LINCOLN COUNTY, KANSAS

DECEMBER 31, 2021

LINDBURG
VOGEL PIERCE FARIS
Chartered

LINCOLN COUNTY, KANSAS

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INDEPENDENT AUDITORS' REPORT

The Board of County Commissioners
Lincoln County, Kansas

Report on the Audit of the Financial Statements

Adverse and Unmodified Opinions

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash balances of Lincoln County, Kansas (the County), as of and for the year ended December 31, 2021, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the "Basis for Adverse and Unmodified Opinions on U.S. Generally Accepted Accounting Principles" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on the Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1—Summary of Significant Accounting Policies.

Basis for Adverse and Unmodified Opinions

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

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

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

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Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2020 (not presented herein), and have issued our report thereon dated August 20, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipalservices. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2021 (Schedule 2 as listed in the table of contents) are presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2020, on the basis of accounting described in Note 1.



Certified Public Accountants

Hutchinson, Kansas
August 11, 2022

LINCOLN COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2021

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 479,051	$ 2,616,836	$ 2,585,994	$ 509,893	$ 8,699	$ 518,592
Special Purpose Funds						
Road and Bridge	169,686	2,544,733	2,525,743	188,676	13,458	202,134
Special Bridge	191,883	114,079	297,098	8,864	-	8,864
Ambulance	92,684	410,601	458,009	45,276	2,675	47,951
Lincoln County 911	134,677	59,941	32,666	161,952	428	162,380
Employee Benefits	219,595	1,495,208	1,470,331	244,472	2,624	247,096
County Health	36,003	235,246	241,785	29,464	892	30,356
Law Enforcement	22,125	68,569	55,750	34,944	-	34,944
Noxious Weed	18,848	64,194	78,371	4,671	65	4,736
Ambulance Capital Outlay	20,845	-	6,664	14,181	-	14,181
County Health Capital Outlay	81,973	20,000	2,406	99,567	-	99,567
Home for Aged Improvement	145,460	36,000	43,391	138,069	694	138,763
Noxious Weed Capital Outlay	35,229	9,000	-	44,229	-	44,229
Reappraisal Capital Outlay	17,976	-	-	17,976	-	17,976
Barnard Fire District	2,737	16,827	19,170	394	1,730	2,124
Beverly Fire District	3,340	33,055	32,904	3,491	618	4,109
First Fire District	2,283	75,015	74,685	2,613	840	3,453
Hunter Fire District	1,320	37,740	37,522	1,538	89	1,627
Sylvan Grove Fire District	3,531	30,510	33,019	1,022	1,859	2,881
Sylvan Grove Fire District No-Fund Warrant	80	-	-	80	-	80
Special Machinery	246,104	260,000	219,366	286,738	-	286,738
Special Highway Improvement	620,016	639,837	50,165	1,209,688	-	1,209,688
Register of Deeds Technology	24,327	5,247	5,706	23,868	-	23,868
Treasurer's Motor Vehicle	41,082	574,435	586,231	29,286	-	29,286
Windpower Economic Benefit	5,177,185	667,443	271,635	5,572,993	-	5,572,993
Windpower Interest Earned	74,978	28,564	39,353	64,189	-	64,189
Ambulance Memorial	1,340	305	-	1,645	-	1,645
County Health Memorial	1,035	-	100	935	-	935
Prosecutor's Training and Assistance	2,021	920	466	2,475	-	2,475
Sheriff's VIN Inspection	9,313	3,480	10,190	2,603	-	2,603
Asset Forfeiture	1,168	-	-	1,168	-	1,168
Crime Victim Restitution	21,216	2,000	1,250	21,966	-	21,966

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, 2021

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	$ 1,254	$ 163	$ -	$ 1,417	$ -	$ 1,417
Sheriff's Registered Offender	3,612	460	-	4,072	-	4,072
Transportation Bus	13,171	59,878	52,408	20,641	411	21,052
Rescue Squad	104,873	31,122	10,354	125,641	228	125,869
Treasurer's Technology	6,103	1,297	-	7,400	-	7,400
Clerk's Technology	6,600	1,297	-	7,897	-	7,897
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	68,691	13,000	12,346	69,345	569	69,914
Barnard Fire District Special Equipment	90,781	7,000	633	97,148	-	97,148
Beverly Fire District Special Equipment	31,673	9,000	1,767	38,906	-	38,906
First Fire District Special Equipment	155,090	52,500	127,853	79,737	-	79,737
Hunter Fire District Special Equipment	38,566	5,500	8,385	35,681	4,235	39,916
Special County Road	515,000	-	5,184	509,816	-	509,816
Capital Improvement	827,116	50,000	74,265	802,851	-	802,851
County Repeater Board	6,667	3,100	1,743	8,024	-	8,024
Special Prosecutor Diversion	150	3,804	3,754	200	-	200
LEPC - Emergency Planning	20	-	-	20	-	20
DARE	2,033	-	-	2,033	-	2,033
Water Recovery Team	2,632	-	-	2,632	-	2,632
Reappraisal Consultant	1,728	2,960	2,960	1,728	-	1,728
Emergency Management	78	-	-	78	-	78
Emergency Management Grant	151	-	-	151	-	151
Coronavirus Relief	82,143	-	82,143	-	-	-
Coronavirus Relief Interest Earned	148	7	155	-	-	-
Other Coronavirus Grants	505	56,486	25,836	31,155	564	31,719
American Rescue Plan	-	287,729	-	287,729	-	287,729
Bond and Interest Fund						
Public Building Commission - Bond and Interest	374,359	497,510	456,025	415,844	-	415,844
Business Fund						
Refuse	139,375	241,067	243,189	137,253	5,000	142,253
Trust Funds						
Delia Pittard Bequest	584,478	4,331	9,939	578,870	-	578,870
Children's Health Care Endowment	272,485	6,886	-	279,371	-	279,371
Law Enforcement Trust	11,628	-	-	11,628	-	11,628
TOTAL FINANCIAL REPORTING ENTITY	$ 11,245,609	$ 11,384,882	$ 10,298,909	$ 12,331,582	$ 45,678	$ 12,377,260

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, 2021

COMPOSITION OF CASH		
Checking accounts	$	1,014,055
Money Market accounts		14,165,178
Savings accounts		2,928,369
Certificates of deposit		666,435
Cash and cash items		600
		18,774,637
Other accounts		
Checking accounts		
District Court		2,093
Law Library		2,032
Lincoln County Public Building Commission		415,845
Flexible spending account		5,775
		425,745
TOTAL CASH		19,200,382
AGENCY FUNDS PER SCHEDULE 3		(6,823,122)
TOTAL FINANCIAL REPORTING ENTITY	$	12,377,260

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

LINCOLN COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2021

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 2021:

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 difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities, or deferred inflows or outflows, other than those mentioned above.

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

Budgetary Information

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

1. Preparation of the budget for the succeeding calendar year on or before August 1.

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

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

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

If the municipality is holding a revenue neutral rate hearing, the timeline for adoption of the final budget has been adjusted to on or before September 20th. The County did hold a revenue neutral rate hearing for the 2022 budget.

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, 2021, the County amended the following budgets: General Fund, Road and Bridge Fund, Employee Benefits Fund, County Health Fund, Ambulance Fund, and First Fire District Fund.

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

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

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

Tax Cycle

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

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

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

Estimates

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

Deposits and Investments

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

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

Reimbursed Expenses

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

NOTE 2—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

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 the Kansas Municipal Investment Pool (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, 2021, the County's carrying amount of deposits was $19,199,782 and the bank balance was $19,434,810. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $1,176,392 was covered by FDIC insurance and $18,258,418 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.

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

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

Lincoln Park Manor agrees during the term of the lease to maintain the facility, equipment, and furniture in its current condition, except for ordinary wear and tear. Any maintenance or repairs of the building and the property shall be the sole responsibility of the County with actual labor and services being provided by the maintenance and building operator as hired by Lincoln Park Manor. Lincoln Park Manor agrees to provide a full-time, qualified maintenance/building operator to provide services for and in the facility. Such salary or compensation for the building operator shall be at the sole discretion and responsibility of Lincoln Park Manor. Rent payments received during 2021 were $36,000.

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 2021 were $497,250.

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

Year	Rentals
2022	$ 371,200
2023	363,700
2024	361,125
2025	363,325
2026	360,300
Thereafter	3,280,375
	$ 5,100,025

NOTE 5—LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
Revenue Bond				
Lincoln County Public Building Commission, Series 2016 Refunding	2.00%-3.00%	10/06/16	$ 5,330,000	03/01/35
Capital Leases				
Surveillance cameras	0.00%	03/18/21	55,000	04/01/23
Election equipment	0.00%	06/01/21	47,091	10/11/23
Software	6.00%	10/04/21	125,895	10/01/25

Changes in long-term liabilities for the County for the year ended December 31, 2021, 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	$ 4,490,000	$ -	$ 325,000	$ 4,165,000	$ 129,825
Capital Leases					
Surveillance cameras	-	55,000	18,333	36,667	-
Election equipment	-	47,091	15,697	31,394	-
Software	-	125,895	12,444	113,451	145
Total Capital Leases	-	227,986	46,474	181,512	145
Total Debt	$ 4,490,000	$ 227,986	$ 371,474	$ 4,346,512	$ 129,970

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
2022	$ 250,000	$ 121,200
2023	250,000	113,700
2024	255,000	106,125
2025	265,000	98,325
2026	270,000	90,300
2027-2031	1,505,000	321,375
2032-2035	1,370,000	84,000
	$ 4,165,000	$ 935,025

Capital Leases	Principal	Interest
2022	$ 59,922	$ 6,807
2023	61,476	5,254
2024	29,092	3,607
2025	31,022	1,678
2026	-	-
	$ 181,512	$ 17,346

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 8.87% for the year ended December 31, 2021. Contributions to the pension plan from the County for KPERS was $202,458 for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, the Kansas Public Employees Retirement System (KPERS) has determined the County's proportionate share of the collective net pension liability for KPERS was $1,413,644. The net pension liability was measured as of June 30, 2021, and the total pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The County's share of the allocation is based on the ratio of the County's employer contributions, relative to the total employer and nonemployer contributions for the plan groups the County participates in. Because the regulatory basis of accounting under the Kansas Municipal Audit and Accounting Guide does not recognize long-term debt, this liability is not reported in the financial statement.

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

NOTE 7—DEFERRED COMPENSATION PLAN

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

NOTE 8—OTHER LONG-TERM LIABILITIES

Compensated Absences

All full-time employees of the County accumulate leave time at 12 hours per month and part-time employees accumulate 4 hours per month. There is an 80 hour limit on the amount of leave time that can be accumulated. Hours exceeding 80 hours will be forfeited. This time is payable to the employees upon termination. The costs of accumulated leave are not recorded in the financial statement at the time the benefits are earned by the employee. The estimated liability for accumulated leave time as of December 31, 2021, is $63,552.

Other Post-Employment Benefits – Group Health Insurance

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

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

Other Post-Employment Benefits – Death and Disability Benefits

As provided by K.S.A. 74-4927, disabled members in KPERS receive long-term disability and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate was set at 1% for the year ended December 31, 2021.

NOTE 9—INTERFUND TRANSFERS

Interfund transfers for the County during 2021 were as follows:

From Fund	To Fund	Amount	Authority
Treasurer's Motor Vehicle	General	$ 17,697	K.S.A. 8-145
General	Transportation Bus	10,000	Resolution
General	Rescue Squad	29,322	K.S.A. 12-110d
Road and Bridge	Special Machinery and Equipment	260,000	K.S.A. 68-141g
Road and Bridge	Special Highway Improvement	639,837	K.S.A. 68-590
Delia Pittard Bequest	Children's Health Endowment	4,331	Resolution
Barnard Fire District	Barnard Fire District Special Equipment	7,000	K.S.A. 19-3612c
Beverly Fire District	Beverly Fire District Special Equipment	9,000	K.S.A. 19-3612c
First Fire District	First Fire District Special Equipment	52,500	K.S.A. 19-3612c
Hunter Fire District	Hunter Fire District Special Equipment	5,500	K.S.A. 19-3612c
Sylvan Grove Fire District	Sylvan Grove Fire District Special Equipment	13,000	K.S.A. 19-3612c
Noxious Weed	Noxious Weed Capital Outlay	9,000	K.S.A. 2-1318
County Health	County Health Capital Outlay	20,000	K.S.A. 65-204
General	Capital Improvement	50,000	K.S.A. 19-120

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, 2021, the County's share of the tax rebates totaled $12,030.

LINCOLN COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	$ 2,665,795	$ -	$ 2,665,795	$ 2,585,994	$ (79,801)
Special Purpose Funds					
Road and Bridge	2,538,829	135,127	2,673,956	2,525,743	(148,213)
Special Bridge	300,000	-	300,000	297,098	(2,902)
Ambulance	427,039	43,141	470,180	458,009	(12,171)
Lincoln County 911	159,720	-	159,720	32,666	(127,054)
Employee Benefits	1,717,750	-	1,717,750	1,470,331	(247,419)
County Health	244,970	-	244,970	241,785	(3,185)
Law Enforcement	65,000	-	65,000	55,750	(9,250)
Noxious Weed	79,400	-	79,400	78,371	(1,029)
Ambulance Capital Outlay	35,845	-	35,845	6,664	(29,181)
County Health Capital Outlay	65,874	-	65,874	2,406	(63,468)
Home for Aged Improvement	149,341	-	149,341	43,391	(105,950)
Noxious Weed Capital Outlay	40,359	-	40,359	-	(40,359)
Reappraisal Capital Outlay	17,976	-	17,976	-	(17,976)
Barnard Fire District	19,170	-	19,170	19,170	-
Beverly Fire District	34,231	-	34,231	32,904	(1,327)
First Fire District	77,202	-	77,202	74,685	(2,517)
Hunter Fire District	35,355	3,280	38,635	37,522	(1,113)
Sylvan Grove Fire District	33,019	-	33,019	33,019	-
Sylvan Grove Fire District No-Fund Warrant	-	-	-	-	-
Business Fund					
Refuse	427,363	-	427,363	243,189	(184,174)

LINCOLN COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-1
Page 1 of 5

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes	$ 2,593,916	$ 2,520,601	$ 2,221,172	$ 299,429
Licenses and fees	44,261	41,953	20,000	21,953
Use of money	56,323	25,051	40,000	(14,949)
Miscellaneous	25,644	11,534	-	11,534
Void warrants	1,044	-	-	-
Transfers in	22,391	17,697	20,000	(2,303)
TOTAL RECEIPTS	2,743,579	2,616,836	$ 2,301,172	$ 315,664
EXPENDITURES				
County Commission	46,185	47,203	$ 48,000	$ (797)
County Clerk	96,034	95,336	99,625	(4,289)
County Treasurer	109,750	109,106	115,063	(5,957)
County Attorney	114,076	118,257	118,431	(174)
Register of Deeds	43,528	46,505	47,093	(588)
Sheriff	446,766	471,039	453,080	17,959
Clerk of District Court	41,804	54,697	60,508	(5,811)
Courthouse (general expense)	138,037	168,281	148,543	19,738
Emergency preparedness	31,648	44,954	45,740	(786)
Special reappraisal	110,553	115,091	116,289	(1,198)
Special building	7,871	-	10,000	(10,000)
Election	36,532	30,020	32,051	(2,031)
Recycling	24,035	19,758	30,175	(10,417)
Communications	171,811	172,918	165,201	7,717
Human Resources	45,812	50,666	42,440	8,226
Appropriations	943,279	952,831	949,234	3,597
Transfers out	214,322	89,332	184,322	(94,990)
TOTAL EXPENDITURES	2,622,043	2,585,994	$ 2,665,795	$ (79,801)
RECEIPTS OVER (UNDER) EXPENDITURES	121,536	30,842		
UNENCUMBERED CASH, BEGINNING	357,515	479,051		
UNENCUMBERED CASH, ENDING	$ 479,051	$ 509,893		

LINCOLN COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
TAXES				
Ad valorem property taxes	$ 2,003,357	$ 1,935,067	$ 1,900,784	$ 34,283
Delinquent tax	22,876	28,979	15,000	13,979
Interest and charges on delinquent taxes	41,992	33,481	10,000	23,481
Motor vehicle tax	106,511	100,963	91,114	9,849
Commercial vehicle fees	5,189	4,859	4,225	634
Recreational vehicle tax	2,177	2,360	1,652	708
16/20M vehicle tax	16,999	17,182	15,770	1,412
Watercraft tax	1,739	1,721	1,528	193
Neighborhood revitalization	(5,054)	(4,055)	(4,488)	433
In lieu of tax	1,391	1,299	1,263	36
Intangible tax	6,551	7,153	4,360	2,793
Liquor tax	4,081	4,454	4,964	(510)
County-wide sales tax	386,107	387,138	175,000	212,138
TOTAL TAXES	2,593,916	2,520,601	2,221,172	299,429
LICENSES AND FEES				
Officers' fees	38,378	35,514	15,000	20,514
Other licenses and fees	5,883	6,439	5,000	1,439
TOTAL LICENSES AND FEES	44,261	41,953	20,000	21,953
USE OF MONEY				
Interest on investments	56,323	25,051	40,000	(14,949)
MISCELLANEOUS	25,644	11,534	-	11,534
VOID WARRANTS	1,044	-	-	-
TRANSFERS IN				
Transfer from - Treasurer's Motor Vehicle Fund	22,391	17,697	20,000	(2,303)
TOTAL RECEIPTS	$ 2,743,579	$ 2,616,836	$ 2,301,172	$ 315,664

LINCOLN COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
COUNTY COMMISSION				
Personal services	$ 40,248	$ 40,248	$ 41,000	$ (752)
Contractual services	5,883	5,768	5,000	768
Commodities	421	1,187	2,000	(813)
Reimbursements	(367)	-	-	-
TOTAL COUNTY COMMISSION	46,185	47,203	48,000	(797)
COUNTY CLERK				
Personal services	109,476	93,858	96,425	(2,567)
Contractual services	2,492	4,135	2,500	1,635
Commodities	493	664	3,500	(2,836)
Capital outlay	-	-	-	-
Reimbursements	(16,427)	(3,321)	(2,800)	(521)
TOTAL COUNTY CLERK	96,034	95,336	99,625	(4,289)
COUNTY TREASURER				
Personal services	104,243	103,422	105,828	(2,406)
Contractual services	2,555	2,588	4,015	(1,427)
Commodities	2,952	3,096	5,220	(2,124)
TOTAL COUNTY TREASURER	109,750	109,106	115,063	(5,957)
COUNTY ATTORNEY				
Personal services	93,322	98,312	88,631	9,681
Contractual services	16,601	14,910	20,000	(5,090)
Commodities	4,216	1,469	7,800	(6,331)
Capital outlay	-	3,810	2,000	1,810
Reimbursements	(63)	(244)	-	(244)
TOTAL COUNTY ATTORNEY	114,076	118,257	118,431	(174)
REGISTER OF DEEDS				
Personal services	42,134	44,094	43,473	621
Contractual services	1,117	2,581	3,300	(719)
Commodities	277	230	320	(90)
Reimbursements	-	(400)	-	(400)
TOTAL REGISTER OF DEEDS	43,528	46,505	47,093	(588)
SHERIFF				
Personal services	450,375	463,182	452,080	11,102
Contractual services	76,929	92,747	75,000	17,747
Commodities	90,271	84,933	90,000	(5,067)
Capital outlay	-	-	5,000	(5,000)
Reimbursements	(170,809)	(169,823)	(169,000)	(823)
TOTAL SHERIFF	446,766	471,039	453,080	17,959

LINCOLN COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
CLERK OF DISTRICT COURT				
Contractual services	$ 38,589	$ 45,894	$ 56,808	$ (10,914)
Commodities	1,651	3,949	1,200	2,749
Capital outlay	3,730	5,228	3,500	1,728
Reimbursements	(2,166)	(374)	(1,000)	626
TOTAL CLERK OF DISTRICT COURT	41,804	54,697	60,508	(5,811)
COURTHOUSE (GENERAL EXPENSE)				
Personal services	32,960	36,456	34,543	1,913
Contractual services	154,644	122,234	100,000	22,234
Commodities	50,259	44,875	15,000	29,875
Capital outlay	2,669	20,000	5,000	15,000
Storm damages	25,364	43,501	-	43,501
Reimbursements	(127,859)	(98,785)	(6,000)	(92,785)
TOTAL COURTHOUSE (GENERAL EXPENSE)	138,037	168,281	148,543	19,738
EMERGENCY PREPAREDNESS				
Personal services	8,164	32,890	32,240	650
Contractual services	11,895	8,727	10,000	(1,273)
Commodities	6,173	3,460	3,500	(40)
Capital outlay	10,000	-	-	-
Reimbursements	(4,584)	(123)	-	(123)
TOTAL EMERGENCY PREPAREDNESS	31,648	44,954	45,740	(786)
SPECIAL REAPPRAISAL				
Personal services	75,181	78,619	79,689	(1,070)
Contractual services	30,421	34,081	31,600	2,481
Commodities	5,517	2,649	5,000	(2,351)
Reimbursements	(566)	(258)	-	(258)
TOTAL SPECIAL REAPPRAISAL	110,553	115,091	116,289	(1,198)
SPECIAL BUILDING				
Building construction and maintenance	7,871	-	10,000	(10,000)
ELECTION				
Personal services	-	-	2,500	(2,500)
Contractual services	36,113	11,484	25,551	(14,067)
Commodities	5,743	18,536	4,000	14,536
Reimbursements	(5,324)	-	-	-
TOTAL ELECTION	36,532	30,020	32,051	(2,031)

LINCOLN COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
RECYCLING				
Personal services	$ 19,331	$ 7,377	$ 25,175	$ (17,798)
Contractual services	4,360	12,159	3,000	9,159
Commodities	388	222	2,000	(1,778)
Reimbursements	(44)	-	-	-
TOTAL RECYCLING	24,035	19,758	30,175	(10,417)
COMMUNICATIONS				
Personal services	162,829	163,722	152,701	11,021
Contractual services	8,313	8,509	10,000	(1,491)
Commodities	669	687	500	187
Capital outlay	-	-	2,000	(2,000)
TOTAL COMMUNICATIONS	171,811	172,918	165,201	7,717
HUMAN RESOURCES				
Personal services	31,832	47,278	38,065	9,213
Contractual services	13,501	2,682	3,375	(693)
Commodities	551	706	1,000	(294)
Reimbursements	(72)	-	-	-
TOTAL HUMAN RESOURCES	45,812	50,666	42,440	8,226
APPROPRIATIONS				
Mental health	7,000	7,000	7,000	-
Economic development	117,289	118,000	118,000	-
Historical Society	4,500	4,500	4,500	-
Hospital maintenance	500,000	500,000	500,000	-
Special alcohol and drug	-	-	1,000	(1,000)
Services For the Elderly	50,000	60,000	60,000	-
OCCK	7,000	7,000	7,000	-
Soil conservation	22,000	22,000	22,000	-
CASA	5,000	5,000	5,000	-
Nursing home	71,678	60,000	60,000	-
Juvenile detention	488	450	500	(50)
Abandoned cemeteries	1,493	1,406	2,500	(1,094)
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	3,091	3,675	-	3,675
Liability insurance	38,137	44,739	42,344	2,395
County fair	10,000	12,200	12,200	-
Computer contract	63,083	63,341	63,190	151
Promotion and advertising	520	1,520	2,000	(480)
TOTAL APPROPRIATIONS	943,279	952,831	949,234	3,597
TRANSFERS OUT				
Transfer to:				
Transportation Bus Fund	10,000	10,000	20,000	(10,000)
Capital Improvement Fund	175,000	50,000	135,000	(85,000)
Rescue Squad Fund	29,322	29,332	29,322	10
TOTAL TRANSFERS OUT	214,322	89,332	184,322	(94,990)
TOTAL EXPENDITURES	$ 2,622,043	$ 2,585,994	$ 2,665,795	$ (79,801)

LINCOLN COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-2

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 1,870,468	$ 1,899,745	$ 1,866,121	$ 33,624
Delinquent tax	20,291	26,771	8,000	18,771
Motor vehicle tax	92,062	92,254	85,071	7,183
Commercial vehicle fees	4,441	4,509	3,946	563
Recreational vehicle tax	1,884	2,159	1,543	616
16/20M vehicle tax	15,148	14,698	14,725	(27)
Watercraft tax	1,488	1,607	1,427	180
In lieu of tax	1,298	1,276	1,179	97
Neighborhood revitalization	(4,680)	(3,980)	(4,441)	461
Reimbursements	68,338	165,127	30,000	135,127
Special City and County Highway	225,742	233,806	195,782	38,024
Sale of equipment	18,974	-	-	-
Miscellaneous	59,796	106,761	40,000	66,761
TOTAL RECEIPTS	2,375,250	2,544,733	$ 2,243,353	$ 301,380
EXPENDITURES				
Personal services	666,825	598,847	$ 723,729	$ (124,882)
Contractual services	181,174	195,326	231,100	(35,774)
Commodities	537,245	756,906	1,017,500	(260,594)
Capital outlay	225,683	74,827	392,500	(317,673)
Transfer to:				
Special Highway Improvement Fund	290,080	639,837	-	639,837
Special County Road Fund	265,000	-	174,000	(174,000)
Special Machinery Fund	265,000	260,000	-	260,000
TOTAL EXPENDITURES	2,431,007	2,525,743	2,538,829	(13,086)
Adjustment for qualifying budget credit	-	-	135,127	(135,127)
TOTAL FOR COMPARISON	2,431,007	2,525,743	$ 2,673,956	$ (148,213)
RECEIPTS OVER (UNDER) EXPENDITURES	(55,757)	18,990		
UNENCUMBERED CASH, BEGINNING	225,443	169,686		
UNENCUMBERED CASH, ENDING	$ 169,686	$ 188,676		

LINCOLN COUNTY, KANSAS

SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-3

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 120,645	$ 105,189	$ 103,348	$ 1,841
Delinquent tax	1,184	1,631	-	1,631
Motor vehicle tax	5,730	5,936	5,487	449
Commercial vehicle fees	283	291	255	36
Recreational vehicle tax	117	139	100	39
16/20M vehicle tax	873	938	950	(12)
Watercraft tax	95	104	92	12
In lieu of tax	84	71	76	(5)
Neighborhood revitalization	(300)	(220)	(253)	33
Reimbursements	-	-	-	-
TOTAL RECEIPTS	128,711	114,079	$ 110,055	$ 4,024
EXPENDITURES				
Bridge construction	130,882	297,098	$ 300,000	$ (2,902)
RECEIPTS OVER (UNDER) EXPENDITURES	(2,171)	(183,019)		
UNENCUMBERED CASH, BEGINNING	194,054	191,883		
UNENCUMBERED CASH, ENDING	$ 191,883	$ 8,864		

LINCOLN COUNTY, KANSAS

AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-4

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 230,188	$ 197,726	$ 194,226	$ 3,500
Delinquent tax	3,099	3,724	-	3,724
Motor vehicle tax	15,228	12,475	10,469	2,006
Commercial vehicle fees	771	570	486	84
Recreational vehicle tax	310	290	190	100
16/20M vehicle tax	2,126	2,558	1,812	746
Watercraft tax	259	198	176	22
In lieu of tax	160	133	145	(12)
Neighborhood revitalization	(594)	(414)	(822)	408
Ambulance runs	152,746	164,641	150,000	14,641
Miscellaneous	293	200	-	200
Reimbursements	4,055	28,500	-	28,500
TOTAL RECEIPTS	408,641	410,601	$ 356,682	$ 53,919
EXPENDITURES				
Personal services	341,582	349,181	$ 338,039	$ 11,142
Contractual services	44,978	44,878	36,000	8,878
Commodities	23,751	63,950	36,000	27,950
Capital outlay	-	-	7,000	(7,000)
Transfer to - Ambulance Capital Outlay Fund	20,000	-	10,000	(10,000)
TOTAL EXPENDITURES	430,311	458,009	427,039	30,970
Adjustment for qualifying budget credit	-	-	43,141	(43,141)
TOTAL FOR COMPARISON	430,311	458,009	$ 470,180	$ (12,171)
RECEIPTS OVER (UNDER) EXPENDITURES	(21,670)	(47,408)		
UNENCUMBERED CASH, BEGINNING	114,354	92,684		
UNENCUMBERED CASH, ENDING	$ 92,684	$ 45,276		

LINCOLN COUNTY, KANSAS

LINCOLN COUNTY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-5

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
911 fees	$ 60,446	$ 59,941	$ 55,000	$ 4,941
EXPENDITURES				
Contractual services	30,489	32,666	$ 50,000	$ (17,334)
Reserve for future period	-	-	109,720	(109,720)
TOTAL EXPENDITURES	30,489	32,666	$ 159,720	$ (127,054)
RECEIPTS OVER (UNDER) EXPENDITURES	29,957	27,275		
UNENCUMBERED CASH, BEGINNING	104,720	134,677		
UNENCUMBERED CASH, ENDING	$ 134,677	$ 161,952		

LINCOLN COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-6

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 1,386,322	$ 1,372,201	$ 1,347,943	$ 24,258
Delinquent tax	14,397	19,145	6,000	13,145
Motor vehicle tax	66,374	68,309	63,051	5,258
Commercial vehicle fees	3,274	3,341	2,925	416
Recreational vehicle tax	1,354	1,599	1,143	456
16/20M vehicle tax	10,167	10,849	10,914	(65)
Watercraft tax	1,098	1,191	1,057	134
In lieu of tax	962	921	874	47
Neighborhood revitalization	(3,448)	(2,875)	(3,135)	260
Miscellaneous	6,003	7,093	-	7,093
Reimbursements	20,966	13,434	20,000	(6,566)
TOTAL RECEIPTS	1,507,469	1,495,208	$ 1,450,772	$ 44,436
EXPENDITURES				
Social Security	178,044	179,275	$ 191,165	$ (11,890)
KPERS	216,345	213,568	246,641	(33,073)
Workers' compensation insurance	45,947	37,808	75,000	(37,192)
Unemployment tax	1,866	9,806	12,744	(2,938)
Medical insurance	816,780	756,317	1,100,000	(343,683)
Short-term disability insurance	11,194	11,165	10,000	1,165
Other employee benefits	32,450	17,392	30,000	(12,608)
Health claims	360,000	245,000	52,200	192,800
TOTAL EXPENDITURES	1,662,626	1,470,331	$ 1,717,750	$ (247,419)
RECEIPTS OVER (UNDER) EXPENDITURES	(155,157)	24,877		
UNENCUMBERED CASH, BEGINNING	374,752	219,595		
UNENCUMBERED CASH, ENDING	$ 219,595	$ 244,472		

LINCOLN COUNTY, KANSAS

COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-7

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 142,120	$ 124,758	$ 122,550	$ 2,208
Delinquent tax	1,276	1,782	-	1,782
Motor vehicle tax	5,562	6,694	6,464	230
Commercial vehicle fees	274	338	300	38
Recreational vehicle tax	114	157	117	40
16/20M vehicle tax	860	906	1,119	(213)
Watercraft tax	92	122	108	14
In lieu of tax	99	84	90	(6)
Neighborhood revitalization	(347)	(262)	(399)	137
Reimbursements and grants	96,592	100,667	80,912	19,755
TOTAL RECEIPTS	246,642	235,246	$ 211,261	$ 23,985
EXPENDITURES				
Personal services	151,366	154,462	$ 163,850	$ (9,388)
Contractual services	51,618	44,721	55,570	(10,849)
Commodities	13,658	10,785	11,550	(765)
Capital Outlay	11,600	11,817	-	11,817
Transfer to - County Health - Capital Outlay Fund	18,000	20,000	14,000	6,000
Appropriation to Area Agency on Aging - Senior Care	897	-	-	-
TOTAL EXPENDITURES	247,139	241,785	$ 244,970	$ (3,185)
RECEIPTS OVER (UNDER) EXPENDITURES	(497)	(6,539)		
UNENCUMBERED CASH, BEGINNING	36,500	36,003		
UNENCUMBERED CASH, ENDING	$ 36,003	$ 29,464		

LINCOLN COUNTY, KANSAS

LAW ENFORCEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-8

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 60,322	$ 49,508	$ 48,618	$ 890
Delinquent tax	462	711	-	711
Motor vehicle tax	1,985	2,747	2,744	3
Commercial vehicle fees	97	142	127	15
Recreational vehicle tax	41	65	50	15
16/20M vehicle tax	312	322	475	(153)
Watercraft tax	33	52	46	6
In lieu of tax	42	33	38	(5)
Neighborhood revitalization	(145)	(104)	(102)	(2)
Reimbursements	-	15,000	-	15,000
Other fees	4,262	93	-	93
TOTAL RECEIPTS	67,411	68,569	$ 51,996	$ 16,573
EXPENDITURES				
Contractual services	-	-	$ -	$ -
Capital outlay	61,683	55,750	65,000	(9,250)
TOTAL EXPENDITURES	61,683	55,750	$ 65,000	$ (9,250)
RECEIPTS OVER (UNDER) EXPENDITURES	5,728	12,819		
UNENCUMBERED CASH, BEGINNING	16,397	22,125		
UNENCUMBERED CASH, ENDING	$ 22,125	$ 34,944		

LINCOLN COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-9

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 70,456	$ 57,225	$ 56,228	$ 997
Delinquent tax	668	900	-	900
Motor vehicle tax	2,873	3,353	3,204	149
Commercial vehicle fees	143	168	149	19
Recreational vehicle tax	59	79	58	21
16/20M vehicle tax	432	472	555	(83)
Watercraft tax	48	61	54	7
Neighborhood revitalization	(172)	(120)	(143)	23
In lieu of tax	49	38	44	(6)
Reimbursements	1,021	-	-	-
Chemical sales	4,814	2,018	4,500	(2,482)
TOTAL RECEIPTS	80,391	64,194	$ 64,649	$ (455)
EXPENDITURES				
Personal services	38,124	40,495	$ 39,400	$ 1,095
Contractual services	5,098	4,438	10,000	(5,562)
Commodities	24,634	24,438	20,000	4,438
Capital outlay	-	-	10,000	(10,000)
Transfer to - Noxious Weed Capital Outlay Fund	-	9,000	-	9,000
TOTAL EXPENDITURES	67,856	78,371	$ 79,400	$ (1,029)
RECEIPTS OVER (UNDER) EXPENDITURES	12,535	(14,177)		
UNENCUMBERED CASH, BEGINNING	6,313	18,848		
UNENCUMBERED CASH, ENDING	$ 18,848	$ 4,671		

LINCOLN COUNTY, KANSAS

AMBULANCE CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-10

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - Ambulance Fund	$ 20,000	$ -	$ 10,000	$ (10,000)
EXPENDITURES				
Capital outlay	76,000	6,664	$ -	$ 6,664
Reserve for future period	-	-	35,845	(35,845)
TOTAL EXPENDITURES	76,000	6,664	$ 35,845	$ (29,181)
RECEIPTS OVER (UNDER) EXPENDITURES	(56,000)	(6,664)		
UNENCUMBERED CASH, BEGINNING	76,845	20,845		
UNENCUMBERED CASH, ENDING	$ 20,845	$ 14,181		

LINCOLN COUNTY, KANSAS

COUNTY HEALTH CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-11

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - County Health Fund	$ 18,000	$ 20,000	$ -	$ 20,000
EXPENDITURES				
Contractual services	3,901	2,406	$ -	$ 2,406
Reserve for future period	-	-	65,874	(65,874)
TOTAL EXPENDITURES	3,901	2,406	$ 65,874	$ (63,468)
RECEIPTS OVER (UNDER) EXPENDITURES	14,099	17,594		
UNENCUMBERED CASH, BEGINNING	67,874	81,973		
UNENCUMBERED CASH, ENDING	$ 81,973	$ 99,567		

LINCOLN COUNTY, KANSAS

HOME FOR THE AGED IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-12

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Rental fees	$ 36,000	$ 36,000	$ -	$ 36,000
Reimbursements	6,882	-	-	-
TOTAL RECEIPTS	42,882	36,000	$ -	$ 36,000
EXPENDITURES				
Contractual services	50,881	43,391	$ -	$ 43,391
Commodities	-	-	-	-
Reserve for future period	-	-	149,341	(149,341)
TOTAL EXPENDITURES	50,881	43,391	$ 149,341	$ (105,950)
RECEIPTS OVER (UNDER) EXPENDITURES	(7,999)	(7,391)		
UNENCUMBERED CASH, BEGINNING	153,459	145,460		
UNENCUMBERED CASH, ENDING	$ 145,460	$ 138,069		

LINCOLN COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-13

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - Noxious Weed Fund	$ -	$ 9,000	$ -	$ 9,000
EXPENDITURES				
Capital outlay	5,130	-	$ -	$ -
Reserve for future period	-	-	40,359	(40,359)
TOTAL EXPENDITURES	5,130	-	$ 40,359	$ (40,359)
RECEIPTS OVER (UNDER) EXPENDITURES	(5,130)	9,000		
UNENCUMBERED CASH, BEGINNING	40,359	35,229		
UNENCUMBERED CASH, ENDING	$ 35,229	$ 44,229		

LINCOLN COUNTY, KANSAS

REAPPRAISAL CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-14

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

LINCOLN COUNTY, KANSAS

BARNARD FIRE DISTRICT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-15

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 10,687	$ 10,710	$ 16,072	$ (5,362)
Delinquent tax	135	70	-	70
Motor vehicle tax	357	372	458	(86)
Commercial vehicle fees	8	10	14	(4)
Recreational vehicle tax	10	11	11	-
16/20M vehicle tax	148	149	210	(61)
Watercraft tax	8	7	9	(2)
Miscellaneous	975	-	-	-
Other county distributions	5,229	5,323	-	5,323
Interest earned	572	175	-	175
TOTAL RECEIPTS	18,129	16,827	$ 16,774	$ 53
EXPENDITURES				
Personal services	1,100	1,100	$ 1,100	$ -
Contractual services	8,281	9,963	7,641	2,322
Commodities	348	1,107	5,000	(3,893)
Transfer to - Fire District Special Equipment Fund	7,000	7,000	5,429	1,571
TOTAL EXPENDITURES	16,729	19,170	$ 19,170	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	1,400	(2,343)		
UNENCUMBERED CASH, BEGINNING	1,337	2,737		
UNENCUMBERED CASH, ENDING	$ 2,737	$ 394		

LINCOLN COUNTY, KANSAS

BEVERLY FIRE DISTRICT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-16

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 29,391	$ 29,380	$ 31,500	$ (2,120)
Delinquent tax	180	362	-	362
Motor vehicle tax	1,262	1,146	1,215	(69)
Commercial vehicle fees	22	24	50	(26)
Recreational vehicle tax	30	23	28	(5)
16/20M vehicle tax	203	225	205	20
Watercraft tax	19	15	21	(6)
Other county distributions	1,912	1,828	-	1,828
Reimbursements	-	-	-	-
Interest earned	165	52	-	52
TOTAL RECEIPTS	33,184	33,055	$ 33,019	$ 36
EXPENDITURES				
Personal services	1,800	1,400	$ 3,000	$ (1,600)
Contractual services	11,054	11,248	17,280	(6,032)
Commodities	8,902	11,256	9,000	2,256
Capital outlay	-	-	-	-
Transfer to - Fire District Special Equipment Fund	8,250	9,000	4,951	4,049
TOTAL EXPENDITURES	30,006	32,904	$ 34,231	$ (1,327)
RECEIPTS OVER (UNDER) EXPENDITURES	3,178	151		
UNENCUMBERED CASH, BEGINNING	162	3,340		
UNENCUMBERED CASH, ENDING	$ 3,340	$ 3,491		

LINCOLN COUNTY, KANSAS

FIRST FIRE DISTRICT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-17

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 61,970	$ 62,220	$ 62,458	$ (238)
Delinquent tax	274	665	-	665
Motor vehicle tax	1,911	1,812	1,714	98
Commercial vehicle fees	322	291	244	47
Recreational vehicle tax	42	53	40	13
16/20M vehicle tax	368	386	358	28
Watercraft tax	26	26	28	(2)
Reimbursements	-	9,500	-	9,500
Interest earned	121	62	-	62
TOTAL RECEIPTS	65,034	75,015	$ 64,842	$ 10,173
EXPENDITURES				
Personal services	700	700	$ 1,000	$ (300)
Contractual services	10,198	15,131	20,000	(4,869)
Commodities	15,046	6,354	20,000	(13,646)
Transfer to - Fire District Special Equipment Fund	42,000	52,500	36,202	16,298
TOTAL EXPENDITURES	67,944	74,685	$ 77,202	$ (2,517)
RECEIPTS OVER (UNDER) EXPENDITURES	(2,910)	330		
UNENCUMBERED CASH, BEGINNING	5,193	2,283		
UNENCUMBERED CASH, ENDING	$ 2,283	$ 2,613		

LINCOLN COUNTY, KANSAS

HUNTER FIRE DISTRICT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-18

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 20,101	$ 20,110	$ 33,000	$ (12,890)
Delinquent tax	120	426	-	426
Motor vehicle tax	396	469	770	(301)
Commercial vehicle fees	-	-	22	(22)
Recreational vehicle tax	5	5	11	(6)
16/20M vehicle tax	187	153	282	(129)
Watercraft tax	5	4	7	(3)
Other county distributions	13,003	13,232	-	13,232
Reimbursements	-	3,280	-	3,280
Interest earned	233	61	-	61
TOTAL RECEIPTS	34,050	37,740	$ 34,092	$ 3,648
EXPENDITURES				
Personal services	480	480	$ 1,200	$ (720)
Contractual services	13,577	12,016	16,000	(3,984)
Commodities	4,802	19,526	15,000	4,526
Transfer to - Fire District Special Equipment Fund	16,500	5,500	3,155	2,345
TOTAL EXPENDITURES	35,359	37,522	35,355	2,167
Adjustment for qualifying budget credit	-	-	3,280	(3,280)
TOTAL FOR COMPARISON	35,359	37,522	$ 38,635	$ (1,113)
RECEIPTS OVER (UNDER) EXPENDITURES	(1,309)	218		
UNENCUMBERED CASH, BEGINNING	2,629	1,320		
UNENCUMBERED CASH, ENDING	$ 1,320	$ 1,538		

LINCOLN COUNTY, KANSAS

SYLVAN GROVE FIRE DISTRICT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-19

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 27,969	$ 28,020	$ 28,500	$ (480)
Delinquent tax	488	267	-	267
Motor vehicle tax	1,627	1,637	1,449	188
Commercial vehicle fees	3	-	6	(6)
Recreational vehicle tax	32	49	22	27
16/20M vehicle tax	291	310	281	29
Watercraft tax	49	57	42	15
In lieu of tax	38	39	35	4
Reimbursements	-	-	-	-
Interest earned	256	131	-	131
Sale of equipment	17,500	-	-	-
Transfer from - Sylvan Grove RFD NFW Fund	-	-	-	-
TOTAL RECEIPTS	48,253	30,510	$ 30,335	$ 175
EXPENDITURES				
Personal services	3,400	2,000	$ 3,400	$ (1,400)
Contractual services	14,725	12,579	11,000	1,579
Commodities	5,251	5,440	14,000	(8,560)
Transfer to - Fire District Special Equipment Fund	24,500	13,000	4,619	8,381
TOTAL EXPENDITURES	47,876	33,019	$ 33,019	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	377	(2,509)		
UNENCUMBERED CASH, BEGINNING	3,154	3,531		
UNENCUMBERED CASH, ENDING	$ 3,531	$ 1,022		

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, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-20

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Delinquent tax	$ 65	$ -	$ -	$ -
Reimbursements	-	-	-	-
TOTAL RECEIPTS	65	-	$ -	$ -
EXPENDITURES				
Transfer to - Sylvan Grove Fire District Fund	-	-	$ -	$ -
Contractual services	-	-	-	-
TOTAL EXPENDITURES	-	-	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	65	-		
UNENCUMBERED CASH, BEGINNING	15	80		
UNENCUMBERED CASH, ENDING	$ 80	$ 80		

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-21

	Special Machinery Fund		Special Highway Improvement Fund	
	2020	2021	2020	2021
RECEIPTS				
Transfer from - Road and Bridge Fund	$ 265,000	$ 260,000	$ 290,080	$ 639,837
Reimbursements	-	-	-	-
TOTAL RECEIPTS	265,000	260,000	290,080	639,837
EXPENDITURES				
Capital outlay	381,953	219,366	6,300	50,165
RECEIPTS OVER (UNDER) EXPENDITURES	(116,953)	40,634	283,780	589,672
UNENCUMBERED CASH, BEGINNING	363,057	246,104	336,236	620,016
UNENCUMBERED CASH, ENDING	$ 246,104	$ 286,738	$ 620,016	$ 1,209,688

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-22

	Register of Deeds Technology Fund		Treasurer's Motor Vehicle Fund	
	2020	2021	2020	2021
RECEIPTS				
Fees	$ 5,246	$ 5,188	$ 520,931	$ 574,435
Miscellaneous	83	59	635	-
TOTAL RECEIPTS	5,329	5,247	521,566	574,435
EXPENDITURES				
Personal services	-	-	8,745	13,244
Contractual services	4,766	5,706	484,538	555,290
Transfer to - General Fund	-	-	22,391	17,697
TOTAL EXPENDITURES	4,766	5,706	515,674	586,231
RECEIPTS OVER (UNDER) EXPENDITURES	563	(459)	5,892	(11,796)
UNENCUMBERED CASH, BEGINNING	23,764	24,327	35,190	41,082
UNENCUMBERED CASH, ENDING	$ 24,327	$ 23,868	$ 41,082	$ 29,286

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-23

	Windpower Economic Benefit Fund		Windpower Interest Earned Fund	
	2020	2021	2020	2021
RECEIPTS				
In lieu of tax	$ 554,104	$ 667,443	$ -	$ -
Interest earned	-	-	62,602	28,564
TOTAL RECEIPTS	554,104	667,443	62,602	28,564
EXPENDITURES				
Contractual services	133,456	271,635	59,285	33,353
Reimburse Rural Opportunity Zone Fund	-	-	6,000	6,000
TOTAL EXPENDITURES	133,456	271,635	65,285	39,353
RECEIPTS OVER (UNDER) EXPENDITURES	420,648	395,808	(2,683)	(10,789)
UNENCUMBERED CASH, BEGINNING	4,756,537	5,177,185	77,661	74,978
UNENCUMBERED CASH, ENDING	$ 5,177,185	$ 5,572,993	$ 74,978	$ 64,189

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-24

	Ambulance Memorial Fund		County Health Memorial Fund	
	2020	2021	2020	2021
RECEIPTS				
Donations	$ 90	$ 305	$ -	$ -
EXPENDITURES				
Operating expenses	90	-	-	100
RECEIPTS OVER (UNDER) EXPENDITURES	-	305	-	(100)
UNENCUMBERED CASH, BEGINNING	1,340	1,340	1,035	1,035
UNENCUMBERED CASH, ENDING	$ 1,340	$ 1,645	$ 1,035	$ 935

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-25

	Prosecutor's Training and Assistance Fund		Sheriff VIN Inspection Fund	
	2020	2021	2020	2021
RECEIPTS				
Fees	$ 853	$ 920	$ 3,480	$ 3,480
EXPENDITURES				
Contractual services	393	466	450	10,190
RECEIPTS OVER (UNDER) EXPENDITURES	460	454	3,030	(6,710)
UNENCUMBERED CASH, BEGINNING	1,561	2,021	6,283	9,313
UNENCUMBERED CASH, ENDING	$ 2,021	$ 2,475	$ 9,313	$ 2,603

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-26

	Asset Forfeiture Fund		Crime Victim Restitution Fund	
	2020	2021	2020	2021
RECEIPTS				
Fees	$ -	$ -	$ 3,736	$ 2,000
EXPENDITURES				
Forfeiture payments	-	-	-	-
Restitution payments	-	-	1,223	1,250
TOTAL EXPENDITURES	-	-	1,223	1,250
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	2,513	750
UNENCUMBERED CASH, BEGINNING	1,168	1,168	18,703	21,216
UNENCUMBERED CASH, ENDING	$ 1,168	$ 1,168	$ 21,216	$ 21,966

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-27

	Sheriff's Concealed Carry Fund		Sheriff's Registered Offender Fund	
	2020	2021	2020	2021
RECEIPTS				
Fees	$ 115	$ 163	$ 240	$ 460
EXPENDITURES				
Commodities	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	115	163	240	460
UNENCUMBERED CASH, BEGINNING	1,139	1,254	3,372	3,612
UNENCUMBERED CASH, ENDING	$ 1,254	$ 1,417	$ 3,612	$ 4,072

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-28

	Transportation Bus Fund		Rescue Squad Fund	
	2020	2021	2020	2021
RECEIPTS				
Transfer from - General Fund	$ 10,000	$ 10,000	$ 29,322	$ 29,322
Federal and State funds	42,273	42,931	-	-
Fares	1,737	6,528	-	-
Miscellaneous	28	419	-	1,800
TOTAL RECEIPTS	54,038	59,878	29,322	31,122
EXPENDITURES				
Personal services	28,539	29,038	-	-
Contractual services	18,954	18,828	5,732	7,410
Commodities	3,143	4,542	543	2,944
TOTAL EXPENDITURES	50,636	52,408	6,275	10,354
RECEIPTS OVER (UNDER) EXPENDITURES	3,402	7,470	23,047	20,768
UNENCUMBERED CASH, BEGINNING	9,769	13,171	81,826	104,873
UNENCUMBERED CASH, ENDING	$ 13,171	$ 20,641	$ 104,873	$ 125,641

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-29

	Treasurer's Technology Fund		Clerk's Technology Fund	
	2020	2021	2020	2021
RECEIPTS				
Fees	$ 1,312	$ 1,297	$ 1,312	$ 1,297
EXPENDITURES				
Commodities	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	1,312	1,297	1,312	1,297
UNENCUMBERED CASH, BEGINNING	4,791	6,103	5,288	6,600
UNENCUMBERED CASH, ENDING	$ 6,103	$ 7,400	$ 6,600	$ 7,897

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-30

	First Fire District Memorial Fund		Beverly Fire District Memorial Fund	
	2020	2021	2020	2021
RECEIPTS				
Donations	$ -	$ -	$ -	$ -
EXPENDITURES				
Commodities	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	-	-
UNENCUMBERED CASH, BEGINNING	583	583	2,500	2,500
UNENCUMBERED CASH, ENDING	$ 583	$ 583	$ 2,500	$ 2,500

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-31

	Rescue Squad Memorial Fund		Sylvan Grove Fire District Special Equipment Fund	
	2020	2021	2020	2021
RECEIPTS				
Donations	$ -	$ -	$ -	$ -
Transfer from - Fire District General Fund	-	-	24,500	13,000
TOTAL RECEIPTS	-	-	24,500	13,000
EXPENDITURES				
Contractual services	-	-	9,865	12,346
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	-	-	9,865	12,346
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	14,635	654
UNENCUMBERED CASH, BEGINNING	2,305	2,305	54,056	68,691
UNENCUMBERED CASH, ENDING	$ 2,305	$ 2,305	$ 68,691	$ 69,345

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-32

	Barnard Fire District Special Equipment Fund		Beverly Fire District Special Equipment Fund	
	2020	2021	2020	2021
RECEIPTS				
Transfer from - Fire District General Fund	$ 7,000	$ 7,000	$ 8,250	$ 9,000
EXPENDITURES				
Capital outlay	-	633	13,096	1,767
RECEIPTS OVER (UNDER) EXPENDITURES	7,000	6,367	(4,846)	7,233
UNENCUMBERED CASH, BEGINNING	83,781	90,781	36,519	31,673
UNENCUMBERED CASH, ENDING	$ 90,781	$ 97,148	$ 31,673	$ 38,906

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-33

	First Fire District Special Equipment Fund		Hunter Fire District Special Equipment Fund	
	2020	2021	2020	2021
RECEIPTS				
Transfer from - Fire District General Fund	$ 42,000	$ 52,500	$ 16,500	$ 5,500
EXPENDITURES				
Contractual services	-	-	29,787	4,150
Capital outlay	15,688	127,853	-	4,235
TOTAL EXPENDITURES	15,688	127,853	29,787	8,385
RECEIPTS OVER (UNDER) EXPENDITURES	26,312	(75,353)	(13,287)	(2,885)
UNENCUMBERED CASH, BEGINNING	128,778	155,090	51,853	38,566
UNENCUMBERED CASH, ENDING	$ 155,090	$ 79,737	$ 38,566	$ 35,681

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-34

	Special County Road Fund		Capital Improvement Fund	
	2020	2021	2020	2021
RECEIPTS				
Transfer from:				
General Fund	$ -	$ -	$ 175,000	$ 50,000
Road and Bridge Fund	265,000	-	-	-
TOTAL RECEIPTS	265,000	-	175,000	50,000
EXPENDITURES				
Capital outlay	-	5,184	60,860	35,762
Capital improvements	-	-	2,450	38,503
TOTAL EXPENDITURES	-	5,184	63,310	74,265
RECEIPTS OVER (UNDER) EXPENDITURES	265,000	(5,184)	111,690	(24,265)
UNENCUMBERED CASH, BEGINNING	250,000	515,000	715,426	827,116
UNENCUMBERED CASH, ENDING	$ 515,000	$ 509,816	$ 827,116	$ 802,851

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-35

	County Repeater Board Fund		Special Prosecutor's Diversion Fund	
	2020	2021	2020	2021
RECEIPTS				
Fees	$ 3,101	$ 3,100	$ 6,025	$ 3,804
Miscellaneous	-	-	-	-
TOTAL RECEIPTS	3,101	3,100	6,025	3,804
EXPENDITURES				
Contractual services	1,468	1,743	6,025	3,754
Commodities	-	-	-	-
TOTAL EXPENDITURES	1,468	1,743	6,025	3,754
RECEIPTS OVER (UNDER) EXPENDITURES	1,633	1,357	-	50
UNENCUMBERED CASH, BEGINNING	5,034	6,667	150	150
UNENCUMBERED CASH, ENDING	$ 6,667	$ 8,024	$ 150	$ 200

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-36

	LEPC - Emergency Planning Fund		DARE Fund	
	2020	2021	2020	2021
RECEIPTS				
Fees	$ -	$ -	$ -	$ -
Miscellaneous	-	-	-	-
TOTAL RECEIPTS	-	-	-	-
EXPENDITURES				
Contractual services	56	-	-	-
Commodities	-	-	-	-
TOTAL EXPENDITURES	56	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	(56)	-	-	-
UNENCUMBERED CASH, BEGINNING	76	20	2,033	2,033
UNENCUMBERED CASH, ENDING	$ 20	$ 20	$ 2,033	$ 2,033

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-37

	Water Recovery Team Fund		Reappraisal Consultant Fund	
	2020	2021	2020	2021
RECEIPTS				
Fees	$ -	$ -	$ 3,206	$ 2,959
Miscellaneous	3	-	2	1
TOTAL RECEIPTS	3	-	3,208	2,960
EXPENDITURES				
Contractual services	-	-	2,963	2,960
Commodities	-	-	-	-
TOTAL EXPENDITURES	-	-	2,963	2,960
RECEIPTS OVER (UNDER) EXPENDITURES	3	-	245	-
UNENCUMBERED CASH, BEGINNING	2,629	2,632	1,483	1,728
UNENCUMBERED CASH, ENDING	$ 2,632	$ 2,632	$ 1,728	$ 1,728

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-38

	Emergency Management Fund		Emergency Management Grant Fund	
	2020	2021	2020	2021
RECEIPTS				
Fees	$ -	$ -	$ -	$ -
Miscellaneous	-	-	-	-
TOTAL RECEIPTS	-	-	-	-
EXPENDITURES				
Contractual services	-	-	-	-
Commodities	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	-	-
UNENCUMBERED CASH, BEGINNING	78	78	151	151
UNENCUMBERED CASH, ENDING	$ 78	$ 78	$ 151	$ 151

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-39

	Coronavirus Relief Fund		Coronavirus Relief Interest Earned Fund	
	2020	2021	2020	2021
RECEIPTS				
Interest	$ -	$ -	$ 74	$ 7
Grants	583,613	-	-	-
TOTAL RECEIPTS	583,613	-	74	7
EXPENDITURES				
Contractual services	501,470	82,143	-	155
RECEIPTS OVER (UNDER) EXPENDITURES	82,143	(82,143)	74	(148)
UNENCUMBERED CASH, BEGINNING	-	82,143	74	148
UNENCUMBERED CASH, ENDING	$ 82,143	$ -	$ 148	$ -

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-40

	Other Coronavirus Grants Fund		American Rescue Plan Fund	
	2020	2021	2020	2021
RECEIPTS				
Grants	$ 27,691	$ 56,486	$ -	$ 287,729
EXPENDITURES				
Personal services	3,517	-	-	-
Contractual services	23,669	25,836	-	-
Commodities	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	27,186	25,836	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	505	30,650	-	287,729
UNENCUMBERED CASH, BEGINNING	-	505	-	-
UNENCUMBERED CASH, ENDING	$ 505	$ 31,155	$ -	$ 287,729

LINCOLN COUNTY, KANSAS

PUBLIC BUILDING COMMISSION - BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-41

	Prior Year Actual	Current Year Actual
RECEIPTS		
Rent received	$ 459,000	$ 497,250
Interest	760	260
TOTAL RECEIPTS	459,760	497,510
EXPENDITURES		
Principal payments	310,000	325,000
Interest payments	139,350	129,825
Miscellaneous	1,206	1,200
TOTAL EXPENDITURES	450,556	456,025
RECEIPTS OVER (UNDER) EXPENDITURES	9,204	41,485
UNENCUMBERED CASH, BEGINNING	365,155	374,359
UNENCUMBERED CASH, ENDING	$ 374,359	$ 415,844

LINCOLN COUNTY, KANSAS

REFUSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-42

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
User fees	$ 206,419	$ 195,680	$ 215,000	$ (19,320)
Special assessments	43,738	45,387	40,000	5,387
TOTAL RECEIPTS	250,157	241,067	$ 255,000	$ (13,933)
EXPENDITURES				
Personal services	45,025	46,361	$ 48,688	$ (2,327)
Contractual services	177,453	166,196	184,000	(17,804)
Commodities	92,277	30,632	17,000	13,632
Capital outlay	-	-	100,000	(100,000)
Reserve for future period	-	-	77,675	(77,675)
TOTAL EXPENDITURES	314,755	243,189	$ 427,363	$ (184,174)
RECEIPTS OVER (UNDER) EXPENDITURES	(64,598)	(2,122)		
UNENCUMBERED CASH, BEGINNING	203,973	139,375		
UNENCUMBERED CASH, ENDING	$ 139,375	$ 137,253		

LINCOLN COUNTY, KANSAS

NONBUDGETED TRUST FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-43

	Delia Pittard Bequest Fund		Children's Health Care Endowment Fund	
	2020	2021	2020	2021
RECEIPTS				
Transfer from - Delia Pittard Bequest Fund	$ -	$ -	$ 10,312	$ 4,331
Interest earned	10,322	4,331	4,195	2,555
TOTAL RECEIPTS	10,322	4,331	14,507	6,886
EXPENDITURES				
Transfer to - Children's Health Care Endowment Fund	10,312	4,331	-	-
Contractual services	-	5,608	500	-
TOTAL EXPENDITURES	10,312	9,939	500	-
RECEIPTS OVER (UNDER) EXPENDITURES	10	(5,608)	14,007	6,886
UNENCUMBERED CASH, BEGINNING	584,468	584,478	258,478	272,485
UNENCUMBERED CASH, ENDING	$ 584,478	$ 578,870	$ 272,485	$ 279,371

LINCOLN COUNTY, KANSAS

NONBUDGETED TRUST FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-44

	Law Enforcement Trust Fund	
	2020	2021
RECEIPTS		
Donations	$ 150	$ -
Interest earned	-	-
TOTAL RECEIPTS	150	-
EXPENDITURES		
Contractual services	-	-
Commodities	-	-
TOTAL EXPENDITURES	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	150	-
UNENCUMBERED CASH, BEGINNING	11,478	11,628
UNENCUMBERED CASH, ENDING	$ 11,628	$ 11,628

LINCOLN COUNTY, KANSAS

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
For Year Ended December 31, 2021

Schedule 3

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Current Tax	$ 5,809,006	$ 9,590,852	$ 9,404,080	$ 5,995,778
Commercial Motor Vehicle	1,505	61,278	61,526	1,257
Neighborhood Revitalization	-	24,394	24,394	-
Rural Opportunity Zone	4,500	6,000	5,086	5,414
Delinquent Real Estate Tax	57,163	107,286	117,045	47,404
Delinquent Personal Tax	227	18,938	18,604	561
Advance Tax	2,974	36,207	35,515	3,666
Motor Vehicle Tax	111,537	450,809	459,602	102,744
Recreational Vehicle Tax	2,360	10,857	10,499	2,718
Vehicle Excise Tax	16	4	19	1
Motor Vehicle Advance Payment	5,009	8,924	8,900	5,033
Tax Foreclosure Sale	51	-	-	51
STATE FUNDS				
Educational Building	-	66,264	66,264	-
Institutional	(1)	33,154	33,153	-
State Motor Vehicle Fees	-	5,521	5,521	-
State Tax Collection	12	26	29	9
Drivers License Fees	-	8,798	8,798	-
State Heritage Trust Fund	694	2,594	2,648	640
Game Licenses	3,631	2,824	2,938	3,517
SUBDIVISION FUNDS				
School Districts	-	2,833,372	2,833,372	-
Townships	41	35,734	35,775	-
Cemeteries	28	5,977	6,005	-
Joint Fire Districts	-	295	295	-
Cities	37,286	468,559	468,290	37,555
Central Kansas Library	-	104,214	104,214	-
Watershed Districts	1,562	93,287	93,153	1,696
Post Rock Extension Council	-	97,889	97,889	-
OTHER AGENCY FUNDS				
District Court	80	133,840	131,827	2,093
Law Library	433	4,138	2,539	2,032
Flexible Spending Account	5,793	14,385	14,403	5,775
Health Insurance Claim	-	605,178	-	605,178
WIC Parent Agency	-	76,521	76,521	-
Insufficient Funds Checks	-	29	29	-
TOTAL AGENCY FUNDS	$ 6,043,907	$ 14,908,148	$ 14,128,933	$ 6,823,122