LANE COUNTY, KANSAS
MUNICIPALITY

REGULATORY BASIS
FINANCIAL STATEMENT

For the Year Ended
December 31, 2023

LANE COUNTY, KANSAS
MUNICIPALITY

Regulatory Basis Financial Statement

For the Year Ended December 31, 2023

TABLE OF CONTENTS

INTRODUCTORY SECTION

Title Page
Table of Contents i-ii

FINANCIAL SECTION

Independent Auditor's Report 1-3

STATEMENT 1
Summary Statement of Receipts, Expenditures and Unencumbered Cash 5

Notes to the Financial Statement 6-15

REGULATORY REQUIRED SUPPLEMENTAL INFORMATION

SCHEDULE 1
Summary of Expenditures - Actual and Budget (Budgeted Funds Only) 17

SCHEDULE 2
Schedule of Receipts and Expenditures

A.	General Fund	19
B.	Ambulance Fund	24
C.	Ambulance Equipment Reserve Fund	25
D.	Ambulance Donations Fund	26
E	American Rescue Plan Act (ARPA) Fund	27
F.	Capital Improvement Reserve Fund	28
G.	Concealed Weapons/Special Law Enforcement Fund	29
H.	County Attorney Fund	30
I.	County Health Fund	31
J.	Community Outreach Donations Fund	32
K.	Drug Forfeiture Fund	33
L.	Equipment Reserve Fund	34
M.	Emergency Management Fund	35
N.	Hospital Fund	36
O.	Lane County 911 Fund	37
P.	Library Fund	38
Q	Lynn Schriock Legacy Fund	39
R.	Motor Vehicle Operating Fund	40
S.	Noxious Weed Fund	41
T.	Noxious Weed Capital Outlay Fund	42
U.	Oil & Gas Valuation Depletion Trust Fund	43
V.	Prosecuting Attorneys' Training Fund	44
W.	Public Works Fund	45

LANE COUNTY, KANSAS
MUNICIPALITY

Regulatory Basis Financial Statement

For the Year Ended December 31, 2023

TABLE OF CONTENTS

(continued)

SCHEDULE 2
Schedule of Receipts and Expenditures (continued)

X.	County Clerk's Technology Fund	46
Y.	Register of Deeds' Technology Fund	47
Z.	County Treasurer's Technology Fund	48
AA.	Rural Fire District Fund	49
AB.	Rural Fire District Donations Fund	50
AC.	Rural Fire District Equipment Reserve Fund	51
AD.	Sheriff Fund	52
AE.	Sheriff Asset Forfeiture Fund	53
AF.	Sheriff Equipment Reserve Fund	54
AG.	Special Drug and Alcohol Fund	55
AH.	Special Machinery Fund	56
AI.	Special Road and Bridge Fund	57
AJ.	Western Pyramid Public Health Region Fund	58
AK.	Worthless Check Fund	59

SCHEDULE 3
Schedule of Receipts and Disbursements - Agency Funds 61

OTHER SUPPLEMENTAL INFORMATION

SCHEDULE 4
Schedule of Receipts and Expenditures - Actual and Budget - General Fund 63-66

SCHEDULE 5
Reconciliation of 2022 Tax Roll 67

FINANCIAL

SECTION

LEWIS, HOOPER & DICK LLC
certified public accountants

INDEPENDENT AUDITOR'S REPORT

The County Commissioners
Lane County Courthouse
Dighton, Kansas 67839

Report on the Audit of the Financial Statement

Opinions

We have audited the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Lane County, Kansas (the County), as of and for the year ended December 31, 2023, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement presents fairly, in all material respects, the aggregate cash and unencumbered cash of the County, as of December 31, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the basis of accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *Kansas Municipal Audit and Accounting Guide's (KMAAG)* regulatory basis of accounting and budget laws as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County, as of December 31, 2023, or changes in net position and cash flows thereof for the year then ended.

Basis for Opinions

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

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

Responsibilities of Management for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

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

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

Supplemental Information

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

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

We also previously audited, in accordance with GAAS and the *KMAAG*, the financial statement of the County as of and for the year ended December, 31, 2022, (not presented herein), and have issued our report thereon dated May 8, 2023, which contained an unmodified opinion on the financial statement. The 2022 financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2023, (Schedules 2 and 4 as listed in the table of contents) is also presented for purposes of additional analysis and is not a required part of the financial statement. Such 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 financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 financial statement or to the 2022 financial statement itself, and other additional procedures in accordance with GAAS and the *KMAAG*. In our opinion, the 2022 comparative information is fairly stated in all material respects in relation to the financial statement as a whole for the year ended December 31, 2022, on the basis of accounting described in Note 1.

Lewis, Hooper & Dick, LLC

LEWIS, HOOPER & DICK, LLC

May 21, 2024

Financial Statement

LANE COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

	Unencumbered Cash (Deficit) 01/01/23	Receipts	Expenditures	Unencumbered Cash 12/31/23	Add Accounts Payable and Encumbrances	Treasurer's Cash 12/31/23
General	$ 1,467,130	$ 2,168,499	$ 2,575,424	$ 1,060,205	$ 26,557	$ 1,086,762
Special Purpose Funds						
Ambulance	40,254	334,789	329,976	45,067	10,579	55,646
Ambulance Equipment Reserve	150,793	53,000	25,436	178,357	-	178,357
Ambulance Donations	8,867	5,677	2,838	11,706	-	11,706
American Rescue Plan Act (ARPA)	119,996	76	120,072	-	-	-
Capital Improvement Reserve	3,350,141	357,988	46,924	3,661,205	3,936	3,665,141
Concealed Weapons/Special Law Enforcement	13,796	2,762	1,920	14,638	-	14,638
County Attorney	6,711	89,517	88,153	8,075	289	8,364
County Health	235,397	212,576	281,368	166,605	1,783	168,388
Community Outreach Donations	1,200	550	968	782	968	1,750
Drug Forfeiture	450	-	-	450	-	450
Equipment Reserve	1,897,324	471,928	113,728	2,255,524	16,383	2,271,907
Emergency Management	15,824	67,301	70,767	12,358	453	12,811
Hospital	-	319,720	319,720	-	-	-
Lane County 911	65,054	60,357	64,033	61,378	23,000	84,378
Library	-	78,640	78,640	-	-	-
Lynn Schriock Legacy	13,212	52,364	49,287	16,289	26	16,315
Motor Vehicle Operating	6,875	20,848	19,221	8,502	-	8,502
Noxious Weed	26,786	301,260	303,717	24,329	32	24,361
Noxious Weed Capital Outlay	48,418	21,500	-	69,918	-	69,918
Oil & Gas Valuation Depletion Trust	1,410,118	36,973	20,000	1,427,091	-	1,427,091
Prosecuting Attorneys' Training	84	172	136	120	-	120
Public Works	204,206	1,387,988	1,448,199	143,995	56,642	200,637
County Clerk's Technology	10,607	961	-	11,568	-	11,568
Register of Deeds' Technology	49,381	4,029	20,025	33,385	-	33,385
County Treasurer's Technology	4,808	961	-	5,769	-	5,769
Rural Fire District	24,156	132,041	136,696	19,501	6,787	26,288
Rural Fire District Donations	7,576	2,975	1,773	8,778	479	9,257
Rural Fire District Equipment Reserve	85,202	57,505	57,680	85,027	-	85,027
Sheriff	16,327	616,101	601,810	30,618	10,353	40,971
Sheriff Asset Forfeiture	2,600	-	2,077	523	-	523
Sheriff Equipment Reserve	14,764	80,690	83,046	12,408	-	12,408
Special Drug and Alcohol	5,687	-	1,054	4,633	-	4,633
Special Machinery	1,062,593	320,000	356,336	1,026,257	-	1,026,257
Special Road and Bridge	1,461,899	154,805	117,291	1,499,413	-	1,499,413
Western Pyramid Public Health Region	(14,574)	60,448	39,486	6,388	3,040	9,428
Worthless Check	258	-	258	-	-	-
Total Special Purpose Funds	10,346,790	5,306,502	4,802,635	10,850,657	134,750	10,985,407
Total Reporting Entity (excluding Agency Funds) (memorandum only)	$ 11,813,920	$ 7,475,001	$ 7,378,059	$ 11,910,862	$ 161,307	$ 12,072,169

Composition of Cash		
Demand deposits:		
First National Bank	$ 17,173	
First State Bank	6,557	
Total demand deposits		$ 23,730
Time deposits:		
First National Bank	575,712	
First State Bank	15,460,812	
Total time deposits		16,036,524
Certificates of deposit:		
First State Bank		2,034,296
Plus deposits in transit		41,225
Less outstanding checks		(88,683)
Total cash		18,047,092
Less Agency Accounts per Schedule 3		(5,974,923)
		$ 12,072,169

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

Notes to the Financial Statement

1. Summary of significant accounting policies

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

A. Financial reporting entity

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

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

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

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

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

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

1. Summary of significant accounting policies (continued)

C. Regulatory basis fund types

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

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

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

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

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

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

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

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

D. Cash and investments

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

E. Property taxes and special assessments

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

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

1. Summary of significant accounting policies (continued)

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

   Special assessments are levied over a ten or fifteen year period and annual installments are due and payable with annual ad valorem property taxes. The County may foreclose liens against property benefited by special assessments when delinquent assessments are two years in arrears. At December 31, 2023, the special assessment taxes levied are a lien on the property.

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

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

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

2. Stewardship, compliance and accountability

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

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

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

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no amended budgets for this year; however, a qualifying budget adjustment was made to the Noxious Weed fund for $202,237 due to additional chemical sales during the year.

The legal level of budgetary control is the fund level. The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Expenditures in the Hospital fund and the Library fund exceeded the adopted budget for the year ended December 31, 2023, which is a violation of K.S.A. 79-2935.

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

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

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

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

2. Stewardship, compliance and accountability (continued)

B. Noncompliance with finance-related legal and contractual provisions

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

There are no known material violations of finance-related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended December 31, 2023.

3. Detailed notes on all funds

A. Deposits and investments

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

Carrying amount of deposits	$ 18,047,092
Total cash	$ 18,047,092

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

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

Concentration of credit risk

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

Custodial credit risk – deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City or the Federal Home Loan Bank of Topeka except during designated "peak periods" when required coverage is 50%. The County's designated "peak periods" are May 5th through July 3rd, and December 15th through February 13th. All deposits were legally secured at December 31, 2023.

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

Custodial credit risk – deposits (continued)
At December 31, 2023, the County's carrying amount of deposits was $18,047,092 and the bank balance was $18,094,550. All of the bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $523,730 was covered by federal depository insurance, $11,724,865 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and the balance of $5,845,955 was unsecured under a designated peak period. The County's cash deposits by financial institution and category of coverage at year end are as follows:

	First National Bank	First State Bank
FDIC coverage	$ 267,173	$ 256,557
Pledged securities at market value	617,164	11,399,153
Total coverage	$ 884,337	$ 11,655,710
Funds on deposit	$ 592,885	$ 17,501,665
Funds at risk	$ -	$ 5,845,955

Credit risk – investments
Custodial credit risk for an investment is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The County had no investments of this type at December 31, 2023.

B. Capital projects in process
Capital project authorizations, with approved change orders compared to expenditures to date from inception are as follows at December 31, 2023:

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

C. Long-term debt
Changes in long-term debt for the County for the year ended December 31, 2023, were as follows:

	Date of Issue	Maximum Rate	Amount of Issue	Date of Final Maturity	Balance 01/01/23	Additions	Reductions/ Payments	Balance 12/31/23	Interest Paid
Finance lease:									
INA system management	11/01/23	4.09%	$ 84,627	10/01/26	$ -	$ 79,785	$ 4,437	$ 75,348	$ 264
Total long term debt					$ -	$ 79,785	$ 4,437	$ 75,348	$ 264

3. Detailed notes on all funds (continued)

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

	Year			
	2024	2025	2026	Total
Principal:				
Finance lease	$ 25,604	$ 26,671	$ 23,073	$ 75,348
Interest:				
Finance lease	2,605	1,538	435	4,578
Total principal and interest	$ 28,209	$ 28,209	$ 23,508	$ 79,926

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

D. Interfund transfers
Interfund operating transfers are as follows:

From	To	Statutory Authority	Amount
General	Capital Improvement Reserve	19-120	$ 338,231
General	Equipment Reserve	19-119	411,000
Ambulance	Ambulance Equipment Reserve	12-110d	45,000
Motor Vehicle Operating	General	8-145	15,466
Noxious Weed	Noxious Weed Capital Outlay	2-1318	21,500
Public Works	Special Machinery	68-141g	320,000
Public Works	Special Road and Bridge	68-590	125,000
Rural Fire District	Rural Fire District Equipment Reserve	19-3601	50,000
Sheriff	Sheriff Equipment Reserve	19-119	15,000
Worthless Check	General		258
Total			$ 1,341,455

4. Other information

A. Risk management
The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property, liability, crime and surety insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multi-Line Pool, a public entity risk pool currently operating as a common risk management and insurance program for 110 participating members.

4. Other information (continued)

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

The County has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties, a public entity risk pool currently operating as a common risk management and insurance program for 92 participating members.

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

B. Post-employment health care benefits

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

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

Death and disability other post-employment benefits
As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate was set at 1% for the year ended December 31, 2023.

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

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

4. Other information (continued)

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County were $135,919 for the year ended December 31, 2023.

Net pension liability: At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was $1,518,338. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the *KMAAG* regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

E. Commitments and contingencies

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

F. Subsequent events
Subsequent to year end, the County approved a bid for the purchase of a 2024 motor grader with a total cost of $273,919, a bid for a 2024 wheel loader for a total cost of $217,257 and a bid for a 2024 F350 truck for a total cost of $51,133 . The County also approved a bid to replace the radio and equipment in the Sheriff's office in the amount of $72,096 and approved to update the County's equipment to be compatible with updated software for a total cost of $40,764 which includes a 3 year maintenance agreement.

Regulatory Required Supplemental Information

LANE COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2023

	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
General	$ 2,956,797	$ -	$ 2,956,797	$ 2,575,424	$ (381,373)
Special Purpose Funds					
Ambulance	339,750	-	339,750	329,976	(9,774)
County Attorney	91,388	-	91,388	88,153	(3,235)
County Health	394,694	-	394,694	281,368	(113,326)
Emergency Management	72,600	-	72,600	70,767	(1,833)
Hospital	314,756	-	314,756	319,720	4,964
Lane County 911	137,062	-	137,062	64,033	(73,029)
Library	76,400	-	76,400	78,640	2,240
Noxious Weed	112,500	202,237	314,737	303,717	(11,020)
Noxious Weed Capital Outlay	69,918	-	69,918	-	(69,918)
Public Works	1,451,000	-	1,451,000	1,448,199	(2,801)
Rural Fire District	142,000	-	142,000	136,696	(5,304)
Sheriff	609,750	-	609,750	601,810	(7,940)
Special Drug and Alcohol	6,804	-	6,804	1,054	(5,750)
Special Road and Bridge	1,572,739	-	1,572,739	117,291	(1,455,448)

General Fund

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

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

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

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

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

LANE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 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	$ 2,072,897	$ 1,867,114	$ 1,779,807	$ 87,307
Intergovernmental receipts	76,932	35,082	28,782	6,300
Licenses and fees	65,931	40,634	26,000	14,634
Use of money and property	92,598	113,497	4,800	108,697
Other	59,281	96,448	-	96,448
Transfers in	13,002	15,724	-	15,724
Total receipts	2,380,641	2,168,499	$ 1,839,389	$ 329,110
Expenditures:				
General government:				
General and administrative	355,860	350,703	$ 880,342	$ (529,639)
County Commission	47,492	51,490	59,500	(8,010)
County Clerk	86,903	98,656	98,100	556
County Treasurer	76,570	83,320	93,000	(9,680)
Register of Deeds	52,152	53,659	62,000	(8,341)
Appraisal	105,111	111,417	121,006	(9,589)
Election	28,193	16,096	22,250	(6,154)
Fair	56,936	66,799	42,000	24,799
Airport	1,620	1,894	20,000	(18,106)
Transportation bus	28,098	29,575	24,000	5,575
Employee benefits	754,414	726,325	1,132,500	(406,175)
Other agencies - general government	133,315	153,334	229,764	(76,430)
Public safety:				
Sheriff inmate medical	16,486	4,331	20,000	(15,669)
District court	63,592	44,472	39,335	5,137
Health and sanitation:				
Coroner	8,672	8,122	15,000	(6,878)
Other agencies - health and sanitation	45,619	26,000	26,000	-
Transfers out	403,697	749,231	72,000	677,231
Total expenditures	2,264,730	2,575,424	$ 2,956,797	$ (381,373)
Receipts over (under) expenditures	115,911	(406,925)		
Unencumbered cash, beginning of year	1,351,219	1,467,130		
Unencumbered cash, end of year	$ 1,467,130	$ 1,060,205		

Special Purpose Funds

Fund Descriptions

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

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

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

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

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

American Rescue Plan Act (ARPA):
This fund is used to account for monies received from the State of Kansas through the American Rescue Plan Act (ARPA) program.

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

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

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

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

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

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

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

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

Special Purpose Funds

(continued)

Hospital:

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

Lane County 911:

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

Library:

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

Lynn Schriock Legacy:

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

Motor Vehicle Operating:

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

Noxious Weed:

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

Noxious Weed Capital Outlay:

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

Oil & Gas Valuation Depletion Trust:

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

Prosecuting Attorneys' Training:

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

Public Works:

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

County Clerk's Technology:

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

Special Purpose Funds

(continued)

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

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

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

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

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

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

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

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

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

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

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

Special Purpose Funds

(continued)
Western Pyramid Public Health Region:

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

Worthless Check:

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

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

LANE COUNTY, KANSAS
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 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:				
Ad valorem property	$ 164,301	$ 256,280	$ 262,371	$ (6,091)
Motor vehicle	12,711	11,600	10,671	929
Delinquent property	7,172	6,297	-	6,297
Intergovernmental receipts	1,150	-	-	-
User fees	53,078	55,275	55,000	275
Other	9,672	5,337	-	5,337
Total receipts	248,084	334,789	$ 328,042	$ 6,747
Expenditures:				
Health and sanitation:				
Personnel services	188,524	203,782	$ 247,500	$ (43,718)
Contractual services	14,278	25,349	26,000	(651)
Commodities	20,962	18,430	26,250	(7,820)
Capital outlay	-	37,415	40,000	(2,585)
Transfers out	40,000	45,000	-	45,000
Total expenditures	263,764	329,976	$ 339,750	$ (9,774)
Receipts over (under) expenditures	(15,680)	4,813		
Unencumbered cash, beginning of year	55,934	40,254		
Unencumbered cash, end of year	$ 40,254	$ 45,067		

LANE COUNTY, KANSAS
Ambulance Equipment Reserve 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)

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ 18,989	$ 8,000
Transfers in	40,000	45,000
Total receipts	58,989	53,000
Expenditures:		
Health and sanitation:		
Capital outlay	28,206	25,436
Total expenditures	28,206	25,436
Receipts over expenditures	30,783	27,564
Unencumbered cash, beginning of year	120,010	150,793
Unencumbered cash, end of year	$ 150,793	$ 178,357

LANE COUNTY, KANSAS
Ambulance Donations 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)

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	$ 5,004	$ 5,677
Total receipts	5,004	5,677
Expenditures:		
Health and sanitation:		
Capital outlay	874	2,838
Total expenditures	874	2,838
Receipts over expenditures	4,130	2,839
Unencumbered cash, beginning of year	4,737	8,867
Unencumbered cash, end of year	$ 8,867	$ 11,706

LANE COUNTY, KANSAS
American Rescue Plan Act (ARPA) 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)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 149,610	$ -
Use of money and property	-	76
Total receipts	149,610	76
Expenditures:		
General government:		
Personnel services	45,208	-
Contractual services	132,121	120,072
Total expenditures	177,329	120,072
Receipts under expenditures	(27,719)	(119,996)
Unencumbered cash, beginning of year	147,715	119,996
Unencumbered cash, end of year	$ 119,996	$ -

LANE COUNTY, KANSAS
Capital Improvement Reserve 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)

	Prior Year Actual	Current Year Actual
Receipts:		
Use of money and property	$ 11,123	$ 19,757
Other	253,084	-
Transfers in	10,992	338,231
Total receipts	275,199	357,988
Expenditures:		
General government:		
Contractual	297	2,287
Commodities	11,886	2,564
Capital outlay	15,317	42,073
Total expenditures	27,500	46,924
Receipts over expenditures	247,699	311,064
Unencumbered cash, beginning of year	3,102,442	3,350,141
Unencumbered cash, end of year	$ 3,350,141	$ 3,661,205

LANE COUNTY, KANSAS
Concealed Weapons/Special Law Enforcement 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)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 2,306	$ 2,762
Total receipts	2,306	2,762
Expenditures:		
Public safety:		
Commodities	1,320	1,920
Total expenditures	1,320	1,920
Receipts over expenditures	986	842
Unencumbered cash, beginning of year	12,810	13,796
Unencumbered cash, end of year	$ 13,796	$ 14,638

LANE COUNTY, KANSAS
County Attorney Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
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:				
Ad valorem property	$ 73,713	$ 79,059	$ 80,741	$ (1,682)
Motor vehicle	5,099	5,000	4,785	215
Delinquent property	2,846	2,446	-	2,446
Other	2,761	3,012	3,000	12
Total receipts	84,419	89,517	$ 88,526	$ 991
Expenditures:				
Public safety:				
Personnel services	71,439	71,519	$ 78,888	$ (7,369)
Contractual services	10,007	16,351	8,500	7,851
Commodities	925	233	1,000	(767)
Diversion	-	50	3,000	(2,950)
Total expenditures	82,371	88,153	$ 91,388	$ (3,235)
Receipts over expenditures	2,048	1,364		
Unencumbered cash, beginning of year	4,663	6,711		
Unencumbered cash, end of year	$ 6,711	$ 8,075		

LANE COUNTY, KANSAS
County Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
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:				
Ad valorem property	$ 116,534	$ 35,593	$ 35,648	$ (55)
Motor vehicle	8,013	7,912	7,566	346
Delinquent property	4,452	3,550	-	3,550
Intergovernmental receipts	66,660	67,208	49,600	17,608
User fees	102,712	68,268	45,000	23,268
Senior care	25,935	30,045	25,000	5,045
Total receipts	324,306	212,576	$ 162,814	$ 49,762
Expenditures:				
Health and sanitation:				
Personnel services	140,234	160,072	$ 176,000	$ (15,928)
Contractual services	53,274	35,937	41,950	(6,013)
Commodities	52,161	53,035	51,500	1,535
Capital outlay	7,035	32,324	125,244	(92,920)
Transfers out	85,000	-	-	-
Total expenditures	337,704	281,368	$ 394,694	$ (113,326)
Receipts under expenditures	(13,398)	(68,792)		
Unencumbered cash, beginning of year	248,795	235,397		
Unencumbered cash, end of year	$ 235,397	$ 166,605		

LANE COUNTY, KANSAS
Community Outreach Donations 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)

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	$ 800	$ 550
Total receipts	800	550
Expenditures:		
Health and sanitation:		
Commodities	624	968
Total expenditures	624	968
Receipts over (under) expenditures	176	(418)
Unencumbered cash, beginning of year	1,024	1,200
Unencumbered cash, end of year	$ 1,200	$ 782

LANE COUNTY, KANSAS
Drug Forfeiture 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)

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

LANE COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Reimbursements	$ 173,191	$ 60,928
Transfers in	492,316	411,000
Total receipts	665,507	471,928
Expenditures:		
General government:		
Capital outlay	59,451	113,728
Total expenditures	59,451	113,728
Receipts over expenditures	606,056	358,200
Unencumbered cash, beginning of year	1,291,268	1,897,324
Unencumbered cash, end of year	$ 1,897,324	$ 2,255,524

LANE COUNTY, KANSAS
Emergency Management Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
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:				
Ad valorem property	$ 49,282	$ 61,019	$ 62,380	$ (1,361)
Motor vehicle	2,273	2,808	3,199	(391)
Delinquent property	1,592	1,559	-	1,559
Intergovernmental receipts	7,153	-	-	-
Other	-	1,915	-	1,915
Total receipts	60,300	67,301	$ 65,579	$ 1,722
Expenditures:				
Public safety:				
Personnel services	47,005	51,863	$ 50,600	$ 1,263
Contractual services	12,385	12,495	12,000	495
Commodities	3,999	4,264	6,000	(1,736)
Capital outlay	-	2,145	4,000	(1,855)
Transfers out	6,611	-	-	-
Total expenditures	70,000	70,767	$ 72,600	$ (1,833)
Receipts under expenditures	(9,700)	(3,466)		
Unencumbered cash, beginning of year	25,524	15,824		
Unencumbered cash, end of year	$ 15,824	$ 12,358		

LANE COUNTY, KANSAS
Hospital Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
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:				
Ad valorem property	$ 265,119	$ 293,997	$ 300,384	$ (6,387)
Motor vehicle	17,328	17,376	17,217	159
Delinquent property	10,075	8,347	-	8,347
Total receipts	292,522	319,720	$ 317,601	$ 2,119
Expenditures:				
Health and sanitation:				
Contractual	292,522	319,720	$ 314,756	$ 4,964
Total expenditures	292,522	319,720	$ 314,756	$ 4,964
Receipts over expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	$ -	$ -		

LANE COUNTY, KANSAS
Lane County 911 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 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:				
911 collections	$ 59,992	$ 60,357	$ 59,000	$ 1,357
Total receipts	59,992	60,357	$ 59,000	$ 1,357
Expenditures:				
Public safety:				
Contractual services	65,000	64,033	$ 63,891	$ 142
Capital outlay	-	-	73,171	(73,171)
Total expenditures	65,000	64,033	$ 137,062	$ (73,029)
Receipts under expenditures	(5,008)	(3,676)		
Unencumbered cash, beginning of year	70,062	65,054		
Unencumbered cash, end of year	$ 65,054	$ 61,378		

LANE COUNTY, KANSAS
Library Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
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:				
Ad valorem property	$ 67,526	$ 71,920	$ 73,443	$ (1,523)
Motor vehicle	4,630	4,508	4,384	124
Delinquent property	2,681	2,212	-	2,212
Total receipts	74,837	78,640	$ 77,827	$ 813
Expenditures:				
General government:				
Contractual	74,838	78,640	$ 76,400	$ 2,240
Total expenditures	74,838	78,640	$ 76,400	$ 2,240
Receipts over (under) expenditures	(1)	-		
Unencumbered cash, beginning of year	1	-		
Unencumbered cash, end of year	$ -	$ -		

LANE COUNTY, KANSAS
Lynn Schriock Legacy Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Lease income	$ 47,165	$ 52,364
Total receipts	47,165	52,364
Expenditures:		
General government:		
Contractual	59,179	49,287
Total expenditures	59,179	49,287
Receipts over (under) expenditures	(12,014)	3,077
Unencumbered cash, beginning of year	25,226	13,212
Unencumbered cash, end of year	$ 13,212	$ 16,289

LANE COUNTY, KANSAS
Motor Vehicle Operating 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)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 20,359	$ 20,848
Total receipts	20,359	20,848
Expenditures:		
General government:		
Personnel services	3,519	3,697
Commodities	1,589	58
Transfers out	13,002	15,466
Total expenditures	18,110	19,221
Receipts over expenditures	2,249	1,627
Unencumbered cash, beginning of year	4,626	6,875
Unencumbered cash, end of year	$ 6,875	$ 8,502

LANE COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
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:				
Ad valorem property	$ 48,046	$ 93,717	$ 96,023	$ (2,306)
Motor vehicle	2,736	2,758	3,120	(362)
Delinquent property	1,910	1,255	-	1,255
Sales	152,078	203,530	202,237	1,293
Total receipts	204,770	301,260	$ 301,380	$ (120)
Expenditures:				
Public works:				
Personnel services	39,280	43,315	$ 49,500	$ (6,185)
Contractual services	3,601	6,141	7,500	(1,359)
Commodities	164,202	232,761	250,737	(17,976)
Capital outlay	-	-	7,000	(7,000)
Transfers out	-	21,500	-	21,500
Total expenditures	207,083	303,717	$ 314,737	$ (11,020)
Receipts under expenditures	(2,313)	(2,457)		
Unencumbered cash, beginning of year	29,099	26,786		
Unencumbered cash, end of year	$ 26,786	$ 24,329		

LANE COUNTY, KANSAS
Noxious Weed Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfers in	$ -	$ 21,500	$ -	$ 21,500
Total receipts	-	21,500	$ -	$ 21,500
Expenditures:				
Public works:				
Capital outlay	21,500	-	$ 69,918	$ (69,918)
Total expenditures	21,500	-	$ 69,918	$ (69,918)
Receipts over (under) expenditures	(21,500)	21,500		
Unencumbered cash, beginning of year	69,918	48,418		
Unencumbered cash, end of year	$ 48,418	$ 69,918		

LANE COUNTY, KANSAS
Oil & Gas Valuation Depletion Trust 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)

	Prior Year Actual	Current Year Actual
Receipts:		
Use of money and property	$ 14,834	$ 36,973
Total receipts	14,834	36,973
Expenditures:		
General government:		
Contractual	-	20,000
Total expenditures	-	20,000
Receipts over expenditures	14,834	16,973
Unencumbered cash, beginning of year	1,395,284	1,410,118
Unencumbered cash, end of year	$ 1,410,118	$ 1,427,091

LANE COUNTY, KANSAS
Prosecuting Attorneys' Training 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)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 277	$ 172
Total receipts	277	172
Expenditures:		
Public safety:		
Contractual services	380	-
Commodities	97	136
Total expenditures	477	136
Receipts over (under) expenditures	(200)	36
Unencumbered cash, beginning of year	284	84
Unencumbered cash, end of year	$ 84	$ 120

LANE COUNTY, KANSAS
Public Works Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
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:				
Ad valorem property	$ 793,531	$ 1,068,939	$ 1,093,544	$ (24,605)
Motor vehicle	57,900	55,462	51,534	3,928
Delinquent property	31,736	28,927	-	28,927
Intergovernmental receipts	183,810	185,741	186,491	(750)
Sale of County assets	-	17,000	-	17,000
Fees	16,669	19,649	-	19,649
Other	37,599	12,270	-	12,270
Total receipts	1,121,245	1,387,988	$ 1,331,569	$ 56,419
Expenditures:				
Public works:				
Personnel services	416,335	451,212	$ 609,400	$ (158,188)
Contractual services	44,877	69,483	160,000	(90,517)
Commodities	314,354	482,504	496,600	(14,096)
Transfers out	387,434	445,000	185,000	260,000
Total expenditures	1,163,000	1,448,199	$ 1,451,000	$ (2,801)
Receipts under expenditures	(41,755)	(60,211)		
Unencumbered cash, beginning of year	245,961	204,206		
Unencumbered cash, end of year	$ 204,206	$ 143,995		

LANE COUNTY, KANSAS
County Clerk's Technology 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)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	$ 1,289	$ 961
Total receipts	1,289	961
Expenditures:		
General government:		
Capital outlay	-	-
Total expenditures	-	-
Receipts over expenditures	1,289	961
Unencumbered cash, beginning of year	9,318	10,607
Unencumbered cash, end of year	$ 10,607	$ 11,568

LANE COUNTY, KANSAS
Register of Deeds' Technology 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)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	$ 5,104	$ 3,828
Use of money and property	216	201
Total receipts	5,320	4,029
Expenditures:		
General government:		
Capital outlay	4,345	20,025
Total expenditures	4,345	20,025
Receipts over (under) expenditures	975	(15,996)
Unencumbered cash, beginning of year	48,406	49,381
Unencumbered cash, end of year	$ 49,381	$ 33,385

LANE COUNTY, KANSAS
County Treasurer's Technology 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)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	$ 1,276	$ 961
Total receipts	1,276	961
Expenditures:		
General government:		
Capital outlay	-	-
Total expenditures	-	-
Receipts over expenditures	1,276	961
Unencumbered cash, beginning of year	3,532	4,808
Unencumbered cash, end of year	$ 4,808	$ 5,769

LANE COUNTY, KANSAS
Rural Fire District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
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:				
Ad valorem property	$ 87,200	$ 125,165	$ 127,675	$ (2,510)
Motor vehicle	3,873	3,949	3,774	175
Delinquent property	3,165	2,804	-	2,804
Other	3,661	123	-	123
Total receipts	97,899	132,041	$ 131,449	$ 592
Expenditures:				
Public safety:				
Personnel services	28,180	30,219	$ 35,000	$ (4,781)
Contractual services	17,958	22,538	30,000	(7,462)
Commodities	32,707	33,121	35,000	(1,879)
Capital outlay	5,298	818	42,000	(41,182)
Transfers out	6,000	50,000	-	50,000
Total expenditures	90,143	136,696	$ 142,000	$ (5,304)
Receipts over (under) expenditures	7,756	(4,655)		
Unencumbered cash, beginning of year	16,400	24,156		
Unencumbered cash, end of year	$ 24,156	$ 19,501		

LANE COUNTY, KANSAS
Rural Fire District Donations 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)

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	$ 3,250	$ 2,975
Total receipts	3,250	2,975
Expenditures:		
Public safety:		
Commodities	4,056	1,773
Total expenditures	4,056	1,773
Receipts over (under) expenditures	(806)	1,202
Unencumbered cash, beginning of year	8,382	7,576
Unencumbered cash, end of year	$ 7,576	$ 8,778

LANE COUNTY, KANSAS
Rural Fire District Equipment Reserve 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)

	Prior Year Actual	Current Year Actual
Receipts:		
Sale of District assets	$ -	$ 7,505
Transfer in	6,000	50,000
Total receipts	6,000	57,505
Expenditures:		
Public safety:		
Capital outlay	125,312	57,680
Total expenditures	125,312	57,680
Receipts under expenditures	(119,312)	(175)
Unencumbered cash, beginning of year	204,514	85,202
Unencumbered cash, end of year	$ 85,202	$ 85,027

LANE COUNTY, KANSAS
Sheriff Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
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:				
Ad valorem property	$ 391,058	$ 427,448	$ 436,677	$ (9,229)
Motor vehicle	23,094	23,897	25,391	(1,494)
Delinquent property	14,424	10,361	-	10,361
Officers' fees	1,172	1,071	-	1,071
Contract law	148,897	148,500	148,500	-
Other	1,501	4,824	-	4,824
Total receipts	580,146	616,101	$ 610,568	$ 5,533
Expenditures:				
Public safety:				
Personnel services	396,754	448,050	$ 462,000	$ (13,950)
Contractual services	56,284	59,609	90,000	(30,391)
Commodities	58,910	79,151	57,750	21,401
Capital outlay	29,600	-	-	-
Transfers out	23,452	15,000	-	15,000
Total expenditures	565,000	601,810	$ 609,750	$ (7,940)
Receipts over expenditures	15,146	14,291		
Unencumbered cash, beginning of year	1,181	16,327		
Unencumbered cash, end of year	$ 16,327	$ 30,618		

LANE COUNTY, KANSAS
Sheriff Asset Forfeiture
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)

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

LANE COUNTY, KANSAS
Sheriff Equipment Reserve
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)

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	$ 19,773	$ -
Sale of County assets	2,866	65,690
Transfers in	15,452	15,000
Total receipts	38,091	80,690
Expenditures:		
Public safety:		
Capital outlay	37,316	83,046
Total expenditures	37,316	83,046
Receipts over (under) expenditures	775	(2,356)
Unencumbered cash, beginning of year	13,989	14,764
Unencumbered cash, end of year	$ 14,764	$ 12,408

LANE COUNTY, KANSAS
Special Drug and Alcohol Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental receipts	$ -	$ -	$ -	$ -
Total receipts	-	-	$ -	$ -
Expenditures:				
Health and sanitation:				
Contractual	-	-	$ 6,804	$ (6,804)
Commodities	1,117	1,054	-	1,054
Total expenditures	1,117	1,054	$ 6,804	$ (5,750)
Receipts under expenditures	(1,117)	(1,054)		
Unencumbered cash, beginning of year	6,804	5,687		
Unencumbered cash, end of year	$ 5,687	$ 4,633		

LANE COUNTY, KANSAS
Special Machinery 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)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	$ 167,434	$ 320,000
Total receipts	167,434	320,000
Expenditures:		
Public works:		
Capital outlay	-	356,336
Total expenditures	-	356,336
Receipts over (under) expenditures	167,434	(36,336)
Unencumbered cash, beginning of year	895,159	1,062,593
Unencumbered cash, end of year	$ 1,062,593	$ 1,026,257

LANE COUNTY, KANSAS
Special Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Other	$ -	$ 29,805	$ -	$ 29,805
Transfers in	220,000	125,000	125,000	-
Total receipts	220,000	154,805	$ 125,000	$ 29,805
Expenditures:				
Public works:				
Contractual	205,840	117,291	$ 1,572,739	$ (1,455,448)
Total expenditures	205,840	117,291	$ 1,572,739	$ (1,455,448)
Receipts over expenditures	14,160	37,514		
Unencumbered cash, beginning of year	1,447,739	1,461,899		
Unencumbered cash, end of year	$ 1,461,899	$ 1,499,413		

LANE COUNTY, KANSAS
Western Pyramid Public Health Region 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)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ 30,833	$ 60,448
Total receipts	30,833	60,448
Expenditures:		
Health and sanitation:		
Contractual services	42,089	38,646
Commodities	174	840
Total expenditures	42,263	39,486
Receipts over (under) expenditures	(11,430)	20,962
Unencumbered cash (deficit), beginning of year	(3,144)	(14,574)
Unencumbered cash (deficit), end of year	$ (14,574)	$ 6,388

LANE COUNTY, KANSAS
Worthless Check 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)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ -	$ -
Total receipts	-	-
Expenditures:		
Transfer to General	-	258
Total expenditures	-	258
Receipts over (under) expenditures	-	(258)
Unencumbered cash, beginning of year	258	258
Unencumbered cash, end of year	$ 258	$ -

Agency Funds

Fund Description

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

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

District Court:

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

Law Library:

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

Sheriff:

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

County Treasurer – Driver's License:

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

County Treasurer – Mortgage Registration Fees:

This fund is used to account for mortgage registration fees.

County Treasurer – Payroll Clearing:

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

County Treasurer – Wildlife and Parks:

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

County Treasurer – Motor Vehicle Fees and Sales Tax Collections:

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

County Treasurer – Tax Collections:

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

County Treasurer – Tax Distributions:

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

LANE COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

	Balance 01/01/23	Receipts	Disburse-ments	Balance 12/31/23
Agency Funds:				
District Court	$ 6,011	$ 6,675	$ 7,925	$ 4,761
Law Library	8,538	1,051	3,765	5,824
Sheriff	5,690	3,130	2,278	6,542
County Treasurer:				
Driver's License	41	4,856	4,895	2
Mortgage Registration Fees	1,109	1,935	1,764	1,280
Payroll Clearing	-	1,149,911	1,149,631	280
Wildlife and Parks	-	2,216	2,216	-
Motor Vehicle Fees and Sales Tax Collections	132,347	1,263,839	1,249,237	146,949
Tax Collections	5,983,731	8,580,562	8,759,627	5,804,666
Tax Distributions	25,188	4,382,527	4,403,096	4,619
Total	$ 6,162,655	$ 15,396,702	$ 15,584,434	$ 5,974,923

Other Supplemental Information

LANE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
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:				
Ad valorem property	$ 1,785,402	$ 1,631,382	$ 1,664,178	$ (32,796)
Motor vehicle	137,641	123,541	115,629	7,912
Delinquent property	81,473	62,807	-	62,807
Interest and fees:				
Delinquent	68,381	49,384	-	49,384
Total taxes	2,072,897	1,867,114	1,779,807	87,307
Intergovernmental receipts:				
State and federal aid	-	1,031	-	1,031
Mineral production tax	68,756	27,191	20,000	7,191
Local alcoholic liquor tax	8,176	6,860	8,782	(1,922)
Total intergovernmental receipts	76,932	35,082	28,782	6,300
Licenses and fees:				
Mini Bus collections	3,775	1,480	4,000	(2,520)
Officers' fees	61,701	39,094	22,000	17,094
Permits and fees	455	60	-	60
Total licenses and fees	65,931	40,634	26,000	14,634
Use of money and property:				
Fairgrounds rent	25,928	38,030	-	38,030
Farm income	26,214	26,214	4,800	21,414
Interest on investments	40,456	49,253	-	49,253
Total use of money and property	92,598	113,497	4,800	108,697
Other:				
Donations	12,476	14,200	-	14,200
Other	46,805	82,248	-	82,248
Total other	59,281	96,448	-	96,448
Transfers in	13,002	15,724	-	15,724
Total receipts	**$ 2,380,641**	**$ 2,168,499**	**$ 1,839,389**	**$ 329,110**

(continued)

LANE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
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)
(continued)				
Expenditures:				
General government:				
General and administrative:				
Personnel services	$ 11,490	$ 19,631	$ 38,500	$ (18,869)
Contractual services	331,851	313,800	345,000	(31,200)
Commodities	12,442	12,103	40,000	(27,897)
Capital outlay	77	5,169	456,842	(451,673)
Total general and administrative	355,860	350,703	880,342	(529,639)
County Commission:				
Personnel services	33,804	36,000	38,500	(2,500)
Contractual services	6,539	12,219	18,000	(5,781)
Commodities	7,149	3,271	3,000	271
Total County Commission	47,492	51,490	59,500	(8,010)
County Clerk:				
Personnel services	78,593	89,462	89,100	362
Contractual services	6,127	5,860	5,000	860
Commodities	2,183	3,334	4,000	(666)
Total County Clerk	86,903	98,656	98,100	556
County Treasurer:				
Personnel services	63,281	70,927	77,000	(6,073)
Contractual services	12,030	11,124	14,000	(2,876)
Commodities	1,259	1,269	2,000	(731)
Total County Treasurer	76,570	83,320	93,000	(9,680)
Register of Deeds:				
Personnel services	46,775	50,549	54,000	(3,451)
Contractual services	2,283	1,772	4,000	(2,228)
Commodities	3,094	1,338	4,000	(2,662)
Total Register of Deeds	52,152	53,659	62,000	(8,341)
Appraisal:				
Personnel services	87,515	93,943	105,006	(11,063)
Contractual services	15,046	14,610	13,000	1,610
Commodities	2,550	2,723	3,000	(277)
Capital outlay	-	141	-	141
Total appraisal	105,111	111,417	121,006	(9,589)
Election:				
Personnel services	4,377	4,252	4,950	(698)
Contractual services	22,337	10,353	13,300	(2,947)
Commodities	1,479	1,491	4,000	(2,509)
Total election	28,193	16,096	22,250	(6,154)

(continued)

LANE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
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)
Expenditures: (continued)				
General government: (continued)				
Fair:				
Contractual services	$ 48,482	$ 62,936	$ 35,000	$ 27,936
Commodities	8,454	3,863	7,000	(3,137)
Total fair	56,936	66,799	42,000	24,799
Airport:				
Contractual services	1,620	1,875	15,000	(13,125)
Commodities	-	19	5,000	(4,981)
Total airport	1,620	1,894	20,000	(18,106)
Transportation bus:				
Personnel services	18,631	17,883	16,800	1,083
Contractual services	3,314	5,672	3,200	2,472
Commodities	6,153	6,020	4,000	2,020
Total transportation bus	28,098	29,575	24,000	5,575
Employee benefits:				
KPERS	144,710	151,709	182,500	(30,791)
Health insurance	444,250	416,619	700,000	(283,381)
Unemployment	8,145	-	15,000	(15,000)
FICA	131,612	140,258	165,000	(24,742)
Workers compensation	25,697	17,739	70,000	(52,261)
Total employee benefits	754,414	726,325	1,132,500	(406,175)
Other agencies:				
Chamber of Commerce	2,500	2,500	2,500	-
City on a Hill	-	5,000	5,000	-
Conservation District	25,000	25,000	25,000	-
Economic development incentives	12,400	12,500	112,500	(100,000)
Historical Society	25,000	25,000	25,000	-
Joy Center/Senior Citizens Fdn.	40,000	50,064	50,064	-
Rodeo	23,665	13,200	-	13,200
Southwest KS Agency on Aging	500	500	500	-
Silver Haired Legislature	-	100	100	-
Western KS Child Advocacy Center	3,000	6,500	6,500	-
Other	1,250	12,970	2,600	10,370
Total other agencies	133,315	153,334	229,764	(76,430)
Total general government	**1,726,664**	**1,743,268**	**2,784,462**	**(1,041,194)**

(continued)

LANE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
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)
Expenditures: (continued)				
Public safety:				
Sheriff inmate medical	$ 16,486	$ 4,331	$ 20,000	$ (15,669)
District court:				
Contractual services	60,757	39,444	34,135	5,309
Commodities	2,835	1,499	1,500	(1)
Capital outlay	-	3,529	3,700	(171)
Total district court	63,592	44,472	39,335	5,137
Total public safety	**80,078**	**48,803**	**59,335**	**(10,532)**
Health and sanitation:				
Coroner	8,672	8,122	15,000	(6,878)
Other agencies:				
Mental health	26,119	20,000	20,000	-
Mental rehabilitation	19,500	6,000	6,000	-
Total other agencies	45,619	26,000	26,000	-
Total health and sanitation	**54,291**	**34,122**	**41,000**	**(6,878)**
Transfers out	**403,697**	**749,231**	**72,000**	**677,231**
Total expenditures	**$ 2,264,730**	**$ 2,575,424**	**$ 2,956,797**	**$ (381,373)**

LANE COUNTY, KANSAS
Reconciliation of 2022 Tax Roll
Regulatory Basis
For the Year Ended December 31, 2023

2022 Tax Roll as Adjusted:	
County Clerk's abstract of taxes levied	$ 8,436,180
Supplemental tax roll	2,987
2022 taxes abated	(93,789)
2022 tax roll as adjusted	$ 8,345,378
2022 Tax Roll Accounted For:	
2022 current tax collections	$ 8,152,869
Delinquent taxes:	192,509
2022 total tax roll	$ 8,345,378