

LINCOLN COUNTY, KANSAS

DECEMBER 31, 2019



LINCOLN COUNTY, KANSAS

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## INDEPENDENT AUDITORS' REPORT

The Board of County Commissioners  
Lincoln County, Kansas

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash of Lincoln County, Kansas (the County) as of and for the year ended December 31, 2019, and the related notes to the financial statement.

### Management's Responsibility for the Financial Statement

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

### Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and KMAAG. Those standards require that 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 auditors' 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 the accounting policies used and the reasonableness of significant 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 opinion.

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

As described in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions permitted in KMAAG, 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 matters 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 accordance with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2019, or changes in net position, or cash flows thereof for the year then ended.

#### Unmodified Opinion on Regulatory Basis of Accounting

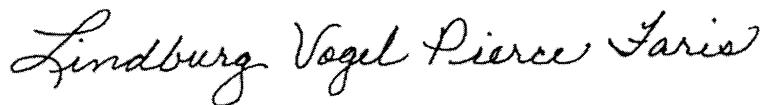
In our opinion, the financial statement referred to in the first paragraph presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions permitted in KMAAG, as described in Note 1.

#### Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2019 fund summary statement of receipts, expenditures, and unencumbered cash – regulatory basis (basic financial statement) as a whole. The summary of expenditures – regulatory basis – actual and budget, the individual fund schedules of receipts and expenditures – regulatory basis – actual and budget, and the schedule of receipts and disbursements – agency funds – regulatory basis (Schedules 1 through 3, as listed in the table of contents) are presented for analysis and are not a required part of the 2019 basic financial statement; however, they are required to be presented under the provisions in KMAAG. 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 2019 basic financial statement. The 2019 information has been subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 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 America, the basic financial statement of the County, as of and for the year ended December 31, 2018, not presented herein, and have issued our report thereon dated September 4, 2019, which contained an unmodified opinion on the regulatory basis basic financial statement. The 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the Kansas Department of Administration website at the link <http://admin.ks.gov/offices/chief-financial-officer/municipal-service>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31 2019, (Schedule 2 as listed in the table of contents), are also presented for comparative analysis and are not a required part of the basic financial statement. Such 2018 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 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 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 2018 basic financial statement or to the 2018 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 2018 comparative information is fairly stated in all material respects in relation to the 2018 basic financial statement as a whole, on the basis of accounting described in Note 1.



Certified Public Accountants

Hutchinson, Kansas  
October 1, 2020

## LINCOLN COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS  
For Year Ended December 31, 2019

Page 1 of 3

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 213,967	\$ 2,749,050	\$ 2,605,502	\$ 357,515	\$ 62,882	\$ 420,397
Special Purpose Funds						
Road and Bridge	377,393	2,399,207	2,551,157	225,443	27,381	252,824
Special Bridge	71,165	124,417	1,528	194,054	-	194,054
Ambulance	58,564	494,326	438,536	114,354	1,777	116,131
Lincoln County 911	170,226	52,963	118,469	104,720	628	105,348
Employee Benefits	345,369	1,473,069	1,443,686	374,752	-	374,752
County Health	20,657	223,413	207,570	36,500	434	36,934
Law Enforcement	26,920	51,793	62,316	16,397	-	16,397
Noxious Weed	10,254	68,493	72,434	6,313	86	6,399
Ambulance Capital Outlay	26,845	50,000	-	76,845	-	76,845
County Health Capital Outlay	71,074	-	3,200	67,874	-	67,874
Home for Aged Improvement	157,513	154,386	158,440	153,459	184	153,643
Noxious Weed Capital Outlay	40,359	-	-	40,359	-	40,359
Reappraisal Capital Outlay	21,171	-	3,195	17,976	-	17,976
Barnard Fire District	1,370	17,173	17,206	1,337	1,226	2,563
Beverly Fire District	7,314	33,552	40,704	162	2,044	2,206
First Fire District	4,296	67,855	66,958	5,193	631	5,824
Hunter Fire District	1,217	35,147	33,735	2,629	401	3,030
Sylvan Grove Fire District	4,324	35,330	36,500	3,154	254	3,408
Sylvan Grove Fire District No-Fund Warrant	-	15	-	15	-	15
Special Machinery	90,000	300,000	26,943	363,057	-	363,057
Special Highway Improvement	174,267	161,969	-	336,236	-	336,236
Register of Deeds Technology	29,564	4,601	10,401	23,764	-	23,764
Treasurer's Motor Vehicle	29,151	449,241	443,202	35,190	-	35,190
Windpower Economic Benefit	4,342,587	543,800	129,850	4,756,537	-	4,756,537
Windpower Interest Earned	48,854	74,415	45,608	77,661	-	77,661
Ambulance Memorial	1,340	-	-	1,340	-	1,340
County Health Memorial	7,287	-	6,252	1,035	-	1,035
Prosecutor's Training and Assistance	2,032	556	1,027	1,561	-	1,561
Sheriff's VIN Inspection	9,675	2,400	5,792	6,283	-	6,283
Asset Forfeiture	1,168	-	-	1,168	-	1,168
Crime Victim Restitution	16,315	2,588	200	18,703	-	18,703

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

## LINCOLN COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS  
For Year Ended December 31, 2019

Page 2 of 3

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds (Continued)						
Sheriff's Concealed Carry	\$ 1,007	\$ 132	\$ -	\$ 1,139	\$ -	\$ 1,139
Sheriff's Registered Offender	2,972	400	-	3,372	-	3,372
Transportation Bus	9,765	66,745	66,741	9,769	534	10,303
Rescue Squad	65,046	29,322	12,542	81,826	118	81,944
Treasurer's Technology	3,699	1,092	-	4,791	-	4,791
Clerk's Technology	4,196	1,092	-	5,288	-	5,288
First Fire District Memorial	583	-	-	583	-	583
Beverly Fire District Memorial	2,500	-	-	2,500	-	2,500
Rescue Squad Memorial	2,305	-	-	2,305	-	2,305
Sylvan Grove Fire District Special Equipment	53,142	15,000	14,086	54,056	1,505	55,561
Barnard Fire District Special Equipment	87,204	-	3,423	83,781	-	83,781
Beverly Fire District Special Equipment	31,519	16,000	11,000	36,519	-	36,519
First Fire District Special Equipment	84,778	44,000	-	128,778	-	128,778
Hunter Fire District Special Equipment	82,179	18,500	48,826	51,853	-	51,853
Special County Road	90,000	160,000	-	250,000	-	250,000
Capital Improvement	715,426	-	-	715,426	-	715,426
Special Prosecutor Diversion	-	6,574	6,424	150	-	150
Bond and Interest Fund						
Public Building Commission - Bond and Interest	357,848	460,560	453,253	365,155	-	365,155
Business Fund						
Refuse	158,395	285,499	239,921	203,973	9,524	213,497
Trust Funds						
Delia Pittard Bequest	584,549	12,023	12,104	584,468	-	584,468
Children's Health Care Endowment	242,481	15,997	-	258,478	-	258,478
Law Enforcement Trust	2,515	8,963	-	11,478	-	11,478
TOTAL FINANCIAL REPORTING ENTITY	<u>\$ 8,964,347</u>	<u>\$ 10,711,658</u>	<u>\$ 9,398,731</u>	<u>\$ 10,277,274</u>	<u>\$ 109,609</u>	<u>\$ 10,386,883</u>

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



## LINCOLN COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH -  
REGULATORY BASIS

For Year Ended December 31, 2019

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## COMPOSITION OF CASH

Checking accounts	\$ 60,788
Money Market accounts	10,227,429
Savings accounts	1,008,916
Certificates of deposit	4,816,425
Cash and cash items	<u>600</u>
	<u>16,114,158</u>

## Other accounts

Checking accounts	
District Court	4,673
Law Library	591
Lincoln County Public Building Commission	<u>365,155</u>
	<u>370,419</u>

TOTAL CASH	16,484,577
AGENCY FUNDS PER SCHEDULE 3	<u>(6,097,694)</u>
TOTAL FINANCIAL REPORTING ENTITY	<u><u>\$ 10,386,883</u></u>

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

LINCOLN COUNTY, KANSAS  
NOTES TO THE FINANCIAL STATEMENT  
December 31, 2019

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

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

Lincoln County Public Building Commission

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

Lincoln County Hospital

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

Fund Accounting

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

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

The following types of funds were utilized in recording the financial activities of the County for the year of 2019:

General Fund – used to account for all unrestricted resources except those required to be accounted for in another fund.

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

Bond and Interest Fund – used to account for the accumulation of resources for and the payment of interest and principal on general long-term debt.

Business Fund – funds financed in whole or in part by fees charged to users of the goods or services.

Trust Funds – used to report assets held in trust for the benefit of the municipal financial reporting entity.

Agency Funds – used to account for assets held by the government as an agent or in a custodial capacity.

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

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

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

#### Budgetary Information

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. For the year ended December 31, 2019, the County amended the following budgets: General Fund, Road and Bridge Fund, Ambulance Fund, and Sylvan Grove Fire District Fund.

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

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

A legal operating budget is not required for capital project funds, trust funds, and certain special purpose funds. Spending in funds which are not subject to the legal annual operating budget requirement, are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

#### Tax Cycle

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

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

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

#### Estimates

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

#### Deposits and Investments

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

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

#### Reimbursed Expenses

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

## NOTE 2—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

### Compliance with Kansas Statutes

Management was not aware of any material statutory violations.

## NOTE 3—DEPOSITS AND INVESTMENTS

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

K.S.A. 9-1401 establishes the depositories, which may be used by the County. The statute requires banks eligible to hold the County's Funds have a main or branch bank in the county in which the County is located and that the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of Federal Deposit Insurance Corporation (FDIC) insurance coverage.

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

### Interest Rate Risk

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

### Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by FDIC insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, or deposit guaranty bonds coverage.

At December 31, 2019, the County's carrying amount of deposits was \$16,483,977 and the bank balance was \$16,672,777. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$1,088,427 was covered by FDIC insurance and \$15,584,350 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

### Custodial Credit Risk - Investments

For an investment, this is the risk that in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes limit the amount of credit risk by restricting governments to specific investment types as listed in K.S.A. 12-1675. The County is allowed to invest in U.S. obligations, the KMIP, and temporary notes of the County. At year end, the County had no such investments.

### Concentration of Credit Risk

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

#### NOTE 4—LEASES

##### Lincoln County Nursing Home

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

On May 22, 2017, the County and Lincoln Park Manor agreed to a new three-year lease, commencing May 23, 2017 and expiring May 23, 2020. Monthly rentals are to be paid based on the average census of skilled nursing and assisted living residents during the prior month, rounded to the nearest whole number, as follows: \$3,000 if 36 or fewer residents; \$3,500 if 37 to 42 residents, and \$4,000 if 43 or more residents.

An amendment to the May 22, 2017, lease with Lincoln Park Manor was agreed to by both parties, dated December 4, 2017, which modified the monthly rent payment schedule as follows: \$3,400 if 36 or fewer residents; \$3,900 if 37 to 42 residents; and \$4,400 if 43 or more residents.

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

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

Lincoln Park Manor agrees during the term of the lease to maintain the facility, equipment, and furniture in its current condition, except for ordinary wear and tear. Any maintenance or repairs of the building and the property shall be the sole responsibility of the County with actual labor and services being provided by the maintenance and building operator as hired by Lincoln Park Manor. Lincoln Park Manor agrees to provide a full-time, qualified maintenance/building operator to provide services for and in the facility. Such salary or compensation for the building operator shall be at the sole discretion and responsibility of Lincoln Park Manor. Rent payments scheduled to be received for 2019 and 2018 were \$40,800 per year. Rent payments received for 2019 and 2018 were \$6,000 and \$7,800, respectively. The difference was unpaid at year end.

Future minimum rentals receivable on the lease in the aggregate and for each year are as follows:

<u>Year</u>	<u>Rentals</u>
2020	\$ 17,000
2021	-
2022	-
2023	-
2024	-
	<u>\$ 17,000</u>

##### Lincoln County Hospital

The County also receives rental payments from the Lincoln County Hospital for the repayment of the Series 2008 Revenue Bonds, which were used for hospital improvements and the Series 2016 Refunding Revenue Bonds, which were used to advance refund the Series 2008 Revenue Bonds. Rent payments received during 2019 were \$459,000.



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

<u>Year</u>	<u>Rentals</u>
2020	\$ 449,350
2021	454,825
2022	371,200
2023	363,700
2024	361,125
Thereafter	<u>4,004,000</u>
	<u><u>\$ 6,004,200</u></u>

#### NOTE 5—LONG-TERM DEBT

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

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>
Revenue Bond				
Lincoln County Public Building Commission, Series 2016				
Refunding	2.00%-3.00%	10/06/16	\$ 5,330,000	03/01/35
Capital leases				
One-ton pickup with flatbed	2.35%	04/13/15	25,000	03/01/20
One-ton pickup	3.25%	12/19/16	30,000	02/10/21

All equipment and improvements under capital leases have been pledged to secure the payments of those leases.

Changes in long-term liabilities for the County for the year ended December 31, 2019, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Revenue Bond					
Lincoln County Public Building					
Commission, Series 2016					
Refunding	\$ 5,105,000	\$ -	\$ 305,000	\$ 4,800,000	\$ 147,050
Capital leases					
One-ton pickup with flatbed	10,325	-	5,103	5,222	243
One-ton pickup	22,960	-	10,253	12,707	746
Total capital leases	33,285	-	15,356	17,929	989
Total Debt	\$ 5,138,285	\$ -	\$ 320,356	\$ 4,817,929	\$ 148,039

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

Revenue Bonds	Principal	Interest
2020	\$ 310,000	\$ 139,350
2021	325,000	129,825
2022	250,000	121,200
2023	250,000	113,700
2024	255,000	106,125
2025-2029	1,410,000	408,750
2030-2034	1,640,000	179,850
2035	360,000	5,400
	<u>\$ 4,800,000</u>	<u>\$ 1,204,200</u>
Capital Leases	Principal	Interest
2020	\$ 12,873	\$ 628
2021	5,056	257
2022	-	-
2023	-	-
2024	-	-
	<u>\$ 17,929</u>	<u>\$ 885</u>

## NOTE 6—DEFINED BENEFIT PENSION PLAN

### Plan Description

The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by Kansas law. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and supplementary information. That report may be obtained by writing to KPERS (611 South Kansas Avenue, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

### Contributions

K.S.A. 74-4919 and K.S.A. 79-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009; KPERS 2 members were first employed in a covered position on or after July 1, 2009; and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law establishes the KPERS member-employee contribution rate at 6.00% of covered salary for KPERS 1, KPERS 2, or KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

Kansas law provides that employer contribution rates for KPERS 1, KPERS 2, and KPERS 3, be determined annually based on the results of an annual actuarial valuation. The actuarially determined employer contribution rate (excluding the contribution rate for the Death and Disability program) and the statutory contribution rate for KPERS was 8.89% for the year ended December 31, 2019. Contributions to the pension plan from the County for KPERS was \$221,546 for the year ended December 31, 2019.

### Net Pension Liability

At December 31, 2019, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was \$1,677,951. The net pension liability was measured as of June 30, 2019, and the total pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The County's share of the allocation is based on the ratio of the County's employer contributions, relative to the total employer and nonemployer contributions for the plan groups the County participates in. Because the regulatory basis of accounting under KMAAG does not recognize long-term debt, this liability is not reported in the financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publically available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described in the Plan Description paragraph.

## NOTE 7—DEFERRED COMPENSATION PLAN

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

## NOTE 8—OTHER LONG-TERM LIABILITIES

### Compensated Absences

All full-time employees of the County accumulate leave time at 12 hours per month and part-time employees accumulate 4 hours per month. There is an 80 hour limit on the amount of leave time that can be accumulated. Hours exceeding 80 hours will be forfeited. This time is payable to the employees upon termination. The costs of accumulated leave are not recorded in the financial statement at the time the benefits are earned by the employee. The estimated liability for accumulated leave time as of December 31, 2019, is \$56,840.

#### Other Post-Employment Benefits – Group Health Insurance

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

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

#### Other Post-Employment Benefits – Death and Disability Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERs) receive long-term disability and life insurance benefits. The plan is administered through a trust held by KPERs that is funded to pay annual benefit payments. The employer contribution rate was set at 1% for the year ended December 31, 2019.

#### NOTE 9—INTERFUND TRANSFERS

Interfund transfers for the County during 2019 were as follows:

From Fund	To Fund	Amount	Authority
Treasurer's Motor Vehicle	General	\$ 21,243	K.S.A. 8-145
General	Transportation Bus	20,000	Resolution
General	Rescue Squad	29,322	K.S.A. 12-110d
Road & Bridge	Special Machinery & Equipment	300,000	K.S.A. 68-141g
Road & Bridge	Special Highway Improvement	161,969	K.S.A. 68-590
Delia Pittard Bequest	Children's Health Endowment	12,023	Resolution
Beverly Fire District	Beverly Fire District Special Equipment	16,000	K.S.A. 19-3612c
First Fire District	First Fire District Special Equipment	44,000	K.S.A. 19-3612c
Hunter Fire District	Hunter Fire District Special Equipment	18,500	K.S.A. 19-3612c
Sylvan Grove Fire District	Sylvan Grove Fire District Special Equipment	15,000	K.S.A. 19-3612c
Road & Bridge	Special County Road	160,000	K.S.A. 68-141g
Ambulance	Ambulance Capital Outlay	50,000	K.S.A. 12-110d

#### NOTE 10—RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain general and workers' compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in the Kansas County Association Multi-Line Pool (KCAMP) and the Kansas Workers Risk Cooperative for Counties (KWORCC), which are public entity risk pools operating as common risk management and insurance programs for participating members.

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

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

#### NOTE 11—COMMITMENTS AND CONTINGENCIES

##### Grant Program Involvement

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

##### Litigation

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

##### Neighborhood Revitalization

The County has a Neighborhood Revitalization Plan in effect. The tax rebate is based on the increase of appraised value as a result of improvements made. For the year ended December 31, 2019, the County's share of the tax rebates totaled \$15,658.

#### NOTE 12—SUBSEQUENT EVENTS

On March 11, 2020, the World Health Organization declared the COVID-19 outbreak a pandemic, which resulted in federal, state, and local governments implementing restrictions and mitigation measures to slow the spread of the virus. The extent of COVID-19's effect on the County's operational and financial performance will depend on the duration and severity of the pandemic. At this time, the effect of these uncertainties to the County cannot be reasonably estimated, but could have a material adverse impact on the County's operations, receipts, expenditures, and cash balances.

LINCOLN COUNTY, KANSAS  
SUMMARY OF EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)  
For Year Ended December 31, 2019

Schedule 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	\$ 2,698,904	\$ -	\$ 2,698,904	\$ 2,605,502	\$ (93,402)
Special Purpose Funds					
Road and Bridge	2,539,100	43,509	2,582,609	2,551,157	(31,452)
Special Bridge	187,700	-	187,700	1,528	(186,172)
Ambulance	443,500	-	443,500	438,536	(4,964)
Lincoln County 911	203,852	-	203,852	118,469	(85,383)
Employee Benefits	1,694,190	-	1,694,190	1,443,686	(250,504)
County Health	240,047	-	240,047	207,570	(32,477)
Law Enforcement	65,000	-	65,000	62,316	(2,684)
Noxious Weed	77,000	-	77,000	72,434	(4,566)
Ambulance Capital Outlay	56,845	-	56,845	-	(56,845)
County Health Capital Outlay	61,074	-	61,074	3,200	(57,874)
Home for Aged Improvement	161,239	-	161,239	158,440	(2,799)
Noxious Weed Capital Outlay	40,359	-	40,359	-	(40,359)
Reappraisal Capital Outlay	21,171	-	21,171	3,195	(17,976)
Barnard Fire District	16,721	-	16,721	17,206	485
Beverly Fire District	39,609	-	39,609	40,704	1,095
First Fire District	67,624	2,526	70,150	66,958	(3,192)
Hunter Fire District	35,544	-	35,544	33,735	(1,809)
Sylvan Grove Fire District	37,703	-	37,703	36,500	(1,203)
Sylvan Grove Fire District No-Fund Warrant	-	-	-	-	-
Business Fund					
Refuse	330,975	-	330,975	239,921	(91,054)



## LINCOLN COUNTY, KANSAS

GENERAL FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)

For Year Ended December 31, 2019

(With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-1  
Page 1 of 5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes	\$ 2,554,052	\$ 2,591,272	\$ 2,477,348	\$ 113,924
Licenses and fees	39,722	34,130	18,198	15,932
Use of money	47,411	81,254	68,364	12,890
Miscellaneous	10,013	21,151	-	21,151
Reimbursements	65,133	-	-	-
Transfers in	22,057	21,243	20,000	1,243
TOTAL RECEIPTS	<u>2,738,388</u>	<u>2,749,050</u>	<u>\$ 2,583,910</u>	<u>\$ 165,140</u>
EXPENDITURES				
County Commission	44,334	46,894	\$ 48,000	\$ (1,106)
County Clerk	106,566	85,642	112,947	(27,305)
County Treasurer	105,444	107,947	105,345	2,602
County Attorney	125,156	112,470	125,000	(12,530)
Register of Deeds	43,869	44,713	45,300	(587)
Sheriff	425,065	432,059	436,675	(4,616)
Clerk of District Court	53,644	51,588	65,632	(14,044)
Courthouse (general expense)	112,477	178,261	146,000	32,261
Emergency preparedness	48,436	48,486	44,958	3,528
Special reappraisal	107,298	108,720	107,843	877
Special building	6,469	9,216	10,000	(784)
Election	32,051	13,598	29,280	(15,682)
Recycling	32,094	29,418	32,500	(3,082)
Communications	151,810	162,360	166,000	(3,640)
Human Resources	-	45,336	-	45,336
Appropriations	1,101,585	1,079,472	1,083,295	(3,823)
Transfers out	247,606	49,322	140,129	(90,807)
TOTAL EXPENDITURES	<u>2,743,904</u>	<u>2,605,502</u>	<u>\$ 2,698,904</u>	<u>\$ (93,402)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(5,516)	143,548		
UNENCUMBERED CASH, BEGINNING	<u>219,483</u>	<u>213,967</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 213,967</u>	<u>\$ 357,515</u>		

## LINCOLN COUNTY, KANSAS

GENERAL FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)

For Year Ended December 31, 2019

(With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-1  
Page 2 of 5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>TAXES</b>				
Ad valorem property taxes	\$ 2,157,696	\$ 2,115,086	\$ 2,085,127	\$ 29,959
Delinquent tax	22,758	48,863	47,504	1,359
Interest and charges on delinquent taxes	55,094	33,783	10,000	23,783
Motor vehicle tax	77,020	106,694	105,554	1,140
Commercial vehicle fees	5,030	4,592	6,353	(1,761)
Recreational vehicle tax	1,400	1,880	1,784	96
16/20M vehicle tax	26,116	16,180	20,426	(4,246)
Watercraft tax	1,783	1,828	1,802	26
Neighborhood revitalization	(7,186)	(5,614)	(5,938)	324
In lieu of tax	1,395	1,364	1,692	(328)
Intangible tax	7,278	7,491	6,654	837
Liquor tax	4,870	4,776	5,188	(412)
County-wide sales tax	200,798	254,348	191,202	63,146
<b>TOTAL TAXES</b>	<u>2,554,052</u>	<u>2,591,271</u>	<u>2,477,348</u>	<u>113,923</u>
<b>LICENSES AND FEES</b>				
Mortgage registration fees	12,452	-	-	-
Officers' fees	21,417	29,579	13,198	16,381
Other licenses and fees	5,853	4,552	5,000	(448)
<b>TOTAL LICENSES AND FEES</b>	<u>39,722</u>	<u>34,131</u>	<u>18,198</u>	<u>15,933</u>
<b>USE OF MONEY</b>				
Interest on investments	47,411	81,254	68,364	12,890
<b>MISCELLANEOUS</b>	<u>10,013</u>	<u>21,151</u>	<u>-</u>	<u>21,151</u>
<b>REIMBURSEMENTS</b>	<u>65,133</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TRANSFERS IN</b>				
Transfer from - Treasurer's Motor Vehicle Fund	22,057	21,243	20,000	1,243
<b>TOTAL RECEIPTS</b>	<u>\$ 2,738,388</u>	<u>\$ 2,749,050</u>	<u>\$ 2,583,910</u>	<u>\$ 165,140</u>

## LINCOLN COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-1  
 Page 3 of 5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
COUNTY COMMISSION				
Personal services	\$ 40,248	\$ 39,754	\$ 41,000	\$ (1,246)
Contractual services	4,235	5,815	5,000	815
Commodities	919	1,703	2,000	(297)
Reimbursements	(1,068)	(378)	-	(378)
TOTAL COUNTY COMMISSION	44,334	46,894	48,000	(1,106)
COUNTY CLERK				
Personal services	103,624	124,637	91,783	32,854
Contractual services	5,314	4,217	20,464	(16,247)
Commodities	443	1,365	3,500	(2,135)
Capital outlay	-	-	-	-
Reimbursements	(2,815)	(44,577)	(2,800)	(41,777)
TOTAL COUNTY CLERK	106,566	85,642	112,947	(27,305)
COUNTY TREASURER				
Personal services	96,887	100,329	99,949	380
Contractual services	3,888	4,227	2,246	1,981
Commodities	4,669	3,391	3,150	241
TOTAL COUNTY TREASURER	105,444	107,947	105,345	2,602
COUNTY ATTORNEY				
Personal services	56,589	87,922	82,000	5,922
Contractual services	64,046	20,709	29,000	(8,291)
Commodities	4,521	1,980	12,000	(10,020)
Capital outlay	-	1,859	2,000	(141)
TOTAL COUNTY ATTORNEY	125,156	112,470	125,000	(12,530)
REGISTER OF DEEDS				
Personal services	40,029	40,644	41,000	(356)
Contractual services	2,039	3,438	3,300	138
Commodities	1,998	631	1,000	(369)
Reimbursements	(197)	-	-	-
TOTAL REGISTER OF DEEDS	43,869	44,713	45,300	(587)
SHERIFF				
Personal services	372,905	412,137	430,000	(17,863)
Contractual services	86,010	62,434	80,675	(18,241)
Commodities	120,286	128,317	90,000	38,317
Capital outlay	505	-	5,000	(5,000)
Reimbursements	(154,641)	(170,829)	(169,000)	(1,829)
TOTAL SHERIFF	425,065	432,059	436,675	(4,616)

## LINCOLN COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-1  
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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
CLERK OF DISTRICT COURT				
Contractual services	\$ 37,027	\$ 40,204	\$ 58,132	\$ (17,928)
Commodities	1,086	741	2,000	(1,259)
Capital outlay	19,268	12,013	8,000	4,013
Reimbursements	(3,737)	(1,370)	(2,500)	1,130
TOTAL CLERK OF DISTRICT COURT	53,644	51,588	65,632	(14,044)
COURTHOUSE (GENERAL EXPENSE)				
Personal services	30,902	31,686	33,250	(1,564)
Contractual services	72,410	137,712	92,750	44,962
Commodities	24,783	21,593	15,000	6,593
Capital outlay	-	-	5,000	(5,000)
Storm damages	30,666	-	-	-
Reimbursements	(46,284)	(12,730)	-	(12,730)
TOTAL COURTHOUSE (GENERAL EXPENSE)	112,477	178,261	146,000	32,261
EMERGENCY PREPAREDNESS				
Personal services	33,930	25,324	35,080	(9,756)
Contractual services	8,695	29,881	9,417	20,464
Commodities	8,920	5,419	7,682	(2,263)
Capital outlay	-	33,150	1,430	31,720
Reimbursements	(3,109)	(45,288)	(8,651)	(36,637)
TOTAL EMERGENCY PREPAREDNESS	48,436	48,486	44,958	3,528
SPECIAL REAPPRAISAL				
Personal services	71,188	73,140	73,904	(764)
Contractual services	31,797	32,164	28,939	3,225
Commodities	4,313	3,692	5,000	(1,308)
Reimbursements	-	(276)	-	(276)
TOTAL SPECIAL REAPPRAISAL	107,298	108,720	107,843	877
SPECIAL BUILDING				
Building construction and maintenance	6,469	9,216	10,000	(784)
ELECTION				
Personal services	1,261	-	2,500	(2,500)
Contractual services	28,082	12,791	22,780	(9,989)
Commodities	2,708	807	4,000	(3,193)
TOTAL ELECTION	32,051	13,598	29,280	(15,682)

## LINCOLN COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-1  
 Page 5 of 5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECYCLING				
Personal services	\$ 27,090	\$ 24,267	\$ 28,450	\$ (4,183)
Contractual services	4,795	4,833	2,050	2,783
Commodities	209	318	2,000	(1,682)
TOTAL RECYCLING	32,094	29,418	32,500	(3,082)
COMMUNICATIONS				
Personal services	141,857	154,171	146,000	8,171
Contractual services	7,606	7,993	16,000	(8,007)
Commodities	2,347	196	2,000	(1,804)
Capital outlay	-	-	2,000	(2,000)
TOTAL COMMUNICATIONS	151,810	162,360	166,000	(3,640)
HUMAN RESOURCES				
Personal services	-	2,682	-	2,682
Contractual services	-	42,000	-	42,000
Commodities	-	654	-	654
Capital outlay	-	-	-	-
TOTAL HUMAN RESOURCES	-	45,336	-	45,336
APPROPRIATIONS				
Mental health	16,346	16,600	16,600	-
Economic development	112,365	117,289	117,289	-
Historical Society	4,500	4,500	4,500	-
Hospital maintenance	561,824	586,444	586,444	-
Special alcohol and drug	4,340	-	1,000	(1,000)
Services For the Elderly	75,000	75,000	75,000	-
OCCK	7,569	7,569	7,569	-
Soil conservation	20,000	22,000	22,000	-
Area Agency for Aging-Senior Care	1,157	-	-	-
CASA	2,660	7,000	7,000	-
Nursing home	118,895	92,393	92,393	-
Juvenile detention	500	500	500	-
Abandoned cemeteries	1,500	1,100	2,000	(900)
LEP Program	13,500	13,500	13,500	-
City of Lincoln Recreation Commission	25,000	25,000	25,000	-
North Central Regional Planning	3,500	3,500	3,500	-
Safety center	3,107	3,084	-	3,084
Liability insurance	33,632	37,293	41,000	(3,707)
County fair	10,000	10,000	10,000	-
Computer contract	84,122	55,180	56,000	(820)
Promotion and advertising	2,068	1,520	2,000	(480)
TOTAL APPROPRIATIONS	1,101,585	1,079,472	1,083,295	(3,823)
TRANSFERS OUT				
Transfer to:				
Transportation Bus Fund	20,000	20,000	20,000	-
Capital Improvement Fund	199,515	-	100,000	(100,000)
Rescue Squad Fund	28,091	29,322	20,129	9,193
TOTAL TRANSFERS OUT	247,606	49,322	140,129	(90,807)
TOTAL EXPENDITURES	<u>\$ 2,743,904</u>	<u>\$ 2,605,502</u>	<u>\$ 2,698,904</u>	<u>\$ (93,402)</u>

## LINCOLN COUNTY, KANSAS

ROAD AND BRIDGE FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-2

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 1,923,040	\$ 1,809,301	\$ 1,783,713	\$ 25,588
Delinquent tax	21,067	44,303	33,752	10,551
Motor vehicle tax	82,791	100,066	94,072	5,994
Commercial vehicle fees	5,517	4,115	5,660	(1,545)
Recreational vehicle tax	1,507	1,781	1,590	191
16/20M vehicle tax	15,731	17,736	18,204	(468)
Watercraft tax	2,002	1,629	1,845	(216)
In lieu of tax	1,243	1,167	1,508	(341)
Neighborhood revitalization	(6,405)	(4,802)	(4,797)	(5)
Reimbursements	111,800	103,509	60,000	43,509
Special City and County Highway	241,834	237,702	245,611	(7,909)
Miscellaneous	-	82,700	69,248	13,452
TOTAL RECEIPTS	2,400,127	2,399,207	\$ 2,310,406	\$ 88,801
EXPENDITURES				
Personal services	746,149	734,427	\$ 800,000	\$ (65,573)
Contractual services	254,922	189,664	231,100	(41,436)
Commodities	827,293	849,504	1,017,500	(167,996)
Capital outlay	275,367	155,593	392,500	(236,907)
Transfer to:				
Special Highway Improvement Fund	42,361	161,969	-	161,969
Special County Road Fund	90,000	160,000	98,000	62,000
Special Machinery Fund	90,000	300,000	-	300,000
TOTAL EXPENDITURES	2,326,092	2,551,157	2,539,100	12,057
Adjustment for qualifying budget credit	-	-	43,509	(43,509)
TOTAL FOR COMPARISON	2,326,092	2,551,157	\$ 2,582,609	\$ (31,452)
RECEIPTS OVER (UNDER) EXPENDITURES	74,035	(151,950)		
UNENCUMBERED CASH, BEGINNING	303,358	377,393		
UNENCUMBERED CASH, ENDING	\$ 377,393	\$ 225,443		



## LINCOLN COUNTY, KANSAS

SPECIAL BRIDGE FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-3

	Prior Year Actual	Current Year		Variance Over (Under)
	Actual	Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 110,798	\$ 115,509	\$ 113,868	\$ 1,641
Delinquent tax	978	1,949	-	1,949
Motor vehicle tax	4,281	5,601	5,420	181
Commercial vehicle fees	284	236	326	(90)
Recreational vehicle tax	78	99	92	7
16/20M vehicle tax	994	911	1,049	(138)
Watercraft tax	102	94	106	(12)
In lieu of tax	72	75	86	(11)
Neighborhood revitalization	(369)	(306)	(307)	1
Reimbursements	868	249	-	249
TOTAL RECEIPTS	118,086	124,417	<u>\$ 120,640</u>	<u>\$ 3,777</u>
EXPENDITURES				
Bridge construction	114,079	1,528	<u>\$ 187,700</u>	<u>\$ (186,172)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	4,007	122,889		
UNENCUMBERED CASH, BEGINNING	67,158	71,165		
UNENCUMBERED CASH, ENDING	<u>\$ 71,165</u>	<u>\$ 194,054</u>		

## LINCOLN COUNTY, KANSAS

AMBULANCE FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-4

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Ad valorem property tax	\$ 269,782	\$ 314,936	\$ 310,473	\$ 4,463
Delinquent tax	3,227	6,726	6,725	1
Motor vehicle tax	13,139	14,514	13,198	1,316
Commercial vehicle fees	873	579	794	(215)
Recreational vehicle tax	239	260	223	37
16/20M vehicle tax	2,805	2,806	2,554	252
Watercraft tax	316	229	259	(30)
In lieu of tax	174	203	212	(9)
Neighborhood revitalization	(899)	(836)	(1,039)	203
Ambulance runs	94,294	152,332	141,097	11,235
Miscellaneous	-	-	4,000	(4,000)
Reimbursements	-	2,577	-	2,577
<b>TOTAL RECEIPTS</b>	<b>383,950</b>	<b>494,326</b>	<b>\$ 478,496</b>	<b>\$ 15,830</b>
<b>EXPENDITURES</b>				
Personal services	307,127	315,532	\$ 340,000	\$ (24,468)
Contractual services	27,882	42,692	30,000	12,692
Commodities	28,204	30,312	27,000	3,312
Capital outlay	2,311	-	15,000	(15,000)
Transfer to - Ambulance Capital Outlay Fund	20,000	50,000	31,500	18,500
<b>TOTAL EXPENDITURES</b>	<b>385,524</b>	<b>438,536</b>	<b>\$ 443,500</b>	<b>\$ (4,964)</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(1,574)</b>	<b>55,790</b>		
<b>UNENCUMBERED CASH, BEGINNING</b>	<b>60,138</b>	<b>58,564</b>		
<b>UNENCUMBERED CASH, ENDING</b>	<b>\$ 58,564</b>	<b>\$ 114,354</b>		

## LINCOLN COUNTY, KANSAS

LINCOLN COUNTY 911 FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
911 fees	\$ 49,972	\$ 52,963	\$ 50,000	\$ 2,963
EXPENDITURES				
Contractual services	33,598	118,469	\$ 50,000	\$ 68,469
Reserve for future period	-	-	153,852	(153,852)
TOTAL EXPENDITURES	33,598	118,469	\$ 203,852	\$ (85,383)
RECEIPTS OVER (UNDER) EXPENDITURES	16,374	(65,506)		
UNENCUMBERED CASH, BEGINNING	153,852	170,226		
UNENCUMBERED CASH, ENDING	\$ 170,226	\$ 104,720		

## LINCOLN COUNTY, KANSAS

EMPLOYEE BENEFITS FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-6

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 1,290,725	\$ 1,335,515	\$ 1,316,587	\$ 18,928
Delinquent tax	14,774	31,784	4,000	27,784
Motor vehicle tax	51,587	65,796	63,140	2,656
Commercial vehicle fees	3,419	2,756	3,799	(1,043)
Recreational vehicle tax	939	1,166	1,067	99
16/20M vehicle tax	11,916	10,994	12,218	(1,224)
Watercraft tax	1,233	1,093	1,239	(146)
In lieu of tax	834	862	1,012	(150)
Neighborhood revitalization	(4,298)	(3,545)	(4,114)	569
Reimbursements	25,981	26,648	20,000	6,648
TOTAL RECEIPTS	<u>1,397,110</u>	<u>1,473,069</u>	<u>\$ 1,418,948</u>	<u>\$ 54,121</u>
EXPENDITURES				
Social Security	169,182	176,607	\$ 193,078	\$ (16,471)
KPERS	204,015	221,546	249,612	(28,066)
Workers' compensation insurance	56,403	58,468	85,000	(26,532)
Unemployment tax	2,747	1,872	3,500	(1,628)
Medical insurance	948,772	967,189	1,150,000	(182,811)
Short-term disability insurance	11,230	10,475	10,000	475
Other employee benefits	1,533	7,529	3,000	4,529
TOTAL EXPENDITURES	<u>1,393,882</u>	<u>1,443,686</u>	<u>\$ 1,694,190</u>	<u>\$ (250,504)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	3,228	29,383		
UNENCUMBERED CASH, BEGINNING	<u>342,141</u>	<u>345,369</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 345,369</u>	<u>\$ 374,752</u>		

## LINCOLN COUNTY, KANSAS

COUNTY HEALTH FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)

For Year Ended December 31, 2019

(With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Ad valorem property tax	\$ 109,189	\$ 111,581	\$ 109,989	\$ 1,592
Delinquent tax	1,313	2,780	-	2,780
Motor vehicle tax	4,558	5,626	5,341	285
Commercial vehicle fees	302	233	321	(88)
Recreational vehicle tax	83	100	90	10
16/20M vehicle tax	1,106	970	1,034	(64)
Watercraft tax	109	93	105	(12)
In lieu of tax	71	72	86	(14)
Neighborhood revitalization	(364)	(296)	(334)	38
Reimbursements and grants	118,212	102,254	107,522	(5,268)
<b>TOTAL RECEIPTS</b>	<u>234,579</u>	<u>223,413</u>	<u>\$ 224,154</u>	<u>\$ (741)</u>
<b>EXPENDITURES</b>				
Personal services	149,941	151,462	\$ 158,264	\$ (6,802)
Contractual services	68,886	46,488	67,586	(21,098)
Commodities	15,722	9,620	13,300	(3,680)
Transfer to - County Health Capital Outlay Fund	10,000	-	-	-
Appropriation to Area Agency on Aging - Senior Care	-	-	897	(897)
<b>TOTAL EXPENDITURES</b>	<u>244,549</u>	<u>207,570</u>	<u>\$ 240,047</u>	<u>\$ (32,477)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	(9,970)	15,843		
<b>UNENCUMBERED CASH, BEGINNING</b>	<u>30,627</u>	<u>20,657</u>		
<b>UNENCUMBERED CASH, ENDING</b>	<u>\$ 20,657</u>	<u>\$ 36,500</u>		

## LINCOLN COUNTY, KANSAS

LAW ENFORCEMENT FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-8

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 39,422	\$ 39,619	\$ 39,033	\$ 586
Delinquent tax	485	984	-	984
Motor vehicle tax	1,920	2,129	1,934	195
Commercial vehicle fees	128	85	116	(31)
Recreational vehicle tax	35	38	33	5
16/20M vehicle tax	350	412	374	38
Watercraft tax	47	33	38	(5)
In lieu of tax	26	26	31	(5)
Neighborhood revitalization	(132)	(105)	(105)	-
Sale of equipment	-	8,500	-	8,500
Other fees	1,250	72	-	72
TOTAL RECEIPTS	43,531	51,793	\$ 41,454	\$ 10,339
EXPENDITURES				
Contractual services	-	36	\$ -	\$ 36
Capital outlay	58,194	62,280	65,000	(2,720)
TOTAL EXPENDITURES	58,194	62,316	\$ 65,000	\$ (2,684)
RECEIPTS OVER (UNDER) EXPENDITURES	(14,663)	(10,523)		
UNENCUMBERED CASH, BEGINNING	41,583	26,920		
UNENCUMBERED CASH, ENDING	\$ 26,920	\$ 16,397		



## LINCOLN COUNTY, KANSAS

NOXIOUS WEED FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-9

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 54,788	\$ 58,158	\$ 57,311	\$ 847
Delinquent tax	732	1,503	-	1,503
Motor vehicle tax	2,574	2,914	2,678	236
Commercial vehicle fees	170	118	161	(43)
Recreational vehicle tax	47	52	45	7
16/20M vehicle tax	630	548	518	30
Watercraft tax	61	46	53	(7)
Neighborhood revitalization	(183)	(154)	(208)	54
In lieu of tax	35	38	43	(5)
Chemical sales	6,275	5,270	6,000	(730)
TOTAL RECEIPTS	65,129	68,493	\$ 66,601	\$ 1,892
EXPENDITURES				
Personal services	34,056	35,098	\$ 37,000	\$ (1,902)
Contractual services	3,412	4,179	10,000	(5,821)
Commodities	42,889	33,157	30,000	3,157
Capital outlay	-	-	-	-
Transfer to - Noxious Weed Capital Outlay Fund	-	-	-	-
TOTAL EXPENDITURES	80,357	72,434	\$ 77,000	\$ (4,566)
RECEIPTS OVER (UNDER) EXPENDITURES	(15,228)	(3,941)		
UNENCUMBERED CASH, BEGINNING	25,482	10,254		
UNENCUMBERED CASH, ENDING	\$ 10,254	\$ 6,313		

## LINCOLN COUNTY, KANSAS

AMBULANCE CAPITAL OUTLAY FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-10

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transfer from - Ambulance Fund	\$ 20,000	\$ 50,000	\$ 25,000	\$ 25,000
EXPENDITURES				
Capital outlay	10,000	-	\$ -	\$ -
Reserve for future period	-	-	56,845	(56,845)
TOTAL EXPENDITURES	10,000	-	\$ 56,845	\$ (56,845)
RECEIPTS OVER (UNDER) EXPENDITURES	10,000	50,000		
UNENCUMBERED CASH, BEGINNING	16,845	26,845		
UNENCUMBERED CASH, ENDING	\$ 26,845	\$ 76,845		

## LINCOLN COUNTY, KANSAS

COUNTY HEALTH CAPITAL OUTLAY FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)

For Year Ended December 31, 2019

(With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-11

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transfer from - County Health Fund	\$ 10,000	\$ -	\$ -	\$ -
EXPENDITURES				
Capital outlay	-	3,200	\$ -	\$ 3,200
Reserve for future period	-	-	61,074	(61,074)
TOTAL EXPENDITURES	-	3,200	\$ 61,074	\$ (57,874)
RECEIPTS OVER (UNDER) EXPENDITURES	10,000	(3,200)		
UNENCUMBERED CASH, BEGINNING	61,074	71,074		
UNENCUMBERED CASH, ENDING	\$ 71,074	\$ 67,874		

## LINCOLN COUNTY, KANSAS

HOME FOR THE AGED IMPROVEMENT FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)

For Year Ended December 31, 2019

(With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-12

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Rental fees	\$ 7,800	\$ 6,000	\$ -	\$ 6,000
Reimbursements	-	148,386	-	148,386
TOTAL RECEIPTS	7,800	154,386	\$ -	\$ 154,386
EXPENDITURES				
Contractual services	3,726	156,286	\$ -	\$ 156,286
Commodities	-	2,154	-	2,154
Reserve for future period	-	-	161,239	(161,239)
TOTAL EXPENDITURES	3,726	158,440	\$ 161,239	\$ (2,799)
RECEIPTS OVER (UNDER) EXPENDITURES	4,074	(4,054)		
UNENCUMBERED CASH, BEGINNING	153,439	157,513		
UNENCUMBERED CASH, ENDING	\$ 157,513	\$ 153,459		

## LINCOLN COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-13

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transfer from - Noxious Weed Fund	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Capital outlay	-	-	\$ -	\$ -
Reserve for future period	-	-	40,359	(40,359)
TOTAL EXPENDITURES	-	-	\$ 40,359	\$ (40,359)
RECEIPTS OVER (UNDER) EXPENDITURES	-	-		
UNENCUMBERED CASH, BEGINNING	40,359	40,359		
UNENCUMBERED CASH, ENDING	\$ 40,359	\$ 40,359		

## LINCOLN COUNTY, KANSAS

REAPPRAISAL CAPITAL OUTLAY FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-14

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transfer from - General Fund	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Capital outlay	-	3,195	\$ -	\$ 3,195
Reserve for future period	-	-	21,171	(21,171)
TOTAL EXPENDITURES	-	3,195	\$ 21,171	\$ (17,976)
RECEIPTS OVER (UNDER) EXPENDITURES	-	(3,195)		
UNENCUMBERED CASH, BEGINNING	21,171	21,171		
UNENCUMBERED CASH, ENDING	\$ 21,171	\$ 17,976		

## LINCOLN COUNTY, KANSAS

BARNARD FIRE DISTRICT FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)

For Year Ended December 31, 2019

(With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-15

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 10,589	\$ 10,535	\$ 15,511	\$ (4,976)
Delinquent tax	183	185	-	185
Motor vehicle tax	344	442	493	(51)
Commercial vehicle fees	13	17	14	3
Recreational vehicle tax	6	8	13	(5)
16/20M vehicle tax	135	128	203	(75)
Watercraft tax	10	9	12	(3)
Other county distributions	4,778	4,965	-	4,965
Interest earned	598	884	-	884
TOTAL RECEIPTS	<u>16,656</u>	<u>17,173</u>	<u>\$ 16,246</u>	<u>\$ 927</u>
EXPENDITURES				
Personal services	1,100	1,100	\$ 1,100	\$ -
Contractual services	4,175	11,009	7,641	3,368
Commodities	9,163	5,097	5,000	97
Transfer to - Fire District Special Equipment Fund	1,500	-	2,980	(2,980)
TOTAL EXPENDITURES	<u>15,938</u>	<u>17,206</u>	<u>\$ 16,721</u>	<u>\$ 485</u>
RECEIPTS OVER (UNDER) EXPENDITURES	718	(33)		
UNENCUMBERED CASH, BEGINNING	<u>652</u>	<u>1,370</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 1,370</u>	<u>\$ 1,337</u>		

## LINCOLN COUNTY, KANSAS

BEVERLY FIRE DISTRICT FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)

For Year Ended December 31, 2019

(With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-16

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 29,466	\$ 29,388	\$ 31,500	\$ (2,112)
Delinquent tax	234	314	-	314
Motor vehicle tax	966	1,273	1,147	126
Commercial vehicle fees	29	29	39	(10)
Recreational vehicle tax	17	26	19	7
16/20M vehicle tax	343	282	307	(25)
Watercraft tax	26	18	27	(9)
Other county distributions	1,902	1,897	-	1,897
Reimbursements	3,016	105	-	105
Interest earned	140	220	-	220
TOTAL RECEIPTS	<u>36,139</u>	<u>33,552</u>	<u>\$ 33,039</u>	<u>\$ 513</u>
EXPENDITURES				
Personal services	2,400	2,150	\$ 3,000	\$ (850)
Contractual services	11,867	12,125	17,280	(5,155)
Commodities	4,345	10,429	9,000	1,429
Capital outlay	8,156	-	-	-
Transfer to - Fire District Special Equipment Fund	11,500	16,000	10,329	5,671
TOTAL EXPENDITURES	<u>38,268</u>	<u>40,704</u>	<u>\$ 39,609</u>	<u>\$ 1,095</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(2,129)	(7,152)		
UNENCUMBERED CASH, BEGINNING	<u>9,443</u>	<u>7,314</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 7,314</u>	<u>\$ 162</u>		



## LINCOLN COUNTY, KANSAS

FIRST FIRE DISTRICT FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)

For Year Ended December 31, 2019

(With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-17

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 62,224	\$ 62,028	\$ 62,458	\$ (430)
Delinquent tax	223	292	-	292
Motor vehicle tax	1,717	1,973	1,796	177
Commercial vehicle fees	374	243	343	(100)
Recreational vehicle tax	39	53	52	1
16/20M vehicle tax	599	506	544	(38)
Watercraft tax	25	22	23	(1)
Reimbursements	11,198	2,526	-	2,526
Interest earned	113	212	-	212
TOTAL RECEIPTS	76,512	67,855	\$ 65,216	\$ 2,639
EXPENDITURES				
Personal services	700	700	\$ 1,000	\$ (300)
Contractual services	10,265	10,901	20,000	(9,099)
Commodities	20,583	11,357	30,000	(18,643)
Transfer to - Fire District Special Equipment Fund	45,000	44,000	16,624	27,376
TOTAL EXPENDITURES	76,548	66,958	67,624	(666)
Adjustment for qualifying budget credit	-	-	2,526	(2,526)
TOTAL FOR COMPARISON	76,548	66,958	\$ 70,150	\$ (3,192)
RECEIPTS OVER (UNDER) EXPENDITURES	(36)	897		
UNENCUMBERED CASH, BEGINNING	4,332	4,296		
UNENCUMBERED CASH, ENDING	\$ 4,296	\$ 5,193		

LINCOLN COUNTY, KANSAS  
HUNTER FIRE DISTRICT FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)  
For Year Ended December 31, 2019  
(With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-18

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 20,635	\$ 20,310	\$ 33,000	\$ (12,690)
Delinquent tax	133	711	-	711
Motor vehicle tax	274	427	875	(448)
Commercial vehicle fees	-	-	24	(24)
Recreational vehicle tax	2	8	10	(2)
16/20M vehicle tax	209	202	373	(171)
Watercraft tax	6	5	10	(5)
Other county distributions	12,746	12,875	-	12,875
Reimbursements	2,003	-	-	-
Interest earned	471	609	-	609
TOTAL RECEIPTS	<u>36,479</u>	<u>35,147</u>	<u>\$ 34,292</u>	<u>\$ 855</u>
EXPENDITURES				
Personal services	480	480	\$ 1,200	\$ (720)
Contractual services	8,687	10,539	16,000	(5,461)
Commodities	10,114	4,216	15,000	(10,784)
Transfer to - Fire District Special Equipment Fund	17,500	18,500	3,344	15,156
TOTAL EXPENDITURES	<u>36,781</u>	<u>33,735</u>	<u>\$ 35,544</u>	<u>\$ (1,809)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(302)	1,412		
UNENCUMBERED CASH, BEGINNING	<u>1,519</u>	<u>1,217</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 1,217</u>	<u>\$ 2,629</u>		

## LINCOLN COUNTY, KANSAS

SYLVAN GROVE FIRE DISTRICT FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-19

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 27,939	\$ 27,837	\$ 28,500	\$ (663)
Delinquent tax	699	719	-	719
Motor vehicle tax	1,291	1,600	1,532	68
Commercial vehicle fees	7	6	7	(1)
Recreational vehicle tax	25	23	24	(1)
16/20M vehicle tax	317	275	304	(29)
Watercraft tax	57	52	55	(3)
In lieu of tax	36	37	35	2
Reimbursements	32,823	4,000	4,000	-
Interest earned	450	781	731	50
Transfer from - Sylvan Grove RFD NFW Fund	124	-	-	-
TOTAL RECEIPTS	63,768	35,330	\$ 35,188	\$ 142
EXPENDITURES				
Personal services	3,300	3,400	\$ 2,700	\$ 700
Contractual services	15,233	13,879	11,000	2,879
Commodities	17,920	4,221	13,000	(8,779)
Transfer to - Fire District Special Equipment Fund	27,500	15,000	11,003	3,997
TOTAL EXPENDITURES	63,953	36,500	\$ 37,703	\$ (1,203)
RECEIPTS OVER (UNDER) EXPENDITURES	(185)	(1,170)		
UNENCUMBERED CASH, BEGINNING	4,509	4,324		
UNENCUMBERED CASH, ENDING	\$ 4,324	\$ 3,154		

## LINCOLN COUNTY, KANSAS

SYLVAN GROVE FIRE DISTRICT NO-FUND WARRANT FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)

For Year Ended December 31, 2019

(With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-20

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Delinquent tax	\$ 123	\$ 15	\$ -	\$ 15
Reimbursements	-	-	-	-
TOTAL RECEIPTS	123	15	<u>-</u>	<u>15</u>
EXPENDITURES				
Transfer to - Sylvan Grove Fire District Fund	124	-	\$ -	\$ -
Contractual services	-	-	-	-
TOTAL EXPENDITURES	124	-	<u>-</u>	<u>-</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(1)	15		
UNENCUMBERED CASH, BEGINNING	1	-		
UNENCUMBERED CASH, ENDING	<u>\$ -</u>	<u>\$ 15</u>		

## LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-21

	Special Machinery Fund		Special Highway Improvement Fund	
	2018	2019	2018	2019
RECEIPTS				
Transfer from - Road and Bridge Fund	\$ 90,000	\$ 300,000	\$ -	\$ 161,969
Reimbursements	-	-	42,361	-
TOTAL RECEIPTS	90,000	300,000	42,361	161,969
EXPENDITURES				
Capital outlay	365,000	26,943	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	(275,000)	273,057	42,361	161,969
UNENCUMBERED CASH, BEGINNING	365,000	90,000	131,906	174,267
UNENCUMBERED CASH, ENDING	<u>\$ 90,000</u>	<u>\$ 363,057</u>	<u>\$ 174,267</u>	<u>\$ 336,236</u>

## LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-22

	Register of Deeds Technology Fund		Treasurer's Motor Vehicle Fund	
	2018	2019	2018	2019
RECEIPTS				
Fees	\$ 4,782	\$ 4,368	\$ 445,198	\$ 449,241
Miscellaneous	290	233	-	-
TOTAL RECEIPTS	5,072	4,601	445,198	449,241
EXPENDITURES				
Personal services	-	-	5,657	5,521
Contractual services	4,295	10,401	412,103	416,438
Transfer to - General Fund	-	-	22,057	21,243
TOTAL EXPENDITURES	4,295	10,401	439,817	443,202
RECEIPTS OVER (UNDER) EXPENDITURES	777	(5,800)	5,381	6,039
UNENCUMBERED CASH, BEGINNING	28,787	29,564	23,770	29,151
UNENCUMBERED CASH, ENDING	<u>\$ 29,564</u>	<u>\$ 23,764</u>	<u>\$ 29,151</u>	<u>\$ 35,190</u>

## LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-23

	Windpower Economic Benefit Fund		Windpower Interest Earned Fund	
	2018	2019	2018	2019
RECEIPTS				
In lieu of tax	\$ 716,600	\$ 543,800	\$ -	\$ -
Interest earned	-	-	46,018	74,415
TOTAL RECEIPTS	716,600	543,800	46,018	74,415
EXPENDITURES				
Contractual services	2,267,433	129,850	32,572	45,608
Transfer to - General Fund	-	-	-	-
TOTAL EXPENDITURES	2,267,433	129,850	32,572	45,608
RECEIPTS OVER (UNDER) EXPENDITURES	(1,550,833)	413,950	13,446	28,807
UNENCUMBERED CASH, BEGINNING	5,893,420	4,342,587	35,408	48,854
UNENCUMBERED CASH, ENDING	<u>\$ 4,342,587</u>	<u>\$ 4,756,537</u>	<u>\$ 48,854</u>	<u>\$ 77,661</u>

## LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-24

	<u>Ambulance Memorial Fund</u>		<u>County Health Memorial Fund</u>	
	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>
RECEIPTS				
Donations	\$ 2,178	\$ -	\$ -	\$ -
EXPENDITURES				
Operating expenses	<u>2,723</u>	<u>-</u>	<u>841</u>	<u>6,252</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(545)	-	(841)	(6,252)
UNENCUMBERED CASH, BEGINNING	<u>1,885</u>	<u>1,340</u>	<u>8,128</u>	<u>7,287</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ 1,340</u></u>	<u><u>\$ 1,340</u></u>	<u><u>\$ 7,287</u></u>	<u><u>\$ 1,035</u></u>



## LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-25

	Prosecutor's Training and Assistance Fund		Sheriff VIN Inspection Fund	
	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>
RECEIPTS				
Fees	\$ 675	\$ 556	\$ 2,900	\$ 2,400
EXPENDITURES				
Contractual services	<u>492</u>	<u>1,027</u>	<u>913</u>	<u>5,792</u>
RECEIPTS OVER (UNDER) EXPENDITURES	183	(471)	1,987	(3,392)
UNENCUMBERED CASH, BEGINNING	<u>1,849</u>	<u>2,032</u>	<u>7,688</u>	<u>9,675</u>
UNENCUMBERED CASH, ENDING	<u>\$ 2,032</u>	<u>\$ 1,561</u>	<u>\$ 9,675</u>	<u>\$ 6,283</u>

## LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-26

	Asset Forfeiture Fund		Crime Victim Restitution Fund	
	2018	2019	2018	2019
RECEIPTS				
Fees	\$ -	\$ -	\$ 3,817	\$ 2,588
EXPENDITURES				
Forfeiture payments	-	-	-	-
Restitution payments	-	-	1,990	200
TOTAL EXPENDITURES	-	-	1,990	200
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	1,827	2,388
UNENCUMBERED CASH, BEGINNING	1,168	1,168	14,488	16,315
UNENCUMBERED CASH, ENDING	<u>\$ 1,168</u>	<u>\$ 1,168</u>	<u>\$ 16,315</u>	<u>\$ 18,703</u>

## LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-27

	Sheriff's Concealed Carry Fund		Sheriff's Registered Offender Fund	
	2018	2019	2018	2019
RECEIPTS				
Fees	\$ 260	\$ 132	\$ 560	\$ 400
EXPENDITURES				
Commodities	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	260	132	560	400
UNENCUMBERED CASH, BEGINNING	747	1,007	2,412	2,972
UNENCUMBERED CASH, ENDING	<u>\$ 1,007</u>	<u>\$ 1,139</u>	<u>\$ 2,972</u>	<u>\$ 3,372</u>

## LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-28

	Transportation Bus Fund		Rescue Squad Fund	
	2018	2019	2018	2019
RECEIPTS				
Transfer from - General Fund	\$ 20,000	\$ 20,000	\$ 28,091	\$ 29,322
State funds	43,469	44,558	-	-
Fares	6,306	2,102	-	-
Miscellaneous	-	85	13,000	-
TOTAL RECEIPTS	69,775	66,745	41,091	29,322
EXPENDITURES				
Personal services	34,191	34,331	-	-
Contractual services	28,934	29,664	5,904	5,084
Commodities	2,527	2,746	21,358	7,458
TOTAL EXPENDITURES	65,652	66,741	27,262	12,542
RECEIPTS OVER (UNDER) EXPENDITURES	4,123	4	13,829	16,780
UNENCUMBERED CASH, BEGINNING	5,642	9,765	51,217	65,046
UNENCUMBERED CASH, ENDING	<u>\$ 9,765</u>	<u>\$ 9,769</u>	<u>\$ 65,046</u>	<u>\$ 81,826</u>

## LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-29

	Treasurer's Technology Fund		Clerk's Technology Fund	
	2018	2019	2018	2019
RECEIPTS				
Fees	\$ 888	\$ 1,092	\$ 888	\$ 1,092
EXPENDITURES				
Commodities	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	888	1,092	888	1,092
UNENCUMBERED CASH, BEGINNING	2,811	3,699	3,308	4,196
UNENCUMBERED CASH, ENDING	<u>\$ 3,699</u>	<u>\$ 4,791</u>	<u>\$ 4,196</u>	<u>\$ 5,288</u>

## LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-30

	First Fire District Memorial Fund		Beverly Fire District Memorial Fund	
	2018	2019	2018	2019
RECEIPTS				
Donations	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Commodities	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	-	-
UNENCUMBERED CASH, BEGINNING	583	583	2,500	2,500
UNENCUMBERED CASH, ENDING	<u>\$ 583</u>	<u>\$ 583</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>

## LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-31

	Rescue Squad Memorial Fund		Sylvan Grove Fire District Special Equipment Fund	
	2018	2019	2018	2019
RECEIPTS				
Donations	\$ -	\$ -	\$ -	\$ -
Transfer from - Fire District General Fund	-	-	27,500	15,000
TOTAL RECEIPTS	-	-	27,500	15,000
EXPENDITURES				
Contractual Services	-	-	-	6,822
Capital outlay	-	-	17,744	7,264
TOTAL EXPENDITURES	-	-	17,744	14,086
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	9,756	914
UNENCUMBERED CASH, BEGINNING	2,305	2,305	43,386	53,142
UNENCUMBERED CASH, ENDING	<u>\$ 2,305</u>	<u>\$ 2,305</u>	<u>\$ 53,142</u>	<u>\$ 54,056</u>

## LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-32

	Barnard Fire District Special Equipment Fund		Beverly Fire District Special Equipment Fund	
	2018	2019	2018	2019
RECEIPTS				
Transfer from - Fire District General Fund	\$ 1,500	\$ -	\$ 11,500	\$ 16,000
EXPENDITURES				
Capital outlay	-	3,423	-	11,000
RECEIPTS OVER (UNDER) EXPENDITURES	1,500	(3,423)	11,500	5,000
UNENCUMBERED CASH, BEGINNING	85,704	87,204	20,019	31,519
UNENCUMBERED CASH, ENDING	<u>\$ 87,204</u>	<u>\$ 83,781</u>	<u>\$ 31,519</u>	<u>\$ 36,519</u>



## LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-33

	First Fire District Special Equipment Fund		Hunter Fire District Special Equipment Fund	
	2018	2019	2018	2019
RECEIPTS				
Transfer from - Fire District General Fund	\$ 45,000	\$ 44,000	\$ 17,500	\$ 18,500
EXPENDITURES				
Contractual services	-	-	-	8,221
Capital outlay	11,740	-	10,951	40,605
TOTAL EXPENDITURES	11,740	-	10,951	48,826
RECEIPTS OVER (UNDER) EXPENDITURES	33,260	44,000	6,549	(30,326)
UNENCUMBERED CASH, BEGINNING	51,518	84,778	75,630	82,179
UNENCUMBERED CASH, ENDING	<u>\$ 84,778</u>	<u>\$ 128,778</u>	<u>\$ 82,179</u>	<u>\$ 51,853</u>

## LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-34

	Special County Road Fund		Capital Improvement Fund	
	2018	2019	2018	2019
RECEIPTS				
Transfer from:				
General Fund	\$ -	\$ -	\$ 199,515	\$ -
Road and Bridge Fund	90,000	160,000	-	-
TOTAL RECEIPTS	90,000	160,000	199,515	-
EXPENDITURES				
Capital outlay	-	-	169,323	-
Capital improvements	-	-	7,192	-
TOTAL EXPENDITURES	-	-	176,515	-
RECEIPTS OVER (UNDER) EXPENDITURES	90,000	160,000	23,000	-
UNENCUMBERED CASH, BEGINNING	-	90,000	692,426	715,426
UNENCUMBERED CASH, ENDING	<u>\$ 90,000</u>	<u>\$ 250,000</u>	<u>\$ 715,426</u>	<u>\$ 715,426</u>

## LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-35

	Special Prosecutor's Diversion Fund	
	2018	2019
RECEIPTS		
Fees	\$ -	\$ 6,574
Miscellaneous	-	-
TOTAL RECEIPTS	-	6,574
EXPENDITURES		
Contractual services	-	6,424
Commodities	-	-
TOTAL EXPENDITURES	-	6,424
RECEIPTS OVER (UNDER) EXPENDITURES	-	150
UNENCUMBERED CASH, BEGINNING	-	-
UNENCUMBERED CASH, ENDING	\$ -	\$ 150

## LINCOLN COUNTY, KANSAS

PUBLIC BUILDING COMMISSION - BOND AND INTEREST FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-36

	Prior Year Actual	Current Year Actual
RECEIPTS		
Rent received	\$ 459,000	\$ 459,000
Interest	1,518	1,560
	<u>460,518</u>	<u>460,560</u>
TOTAL RECEIPTS		
EXPENDITURES		
Principal payments	290,000	305,000
Interest payments	155,850	147,050
Miscellaneous	252	1,203
	<u>446,102</u>	<u>453,253</u>
TOTAL EXPENDITURES		
RECEIPTS OVER (UNDER) EXPENDITURES	14,416	7,307
UNENCUMBERED CASH, BEGINNING	<u>343,432</u>	<u>357,848</u>
UNENCUMBERED CASH, ENDING	<u>\$ 357,848</u>	<u>\$ 365,155</u>

## LINCOLN COUNTY, KANSAS

REFUSE FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-37

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
User fees	\$ 217,900	\$ 242,135	\$ 217,340	\$ 24,795
Special assessments	42,840	43,364	30,000	13,364
TOTAL RECEIPTS	<u>260,740</u>	<u>285,499</u>	<u>\$ 247,340</u>	<u>\$ 38,159</u>
EXPENDITURES				
Personal services	42,640	43,717	\$ 48,560	\$ (4,843)
Contractual services	174,328	180,042	213,390	(33,348)
Commodities	3,962	16,162	17,000	(838)
Capital outlay	570	-	10,000	(10,000)
Reserve for future period	-	-	42,025	(42,025)
TOTAL EXPENDITURES	<u>221,500</u>	<u>239,921</u>	<u>\$ 330,975</u>	<u>\$ (91,054)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	39,240	45,578		
UNENCUMBERED CASH, BEGINNING	<u>119,155</u>	<u>158,395</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 158,395</u>	<u>\$ 203,973</u>		

## LINCOLN COUNTY, KANSAS

NONBUDGETED TRUST FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-38

	Delia Pittard Bequest Fund		Children's Health Care Endowment Fund	
	2018	2019	2018	2019
RECEIPTS				
Transfer from - Delia Pittard Bequest Fund	\$ -	\$ -	\$ 4,446	\$ 12,023
Interest earned	5,573	12,023	2,668	3,974
TOTAL RECEIPTS	5,573	12,023	7,114	15,997
EXPENDITURES				
Transfer to - Children's Health Care Endowment Fund	4,446	12,023	-	-
Contractual services	4,100	81	1,750	-
TOTAL EXPENDITURES	8,546	12,104	1,750	-
RECEIPTS OVER (UNDER) EXPENDITURES	(2,973)	(81)	5,364	15,997
UNENCUMBERED CASH, BEGINNING	587,522	584,549	237,117	242,481
UNENCUMBERED CASH, ENDING	<u>\$ 584,549</u>	<u>\$ 584,468</u>	<u>\$ 242,481</u>	<u>\$ 258,478</u>

## LINCOLN COUNTY, KANSAS

NONBUDGETED TRUST FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2019  
 (With Comparative Actual Totals For Prior Year Ended December 31, 2018)

Schedule 2-39

	Law Enforcement Trust Fund	
	2018	2019
RECEIPTS		
Donations	\$ 3,751	\$ 8,963
Interest earned	-	-
TOTAL RECEIPTS	<u>3,751</u>	<u>8,963</u>
EXPENDITURES		
Contractual services	7,082	-
Commodities	-	-
TOTAL EXPENDITURES	<u>7,082</u>	<u>-</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(3,331)	8,963
UNENCUMBERED CASH, BEGINNING	<u>5,846</u>	<u>2,515</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ 2,515</u></u>	<u><u>\$ 11,478</u></u>

## LINCOLN COUNTY, KANSAS

AGENCY FUNDS  
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS  
 For Year Ended December 31, 2019

Schedule 3

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>DISTRIBUTABLE FUNDS</b>				
Current Tax	\$ 5,758,224	\$ 145,258	\$ 14,788	\$ 5,888,694
Commercial Motor Vehicle	600	23,882	24,247	235
Neighborhood Revitalization	-	30,204	30,204	-
Rural Opportunity Zone	4,500	6,000	6,000	4,500
Delinquent Real Estate Tax	123,934	-	103,243	20,691
Delinquent Personal Tax	1,131	-	582	549
Advance Tax	1,841	717	44	2,514
Motor Vehicle Tax	115,695	4,319	6,715	113,299
Recreational Vehicle Tax	2,440	458	269	2,629
Motor Vehicle Advance Payment	3,951	-	17	3,934
Tax Foreclosure Sale	51	-	-	51
<b>STATE FUNDS</b>				
Educational Building	-	62,462	62,462	-
Institutional	-	31,231	31,231	-
State Motor Vehicle Fees	-	5,192	5,192	-
State Tax Collection	15	29	34	10
Drivers License Fees	-	11,963	11,954	9
State Heritage Trust Fund	443	2,184	2,051	576
Game Licenses	3,413	3,915	3,645	3,683
<b>SUBDIVISION FUNDS</b>				
School Districts	-	2,680,407	2,680,407	-
Townships	-	34,038	33,970	68
Cemeteries	67	6,183	6,239	11
Joint Fire Districts	29	333	362	-
Cities	37,352	457,943	457,660	37,635
Central Kansas Library	-	96,571	96,571	-
Watershed Districts	1,670	90,883	90,668	1,885
Post Rock Extension Council	-	99,403	99,403	-
<b>OTHER AGENCY FUNDS</b>				
District Court	5,321	103,745	104,393	4,673
Law Library	756	4,330	4,495	591
County Repeater Board	4,765	3,100	2,831	5,034
LEPC-Emergency Planning	212	-	136	76
DARE Fund	2,867	-	834	2,033
Water Recovery Team	2,622	7	-	2,629
Reappraisal Consultant	1,730	2,716	2,963	1,483
WIC Parent Agency	-	110,929	110,929	-
Emergency Management	78	-	-	78
Insufficient Funds Checks	-	222	249	(27)
Emergency Management Grant	151	-	-	151
<b>TOTAL AGENCY FUNDS</b>	<u>\$ 6,073,858</u>	<u>\$ 4,018,624</u>	<u>\$ 3,994,788</u>	<u>\$ 6,097,694</u>