LINCOLN COUNTY, KANSAS

DECEMBER 31, 2023

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, 2023, 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, 2023, 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, 2023, 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 the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and the supplementary information was derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1—Summary of Significant Accounting Policies.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2022, (not presented herein), and have issued our report thereon dated August 18, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https:admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2023, (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 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 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, 2022, on the basis of accounting described in Note 1.



Certified Public Accountants

Hutchinson, Kansas
September 26, 2024

LINCOLN COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For the Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 335,636	$ 3,128,239	$ 3,124,283	$ 339,592	$ 11,228	$ 350,820
Special Purpose Funds						
Road and Bridge	228,858	2,051,578	2,246,637	33,799	25,255	59,054
Special Bridge	68,379	207,526	116,000	159,905	-	159,905
Ambulance	129,343	448,285	538,894	38,734	4,456	43,190
Lincoln County 911	170,197	60,007	52,757	177,447	-	177,447
Employee Benefits	39,394	1,732,325	1,521,606	250,113	-	250,113
County Health	27,777	314,425	295,965	46,237	872	47,109
Law Enforcement	70,177	41,893	55,565	56,505	-	56,505
Noxious Weed	4,178	107,063	86,278	24,963	8	24,971
Ambulance Capital Outlay	24,181	35,000	-	59,181	-	59,181
County Health Capital Outlay	109,567	-	3,615	105,952	-	105,952
Home for Aged Improvement	73,290	40,000	14,625	98,665	-	98,665
Noxious Weed Capital Outlay	59,729	10,000	-	69,729	-	69,729
Reappraisal Capital Outlay	17,976	-	-	17,976	-	17,976
Barnard Fire District	42	49,729	46,793	2,978	401	3,379
Beverly Fire District	4,521	43,008	42,076	5,453	96	5,549
First Fire District	4,652	80,287	80,555	4,384	14	4,398
Hunter Fire District	2,338	41,493	39,839	3,992	(255)	3,737
Sylvan Grove Fire District	2,259	38,302	34,743	5,818	835	6,653
Sylvan Grove Fire District No-Fund Warrant	99	2	-	101	-	101
Special Machinery	95,001	150,000	66,451	178,550	-	178,550
Special Highway Improvement	1,160,666	-	1,160,666	-	-	-
Register of Deeds Technology	23,781	4,395	4,417	23,759	-	23,759
Treasurer's Motor Vehicle	32,365	596,170	588,384	40,151	-	40,151
Windpower Economic Benefit	5,857,185	667,443	849,150	5,675,478	-	5,675,478
Windpower Interest Earned	35,421	129,285	36,012	128,694	-	128,694
Ambulance Memorial	1,645	-	-	1,645	-	1,645
County Health Memorial	921	-	454	467	-	467
Prosecutor's Training and Assistance	2,914	729	1,713	1,930	-	1,930
Sheriff's VIN Inspection	6,003	2,780	5,169	3,614	-	3,614
Asset Forfeiture	1,168	-	-	1,168	-	1,168
Crime Victim Restitution	24,641	2,624	1,250	26,015	-	26,015

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

LINCOLN COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For the Year Ended December 31, 2023

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	$ 1,450	$ 33	$ -	$ 1,483	$ -	$ 1,483
Sheriff's Registered Offender	4,727	580	3,821	1,486	-	1,486
Transportation Bus	15,545	71,953	81,007	6,491	170	6,661
Rescue Squad	75,769	32,696	14,212	94,253	-	94,253
Treasurer's Technology	8,552	1,070	-	9,622	-	9,622
Clerk's Technology	8,829	1,070	-	9,899	-	9,899
First Fire District Memorial	608	685	-	1,293	-	1,293
Beverly Fire District Memorial	2,500	-	-	2,500	-	2,500
Rescue Squad Memorial	2,490	-	-	2,490	-	2,490
Sylvan Grove Fire District Special Equipment	69,050	10,000	12,468	66,582	-	66,582
Barnard Fire District Special Equipment	71,256	9,500	20,725	60,031	-	60,031
Beverly Fire District Special Equipment	48,586	10,000	11,944	46,642	-	46,642
First Fire District Special Equipment	80,837	45,000	20,193	105,644	-	105,644
Hunter Fire District Special Equipment	54,939	-	-	54,939	-	54,939
Special County Road	340,816	854,729	1,120,267	75,278	-	75,278
Capital Improvement	1,091,532	329,577	222,757	1,198,352	-	1,198,352
County Repeater Board	16,399	10,006	16,956	9,449	-	9,449
Special Prosecutor Diversion	200	7,963	7,953	210	-	210
LEPC - Emergency Planning	344	450	266	528	-	528
DARE	1,056	-	270	786	-	786
Water Recovery Team	2,633	4	-	2,637	-	2,637
Reappraisal Consultant	1,869	3,202	3,202	1,869	-	1,869
Emergency Management	78	-	-	78	-	78
Emergency Management Grant	151	-	-	151	-	151
Other Coronavirus Grants	42,762	61,910	69,708	34,964	-	34,964
American Rescue Plan	575,578	283	80,028	495,833	-	495,833
Equipment Reserve	-	50,000	-	50,000	-	50,000
LACTF	50,000	50,000	-	100,000	-	100,000
Bond and Interest Fund						
Public Building Commission - Bond and Interest	502,770	364,649	365,201	502,218	-	502,218
Business Fund						
Refuse	138,206	271,534	257,276	152,464	107	152,571
Trust Funds						
Delia Pittard Bequest	578,870	6,126	5,345	579,651	-	579,651
Children's Health Care Endowment	284,078	7,772	-	291,850	-	291,850
Law Enforcement Trust	11,628	-	-	11,628	-	11,628
TOTAL FINANCIAL REPORTING ENTITY	$ 12,698,412	$ 12,183,380	$ 13,327,496	$ 11,554,296	$ 43,187	$ 11,597,483

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

LINCOLN COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For the Year Ended December 31, 2023

COMPOSITION OF CASH	
Checking accounts	$ 1,635,193
Money Market accounts	10,799,837
Savings accounts	2,220,192
Certificates of deposit	4,166,435
Cash and cash items	600
	18,822,257
Other accounts	
Checking accounts	
Law Library	9,715
Lincoln County Public Building Commission	502,218
Flexible spending account	6,563
	518,496
TOTAL CASH	19,340,753
AGENCY FUNDS PER SCHEDULE 3	(7,743,270)
TOTAL FINANCIAL REPORTING ENTITY	$ 11,597,483

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

LINCOLN COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2023

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 2023:

General Fund

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

Special Purpose Funds

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

Bond and Interest Fund

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

Business Fund

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

Trust Funds

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

Agency Funds

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

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

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

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

Budgetary Information

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

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

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

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

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

If the municipality is holding a revenue neutral rate hearing, the 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 2023 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, 2023, the County amended the following budgets: General Fund, Road and Bridge Fund, and Barnard 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

Deposits with statutorily authorized financial institutions were not adequately secured, a violation of K.S.A. 9-1402. Deposits held at Bank of Tescott at December 31, 2023, were $9,013,553, Federal Deposit Insurance Corporation (FDIC) coverage for these deposits totaled $316,564 and securities pledged for these deposits totaled $8,606,101, resulting in $90,888 in funds at risk at December 31, 2023.

Management was not aware of any other material statutory violations.

NOTE 3—DEPOSITS AND INVESTMENTS

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

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

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

Interest Rate Risk

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

Custodial Credit Risk – Deposits

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

At December 31, 2023, the County's carrying amount of deposits was $19,340,153 and the bank balance was $19,692,455. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $1,061,809 was covered by FDIC insurance and $18,539,758 was collateralized with securities held by the pledging financial institutions' agents in the County's name. The remaining balance of $90,888 was unsecured at December 31, 2023.

Custodial Credit Risk – Investments

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

Concentration of Credit Risk

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

NOTE 4—LEASES

Lincoln County Nursing Home

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

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

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

Lincoln Park Manor agrees during the term of the lease to maintain the facility, equipment, and furniture in its current condition, except for ordinary wear and tear. Any maintenance or repairs of the building and the property shall be the sole responsibility of the County with actual labor and services being provided by the maintenance and building operator as hired by Lincoln Park Manor. Lincoln Park Manor agrees to provide a full-time, qualified maintenance/building operator to provide services for and in the facility. Such salary or compensation for the building operator shall be at the sole discretion and responsibility of Lincoln Park Manor. Rent payments received during 2023 were $40,000.

Lincoln County Hospital

The County also receives rental payments from the Lincoln County Hospital for the repayment of the Series 2016 Refunding Revenue Bonds, which were used to advance refund the Series 2008 Revenue Bonds. Rent payments received during 2023 were $363,700.

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

Year	Rentals
2024	$ 361,125
2025	363,325
2026	360,300
2027	362,050
2028	363,500
Thereafter	2,554,825
	$ 4,365,125

NOTE 5—LONG-TERM DEBT

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

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

Changes in long-term liabilities for the County for the year ended December 31, 2023, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Revenue Bond					
Lincoln County Public Building Commission, Series 2016 Refunding	$ 3,915,000	$ -	$ 250,000	$ 3,665,000	$ 113,700
Finance Leases					
Election equipment	15,697	-	15,697	-	-
(2) Ford F350's - Hunter RFD	6,680	-	6,680	-	887
Ford F750 - First RFD	-	105,600	-	105,600	-
CASE backhoe	-	66,000	-	66,000	-
Total Finance Leases	22,377	171,600	22,377	171,600	887
Total Debt	$ 3,937,377	$ 171,600	$ 272,377	$ 3,836,600	$ 114,587

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
2024	$ 255,000	$ 106,125
2025	265,000	98,325
2026	270,000	90,300
2027	280,000	82,050
2028	290,000	73,500
2029-2033	1,595,000	228,375
2034-2035	710,000	21,450
	$ 3,665,000	$ 700,125

Finance Leases	Principal	Interest
2024	$ 35,934	$ 10,036
2025	38,061	7,910
2026	40,295	5,676
2027	42,660	3,310
	14,650	806
	$ 171,600	$ 27,738

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 8.43% for the year ended December 31, 2023. Contributions to the pension plan from the County for KPERS was $225,982 for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023, the Kansas Public Employees Retirement System (KPERS) has determined the County's proportionate share of the collective net pension liability for KPERS was $2,519,395. The net pension liability was measured as of June 30, 2023, and the total pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The County's share of the allocation is based on the ratio of the County's employer contributions, relative to the total employer and nonemployer contributions for the plan groups the County participates in. Because the regulatory basis of accounting under the *Kansas Municipal Audit and Accounting Guide* does not recognize long-term debt, this liability is not reported in the financial statement.

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

NOTE 7—DEFERRED COMPENSATION PLAN

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

NOTE 8—OTHER LONG-TERM LIABILITIES

Compensated Absences

All full-time employees of the County accumulate leave time at 12 hours per month and part-time employees accumulate 4 hours per month. There is an 80 hour limit on the amount of leave time that can be accumulated. Hours exceeding 80 hours will be forfeited. This time is payable to the employees upon termination. The costs of accumulated leave are not recorded in the financial statement at the time the benefits are earned by the employee. The estimated liability for accumulated leave time as of December 31, 2023, is $57,247.

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, 2023.

NOTE 9—INTERFUND TRANSFERS

Interfund transfers for the County during 2023 were as follows:

From Fund	To Fund	Amount	Authority
Treasurer's Motor Vehicle	General	$ 17,962	K.S.A. 8-145
General	Transportation Bus	18,500	Resolution
General	Rescue Squad	32,696	K.S.A. 12-110d
General	Repeater Board	10,000	Resolution
General	Capital Improvement	180,000	K.S.A. 19-120
General	Equipment Reserve	50,000	K.S.A. 19-119
Road and Bridge	Special Machinery and Equipment	150,000	K.S.A. 68-141g
Noxious Weed	Noxious Weed Capital Outlay	10,000	K.S.A. 2-1318
Ambulance	Ambulance Capital Outlay	35,000	K.S.A. 12-110d
Delia Pittard Bequest	Children's Health Care Endowment	5,345	Resolution
Barnard Fire District	Barnard Fire District Special Equipment	9,500	K.S.A. 19-3612c
Beverly Fire District	Beverly Fire District Special Equipment	10,000	K.S.A. 19-3612c
First Fire District	First Fire District Special Equipment	45,000	K.S.A. 19-3612c
Sylvan Grove Fire District	Sylvan Grove Fire District Special Equipment	10,000	K.S.A. 19-3612c

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.

The County has a self-funded health insurance plan. The County is liable for claims up to $40,000 per employee annually with aggregate limits dependent on the number of participants. This can be more if the insurance company classifies an employee for a higher limit based upon their health history. Stop loss insurance is maintained to cover claims in excess of the above limits. During the current year, the County paid the maximum obligation required under the plan of $627,943, known as the attachment point. Because the County paid the full balance of their attachment point, there is no unpaid claim liability at year end.

Unpaid claims liability at January 1, 2023	$ -
Incurred claims	999,180
Payment exceeding specific limit and aggregate stop loss	(373,160)
Payment on claims by county	(626,020)
Unpaid claims liability at December 31, 2023	$ -

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, 2023, the County's share of the tax rebates totaled $6,461.

LINCOLN COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023

Schedule 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	$ 3,231,084	$ -	$ 3,231,084	$ 3,124,283	$ (106,801)
Special Purpose Funds					
Road and Bridge	2,022,172	233,908	2,256,080	2,246,637	(9,443)
Special Bridge	200,000	-	200,000	116,000	(84,000)
Ambulance	505,092	60,015	565,107	538,894	(26,213)
Lincoln County 911	229,952	-	229,952	52,757	(177,195)
Employee Benefits	1,683,095	-	1,683,095	1,521,606	(161,489)
County Health	306,909	-	306,909	295,965	(10,944)
Law Enforcement	66,000	-	66,000	55,565	(10,435)
Noxious Weed	105,000	-	105,000	86,278	(18,722)
Ambulance Capital Outlay	19,181	-	19,181	-	(19,181)
County Health Capital Outlay	99,567	-	99,567	3,615	(95,952)
Home for Aged Improvement	110,069	-	110,069	14,625	(95,444)
Noxious Weed Capital Outlay	64,229	-	64,229	-	(64,229)
Reappraisal Capital Outlay	17,976	-	17,976	-	(17,976)
Barnard Fire District	47,951	-	47,951	46,793	(1,158)
Beverly Fire District	44,902	-	44,902	42,076	(2,826)
First Fire District	67,100	14,856	81,956	80,555	(1,401)
Hunter Fire District	41,579	-	41,579	39,839	(1,740)
Sylvan Grove Fire District	36,202	-	36,202	34,743	(1,459)
Sylvan Grove Fire District No-Fund Warrant	-	-	-	-	-
Business Fund					
Refuse	382,253	-	382,253	257,276	(124,977)

LINCOLN COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes	$ 2,829,546	$ 2,903,766	$ 2,814,570	$ 89,196
Licenses and fees	40,530	36,540	25,000	11,540
Use of money	44,856	135,000	122,033	12,967
Miscellaneous	23,547	34,971	-	34,971
Transfers in	14,100	17,962	20,000	(2,038)
TOTAL RECEIPTS	2,952,579	3,128,239	$ 2,981,603	$ 146,636
EXPENDITURES				
County Commission	45,435	41,680	$ 47,852	$ (6,172)
County Clerk	101,073	101,700	107,536	(5,836)
County Treasurer	121,128	138,479	133,480	4,999
County Attorney	103,909	104,066	144,255	(40,189)
Register of Deeds	49,635	54,403	52,833	1,570
Sheriff	457,923	517,780	529,725	(11,945)
Clerk of District Court	61,261	80,471	79,900	571
Courthouse (general expense)	287,849	287,372	174,100	113,272
Emergency preparedness	63,344	71,122	61,500	9,622
Special reappraisal	112,555	144,017	145,608	(1,591)
Special building	2,859	10,000	10,000	-
Election	28,739	36,796	36,100	696
Recycling	15,047	17,247	25,000	(7,753)
Communications	203,430	201,913	210,766	(8,853)
Human Resources	44,858	55,966	48,798	7,168
Appropriations	942,215	970,075	1,223,835	(253,760)
Transfers out	485,576	291,196	199,796	91,400
TOTAL EXPENDITURES	3,126,836	3,124,283	$ 3,231,084	$ (106,801)
RECEIPTS OVER (UNDER) EXPENDITURES	(174,257)	3,956		
UNENCUMBERED CASH, BEGINNING	509,893	335,636		
UNENCUMBERED CASH, ENDING	$ 335,636	$ 339,592		

LINCOLN COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
TAXES				
Ad valorem property taxes	$ 2,217,625	$ 2,273,918	$ 2,224,598	$ 49,320
Delinquent tax	23,595	19,056	25,000	(5,944)
Interest and charges on delinquent taxes	34,955	17,904	15,000	2,904
Motor vehicle tax	88,827	101,379	100,165	1,214
Recreational vehicle tax	2,276	2,823	2,471	352
16/20M vehicle tax	16,433	15,731	17,774	(2,043)
Commercial vehicle fees	5,168	6,939	5,276	1,663
Watercraft tax	1,604	-	1,781	(1,781)
Neighborhood revitalization	(3,803)	(2,472)	(2,720)	248
In lieu of tax	-	-	1,491	(1,491)
Intangible tax	8,032	6,430	4,502	1,928
Liquor tax	5,742	5,759	4,910	849
County-wide sales tax	429,092	456,299	414,322	41,977
TOTAL TAXES	2,829,546	2,903,766	2,814,570	89,196
LICENSES AND FEES				
Officers' fees	40,530	36,540	20,000	16,540
Other licenses and fees	-	-	5,000	(5,000)
TOTAL LICENSES AND FEES	40,530	36,540	25,000	11,540
USE OF MONEY				
Interest on investments	44,856	135,000	122,033	12,967
MISCELLANEOUS	23,547	34,971	-	34,971
TRANSFERS IN				
Transfer from - Treasurer's Motor Vehicle Fund	14,100	17,962	20,000	(2,038)
TOTAL RECEIPTS	$ 2,952,579	$ 3,128,239	$ 2,981,603	$ 146,636

LINCOLN COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
COUNTY COMMISSION				
Personal services	$ 40,248	$ 39,130	$ 40,852	$ (1,722)
Contractual services	4,098	1,943	4,000	(2,057)
Commodities	1,089	607	3,000	(2,393)
Capital outlay	-	-	-	-
Reimbursements	-	-	-	-
TOTAL COUNTY COMMISSION	45,435	41,680	47,852	(6,172)
COUNTY CLERK				
Personal services	97,774	101,897	101,084	813
Contractual services	6,078	5,730	4,384	1,346
Commodities	3,661	3,513	3,700	(187)
Capital outlay	-	-	-	-
Reimbursements	(6,440)	(9,440)	(1,632)	(7,808)
TOTAL COUNTY CLERK	101,073	101,700	107,536	(5,836)
COUNTY TREASURER				
Personal services	115,208	136,191	124,280	11,911
Contractual services	2,426	5,593	4,000	1,593
Commodities	3,494	2,414	5,200	(2,786)
Capital outlay	-	-	-	-
Reimbursements	-	(5,719)	-	(5,719)
TOTAL COUNTY TREASURER	121,128	138,479	133,480	4,999
COUNTY ATTORNEY				
Personal services	91,378	96,398	99,455	(3,057)
Contractual services	11,918	10,755	35,000	(24,245)
Commodities	613	690	7,800	(7,110)
Capital outlay	-	-	2,000	(2,000)
Reimbursements	-	(3,777)	-	(3,777)
TOTAL COUNTY ATTORNEY	103,909	104,066	144,255	(40,189)
REGISTER OF DEEDS				
Personal services	46,770	53,110	49,133	3,977
Contractual services	2,108	2,380	3,300	(920)
Commodities	757	921	400	521
Capital outlay	-	-	-	-
Reimbursements	-	(2,008)	-	(2,008)
TOTAL REGISTER OF DEEDS	49,635	54,403	52,833	1,570
SHERIFF				
Personal services	443,701	503,976	485,000	18,976
Contractual services	89,211	89,137	71,000	18,137
Commodities	97,590	118,270	137,725	(19,455)
Capital outlay	-	563	5,000	(4,437)
Reimbursements	(172,579)	(194,166)	(169,000)	(25,166)
TOTAL SHERIFF	457,923	517,780	529,725	(11,945)

LINCOLN COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
CLERK OF DISTRICT COURT				
Contractual services	$ 53,564	$ 66,071	$ 66,700	$ (629)
Commodities	1,627	3,098	2,000	1,098
Capital outlay	8,625	27,482	12,000	15,482
Reimbursements	(2,555)	(16,180)	(800)	(15,380)
TOTAL CLERK OF DISTRICT COURT	61,261	80,471	79,900	571
COURTHOUSE (GENERAL EXPENSE)				
Personal services	58,741	56,403	64,100	(7,697)
Contractual services	132,419	124,099	90,000	34,099
Commodities	23,500	11,447	15,000	(3,553)
Capital outlay	87,640	128,409	5,000	123,409
Reimbursements	(14,451)	(32,986)	-	(32,986)
TOTAL COURTHOUSE (GENERAL EXPENSE)	287,849	287,372	174,100	113,272
EMERGENCY PREPAREDNESS				
Personal services	38,499	48,670	43,500	5,170
Contractual services	13,097	13,707	11,000	2,707
Commodities	12,787	10,775	7,000	3,775
Capital outlay	-	-	-	-
Reimbursements	(1,039)	(2,030)	-	(2,030)
TOTAL EMERGENCY PREPAREDNESS	63,344	71,122	61,500	9,622
SPECIAL REAPPRAISAL				
Personal services	78,226	110,593	106,908	3,685
Contractual services	33,823	33,638	33,700	(62)
Commodities	2,232	4,715	5,000	(285)
Capital outlay	-	-	-	-
Reimbursements	(1,726)	(4,929)	-	(4,929)
TOTAL SPECIAL REAPPRAISAL	112,555	144,017	145,608	(1,591)
SPECIAL BUILDING				
Building construction and maintenance	2,859	10,000	10,000	-
ELECTION				
Personal services	-	-	3,500	(3,500)
Contractual services	21,402	26,940	28,600	(1,660)
Commodities	7,460	9,856	4,000	5,856
Capital outlay	-	-	-	-
Reimbursements	(123)	-	-	-
TOTAL ELECTION	28,739	36,796	36,100	696

LINCOLN COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECYCLING				
Personal services	$ -	$ -	$ -	$ -
Contractual services	14,609	16,491	23,000	(6,509)
Commodities	438	756	2,000	(1,244)
Capital outlay	-	-	-	-
Reimbursements	-	-	-	-
TOTAL RECYCLING	15,047	17,247	25,000	(7,753)
COMMUNICATIONS				
Personal services	196,898	203,485	197,266	6,219
Contractual services	6,233	6,033	10,000	(3,967)
Commodities	299	3,221	500	2,721
Capital outlay	-	-	3,000	(3,000)
Reimbursements	-	(10,826)	-	(10,826)
TOTAL COMMUNICATIONS	203,430	201,913	210,766	(8,853)
HUMAN RESOURCES				
Personal services	41,501	53,430	45,073	8,357
Contractual services	3,052	3,175	3,125	50
Commodities	305	842	600	242
Capital outlay	-	-	-	-
Reimbursements	-	(1,481)	-	(1,481)
TOTAL HUMAN RESOURCES	44,858	55,966	48,798	7,168
APPROPRIATIONS				
Mental health	11,000	11,990	11,990	-
Economic development	122,305	122,305	122,305	-
Historical Society	4,500	4,500	4,500	-
Hospital maintenance	500,000	500,000	500,000	-
Special alcohol and drug	-	-	1,000	(1,000)
Services For the Elderly	60,000	60,000	60,000	-
OCCK	9,000	9,000	9,000	-
Soil conservation	22,000	23,000	23,000	-
CASA	5,000	5,000	5,000	-
Nursing home	60,000	88,104	100,000	(11,896)
Juvenile detention	1,150	750	1,500	(750)
Abandoned cemeteries	1,125	281	2,000	(1,719)
LEP Program	13,500	13,500	13,500	-
City of Lincoln Recreation Commission	25,000	25,000	25,000	-
Liability insurance	59,418	46,033	64,172	(18,139)
County fair	12,200	12,000	12,000	-
Safety center	3,495	4,234	-	4,234
Computer contract	30,919	42,562	47,468	(4,906)
Promotion and advertising	1,603	1,816	2,000	(184)
North Central Regional Planning	-	-	3,500	(3,500)
Personal services raises	-	-	115,900	(115,900)
Courthouse restoration	-	-	100,000	(100,000)
TOTAL APPROPRIATIONS	942,215	970,075	1,223,835	(253,760)
TRANSFERS OUT				
Transfer to:				
Transportation Bus Fund	10,000	18,500	23,000	(4,500)
Capital Improvement Fund	435,000	180,000	134,100	45,900
Equipment Reserve Fund	-	50,000	-	50,000
County Repeater Board Fund	10,000	10,000	10,000	-
Rescue Squad Fund	30,576	32,696	32,696	-
TOTAL TRANSFERS OUT	485,576	291,196	199,796	91,400
TOTAL EXPENDITURES	$ 3,126,836	$ 3,124,283	$ 3,231,084	$ (106,801)

LINCOLN COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-2

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 1,570,053	$ 1,332,452	$ 1,303,470	$ 28,982
Delinquent tax	21,835	15,315	8,000	7,315
Motor vehicle tax	86,119	78,179	78,175	4
Recreational vehicle tax	2,204	2,154	2,154	-
16/20M vehicle tax	15,343	15,444	12,739	2,705
Commercial vehicle fees	5,061	4,925	4,925	-
Watercraft tax	1,575	-	1,277	(1,277)
In lieu of tax	-	-	1,056	(1,056)
Neighborhood revitalization	(2,692)	(1,448)	(2,181)	733
Special City and County Highway	238,852	244,352	244,352	-
Reimbursements	104,264	298,034	64,126	233,908
Sale of equipment	-	-	12,067	(12,067)
Miscellaneous	158,387	62,171	49,341	12,830
TOTAL RECEIPTS	2,201,001	2,051,578	$ 1,779,501	$ 272,077
EXPENDITURES				
Personal services	635,794	650,700	$ 732,172	$ (81,472)
Contractual services	208,035	300,436	200,000	100,436
Commodities	1,139,609	895,972	900,000	(4,028)
Capital outlay	39,062	249,529	100,000	149,529
Transfer to:				
Special Machinery Fund	95,000	150,000	90,000	60,000
Special Highway Improvement Fund	43,319	-	-	-
Special County Road Fund	-	-	-	-
TOTAL EXPENDITURES	2,160,819	2,246,637	2,022,172	224,465
Adjustment for qualifying budget credit	-	-	233,908	(233,908)
TOTAL FOR COMPARISON	2,160,819	2,246,637	$ 2,256,080	$ (9,443)
RECEIPTS OVER (UNDER) EXPENDITURES	40,182	(195,059)		
UNENCUMBERED CASH, BEGINNING	188,676	228,858		
UNENCUMBERED CASH, ENDING	$ 228,858	$ 33,799		

LINCOLN COUNTY, KANSAS

SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-3

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 127,172	$ 195,255	$ 191,054	$ 4,201
Delinquent tax	1,304	1,162	-	1,162
Motor vehicle tax	4,961	5,744	5,815	(71)
Recreational vehicle tax	127	160	143	17
16/20M vehicle tax	990	855	1,032	(177)
Commercial vehicle fees	283	398	306	92
Watercraft tax	87	-	103	(103)
In lieu of tax	-	-	85	(85)
Neighborhood revitalization	(218)	(212)	(245)	33
Miscellaneous	-	4,164	-	4,164
TOTAL RECEIPTS	134,706	207,526	$ 198,293	$ 9,233
EXPENDITURES				
Bridge construction	75,191	116,000	$ 200,000	$ (84,000)
RECEIPTS OVER (UNDER) EXPENDITURES	59,515	91,526		
UNENCUMBERED CASH, BEGINNING	8,864	68,379		
UNENCUMBERED CASH, ENDING	$ 68,379	$ 159,905		

LINCOLN COUNTY, KANSAS

AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-4

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 329,834	$ 189,098	$ 184,976	$ 4,122
Delinquent tax	2,828	2,351	-	2,351
Motor vehicle tax	9,364	13,989	17,141	(3,152)
Recreational vehicle tax	241	394	423	(29)
16/20M vehicle tax	1,888	1,607	3,041	(1,434)
Commercial vehicle fees	531	1,030	903	127
Watercraft tax	164	-	305	(305)
In lieu of tax	-	-	222	(222)
Neighborhood revitalization	(566)	(206)	(237)	31
Ambulance runs	185,160	195,602	180,000	15,602
Miscellaneous	1,642	7	-	7
Reimbursements	-	44,413	-	44,413
TOTAL RECEIPTS	531,086	448,285	$ 386,774	$ 61,511
EXPENDITURES				
Personal services	351,599	382,607	$ 380,000	$ 2,607
Contractual services	45,628	53,240	46,175	7,065
Commodities	39,792	68,047	36,000	32,047
Capital outlay	-	-	42,917	(42,917)
Transfer to - Ambulance Capital Outlay Fund	10,000	35,000	-	35,000
TOTAL EXPENDITURES	447,019	538,894	505,092	33,802
Adjustment for qualifying budget credit	-	-	60,015	(60,015)
TOTAL FOR COMPARISON	447,019	538,894	$ 565,107	$ (26,213)
RECEIPTS OVER (UNDER) EXPENDITURES	84,067	(90,609)		
UNENCUMBERED CASH, BEGINNING	45,276	129,343		
UNENCUMBERED CASH, ENDING	$ 129,343	$ 38,734		

LINCOLN COUNTY, KANSAS

LINCOLN COUNTY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-5

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
911 fees	$ 59,662	$ 60,007	$ 60,000	$ 7
EXPENDITURES				
Contractual services	51,417	52,757	$ -	$ 52,757
Reserve for future period	-	-	229,952	(229,952)
TOTAL EXPENDITURES	51,417	52,757	$ 229,952	$ (177,195)
RECEIPTS OVER (UNDER) EXPENDITURES	8,245	7,250		
UNENCUMBERED CASH, BEGINNING	161,952	170,197		
UNENCUMBERED CASH, ENDING	$ 170,197	$ 177,447		

LINCOLN COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-6

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 1,192,927	$ 1,606,964	$ 1,572,283	$ 34,681
Delinquent tax	15,799	12,113	6,000	6,113
Motor vehicle tax	62,602	58,540	53,736	4,804
Recreational vehicle tax	1,603	1,616	1,326	290
16/20M vehicle tax	11,372	11,155	9,535	1,620
Commercial vehicle fees	3,660	3,740	2,830	910
Watercraft tax	1,138	-	955	(955)
In lieu of tax	-	-	802	(802)
Neighborhood revitalization	(2,045)	(1,747)	(2,013)	266
Miscellaneous	1,084	8,237	-	8,237
Reimbursements	25,544	31,707	30,000	1,707
TOTAL RECEIPTS	1,313,684	1,732,325	$ 1,675,454	$ 56,871
EXPENDITURES				
Social Security	190,415	201,034	$ 215,329	$ (14,295)
KPERS	244,973	252,041	265,432	(13,391)
Workers' compensation insurance	46,505	42,436	50,000	(7,564)
Unemployment tax	1,916	2,343	14,355	(12,012)
Medical insurance	911,968	998,522	1,095,979	(97,457)
Short term disability insurance	11,694	10,306	12,000	(1,694)
Other employee benefits	18,791	14,924	30,000	(15,076)
Health claims	92,500	-	-	-
TOTAL EXPENDITURES	1,518,762	1,521,606	$ 1,683,095	$ (161,489)
RECEIPTS OVER (UNDER) EXPENDITURES	(205,078)	210,719		
UNENCUMBERED CASH, BEGINNING	244,472	39,394		
UNENCUMBERED CASH, ENDING	$ 39,394	$ 250,113		

LINCOLN COUNTY, KANSAS

COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-7

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 137,419	$ 210,624	$ 206,071	$ 4,553
Delinquent tax	1,461	1,281	-	1,281
Motor vehicle tax	5,874	6,341	6,283	58
Recreational vehicle tax	151	176	155	21
16/20M vehicle tax	1,166	1,014	1,115	(101)
Commercial vehicle fees	335	430	331	99
Watercraft tax	103	-	112	(112)
In lieu of tax	-	-	92	(92)
Neighborhood revitalization	(235)	(229)	(264)	35
Reimbursements and grants	102,983	94,788	79,855	14,933
TOTAL RECEIPTS	249,257	314,425	$ 293,750	$ 20,675
EXPENDITURES				
Personal services	164,970	191,715	$ 238,239	$ (46,524)
Contractual services	52,772	75,492	44,370	31,122
Commodities	10,009	13,610	12,300	1,310
Capital outlay	13,193	15,148	12,000	3,148
Transfer to - County Health - Capital Outlay Fund	10,000	-	-	-
TOTAL EXPENDITURES	250,944	295,965	$ 306,909	$ (10,944)
RECEIPTS OVER (UNDER) EXPENDITURES	(1,687)	18,460		
UNENCUMBERED CASH, BEGINNING	29,464	27,777		
UNENCUMBERED CASH, ENDING	$ 27,777	$ 46,237		

LINCOLN COUNTY, KANSAS

LAW ENFORCEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-8

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 55,249	$ 37,816	$ 36,977	$ 839
Delinquent tax	571	455	-	455
Motor vehicle tax	2,375	2,542	2,528	14
Recreational vehicle tax	61	71	62	9
16/20M vehicle tax	495	402	448	(46)
Commercial vehicle fees	133	173	133	40
Watercraft tax	41	-	45	(45)
In lieu of tax	-	-	37	(37)
Neighborhood revitalization	(95)	(41)	(47)	6
Reimbursements	-	-	-	-
Miscellaneous	13,115	475	-	475
TOTAL RECEIPTS	71,945	41,893	$ 40,183	$ 1,710
EXPENDITURES				
Contractual services	-	180	$ -	$ 180
Capital outlay	36,712	55,385	66,000	(10,615)
TOTAL EXPENDITURES	36,712	55,565	$ 66,000	$ (10,435)
RECEIPTS OVER (UNDER) EXPENDITURES	35,233	(13,672)		
UNENCUMBERED CASH, BEGINNING	34,944	70,177		
UNENCUMBERED CASH, ENDING	$ 70,177	$ 56,505		

LINCOLN COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-9

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 81,280	$ 97,925	$ 95,786	$ 2,139
Delinquent tax	716	660	-	660
Motor vehicle tax	2,753	3,550	3,717	(167)
Recreational vehicle tax	71	99	92	7
16/20M vehicle tax	578	465	659	(194)
Commercial vehicle fees	154	254	196	58
Watercraft tax	47	-	66	(66)
Neighborhood revitalization	(139)	(106)	(123)	17
In lieu of tax	-	-	55	(55)
Reimbursements	-	2,156	-	2,156
Chemical sales	4,048	2,060	4,000	(1,940)
TOTAL RECEIPTS	89,508	107,063	$ 104,448	$ 2,615
EXPENDITURES				
Personal services	40,421	54,582	$ 50,000	$ 4,582
Contractual services	5,968	1,969	10,000	(8,031)
Commodities	28,112	19,727	35,000	(15,273)
Capital outlay	-	-	-	-
Transfer to - Noxious Weed Capital Outlay Fund	15,500	10,000	10,000	-
TOTAL EXPENDITURES	90,001	86,278	$ 105,000	$ (18,722)
RECEIPTS OVER (UNDER) EXPENDITURES	(493)	20,785		
UNENCUMBERED CASH, BEGINNING	4,671	4,178		
UNENCUMBERED CASH, ENDING	$ 4,178	$ 24,963		

LINCOLN COUNTY, KANSAS

AMBULANCE CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-10

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - Ambulance Fund	$ 10,000	$ 35,000	$ -	$ 35,000
EXPENDITURES				
Capital outlay	-	-	$ -	$ -
Reserve for future period	-	-	19,181	(19,181)
TOTAL EXPENDITURES	-	-	$ 19,181	$ (19,181)
RECEIPTS OVER (UNDER) EXPENDITURES	10,000	35,000		
UNENCUMBERED CASH, BEGINNING	14,181	24,181		
UNENCUMBERED CASH, ENDING	$ 24,181	$ 59,181		

LINCOLN COUNTY, KANSAS

COUNTY HEALTH CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-11

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - County Health Fund	$ 10,000	$ -	$ -	$ -
EXPENDITURES				
Contractual services	-	3,615	$ -	$ 3,615
Reserve for future period	-	-	99,567	(99,567)
TOTAL EXPENDITURES	-	3,615	$ 99,567	$ (95,952)
RECEIPTS OVER (UNDER) EXPENDITURES	10,000	(3,615)		
UNENCUMBERED CASH, BEGINNING	99,567	109,567		
UNENCUMBERED CASH, ENDING	$ 109,567	$ 105,952		

LINCOLN COUNTY, KANSAS

HOME FOR THE AGED IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-12

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Rental fees	$ 36,000	$ 40,000	$ 36,000	$ 4,000
Reimbursements	308	-	-	-
TOTAL RECEIPTS	36,308	40,000	$ 36,000	$ 4,000
EXPENDITURES				
Contractual services	98,114	14,625	$ -	$ 14,625
Commodities	2,973	-	-	-
Reserve for future period	-	-	110,069	(110,069)
TOTAL EXPENDITURES	101,087	14,625	$ 110,069	$ (95,444)
RECEIPTS OVER (UNDER) EXPENDITURES	(64,779)	25,375		
UNENCUMBERED CASH, BEGINNING	138,069	73,290		
UNENCUMBERED CASH, ENDING	$ 73,290	$ 98,665		

LINCOLN COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-13

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - Noxious Weed Fund	$ 15,500	$ 10,000	$ 10,000	$ -
EXPENDITURES				
Capital outlay	-	-	$ -	$ -
Reserve for future period	-	-	64,229	(64,229)
TOTAL EXPENDITURES	-	-	$ 64,229	$ (64,229)
RECEIPTS OVER (UNDER) EXPENDITURES	15,500	10,000		
UNENCUMBERED CASH, BEGINNING	44,229	59,729		
UNENCUMBERED CASH, ENDING	$ 59,729	$ 69,729		

LINCOLN COUNTY, KANSAS

REAPPRAISAL CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-14

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

LINCOLN COUNTY, KANSAS

BARNARD FIRE DISTRICT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-15

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 10,937	$ 22,393	$ 32,276	$ (9,883)
Delinquent tax	216	90	-	90
Motor vehicle tax	378	339	397	(58)
Recreational vehicle tax	12	15	1,067	(1,052)
16/20M vehicle tax	141	161	192	(31)
Commercial vehicle fees	11	3	11	(8)
Watercraft tax	7	-	8	(8)
Miscellaneous	-	16,673	15,000	1,673
Other county distributions	5,125	9,661	-	9,661
Interest earned	274	394	-	394
TOTAL RECEIPTS	17,101	49,729	$ 48,951	$ 778
EXPENDITURES				
Personal services	1,175	1,700	$ 1,100	$ 600
Contractual services	9,641	10,725	10,000	725
Commodities	6,637	24,868	10,000	14,868
Capital outlay	-	-	-	-
Transfer to - Fire District Special Equipment Fund	-	9,500	26,851	(17,351)
TOTAL EXPENDITURES	17,453	46,793	$ 47,951	$ (1,158)
RECEIPTS OVER (UNDER) EXPENDITURES	(352)	2,936		
UNENCUMBERED CASH, BEGINNING	394	42		
UNENCUMBERED CASH, ENDING	$ 42	$ 2,978		

LINCOLN COUNTY, KANSAS

BEVERLY FIRE DISTRICT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-16

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 29,590	$ 39,082	$ 41,500	$ (2,418)
Delinquent tax	607	159	-	159
Motor vehicle tax	1,044	1,046	1,105	(59)
Recreational vehicle tax	23	38	23	15
16/20M vehicle tax	220	230	231	(1)
Commercial vehicle fees	30	48	24	24
Watercraft tax	16	-	18	(18)
Reimbursements	987	-	-	-
Other county distributions	1,897	2,215	-	2,215
Miscellaneous	10,000	-	-	-
Interest earned	85	190	-	190
TOTAL RECEIPTS	44,499	43,008	$ 42,901	$ 107
EXPENDITURES				
Personal services	1,400	1,400	$ 1,400	$ -
Contractual services	12,590	15,829	13,000	2,829
Commodities	14,479	14,847	12,000	2,847
Capital outlay	-	-	-	-
Transfer to - Fire District Special Equipment Fund	15,000	10,000	18,502	(8,502)
TOTAL EXPENDITURES	43,469	42,076	$ 44,902	$ (2,826)
RECEIPTS OVER (UNDER) EXPENDITURES	1,030	932		
UNENCUMBERED CASH, BEGINNING	3,491	4,521		
UNENCUMBERED CASH, ENDING	$ 4,521	$ 5,453		

LINCOLN COUNTY, KANSAS

FIRST FIRE DISTRICT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-17

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 62,223	$ 62,233	$ 62,418	$ (185)
Delinquent tax	200	488	-	488
Motor vehicle tax	1,739	1,759	1,768	(9)
Recreational vehicle tax	51	56	48	8
16/20M vehicle tax	465	444	450	(6)
Commercial vehicle fees	312	365	287	78
Watercraft tax	21	-	20	(20)
Reimbursements	-	14,856	-	14,856
Miscellaneous	13,200	-	-	-
Interest earned	21	86	-	86
TOTAL RECEIPTS	78,232	80,287	$ 64,991	$ 15,296
EXPENDITURES				
Personal services	700	700	$ 1,000	$ (300)
Contractual services	17,581	24,585	20,000	4,585
Commodities	17,912	10,270	20,000	(9,730)
Capital outlay	-	-	-	-
Transfer to - Fire District Special Equipment Fund	40,000	45,000	26,100	18,900
TOTAL EXPENDITURES	76,193	80,555	67,100	13,455
Adjustment for qualifying budget credit	-	-	14,856	(14,856)
TOTAL FOR COMPARISON	76,193	80,555	$ 81,956	$ (1,401)
RECEIPTS OVER (UNDER) EXPENDITURES	2,039	(268)		
UNENCUMBERED CASH, BEGINNING	2,613	4,652		
UNENCUMBERED CASH, ENDING	$ 4,652	$ 4,384		

LINCOLN COUNTY, KANSAS

HUNTER FIRE DISTRICT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-18

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 20,306	$ 24,099	$ 40,000	$ (15,901)
Delinquent tax	154	127	-	127
Motor vehicle tax	443	533	887	(354)
Recreational vehicle tax	12	9	14	(5)
16/20M vehicle tax	135	136	286	(150)
Commercial vehicle fees	-	-	13	(13)
Watercraft tax	4	-	9	(9)
Other county distributions	13,373	16,238	-	16,238
Reimbursements	3,500	-	-	-
Miscellaneous	42,925	-	-	-
Interest earned	79	351	-	351
TOTAL RECEIPTS	80,931	41,493	$ 41,209	$ 284
EXPENDITURES				
Personal services	658	480	$ 1,000	$ (520)
Contractual services	14,529	13,246	16,000	(2,754)
Commodities	11,319	18,546	15,000	3,546
Capital outlay	32,375	7,567	-	7,567
Transfer to - Fire District Special Equipment Fund	21,250	-	9,579	(9,579)
TOTAL EXPENDITURES	80,131	39,839	$ 41,579	$ (1,740)
RECEIPTS OVER (UNDER) EXPENDITURES	800	1,654		
UNENCUMBERED CASH, BEGINNING	1,538	2,338		
UNENCUMBERED CASH, ENDING	$ 2,338	$ 3,992		

LINCOLN COUNTY, KANSAS

SYLVAN GROVE FIRE DISTRICT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-19

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 28,191	$ 33,216	$ 33,495	$ (279)
Delinquent tax	375	283	-	283
Motor vehicle tax	1,432	1,670	1,536	134
Recreational vehicle tax	47	49	49	-
16/20M vehicle tax	306	277	299	(22)
Commercial vehicle fees	1	-	1	(1)
Watercraft tax	53	-	53	(53)
In lieu of tax	-	-	39	(39)
Reimbursements	-	150	-	150
Interest earned	699	2,657	-	2,657
Miscellaneous	29	-	-	-
Transfer from - Sylvan Grove RFD NFW Fund	-	-	-	-
TOTAL RECEIPTS	31,133	38,302	$ 35,472	$ 2,830
EXPENDITURES				
Personal services	1,800	1,800	$ 3,400	$ (1,600)
Contractual services	15,416	15,165	13,000	2,165
Commodities	4,180	7,778	10,750	(2,972)
Capital outlay	-	-	-	
Transfer to - Fire District Special Equipment Fund	8,500	10,000	9,052	948
TOTAL EXPENDITURES	29,896	34,743	$ 36,202	$ (1,459)
RECEIPTS OVER (UNDER) EXPENDITURES	1,237	3,559		
UNENCUMBERED CASH, BEGINNING	1,022	2,259		
UNENCUMBERED CASH, ENDING	$ 2,259	$ 5,818		

LINCOLN COUNTY, KANSAS

SYLVAN GROVE FIRE DISTRICT NO-FUND WARRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-20

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Delinquent tax	$ 19	$ 2	$ -	$ 2
Reimbursements	-	-	-	-
TOTAL RECEIPTS	19	2	$ -	$ 2
EXPENDITURES				
Transfer to - Sylvan Grove Fire District Fund	-	-	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	19	2		
UNENCUMBERED CASH, BEGINNING	80	99		
UNENCUMBERED CASH, ENDING	$ 99	$ 101		

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-21

	Special Machinery Fund		Special Highway Improvement Fund	
	2022	2023	2022	2023
RECEIPTS				
Transfer from - Road and Bridge Fund	$ 95,000	$ 150,000	$ 43,319	$ -
EXPENDITURES				
Capital outlay	286,737	66,451	92,341	1,160,666
RECEIPTS OVER (UNDER) EXPENDITURES	(191,737)	83,549	(49,022)	(1,160,666)
UNENCUMBERED CASH, BEGINNING	286,738	95,001	1,209,688	1,160,666
UNENCUMBERED CASH, ENDING	$ 95,001	$ 178,550	$ 1,160,666	$ -

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-22

	Register of Deeds Technology Fund		Treasurer's Motor Vehicle Fund	
	2022	2023	2022	2023
RECEIPTS				
Fees	$ 4,606	$ 4,395	$ 546,466	$ 596,004
Miscellaneous	-	-	351	166
TOTAL RECEIPTS	4,606	4,395	546,817	596,170
EXPENDITURES				
Personal services	-	-	6,899	-
Contractual services	4,693	4,417	522,739	570,422
Commodities	-	-	-	-
Capital outlay	-	-	-	-
Transfer to - General Fund	-	-	14,100	17,962
TOTAL EXPENDITURES	4,693	4,417	543,738	588,384
RECEIPTS OVER (UNDER) EXPENDITURES	(87)	(22)	3,079	7,786
UNENCUMBERED CASH, BEGINNING	23,868	23,781	29,286	32,365
UNENCUMBERED CASH, ENDING	$ 23,781	$ 23,759	$ 32,365	$ 40,151

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-23

	Windpower Economic Benefit Fund		Windpower Interest Earned Fund	
	2022	2023	2022	2023
RECEIPTS				
In lieu of tax	$ 494,643	$ 667,443	$ -	$ -
Interest earned	-	-	38,747	129,285
TOTAL RECEIPTS	494,643	667,443	38,747	129,285
EXPENDITURES				
Contractual services	210,451	849,150	61,515	30,012
Reimburse Rural Opportunity Zone Fund	-	-	6,000	6,000
TOTAL EXPENDITURES	210,451	849,150	67,515	36,012
RECEIPTS OVER (UNDER) EXPENDITURES	284,192	(181,707)	(28,768)	93,273
UNENCUMBERED CASH, BEGINNING	5,572,993	5,857,185	64,189	35,421
UNENCUMBERED CASH, ENDING	$ 5,857,185	$ 5,675,478	$ 35,421	$ 128,694

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-24

	Ambulance Memorial Fund		County Health Memorial Fund	
	2022	2023	2022	2023
RECEIPTS				
Donations	$ -	$ -	$ -	$ -
EXPENDITURES				
Operating expenses	-	-	14	454
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	(14)	(454)
UNENCUMBERED CASH, BEGINNING	1,645	1,645	935	921
UNENCUMBERED CASH, ENDING	$ 1,645	$ 1,645	$ 921	$ 467

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-25

	Prosecutor's Training and Assistance Fund		Sheriff VIN Inspection Fund	
	2022	2023	2022	2023
RECEIPTS				
Fees	$ 917	$ 729	$ 3,800	$ 2,780
EXPENDITURES				
Contractual services	478	1,713	400	5,169
RECEIPTS OVER (UNDER) EXPENDITURES	439	(984)	3,400	(2,389)
UNENCUMBERED CASH, BEGINNING	2,475	2,914	2,603	6,003
UNENCUMBERED CASH, ENDING	$ 2,914	$ 1,930	$ 6,003	$ 3,614

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-26

	Asset Forfeiture Fund		Crime Victim Restitution Fund	
	2022	2023	2022	2023
RECEIPTS				
Fees	$ -	$ -	$ 3,500	$ 2,624
EXPENDITURES				
Forfeiture payments	-	-	-	-
Restitution payments	-	-	825	1,250
TOTAL EXPENDITURES	-	-	825	1,250
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	2,675	1,374
UNENCUMBERED CASH, BEGINNING	1,168	1,168	21,966	24,641
UNENCUMBERED CASH, ENDING	$ 1,168	$ 1,168	$ 24,641	$ 26,015

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-27

	Sheriff's Concealed Carry Fund		Sheriff's Registered Offender Fund	
	2022	2023	2022	2023
RECEIPTS				
Fees	$ 33	$ 33	$ 655	$ 580
EXPENDITURES				
Commodities	-	-	-	3,821
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	-	-	-	3,821
RECEIPTS OVER (UNDER) EXPENDITURES	33	33	655	(3,241)
UNENCUMBERED CASH, BEGINNING	1,417	1,450	4,072	4,727
UNENCUMBERED CASH, ENDING	$ 1,450	$ 1,483	$ 4,727	$ 1,486

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-28

	Transportation Bus Fund		Rescue Squad Fund	
	2022	2023	2022	2023
RECEIPTS				
Transfer from - General Fund	$ 10,000	$ 18,500	$ 30,576	$ 32,696
Federal and State funds	47,213	45,161	-	-
Fares	4,739	5,453	-	-
Miscellaneous	-	2,839	-	-
TOTAL RECEIPTS	61,952	71,953	30,576	32,696
EXPENDITURES				
Personal services	34,833	42,722	-	-
Contractual services	21,678	22,406	7,116	10,108
Commodities	10,537	15,879	5,681	4,104
Capital outlay	-	-	67,651	-
TOTAL EXPENDITURES	67,048	81,007	80,448	14,212
RECEIPTS OVER (UNDER) EXPENDITURES	(5,096)	(9,054)	(49,872)	18,484
UNENCUMBERED CASH, BEGINNING	20,641	15,545	125,641	75,769
UNENCUMBERED CASH, ENDING	$ 15,545	$ 6,491	$ 75,769	$ 94,253

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-29

	Treasurer's Technology Fund		Clerk's Technology Fund	
	2022	2023	2022	2023
RECEIPTS				
Fees	$ 1,152	$ 1,070	$ 1,152	$ 1,070
EXPENDITURES				
Commodities	-	-	220	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	-	-	220	-
RECEIPTS OVER (UNDER) EXPENDITURES	1,152	1,070	932	1,070
UNENCUMBERED CASH, BEGINNING	7,400	8,552	7,897	8,829
UNENCUMBERED CASH, ENDING	$ 8,552	$ 9,622	$ 8,829	$ 9,899

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-30

	First Fire District Memorial Fund		Beverly Fire District Memorial Fund	
	2022	2023	2022	2023
RECEIPTS				
Donations	$ 25	$ 685	$ -	$ -
EXPENDITURES				
Capital outlay	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	25	685	-	-
UNENCUMBERED CASH, BEGINNING	583	608	2,500	2,500
UNENCUMBERED CASH, ENDING	$ 608	$ 1,293	$ 2,500	$ 2,500

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-31

	Rescue Squad Memorial Fund		Sylvan Grove Fire District Special Equipment Fund	
	2022	2023	2022	2023
RECEIPTS				
Donations	$ 185	$ -	$ -	$ -
Transfer from - Fire District General Fund	-	-	8,500	10,000
TOTAL RECEIPTS	185	-	8,500	10,000
EXPENDITURES				
Capital outlay	-	-	8,795	12,468
RECEIPTS OVER (UNDER) EXPENDITURES	185	-	(295)	(2,468)
UNENCUMBERED CASH, BEGINNING	2,305	2,490	69,345	69,050
UNENCUMBERED CASH, ENDING	$ 2,490	$ 2,490	$ 69,050	$ 66,582

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-32

	Barnard Fire District Special Equipment Fund		Beverly Fire District Special Equipment Fund	
	2022	2023	2022	2023
RECEIPTS				
Transfer from - Fire District General Fund	$ -	$ 9,500	$ 15,000	$ 10,000
EXPENDITURES				
Capital outlay	25,892	20,725	5,320	11,944
RECEIPTS OVER (UNDER) EXPENDITURES	(25,892)	(11,225)	9,680	(1,944)
UNENCUMBERED CASH, BEGINNING	97,148	71,256	38,906	48,586
UNENCUMBERED CASH, ENDING	$ 71,256	$ 60,031	$ 48,586	$ 46,642

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-33

	First Fire District Special Equipment Fund		Hunter Fire District Special Equipment Fund	
	2022	2023	2022	2023
RECEIPTS				
Transfer from - Fire District General Fund	$ 40,000	$ 45,000	$ 21,250	$ -
EXPENDITURES				
Capital outlay	38,900	20,193	1,992	-
RECEIPTS OVER (UNDER) EXPENDITURES	1,100	24,807	19,258	-
UNENCUMBERED CASH, BEGINNING	79,737	80,837	35,681	54,939
UNENCUMBERED CASH, ENDING	$ 80,837	$ 105,644	$ 54,939	$ 54,939

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-34

	Special County Road Fund		Capital Improvement Fund	
	2022	2023	2022	2023
RECEIPTS				
Transfer from:				
General Fund	$ -	$ -	$ 435,000	$ 180,000
Road and Bridge Fund	-	-	-	-
Reimbursements	-	854,729	-	149,577
TOTAL RECEIPTS	-	854,729	435,000	329,577
EXPENDITURES				
Capital outlay	169,000	1,120,267	15,994	-
Capital improvements	-	-	130,325	222,757
TOTAL EXPENDITURES	169,000	1,120,267	146,319	222,757
RECEIPTS OVER (UNDER) EXPENDITURES	(169,000)	(265,538)	288,681	106,820
UNENCUMBERED CASH, BEGINNING	509,816	340,816	802,851	1,091,532
UNENCUMBERED CASH, ENDING	$ 340,816	$ 75,278	$ 1,091,532	$ 1,198,352

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-35

	County Repeater Board Fund		Special Prosecutor's Diversion Fund	
	2022	2023	2022	2023
RECEIPTS				
Fees	$ -	$ -	$ 6,806	$ 7,963
Transfer from - General Fund	10,000	10,000	-	-
Miscellaneous	-	6	-	-
TOTAL RECEIPTS	10,000	10,006	6,806	7,963
EXPENDITURES				
Contractual services	1,625	16,956	6,806	7,953
Commodities	-	-	-	-
TOTAL EXPENDITURES	1,625	16,956	6,806	7,953
RECEIPTS OVER (UNDER) EXPENDITURES	8,375	(6,950)	-	10
UNENCUMBERED CASH, BEGINNING	8,024	16,399	200	200
UNENCUMBERED CASH, ENDING	$ 16,399	$ 9,449	$ 200	$ 210

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-36

	LEPC - Emergency Planning Fund		DARE Fund	
	2022	2023	2022	2023
RECEIPTS				
Donations	$ -	$ -	$ -	$ -
Miscellaneous	400	450	-	-
TOTAL RECEIPTS	400	450	-	-
EXPENDITURES				
Contractual services	76	266	977	270
RECEIPTS OVER (UNDER) EXPENDITURES	324	184	(977)	(270)
UNENCUMBERED CASH, BEGINNING	20	344	2,033	1,056
UNENCUMBERED CASH, ENDING	$ 344	$ 528	$ 1,056	$ 786

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-37

	Water Recovery Team Fund		Reappraisal Consultant Fund	
	2022	2023	2022	2023
RECEIPTS				
Fees	$ -	$ -	$ 3,100	$ 3,200
Miscellaneous	1	4	1	2
TOTAL RECEIPTS	1	4	3,101	3,202
EXPENDITURES				
Contractual services	-	-	2,960	3,202
RECEIPTS OVER (UNDER) EXPENDITURES	1	4	141	-
UNENCUMBERED CASH, BEGINNING	2,632	2,633	1,728	1,869
UNENCUMBERED CASH, ENDING	$ 2,633	$ 2,637	$ 1,869	$ 1,869

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-38

	Emergency Management Fund		Emergency Management Grant Fund	
	2022	2023	2022	2023
RECEIPTS				
Fees	$ -	$ -	$ -	$ -
Miscellaneous	-	-	-	-
TOTAL RECEIPTS	-	-	-	-
EXPENDITURES				
Contractual services	-	-	-	-
Commodities	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	-	-
UNENCUMBERED CASH, BEGINNING	78	78	151	151
UNENCUMBERED CASH, ENDING	$ 78	$ 78	$ 151	$ 151

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-39

	Other Coronavirus Grants Fund		American Rescue Plan Fund	
	2022	2023	2022	2023
RECEIPTS				
Grants	$ 111,655	$ 61,910	$ 287,849	$ 283
EXPENDITURES				
Personal services	-	-	-	-
Contractual services	100,048	69,708	-	80,028
Commodities	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	100,048	69,708	-	80,028
RECEIPTS OVER (UNDER) EXPENDITURES	11,607	(7,798)	287,849	(79,745)
UNENCUMBERED CASH, BEGINNING	31,155	42,762	287,729	575,578
UNENCUMBERED CASH, ENDING	$ 42,762	$ 34,964	$ 575,578	$ 495,833

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-40

	Equipment Reserve Fund		LACTF Fund	
	2022	2023	2022	2023
RECEIPTS				
Interest	$ -	$ -	$ -	$ -
Transfer from - General Fund	-	50,000	-	-
Grants	-	-	50,000	50,000
TOTAL RECEIPTS	-	50,000	50,000	50,000
EXPENDITURES				
Contractual services	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	50,000	50,000	50,000
UNENCUMBERED CASH, BEGINNING	-	-	-	50,000
UNENCUMBERED CASH, ENDING	$ -	$ 50,000	$ 50,000	$ 100,000

LINCOLN COUNTY, KANSAS

PUBLIC BUILDING COMMISSION - BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-41

	Prior Year Actual	Current Year Actual
RECEIPTS		
Rent received	$ 459,000	$ 364,250
Interest	327	399
TOTAL RECEIPTS	459,327	364,649
EXPENDITURES		
Principal payments	250,000	250,000
Interest payments	121,200	113,700
Miscellaneous	1,201	1,501
TOTAL EXPENDITURES	372,401	365,201
RECEIPTS OVER (UNDER) EXPENDITURES	86,926	(552)
UNENCUMBERED CASH, BEGINNING	415,844	502,770
UNENCUMBERED CASH, ENDING	$ 502,770	$ 502,218

LINCOLN COUNTY, KANSAS

REFUSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-42

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Special assessments	$ 12,477	$ 45,032	$ 40,000	$ 5,032
User fees	223,902	226,502	215,000	11,502
TOTAL RECEIPTS	236,379	271,534	$ 255,000	$ 16,534
EXPENDITURES				
Personal services	48,391	61,289	$ 54,000	$ 7,289
Contractual services	169,812	164,453	190,000	(25,547)
Commodities	17,223	31,534	17,000	14,534
Capital outlay	-	-	100,000	(100,000)
Reserve for future period	-	-	21,253	(21,253)
TOTAL EXPENDITURES	235,426	257,276	$ 382,253	$ (124,977)
RECEIPTS OVER (UNDER) EXPENDITURES	953	14,258		
UNENCUMBERED CASH, BEGINNING	137,253	138,206		
UNENCUMBERED CASH, ENDING	$ 138,206	$ 152,464		

LINCOLN COUNTY, KANSAS

NONBUDGETED TRUST FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-43

	Delia Pittard Bequest Fund		Children's Health Care Endowment Fund	
	2022	2023	2022	2023
RECEIPTS				
Transfer from - Delia Pittard Bequest Fund	$ -	$ -	$ 3,135	$ 5,345
Interest earned	3,135	6,126	1,572	2,427
TOTAL RECEIPTS	3,135	6,126	4,707	7,772
EXPENDITURES				
Transfer to - Children's Health Care Endowment Fund	3,135	5,345	-	-
Contractual services	-	-	-	-
TOTAL EXPENDITURES	3,135	5,345	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	781	4,707	7,772
UNENCUMBERED CASH, BEGINNING	578,870	578,870	279,371	284,078
UNENCUMBERED CASH, ENDING	$ 578,870	$ 579,651	$ 284,078	$ 291,850

LINCOLN COUNTY, KANSAS

NONBUDGETED TRUST FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2023
(With Comparative Actual Totals For the Prior Year Ended December 31, 2022)

Schedule 2-44

	Law Enforcement Trust Fund	
	2022	2023
RECEIPTS		
Donations	$ -	$ -
Interest earned	-	-
TOTAL RECEIPTS	-	-
EXPENDITURES		
Contractual services	-	-
Commodities	-	-
TOTAL EXPENDITURES	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	-
UNENCUMBERED CASH, BEGINNING	11,628	11,628
UNENCUMBERED CASH, ENDING	$ 11,628	$ 11,628

LINCOLN COUNTY, KANSAS

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
For the Year Ended December 31, 2023

Schedule 3

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Current Tax	$ 6,262,624	$ 10,403,472	$ 9,949,252	$ 6,716,844
Commercial Motor Vehicle	438	57,824	58,186	76
Neighborhood Revitalization	-	12,900	12,900	-
Rural Opportunity Zone	6,328	6,000	5,086	7,242
Delinquent Real Estate Tax	48,507	52,447	82,084	18,870
Delinquent Personal Tax	1,108	12,706	13,350	464
Advance Tax	2,584	-	646	1,938
Motor Vehicle Tax	107,238	427,410	426,055	108,593
Recreational Vehicle Tax	2,490	12,403	11,486	3,407
Vehicle Excise Tax	8	64	23	49
Motor Vehicle Advance Payment	5,081	1,258	400	5,939
Tax Foreclosure Sale	51	-	-	51
Tax Overpayment	-	2,005	2,000	5
STATE FUNDS				
Educational Building	-	69,182	69,182	-
Institutional	-	34,591	34,591	-
State Motor Vehicle Fees	-	-	-	-
State Tax Collection	3	56,140	56,140	3
Drivers License Fees	-	10,444	10,441	3
State Heritage Trust Fund	674	2,140	2,387	427
Game Licenses	3,356	2,817	2,848	3,325
SUBDIVISION FUNDS				
School Districts	-	2,862,068	2,862,068	-
Townships	-	35,579	35,579	-
Cemeteries	-	5,957	5,957	-
Joint Fire Districts	-	149	149	-
Cities	1,465	504,025	504,025	1,465
Central Kansas Library	-	94,540	94,540	-
Watershed Districts	193	93,474	93,431	236
Post Rock Extension Council	-	103,058	103,058	-
OTHER AGENCY FUNDS				
Law Library	5,798	3,917	-	9,715
Flexible spending account	5,172	13,858	12,467	6,563
Health insurance claim	801,350	681,734	623,873	859,211
Grants	-	141,049	141,049	-
Public disclosure commission	-	-	-	-
Stray animal	-	-	-	-
WIC Parent Agency	-	108,073	108,073	-
Insufficient Funds Checks	(3,076)	1,920	-	(1,156)
Long and short	-	5	5	-
TOTAL AGENCY FUNDS	$ 7,251,392	$ 15,813,209	$ 15,321,331	$ 7,743,270