ 1,100,000</u></u>

LANE COUNTY, KANSAS
 Emergency Management Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ -	\$ 70,318	\$ 71,401	\$ (1,083)
Delinquent property	-	150	-	150
Intergovernmental revenue:				
State and federal aid	-	5,058	-	5,058
Total receipts	-	75,526	\$ 71,401	\$ 4,125
Expenditures:				
Public safety:				
Personnel services	-	41,686	\$ 44,000	(2,314)
Contractual services	-	15,689	11,000	4,689
Commodities	-	6,012	6,000	12
Capital outlay	-	-	9,000	(9,000)
Total expenditures	-	63,387	\$ 70,000	\$ (6,613)
Receipts over expenditures	-	12,139		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	\$ -	\$ 12,139		

LANE COUNTY, KANSAS
 Historical Society Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 18,936	\$ 18,537	\$ 18,820	\$ (283)
Motor vehicle	1,061	924	1,231	(307)
Delinquent property	108	127	-	127
Total receipts	20,105	19,588	\$ 20,051	\$ (463)
Expenditures:				
General government:				
Contractual	19,990	19,703	\$ 20,000	\$ (297)
Total expenditures	19,990	19,703	\$ 20,000	\$ (297)
Receipts over (under) expenditures	115	(115)		
Unencumbered cash, beginning of year	-	115		
Unencumbered cash, end of year	\$ 115	\$ -		

LANE COUNTY, KANSAS
 Hospital Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 254,919	\$ 239,221	\$ 243,000	\$ (3,779)
Motor vehicle	16,560	12,721	16,560	(3,839)
Delinquent property	1,639	1,816	-	1,816
Total receipts	<u>273,118</u>	<u>253,758</u>	<u>\$ 259,560</u>	<u>\$ (5,802)</u>
Expenditures:				
Health and sanitation:				
Contractual	<u>272,220</u>	<u>254,656</u>	<u>\$ 257,316</u>	<u>\$ (2,660)</u>
Total expenditures	<u>272,220</u>	<u>254,656</u>	<u>\$ 257,316</u>	<u>\$ (2,660)</u>
Receipts over (under) expenditures	898	(898)		
Unencumbered cash, beginning of year	<u>-</u>	<u>898</u>		
Unencumbered cash, end of year	<u>\$ 898</u>	<u>\$ -</u>		

LANE COUNTY, KANSAS
 Lane County 911 Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
911 collections	\$ 50,263	\$ 52,425	\$ 39,000	\$ 13,425
Total receipts	50,263	52,425	\$ 39,000	\$ 13,425
Expenditures:				
General government:				
Contractual services	28,630	61,551	\$ 51,000	\$ 10,551
Commodities	843	1,829	-	1,829
Capital outlay	17,577	-	12,772	(12,772)
Total expenditures	47,050	63,380	\$ 63,772	\$ (392)
Receipts over (under) expenditures	3,213	(10,955)		
Unencumbered cash, beginning of year	36,772	39,985		
Unencumbered cash, end of year	\$ 39,985	\$ 29,030		

LANE COUNTY, KANSAS
 Library Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 72,347	\$ 70,879	\$ 71,978	\$ (1,099)
Motor vehicle	4,192	3,560	4,700	(1,140)
Delinquent property	420	493	-	493
Total receipts	<u>76,959</u>	<u>74,932</u>	<u>\$ 76,678</u>	<u>\$ (1,746)</u>
Expenditures:				
General government:				
Contractual	<u>76,650</u>	<u>75,241</u>	<u>\$ 76,350</u>	<u>\$ (1,109)</u>
Total expenditures	<u>76,650</u>	<u>75,241</u>	<u>\$ 76,350</u>	<u>\$ (1,109)</u>
Receipts over (under) expenditures	309	(309)		
Unencumbered cash, beginning of year	<u>-</u>	<u>309</u>		
Unencumbered cash, end of year	<u>\$ 309</u>	<u>\$ -</u>		

LANE COUNTY, KANSAS
 Mental Rehabilitation Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 21,229	\$ 19,932	\$ 20,251	\$ (319)
Motor vehicle	1,314	1,060	1,379	(319)
Delinquent property	129	147	-	147
Total receipts	<u>22,672</u>	<u>21,139</u>	<u>\$ 21,630</u>	<u>\$ (491)</u>
Expenditures:				
General government:				
Contractual	<u>22,672</u>	<u>21,139</u>	<u>\$ 21,545</u>	<u>\$ (406)</u>
Total expenditures	<u>22,672</u>	<u>21,139</u>	<u>\$ 21,545</u>	<u>\$ (406)</u>
Receipts over expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ -</u>		

LANE COUNTY, KANSAS
 Motor Vehicle Operating Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 38,449	\$ 36,476
Total receipts	<u>38,449</u>	<u>36,476</u>
Expenditures:		
General government:		
Personnel services	6,537	8,303
Commodities	19,892	17,284
Transfers out	<u>5,132</u>	<u>12,020</u>
Total expenditures	<u>31,561</u>	<u>37,607</u>
Receipts over (under) expenditures	6,888	(1,131)
Unencumbered cash, beginning of year	<u>5,132</u>	<u>12,020</u>
Unencumbered cash, end of year	<u>\$ 12,020</u>	<u>\$ 10,889</u>

LANE COUNTY, KANSAS
 Noxious Weed Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 1	\$ -	\$ -	\$ -
Delinquent property	25	20	-	20
Sales	71,903	70,902	70,000	902
Transfers in	27,200	40,000	40,000	-
Total receipts	99,129	110,922	\$ 110,000	\$ 922
Expenditures:				
Public works:				
Personnel services	35,885	37,000	\$ 39,100	\$ (2,100)
Contractual services	3,160	2,885	5,050	(2,165)
Commodities	73,180	92,442	89,950	2,492
Total expenditures	112,225	132,327	\$ 134,100	\$ (1,773)
Receipts under expenditures	(13,096)	(21,405)		
Unencumbered cash, beginning of year	60,439	47,343		
Unencumbered cash, end of year	\$ 47,343	\$ 25,938		

LANE COUNTY, KANSAS
 Noxious Weed Capital Outlay Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Transfers in	\$ -	\$ -	\$ -	\$ -
Total receipts	-	-	-	-
Expenditures:				
Public works:				
Capital outlay	6,743	-	\$ 76,486	\$ (76,486)
Transfers out	27,200	40,000	40,000	-
Total expenditures	33,943	40,000	\$ 116,486	\$ (76,486)
Receipts under expenditures	(33,943)	(40,000)		
Unencumbered cash, beginning of year	143,686	109,743		
Unencumbered cash, end of year	\$ 109,743	\$ 69,743		

LANE COUNTY, KANSAS
 Oil & Gas Valuation Depletion Trust Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts:		
Use of money and property	\$ 14,224	\$ 5,310
Total receipts	<u>14,224</u>	<u>5,310</u>
Expenditures:		
Transfers out	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	14,224	5,310
Unencumbered cash, beginning of year	<u>1,339,963</u>	<u>1,354,187</u>
Unencumbered cash, end of year	<u>\$ 1,354,187</u>	<u>\$ 1,359,497</u>

LANE COUNTY, KANSAS
 Prosecuting Attorneys' Training Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 189	\$ 234
Total receipts	<u>189</u>	<u>234</u>
Expenditures:		
Public safety:		
Contractual services	405	115
Commodities	<u>82</u>	<u>122</u>
Total expenditures	<u>487</u>	<u>237</u>
Receipts under expenditures	(298)	(3)
Unencumbered cash, beginning of year	<u>397</u>	<u>99</u>
Unencumbered cash, end of year	<u>\$ 99</u>	<u>\$ 96</u>

LANE COUNTY, KANSAS
 Public Works Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	(Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 935,337	\$ 1,116,822	\$ 1,134,249	\$ (17,427)
Motor vehicle	54,989	45,387	60,761	(15,374)
Delinquent property	5,840	7,035	-	7,035
Intergovernmental revenues	267,414	213,883	184,805	29,078
Sale of County assets	66,200	27,200	-	27,200
Fees	17,792	20,068	-	20,068
Other	9,724	37,351	-	37,351
Total receipts	<u>1,357,296</u>	<u>1,467,746</u>	<u>\$ 1,379,815</u>	<u>\$ 87,931</u>
Expenditures:				
Public works:				
Personnel services	514,376	490,212	\$ 569,000	\$ (78,788)
Contractual services	86,005	44,602	206,000	(161,398)
Commodities	320,025	315,484	361,000	(45,516)
Capital outlay	-	-	250,000	(250,000)
Transfers out	408,949	516,500	-	516,500
Total expenditures	<u>1,329,355</u>	<u>1,366,798</u>	<u>\$ 1,386,000</u>	<u>\$ (19,202)</u>
Receipts over expenditures	27,941	100,948		
Unencumbered cash, beginning of year	<u>243,859</u>	<u>271,800</u>		
Unencumbered cash, end of year	<u>\$ 271,800</u>	<u>\$ 372,748</u>		

LANE COUNTY, KANSAS
 County Clerk's Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	\$ 1,165	\$ 1,517
Total receipts	<u>1,165</u>	<u>1,517</u>
Expenditures:		
General government:		
Capital outlay	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	1,165	1,517
Unencumbered cash, beginning of year	<u>3,355</u>	<u>4,520</u>
Unencumbered cash, end of year	<u><u>\$ 4,520</u></u>	<u><u>\$ 6,037</u></u>

LANE COUNTY, KANSAS
 Register of Deeds' Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	\$ 4,654	\$ 6,073
Use of money and property	181	180
Total receipts	<u>4,835</u>	<u>6,253</u>
Expenditures:		
General government:		
Capital outlay	<u>6,219</u>	<u>13,918</u>
Total expenditures	<u>6,219</u>	<u>13,918</u>
Receipts under expenditures	(1,384)	(7,665)
Unencumbered cash, beginning of year	<u>40,618</u>	<u>39,234</u>
Unencumbered cash, end of year	<u>\$ 39,234</u>	<u>\$ 31,569</u>

LANE COUNTY, KANSAS
 County Treasurer's Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	\$ 1,174	\$ 1,517
Total receipts	<u>1,174</u>	<u>1,517</u>
Expenditures:		
General government:		
Capital outlay	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	1,174	1,517
Unencumbered cash, beginning of year	<u>3,346</u>	<u>4,520</u>
Unencumbered cash, end of year	<u><u>\$ 4,520</u></u>	<u><u>\$ 6,037</u></u>

LANE COUNTY, KANSAS
 Rural Fire District Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 143,179	\$ 160,532	\$ 140,415	\$ 20,117
Motor vehicle	5,670	4,419	5,984	(1,565)
Delinquent property	434	582	-	582
Other	20,560	3,008	-	3,008
Total receipts	<u>169,843</u>	<u>168,541</u>	<u>\$ 146,399</u>	<u>\$ 22,142</u>
Expenditures:				
Public safety:				
Personnel services	23,795	21,243	\$ 40,000	\$ (18,757)
Contractual services	46,727	26,467	45,000	(18,533)
Commodities	83,342	24,480	30,000	(5,520)
Capital outlay	18,255	44,874	40,000	4,874
Transfers out	12,500	-	-	-
Total expenditures	<u>184,619</u>	<u>117,064</u>	<u>\$ 155,000</u>	<u>\$ (37,936)</u>
Receipts over (under) expenditures	(14,776)	51,477		
Unencumbered cash, beginning of year	<u>42,611</u>	<u>27,835</u>		
Unencumbered cash, end of year	<u>\$ 27,835</u>	<u>\$ 79,312</u>		

LANE COUNTY, KANSAS
 Rural Fire District Donations Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	\$ 9,084	\$ 17,058
Total receipts	<u>9,084</u>	<u>17,058</u>
Expenditures:		
Public safety:		
Commodities	<u>9,004</u>	<u>9,565</u>
Total expenditures	<u>9,004</u>	<u>9,565</u>
Receipts over expenditures	80	7,493
Unencumbered cash, beginning of year	<u>5,963</u>	<u>6,043</u>
Unencumbered cash, end of year	<u>\$ 6,043</u>	<u>\$ 13,536</u>

LANE COUNTY, KANSAS
 Rural Fire District Equipment Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	\$ -	\$ 60,000
Transfer in	12,500	-
Total receipts	<u>12,500</u>	<u>60,000</u>
Expenditures:		
Public safety:		
Capital outlay	113,437	-
Total expenditures	<u>113,437</u>	<u>-</u>
Receipts over (under) expenditures	(100,937)	60,000
Unencumbered cash, beginning of year	<u>202,582</u>	<u>101,645</u>
Unencumbered cash, end of year	<u>\$ 101,645</u>	<u>\$ 161,645</u>

LANE COUNTY, KANSAS
 Sheriff Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	(Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 612,673	\$ 188,220	\$ 191,408	\$ (3,188)
Motor vehicle	-	-	39,812	(39,812)
Delinquent property	1,352	1,723	-	1,723
Intergovernmental revenue:				
State and federal aid	-	2,000	-	2,000
Officers' fees	2,025	1,674	-	1,674
Contract law	193,750	165,000	165,000	-
Other	1,946	24,848	-	24,848
Total receipts	811,746	383,465	\$ 396,220	\$ (12,755)
Expenditures:				
Public safety:				
Personnel services	427,023	410,644	\$ 458,350	\$ (47,706)
Contractual services	116,277	68,934	56,000	12,934
Commodities	51,852	43,759	55,250	(11,491)
Capital outlay	1,073	32,818	-	32,818
Total expenditures	596,225	556,155	\$ 569,600	\$ (13,445)
Receipts over (under) expenditures	215,521	(172,690)		
Unencumbered cash, beginning of year	-	215,521		
Unencumbered cash, end of year	\$ 215,521	\$ 42,831		

LANE COUNTY, KANSAS
 Special Drug and Alcohol Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

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

LANE COUNTY, KANSAS
 Special Machinery Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	\$ 216,016	\$ 173,250
Total receipts	<u>216,016</u>	<u>173,250</u>
Expenditures:		
Public works:		
Capital outlay	<u>100,000</u>	<u>235,458</u>
Total expenditures	<u>100,000</u>	<u>235,458</u>
Receipts over (under) expenditures	116,016	(62,208)
Unencumbered cash, beginning of year	<u>863,900</u>	<u>979,916</u>
Unencumbered cash, end of year	<u>\$ 979,916</u>	<u>\$ 917,708</u>

LANE COUNTY, KANSAS
 Special Road and Bridge Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Transfers in	\$ 192,933	\$ 343,250	\$ -	\$ 343,250
Total receipts	192,933	343,250	\$ -	\$ 343,250
Expenditures:				
Public works:				
Contractual	162,933	107,194	\$ 895,000	\$ (787,806)
Total expenditures	162,933	107,194	\$ 895,000	\$ (787,806)
Receipts over expenditures	30,000	236,056		
Unencumbered cash, beginning of year	895,000	925,000		
Unencumbered cash, end of year	\$ 925,000	\$ 1,161,056		

LANE COUNTY, KANSAS
 Western Pyramid Public Health Region Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Actual
Receipts:		
Intergovernmental revenue:		
State and federal aid	\$ 45,038	\$ 27,300
Other	221	-
Total receipts	<u>45,259</u>	<u>27,300</u>
Expenditures:		
Public safety:		
Contractual services	41,457	33,010
Commodities	<u>1,612</u>	<u>120</u>
Total expenditures	<u>43,069</u>	<u>33,130</u>
Receipts over (under) expenditures	2,190	(5,830)
Unencumbered cash, beginning of year	<u>843</u>	<u>3,033</u>
Unencumbered cash (deficit), end of year	<u><u>\$ 3,033</u></u>	<u><u>\$ (2,797)</u></u>

LANE COUNTY, KANSAS
 Worthless Check Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

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

Agency Funds

Account Description

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

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

District Court:

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

Law Library:

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

Sheriff:

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

County Treasurer – Candidate Registration Fees:

This fund is used to account for candidate registration fees.

County Treasurer – Driver's License:

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

County Treasurer – Mortgage Registration Fees:

This fund is used to account for mortgage registration fees.

County Treasurer – Payroll Clearing:

This fund is used to account for all withholdings from County employees. These withholdings are remitted to the appropriate agencies.

County Treasurer – Wildlife and Parks:

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

County Treasurer – Motor Vehicle Fees and Sales Tax Collections:

This fund is used to account for fees assessed to register certain motor vehicles with the State of Kansas; reports and remittances are made to the State daily. This fund is also used to account for taxes collected on the sale of motor vehicles and trailers, and other sales tax collections.

County Treasurer – Tax Collections:

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

County Treasurer – Tax Distributions:

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

LANE COUNTY, KANSAS
 Agency Funds
 Schedule of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2018

	Balance 01/01/18	Receipts	Disburse- ments	Balance 12/31/18
Agency Funds:				
District Court	\$ 4,284	\$ 61,189	\$ 57,221	\$ 8,252
Law Library	21,861	1,620	3,849	19,632
Sheriff	2,699	2,573	2,613	2,659
County Treasurer:				
Candidate Registration Fees	-	100	100	-
Driver's License	47	5,051	5,069	29
Mortgage Registration Fees	-	7,732	6,755	977
Payroll Clearing	-	1,187,894	1,187,894	-
Wildlife and Parks	100	5,168	5,268	-
Motor Vehicle Fees and Sales Tax Collections	26,337	2,147,602	2,025,401	148,538
Tax Collections	5,595,097	8,770,388	8,309,200	6,056,285
Tax Distributions	-	3,598,604	3,598,604	-
Total	<u>\$ 5,650,425</u>	<u>\$ 15,787,921</u>	<u>\$ 15,201,974</u>	<u>\$ 6,236,372</u>

Other Supplemental Information

LANE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 1,943,740	\$ 2,250,510	\$ 2,280,450	\$ (29,940)
Motor vehicle	137,997	123,659	130,669	(7,010)
Delinquent property	13,336	15,363	-	15,363
Interest and fees:				
Delinquent	19,316	24,673	-	24,673
Total taxes	2,114,389	2,414,205	2,411,119	3,086
Intergovernmental revenue:				
State and federal aid	12,444	19,297	-	19,297
Mineral production tax	24,111	18,249	20,000	(1,751)
Local alcoholic liquor tax	1,250	1,395	3,371	(1,976)
Total intergovernmental revenue	37,805	38,941	23,371	15,570
Licenses and fees:				
Mini Bus collections	1,121	882	4,000	(3,118)
Officers' fees	67,158	73,107	22,000	51,107
Permits and fees	297	1,438	-	1,438
Total licenses and fees	68,576	75,427	26,000	49,427
Use of money and property:				
Fairgrounds rent	29,299	31,397	-	31,397
Farm income	43,257	28,051	4,800	23,251
Interest on investments	31,967	37,731	25,000	12,731
Total use of money and property	104,523	97,179	29,800	67,379
Other:				
Other	33,348	30,120	-	30,120
Transfers in	5,132	12,020	-	12,020
Total receipts	\$ 2,363,773	\$ 2,667,892	\$ 2,490,290	\$ 177,602

LANE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
Expenditures:				
General government:				
General and administrative:				
Personnel services	\$ 39,289	\$ 32,624	\$ 64,000	\$ (31,376)
Contractual services	267,964	301,202	360,000	(58,798)
Commodities	14,540	18,021	40,000	(21,979)
Capital outlay	49,297	-	50,000	(50,000)
Total general and administrative	371,090	351,847	514,000	(162,153)
County Commission:				
Personnel services	37,695	42,912	39,000	3,912
Contractual services	28,044	19,568	31,000	(11,432)
Commodities	11,190	5,957	5,000	957
Total County Commission	76,929	68,437	75,000	(6,563)
County Clerk:				
Personnel services	69,000	69,402	83,000	(13,598)
Contractual services	7,325	6,403	7,000	(597)
Commodities	3,427	2,809	4,000	(1,191)
Capital outlay	-	-	500	(500)
Total County Clerk	79,752	78,614	94,500	(15,886)
County Treasurer:				
Personnel services	75,751	82,002	82,400	(398)
Contractual services	11,173	11,839	12,000	(161)
Commodities	101	1,115	2,000	(885)
Total County Treasurer	87,025	94,956	96,400	(1,444)
Register of Deeds:				
Personnel services	56,100	57,878	58,000	(122)
Contractual services	3,832	1,563	6,000	(4,437)
Commodities	952	1,779	6,000	(4,221)
Capital outlay	114	-	-	-
Total Register of Deeds	60,998	61,220	70,000	(8,780)
Appraisal:				
Personnel services	64,699	75,293	63,500	11,793
Contractual services	19,752	37,218	84,500	(47,282)
Commodities	3,245	6,460	6,000	460
Capital outlay	15,162	-	3,500	(3,500)
Total appraisal	102,858	118,971	157,500	(38,529)

(continued)

LANE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
Election:				
Personnel services	\$ 3,154	\$ 3,530	\$ 3,500	\$ 30
Contractual services	6,120	18,510	17,000	1,510
Commodities	753	3,882	10,000	(6,118)
Total election	10,027	25,922	30,500	(4,578)
Fair:				
Contractual services	57,892	60,890	35,000	25,890
Commodities	2,536	13,874	8,543	5,331
Capital outlay	-	-	3,371	(3,371)
Total fair	60,428	74,764	46,914	27,850
Airport:				
Contractual services	47,390	34,366	60,000	(25,634)
Commodities	-	133	10,000	(9,867)
Capital outlay	69,847	-	-	-
Total airport	117,237	34,499	70,000	(35,501)
Transportation bus:				
Personnel services	8,447	9,132	13,000	(3,868)
Contractual services	2,829	2,290	5,000	(2,710)
Commodities	2,450	2,448	5,000	(2,552)
Total transportation bus	13,726	13,870	23,000	(9,130)
Other	747	2,518	2,600	(82)
Employee benefits:				
KPERS	145,219	151,233	182,500	(31,267)
Health insurance	595,792	551,798	858,000	(306,202)
Unemployment	17	107	20,000	(19,893)
FICA	136,014	133,679	150,000	(16,321)
Workers compensation	28,755	30,496	75,000	(44,504)
Total employee benefits	905,797	867,313	1,285,500	(418,187)
Other agencies:				
Chamber of Commerce	2,500	2,500	2,500	-
City on a Hill	3,000	3,000	3,000	-
Conservation District	25,000	25,000	25,000	-
Western KS Child Advocacy Center	2,500	2,500	2,500	-
Joy Center/Senior Citizens Fdn.	25,000	38,000	38,000	-
Southwest KS Agency on Aging	600	600	600	-
Total other agencies	58,600	71,600	71,600	-
Total general government	1,945,214	1,864,531	2,537,514	(672,983)

(continued)

LANE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
Public safety:				
County Attorney:				
Personnel services	\$ 68,798	\$ -	\$ -	\$ -
Contractual services	7,480	-	-	-
Commodities	822	-	-	-
Diversion	500	-	-	-
Total County Attorney	77,600	-	-	-
District court:				
Contractual services	33,250	28,701	33,702	(5,001)
Commodities	1,454	1,033	-	1,033
Capital outlay	4,515	1,209	-	1,209
District expense - LE Co share	-	-	3,832	(3,832)
Total district court	39,219	30,943	37,534	(6,591)
Communications	-	13,207	-	13,207
Emergency management:				
Personnel services	58,187	-	-	-
Contractual services	18,700	-	-	-
Commodities	14,188	-	-	-
Total emergency management	91,075	-	-	-
Total public safety	207,894	44,150	37,534	6,616
Health and sanitation:				
Coroner	-	-	10,000	(10,000)
Other agencies:				
Diamond View Estates	42,903	-	-	-
Mental health	26,119	26,119	26,119	-
Total other agencies	69,022	26,119	26,119	-
Total health and sanitation	69,022	26,119	36,119	(10,000)
Transfers out	264,412	211,193	-	211,193
Total expenditures	\$ 2,486,542	\$ 2,145,993	\$ 2,611,167	\$ (465,174)

LANE COUNTY, KANSAS
 Reconciliation of 2017 Tax Roll
 Regulatory Basis
 For the Year Ended December 31, 2018

2017 Tax Roll as Adjusted:	
County Clerk's abstract of taxes levied	\$ 8,024,286
Supplemental tax roll	7
2017 taxes abated	<u>(37,273)</u>
2017 tax roll as adjusted	<u>\$ 7,987,020</u>
2017 Tax Roll Accounted For:	
2017 current tax collections	\$ 7,869,053
Delinquent taxes:	<u>117,967</u>
2017 total tax roll	<u>\$ 7,987,020</u>