

LINCOLN COUNTY, KANSAS

DECEMBER 31, 2018



LINCOLN COUNTY, KANSAS

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INDEPENDENT AUDITORS' REPORT

The Board of County Commissioners Lincoln County, Kansas

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash of Lincoln County, Kansas (the County) as of and for the year ended December 31, 2018, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditors' Responsibility

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

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

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions permitted in KMAAG, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

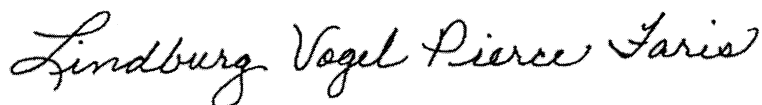
Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to in the first paragraph presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions permitted in KMAAG, as described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2018 fund summary statement of receipts, expenditures, and unencumbered cash – regulatory basis (basic financial statement) as a whole. The summary of expenditures – regulatory basis – actual and budget, the individual fund schedules of receipts and expenditures – regulatory basis – actual and budget, and the schedule of receipts and disbursements – agency funds – regulatory basis (Schedules 1 through 3, as listed in the table of contents) are presented for analysis and are not a required part of the 2018 basic financial statement; however, they are required to be presented under the provisions in KMAAG. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the 2018 basic financial statement. The 2018 information has been subjected to the auditing procedures applied in the audit of the 2018 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2018 basic financial statement or to the 2018 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 2018 basic financial statement as a whole, on the basis of accounting described in Note 1.

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, 2017, not presented herein, and have issued our report thereon dated September 7, 2018, which contained an unmodified opinion on the regulatory basis basic financial statement. The 2017 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the Kansas Department of Administration website at the link <http://admin.ks.gov/offices/chief-financial-officer/municipal-service>. The 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31 2018, (Schedule 2 as listed in the table of contents), are also presented for comparative analysis and are not a required part of the basic financial statement. Such 2017 comparative information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 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 2017 basic financial statement or to the 2017 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 2017 comparative information is fairly stated in all material respects in relation to the 2017 basic financial statement as a whole, on the basis of accounting described in Note 1.



Certified Public Accountants

Hutchinson, Kansas
September 4, 2019

LINCOLN COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2018

Page 1 of 3

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 219,483	\$ 2,738,388	\$ 2,743,904	\$ 213,967	\$ 41,890	\$ 255,857
Special Purpose Funds						
Road and Bridge	303,358	2,400,127	2,326,092	377,393	28,393	405,786
Special Bridge	67,158	118,086	114,079	71,165	-	71,165
Ambulance	60,138	383,950	385,524	58,564	1,791	60,355
Lincoln County 911	153,852	49,972	33,598	170,226	-	170,226
Employee Benefits	342,141	1,397,110	1,393,882	345,369	26	345,395
County Health	30,627	234,579	244,549	20,657	1,407	22,064
Law Enforcement	41,583	43,531	58,194	26,920	-	26,920
Noxious Weed	25,482	65,129	80,357	10,254	990	11,244
Ambulance Capital Outlay	16,845	20,000	10,000	26,845	-	26,845
County Health Capital Outlay	61,074	10,000	-	71,074	-	71,074
Home for Aged Improvement	153,439	7,800	3,726	157,513	-	157,513
Noxious Weed Capital Outlay	40,359	-	-	40,359	-	40,359
Reappraisal Capital Outlay	21,171	-	-	21,171	-	21,171
Barnard Fire District	652	16,656	15,938	1,370	1,390	2,760
Beverly Fire District	9,443	36,139	38,268	7,314	623	7,937
First Fire District	4,332	76,512	76,548	4,296	-	4,296
Hunter Fire District	1,519	36,479	36,781	1,217	2,852	4,069
Sylvan Grove Fire District	4,509	63,768	63,953	4,324	40	4,364
Sylvan Grove Fire District No-Fund Warrant	1	123	124	-	-	-
Special Machinery	365,000	90,000	365,000	90,000	-	90,000
Special Highway Improvement	131,906	42,361	-	174,267	-	174,267
Register of Deeds Technology	28,787	5,072	4,295	29,564	-	29,564
Treasurer's Motor Vehicle	23,770	445,198	439,817	29,151	-	29,151
Windpower Economic Benefit	5,893,420	716,600	2,267,433	4,342,587	-	4,342,587
Windpower Interest Earned	35,408	46,018	32,572	48,854	-	48,854
Ambulance Memorial	1,885	2,178	2,723	1,340	-	1,340
County Health Memorial	8,128	-	841	7,287	-	7,287
Prosecutor's Training and Assistance	1,849	675	492	2,032	-	2,032
Sheriff's VIN Inspection	7,688	2,900	913	9,675	-	9,675
Asset Forfeiture	1,168	-	-	1,168	-	1,168
Crime Victim Restitution	14,488	3,817	1,990	16,315	-	16,315

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

LINCOLN COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2018

Page 2 of 3

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds (Continued)						
Sheriff's Concealed Carry	\$ 747	\$ 260	\$ -	\$ 1,007	\$ -	\$ 1,007
Sheriff's Registered Offender	2,412	560	-	2,972	-	2,972
Transportation Bus	5,642	69,775	65,652	9,765	44	9,809
Rescue Squad	51,217	41,091	27,262	65,046	-	65,046
Treasurer's Technology	2,811	888	-	3,699	-	3,699
Clerk's Technology	3,308	888	-	4,196	-	4,196
First Fire District Memorial	583	-	-	583	-	583
Beverly Fire District Memorial	2,500	-	-	2,500	-	2,500
Rescue Squad Memorial	2,305	-	-	2,305	-	2,305
Sylvan Grove Fire District Special Equipment	43,386	27,500	17,744	53,142	-	53,142
Barnard Fire District Special Equipment	85,704	1,500	-	87,204	-	87,204
Beverly Fire District Special Equipment	20,019	11,500	-	31,519	-	31,519
First Fire District Special Equipment	51,518	45,000	11,740	84,778	-	84,778
Hunter Fire District Special Equipment	75,630	17,500	10,951	82,179	-	82,179
Special County Road	-	90,000	-	90,000	-	90,000
Capital Improvement	692,426	199,515	176,515	715,426	1,250	716,676
Bond and Interest Fund						
Public Building Commission - Bond and Interest	343,432	460,518	446,102	357,848	-	357,848
Business Fund						
Refuse	119,155	260,740	221,500	158,395	5,460	163,855
Trust Funds						
Delia Pittard Bequest	587,522	5,573	8,546	584,549	-	584,549
Children's Health Care Endowment	237,117	7,114	1,750	242,481	-	242,481
TOTAL FINANCIAL REPORTING ENTITY	<u>\$ 10,398,097</u>	<u>\$ 10,293,090</u>	<u>\$ 11,729,355</u>	<u>\$ 8,961,832</u>	<u>\$ 86,156</u>	<u>\$ 9,047,988</u>

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

LINCOLN COUNTY, KANSAS

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

For Year Ended December 31, 2018

Page 3 of 3

COMPOSITION OF CASH

Checking accounts	\$ 42,460
Money Market accounts	9,239,368
Savings accounts	661,583
Certificates of deposit	4,816,425
Cash and cash items	600
	<hr/>
	14,760,436
	<hr/>

Other accounts

Checking accounts	
Register of Deeds	-
District Court	5,321
Law Library	756
Lincoln County Public Building Commission	357,848
	<hr/>
	363,925
	<hr/>

TOTAL CASH	15,124,361
AGENCY FUNDS PER SCHEDULE 3	(6,076,373)
	<hr/>
TOTAL FINANCIAL REPORTING ENTITY	<u>\$ 9,047,988</u>

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

LINCOLN COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENT
December 31, 2018

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 2018:

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

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

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

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

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

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

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

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

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

Budgetary Information

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. For the year ended December 31, 2018, the County amended the following budgets: General Fund, Road and Bridge Fund, Beverly Fire District Fund, First Fire District Fund, and Sylvan Grove Fire District Fund.

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

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

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

Tax Cycle

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

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

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

Estimates

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

Deposits and Investments

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

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

Reimbursed Expenses

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

NOTE 2—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Management was not aware of any material statutory violations.

NOTE 3—DEPOSITS AND INVESTMENTS

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

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

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

Interest Rate Risk

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

Custodial Credit Risk – Deposits

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

At December 31, 2018, the County's carrying amount of deposits was \$15,123,761 and the bank balance was \$15,349,383. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$1,072,439 was covered by FDIC insurance and \$14,276,944 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk - Investments

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

Concentration of Credit Risk

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

NOTE 4—LEASES

Lincoln County Nursing Home

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

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

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

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

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

Lincoln Park Manor agrees during the term of the lease to maintain the facility, equipment, and furniture in its current condition, except for ordinary wear and tear. Any maintenance or repairs of the building and the property shall be the sole responsibility of the County with actual labor and services being provided by the maintenance and building operator as hired by Lincoln Park Manor. Lincoln Park Manor agrees to provide a full-time, qualified maintenance/building operator to provide services for and in the facility. Such salary or compensation for the building operator shall be at the sole discretion and responsibility of Lincoln Park Manor. Rent payments scheduled to be received for 2018 were \$40,800. Rent payments received for 2018 were \$7,800. The remaining balance of \$33,000 was unpaid at year end.

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

<u>Year</u>	<u>Rentals</u>
2019	\$ 40,800
2020	17,000
2021	-
	<u>\$ 57,800</u>

Lincoln County Hospital

The County also receives rental payments from the Lincoln County Hospital for the repayment of the Series 2008 Revenue Bonds, which were used for hospital improvements and the Series 2016 Refunding Revenue Bonds, which were used to advance refund the Series 2008 Revenue Bonds. Rent payments received during 2018 were \$445,850.

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

<u>Year</u>	<u>Rentals</u>
2019	\$ 452,050
2020	449,350
2021	454,825
2022	371,200
2023	363,700
Thereafter	<u>4,365,125</u>
	<u><u>\$ 6,456,250</u></u>

NOTE 5—LONG-TERM DEBT

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

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

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

On October 6, 2016, the Lincoln County Public Building Commission issued \$5,330,000 of refunding revenue bonds. Proceeds from this issue were used for the advance refund of \$5,145,000, Hospital Improvement Revenue Bonds Series 2008. Proceeds from the refunding bonds were placed in a trust account to retire the Hospital Improvement Revenue Bonds Series 2008 in March 2018, when they became callable. The refunding of these revenue bonds was used to reduce future debt service payments.

Changes in long-term liabilities for the County for the year ended December 31, 2018, 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 2008 Hospital improvement	\$ 190,000	\$ -	\$ 190,000	\$ -	\$ 4,750
Lincoln County Public Building Commission, Series 2016 Refunding	5,205,000	-	100,000	5,105,000	151,500
Total revenue bonds	5,395,000	-	290,000	5,105,000	156,250
Capital leases					
One-ton pickup with flatbed	15,310	-	4,985	10,325	360
One-ton pickup	30,000	-	7,040	22,960	1,117
Total capital leases	45,310	-	12,025	33,285	1,477
Total Debt	\$ 5,440,310	\$ -	\$ 302,025	\$ 5,138,285	\$ 157,727

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
2019	\$ 305,000	\$ 147,050
2020	310,000	139,350
2021	325,000	129,825
2022	250,000	121,200
2023	250,000	113,700
2024-2028	1,360,000	450,300
2029-2033	1,595,000	228,375
2034-2035	710,000	21,450
	<u>\$ 5,105,000</u>	<u>\$ 1,351,250</u>

Capital Leases	Principal	Interest
2019	\$ 12,513	\$ 989
2020	12,873	628
2021	7,899	257
2022	-	-
2023	-	-
	<u>\$ 33,285</u>	<u>\$ 1,874</u>

NOTE 6—DEFINED BENEFIT PENSION PLAN

Plan Description

The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by Kansas law. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statement 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 8.39% for the year ended December 31, 2018. Contributions to the pension plan from the County for KPERS was \$204,015 for the year ended December 31, 2018.

Net Pension Liability

At December 31, 2018, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was \$1,629,215. The net pension liability was measured as of June 30, 2018, and the total pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The County's share of the allocation is based on the ratio of the County's employer contributions, relative to the total employer and nonemployer contributions for the plan groups the County participates in. Because the regulatory basis of accounting under KMAAG does not recognize long-term debt, this liability is not reported in the financial statement.

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

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, 2018, is \$59,280.

Other Post-Employment Benefits – Group Health Insurance

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

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

Other Post-Employment Benefits – Death and Disability Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate was set at 1% for the year ended December 31, 2018.

NOTE 9—INTERFUND TRANSFERS

Interfund transfers for the County during 2018 were as follows:

From Fund	To Fund	Amount	Authority
Treasurer's Motor Vehicle	General	\$ 22,057	K.S.A. 8-145
General	Capital Improvement	199,515	K.S.A. 19-120
General	Transportation Bus	20,000	Resolution
General	Rescue Squad	28,091	K.S.A. 12-110d
Road & Bridge	Special Machinery	90,000	K.S.A. 68-141g
Road & Bridge	Special Highway Improvement	42,361	K.S.A. 68-590
Road & Bridge	Special County Road	90,000	K.S.A. 68-141g
Ambulance	Ambulance Capital Outlay	20,000	K.S.A. 12-110d
County Health	County Health Capital Outlay	10,000	K.S.A. 65-204
Delia Pittard Bequest	Children's Health Endowment	4,446	Resolution
Beverly Fire District	Beverly Fire District Special Equipment	11,500	K.S.A. 19-3612c
First Fire District	First Fire District Special Equipment	45,000	K.S.A. 19-3612c
Hunter Fire District	Hunter Fire District Special Equipment	17,500	K.S.A. 19-3612c
Sylvan Grove Fire District	Sylvan Grove Fire District Special Equipment	27,500	K.S.A. 19-3612c
Barnard Fire District	Barnard Fire District Special Equipment	1,500	K.S.A. 19-3612c
Sylvan Grove Fire District NFW	Sylvan Grove Fire District	124	K.S.A. 79-2958

NOTE 10—RISK MANAGEMENT

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

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

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

NOTE 11—COMMITMENTS AND CONTINGENCIES

Grant Program Involvement

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

Litigation

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

Neighborhood Revitalization

The County has a Neighborhood Revitalization Plan in effect. The tax rebate is based on the increase of appraised value as a result of improvements made. For the year ended December 31, 2018, the County's share of the tax rebates totaled \$19,836.

LINCOLN COUNTY, KANSAS
SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2018

Schedule 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	\$ 2,743,904	\$ -	\$ 2,743,904	\$ 2,743,904	\$ -
Special Purpose Funds					
Road and Bridge	2,527,419	-	2,527,419	2,326,092	(201,327)
Special Bridge	115,803	-	115,803	114,079	(1,724)
Ambulance	444,000	-	444,000	385,524	(58,476)
Lincoln County 911	187,736	-	187,736	33,598	(154,138)
Employee Benefits	1,591,049	-	1,591,049	1,393,882	(197,167)
County Health	255,485	-	255,485	244,549	(10,936)
Law Enforcement	60,000	-	60,000	58,194	(1,806)
Noxious Weed	86,000	-	86,000	80,357	(5,643)
Ambulance Capital Outlay	66,845	-	66,845	10,000	(56,845)
County Health Capital Outlay	47,319	-	47,319	-	(47,319)
Home for Aged Improvement	36,000	-	36,000	3,726	(32,274)
Noxious Weed Capital Outlay	35,359	-	35,359	-	(35,359)
Reappraisal Capital Outlay	-	-	-	-	-
Barnard Fire District	16,741	-	16,741	15,938	(803)
Beverly Fire District	38,430	-	38,430	38,268	(162)
First Fire District	72,740	5,398	78,138	76,548	(1,590)
Hunter Fire District	35,772	2,003	37,775	36,781	(994)
Sylvan Grove Fire District	54,087	11,000	65,087	63,953	(1,134)
Sylvan Grove Fire District No-Fund Warrant	-	-	-	124	124
Business Fund					
Refuse	348,216	-	348,216	221,500	(126,716)

LINCOLN COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-1
 Page 1 of 5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes	\$ 2,242,937	\$ 2,554,052	\$ 2,566,917	\$ (12,865)
Licenses and fees	59,904	39,722	39,722	-
Use of money	29,591	47,411	39,981	7,430
Miscellaneous	24,973	10,013	8,771	1,242
Reimbursements	-	65,133	65,133	-
Transfers in	20,117	22,057	22,057	-
TOTAL RECEIPTS	<u>2,377,522</u>	<u>2,738,388</u>	<u>\$ 2,742,581</u>	<u>\$ (4,193)</u>
EXPENDITURES				
County Commission	44,854	44,334	\$ 48,000	\$ (3,666)
County Clerk	101,887	106,566	112,947	(6,381)
County Treasurer	99,261	105,444	105,345	99
County Attorney	122,447	125,156	125,000	156
Register of Deeds	41,092	43,869	45,300	(1,431)
Sheriff	373,124	425,065	436,675	(11,610)
Clerk of District Court	53,474	53,644	65,632	(11,988)
Courthouse (general expense)	209,752	112,477	146,000	(33,523)
Emergency preparedness	40,753	48,436	44,958	3,478
Special reappraisal	104,297	107,298	107,843	(545)
Special building	9,589	6,469	10,000	(3,531)
Election	22,748	32,051	29,280	2,771
Recycling	30,745	32,094	32,500	(406)
Communications	143,773	151,810	166,000	(14,190)
Appropriations	943,601	1,101,585	1,075,333	26,252
Transfers out	116,041	247,606	193,091	54,515
TOTAL EXPENDITURES	<u>2,457,438</u>	<u>2,743,904</u>	<u>\$ 2,743,904</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(79,916)	(5,516)		
UNENCUMBERED CASH, BEGINNING	<u>299,399</u>	<u>219,483</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 219,483</u>	<u>\$ 213,967</u>		

LINCOLN COUNTY, KANSAS

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

For Year Ended December 31, 2018

(With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-1
Page 2 of 5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
TAXES				
Ad valorem property taxes	\$ 1,822,818	\$ 2,157,696	\$ 2,188,182	\$ (30,486)
Delinquent tax	18,382	22,758	22,758	-
Interest and charges on delinquent taxes	14,557	55,094	49,547	5,547
Motor vehicle tax	141,476	77,020	94,675	(17,655)
Commercial vehicle fees	7,992	5,030	5,976	(946)
Recreational vehicle tax	2,383	1,400	1,640	(240)
16/20M vehicle tax	18,888	26,116	20,120	5,996
Watercraft tax	2,716	1,783	1,802	(19)
Neighborhood revitalization	(4,947)	(7,186)	(7,264)	78
In lieu of tax	1,522	1,395	1,371	24
Intangible tax	7,582	7,278	5,942	1,336
Liquor tax	5,028	4,870	4,925	(55)
County-wide sales tax	204,540	200,798	177,243	23,555
TOTAL TAXES	<u>2,242,937</u>	<u>2,554,052</u>	<u>2,566,917</u>	<u>(12,865)</u>
LICENSES AND FEES				
Mortgage registration fees	28,574	12,452	12,452	-
Officers' fees	24,819	21,417	21,417	-
Other licenses and fees	6,511	5,853	5,853	-
TOTAL LICENSES AND FEES	<u>59,904</u>	<u>39,722</u>	<u>39,722</u>	<u>-</u>
USE OF MONEY				
Interest on investments	29,591	47,411	39,981	7,430
MISCELLANEOUS	<u>24,973</u>	<u>10,013</u>	<u>8,771</u>	<u>1,242</u>
REIMBURSEMENTS	<u>-</u>	<u>65,133</u>	<u>65,133</u>	<u>-</u>
TRANSFERS IN				
Transfer from - Treasurer's Motor Vehicle Fund	20,117	22,057	22,057	-
TOTAL RECEIPTS	<u>\$ 2,377,522</u>	<u>\$ 2,738,388</u>	<u>\$ 2,742,581</u>	<u>\$ (4,193)</u>

LINCOLN COUNTY, KANSAS
 GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-1
 Page 3 of 5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
COUNTY COMMISSION				
Personal services	\$ 40,661	\$ 40,248	\$ 41,000	\$ (752)
Contractual services	4,838	4,235	4,000	235
Commodities	-	919	3,000	(2,081)
Reimbursements	(645)	(1,068)	-	(1,068)
TOTAL COUNTY COMMISSION	44,854	44,334	48,000	(3,666)
COUNTY CLERK				
Personal services	105,069	103,624	108,030	(4,406)
Contractual services	2,625	5,314	1,417	3,897
Commodities	489	443	3,500	(3,057)
Capital outlay	2,655	-	-	-
Reimbursements	(8,951)	(2,815)	-	(2,815)
TOTAL COUNTY CLERK	101,887	106,566	112,947	(6,381)
COUNTY TREASURER				
Personal services	93,712	96,887	96,645	242
Contractual services	4,212	3,888	5,700	(1,812)
Commodities	1,337	4,669	3,000	1,669
TOTAL COUNTY TREASURER	99,261	105,444	105,345	99
COUNTY ATTORNEY				
Personal services	48,396	56,589	49,000	7,589
Contractual services	72,555	64,046	68,500	(4,454)
Commodities	1,496	4,521	5,500	(979)
Capital outlay	-	-	2,000	(2,000)
TOTAL COUNTY ATTORNEY	122,447	125,156	125,000	156
REGISTER OF DEEDS				
Personal services	38,916	40,029	40,000	29
Contractual services	1,803	2,039	3,300	(1,261)
Commodities	373	1,998	2,000	(2)
Reimbursements	-	(197)	-	(197)
TOTAL REGISTER OF DEEDS	41,092	43,869	45,300	(1,431)
SHERIFF				
Personal services	354,649	372,905	415,000	(42,095)
Contractual services	74,105	86,010	71,500	14,510
Commodities	104,987	120,286	98,175	22,111
Capital outlay	-	505	6,000	(5,495)
Reimbursements	(160,617)	(154,641)	(154,000)	(641)
TOTAL SHERIFF	373,124	425,065	436,675	(11,610)

LINCOLN COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-1
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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
CLERK OF DISTRICT COURT				
Contractual services	\$ 48,585	\$ 37,027	\$ 61,782	\$ (24,755)
Commodities	2,659	1,086	1,600	(514)
Capital outlay	4,456	19,268	4,000	15,268
Reimbursements	(2,226)	(3,737)	(1,750)	(1,987)
TOTAL CLERK OF DISTRICT COURT	53,474	53,644	65,632	(11,988)
COURTHOUSE (GENERAL EXPENSE)				
Personal services	30,022	30,902	31,000	(98)
Contractual services	109,140	72,410	100,000	(27,590)
Commodities	30,413	24,783	15,000	9,783
Capital outlay	-	-	5,000	(5,000)
Storm damages	86,148	30,666	-	30,666
Reimbursements	(45,971)	(46,284)	(5,000)	(41,284)
TOTAL COURTHOUSE (GENERAL EXPENSE)	209,752	112,477	146,000	(33,523)
EMERGENCY PREPAREDNESS				
Personal services	32,897	33,930	34,000	(70)
Contractual services	20,481	8,695	10,895	(2,200)
Commodities	6,692	8,920	7,000	1,920
Capital outlay	-	-	1,500	(1,500)
Reimbursements	(19,317)	(3,109)	(8,437)	5,328
TOTAL EMERGENCY PREPAREDNESS	40,753	48,436	44,958	3,478
SPECIAL REAPPRAISAL				
Personal services	69,050	71,188	71,243	(55)
Contractual services	30,669	31,797	31,600	197
Commodities	4,578	4,313	5,000	(687)
TOTAL SPECIAL REAPPRAISAL	104,297	107,298	107,843	(545)
SPECIAL BUILDING				
Building construction and maintenance	9,589	6,469	10,000	(3,531)
ELECTION				
Personal services	173	1,261	2,500	(1,239)
Contractual services	13,844	28,082	22,780	5,302
Commodities	3,802	2,708	4,000	(1,292)
Transfer to - Capital Improvement Fund	10,000	-	-	-
Reimbursements	(5,071)	-	-	-
TOTAL ELECTION	22,748	32,051	29,280	2,771

LINCOLN COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-1
Page 5 of 5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECYCLING				
Personal services	\$ 25,823	\$ 27,090	\$ 27,500	\$ (410)
Contractual services	4,861	4,795	3,000	1,795
Commodities	61	209	2,000	(1,791)
TOTAL RECYCLING	30,745	32,094	32,500	(406)
COMMUNICATIONS				
Personal services	132,308	141,857	146,000	(4,143)
Contractual services	10,414	7,606	15,000	(7,394)
Commodities	1,051	2,347	3,000	(653)
Capital outlay	-	-	2,000	(2,000)
TOTAL COMMUNICATIONS	143,773	151,810	166,000	(14,190)
APPROPRIATIONS				
Mental health	16,346	16,346	16,575	(229)
Economic development	104,164	112,365	112,365	-
Historical Society	4,500	4,500	4,500	-
Hospital maintenance	520,820	561,824	561,824	-
Special alcohol and drug	-	4,340	1,000	3,340
Services For the Elderly	75,000	75,000	75,000	-
Occupational Center of Kansas	7,569	7,569	7,569	-
Soil conservation	20,000	20,000	20,000	-
Area Agency for Aging-Senior Care	1,404	1,157	-	1,157
CASA	7,000	2,660	7,000	(4,340)
Nursing home	68,903	118,895	120,000	(1,105)
Juvenile detention	500	500	1,000	(500)
Abandoned cemeteries	1,240	1,500	2,000	(500)
LEP Program	13,500	13,500	13,500	-
City of Lincoln Recreation Commission	25,000	25,000	25,000	-
North Central Regional Planning	-	3,500	3,500	-
Safety center	3,474	3,107	-	3,107
Liability insurance	36,230	33,632	40,000	(6,368)
County fair	10,000	10,000	10,000	-
Computer contract	25,883	84,122	52,500	31,622
Promotion and advertising	2,068	2,068	2,000	68
TOTAL APPROPRIATIONS	943,601	1,101,585	1,075,333	26,252
TRANSFERS OUT				
Transfer to:				
Transportation Bus Fund	20,000	20,000	20,000	-
Capital Improvement Fund	70,000	199,515	145,000	54,515
Rescue Squad Fund	26,041	28,091	28,091	-
TOTAL TRANSFERS OUT	116,041	247,606	193,091	54,515
TOTAL EXPENDITURES	\$ 2,457,438	\$ 2,743,904	\$ 2,743,904	\$ -

LINCOLN COUNTY, KANSAS

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

For Year Ended December 31, 2018

(With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-2

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 1,999,209	\$ 1,923,040	\$ 1,950,174	\$ (27,134)
Delinquent tax	14,924	21,067	29,007	(7,940)
Motor vehicle tax	85,738	82,791	103,845	(21,054)
Commercial vehicle fees	4,813	5,517	6,554	(1,037)
Recreational vehicle tax	1,443	1,507	1,801	(294)
16/20M vehicle tax	22,672	15,731	22,069	(6,338)
Watercraft tax	1,660	2,002	1,978	24
In lieu of tax	1,669	1,243	1,243	-
Neighborhood revitalization	(5,425)	(6,405)	(6,342)	(63)
Reimbursements	67,661	111,800	108,088	3,712
Special City and County Highway	241,736	241,834	241,834	-
Miscellaneous	109,947	-	-	-
TOTAL RECEIPTS	2,546,047	2,400,127	\$ 2,460,251	\$ (60,124)
EXPENDITURES				
Personal services	725,499	746,149	\$ 800,000	\$ (53,851)
Contractual services	161,158	254,922	228,200	26,722
Commodities	743,757	827,293	908,500	(81,207)
Capital outlay	377,440	275,367	470,719	(195,352)
Transfer to:				
Special Highway Improvement Fund	5,964	42,361	60,000	(17,639)
Special County Road Fund	-	90,000	-	90,000
Special Machinery Fund	365,000	90,000	60,000	30,000
TOTAL EXPENDITURES	2,378,818	2,326,092	\$ 2,527,419	\$ (201,327)
RECEIPTS OVER (UNDER) EXPENDITURES	167,229	74,035		
UNENCUMBERED CASH, BEGINNING	136,129	303,358		
UNENCUMBERED CASH, ENDING	\$ 303,358	\$ 377,393		

LINCOLN COUNTY, KANSAS

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

For Year Ended December 31, 2018

(With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-3

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 102,801	\$ 110,798	\$ 112,365	\$ (1,567)
Delinquent tax	535	978	-	978
Motor vehicle tax	5,354	4,281	5,339	(1,058)
Commercial vehicle fees	304	284	337	(53)
Recreational vehicle tax	90	78	93	(15)
16/20M vehicle tax	14	994	1,135	(141)
Watercraft tax	101	102	102	-
In lieu of tax	86	72	77	(5)
Neighborhood revitalization	(279)	(369)	(372)	3
Reimbursements	74,093	868	-	868
TOTAL RECEIPTS	183,099	118,086	<u>\$ 119,076</u>	<u>\$ (990)</u>
EXPENDITURES				
Bridge construction	<u>225,110</u>	<u>114,079</u>	<u>\$ 115,803</u>	<u>\$ (1,724)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(42,011)	4,007		
UNENCUMBERED CASH, BEGINNING	<u>109,169</u>	<u>67,158</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 67,158</u>	<u>\$ 71,165</u>		

LINCOLN COUNTY, KANSAS

AMBULANCE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-4

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 316,294	\$ 269,782	\$ 273,599	\$ (3,817)
Delinquent tax	2,357	3,227	-	3,227
Motor vehicle tax	15,252	13,139	16,427	(3,288)
Commercial vehicle fees	858	873	1,037	(164)
Recreational vehicle tax	257	239	285	(46)
16/20M vehicle tax	3,300	2,805	3,491	(686)
Watercraft tax	295	316	313	3
In lieu of tax	264	174	238	(64)
Neighborhood revitalization	(858)	(899)	(994)	95
Ambulance runs	42,505	94,294	100,000	(5,706)
Reimbursements	5,819	-	6,000	(6,000)
TOTAL RECEIPTS	386,343	383,950	\$ 400,396	\$ (16,446)
EXPENDITURES				
Personal services	304,796	307,127	\$ 352,000	\$ (44,873)
Contractual services	29,339	27,882	29,000	(1,118)
Commodities	27,574	28,204	27,000	1,204
Capital outlay	-	2,311	11,000	(8,689)
Transfer to - Ambulance Capital Outlay Fund	-	20,000	25,000	(5,000)
TOTAL EXPENDITURES	361,709	385,524	\$ 444,000	\$ (58,476)
RECEIPTS OVER (UNDER) EXPENDITURES	24,634	(1,574)		
UNENCUMBERED CASH, BEGINNING	35,504	60,138		
UNENCUMBERED CASH, ENDING	\$ 60,138	\$ 58,564		

LINCOLN COUNTY, KANSAS

LINCOLN COUNTY 911 FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-5

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
911 fees	\$ 49,949	\$ 49,972	\$ 50,000	\$ (28)
EXPENDITURES				
Contractual services	33,833	33,598	\$ 50,000	\$ (16,402)
Reserve for future period	-	-	137,736	(137,736)
TOTAL EXPENDITURES	<u>33,833</u>	<u>33,598</u>	<u>\$ 187,736</u>	<u>\$ (154,138)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	16,116	16,374		
UNENCUMBERED CASH, BEGINNING	<u>137,736</u>	<u>153,852</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 153,852</u>	<u>\$ 170,226</u>		

LINCOLN COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-6

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 1,238,889	\$ 1,290,725	\$ 1,308,930	\$ (18,205)
Delinquent tax	11,292	14,774	4,000	10,774
Motor vehicle tax	64,905	51,587	64,350	(12,763)
Commercial vehicle fees	3,646	3,419	4,061	(642)
Recreational vehicle tax	1,092	939	1,116	(177)
16/20M vehicle tax	16,265	11,916	13,675	(1,759)
Watercraft tax	1,262	1,233	1,226	7
In lieu of tax	1,034	834	932	(98)
Neighborhood revitalization	(3,362)	(4,298)	(4,421)	123
Reimbursements	19,517	25,981	20,000	5,981
TOTAL RECEIPTS	1,354,540	1,397,110	\$ 1,413,869	\$ (16,759)
EXPENDITURES				
Contractual services	-	-	\$ 5,000	\$ (5,000)
Social Security	166,079	169,182	188,000	(18,818)
KPERS	179,214	204,015	233,000	(28,985)
Workers' compensation insurance	64,246	56,403	85,000	(28,597)
Unemployment tax	1,800	2,747	3,500	(753)
Medical insurance	880,056	948,772	1,066,549	(117,777)
Short-term disability insurance	10,326	11,230	10,000	1,230
Other employee benefits	1,950	1,533	-	1,533
TOTAL EXPENDITURES	1,303,671	1,393,882	\$ 1,591,049	\$ (197,167)
RECEIPTS OVER (UNDER) EXPENDITURES	50,869	3,228		
UNENCUMBERED CASH, BEGINNING	291,272	342,141		
UNENCUMBERED CASH, ENDING	\$ 342,141	\$ 345,369		

LINCOLN COUNTY, KANSAS

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

For Year Ended December 31, 2018

(With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-7

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 109,302	\$ 109,189	\$ 110,725	\$ (1,536)
Delinquent tax	1,027	1,313	1,000	313
Motor vehicle tax	6,025	4,558	5,676	(1,118)
Commercial vehicle fees	338	302	358	(56)
Recreational vehicle tax	101	83	98	(15)
16/20M vehicle tax	1,548	1,106	1,206	(100)
Watercraft tax	117	109	108	1
In lieu of tax	91	71	82	(11)
Neighborhood revitalization	(296)	(364)	(365)	1
Reimbursements and grants	118,356	118,212	125,185	(6,973)
TOTAL RECEIPTS	236,609	234,579	\$ 244,073	\$ (9,494)
EXPENDITURES				
Personal services	146,524	149,941	\$ 154,328	\$ (4,387)
Contractual services	69,595	68,886	89,500	(20,614)
Commodities	15,901	15,722	10,500	5,222
Transfer to - County Health - Capital Outlay Fund	15,000	10,000	-	10,000
Appropriation to Area Agency on Aging - Senior Care	-	-	1,157	(1,157)
TOTAL EXPENDITURES	247,020	244,549	\$ 255,485	\$ (10,936)
RECEIPTS OVER (UNDER) EXPENDITURES	(10,411)	(9,970)		
UNENCUMBERED CASH, BEGINNING	41,038	30,627		
UNENCUMBERED CASH, ENDING	\$ 30,627	\$ 20,657		

LINCOLN COUNTY, KANSAS

LAW ENFORCEMENT FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-8

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 46,416	\$ 39,422	\$ 40,101	\$ (679)
Delinquent tax	349	485	-	485
Motor vehicle tax	2,009	1,920	2,410	(490)
Commercial vehicle fees	107	128	152	(24)
Recreational vehicle tax	32	35	42	(7)
16/20M vehicle tax	626	350	512	(162)
Watercraft tax	37	47	46	1
In lieu of tax	39	26	35	(9)
Neighborhood revitalization	(126)	(132)	(132)	-
Sale of equipment	6,600	-	-	-
Other fees	-	1,250	-	1,250
TOTAL RECEIPTS	56,089	43,531	\$ 43,166	\$ 365
EXPENDITURES				
Contractual services	-	-	\$ -	\$ -
Capital outlay	44,500	58,194	60,000	(1,806)
TOTAL EXPENDITURES	44,500	58,194	\$ 60,000	\$ (1,806)
RECEIPTS OVER (UNDER) EXPENDITURES	11,589	(14,663)		
UNENCUMBERED CASH, BEGINNING	29,994	41,583		
UNENCUMBERED CASH, ENDING	\$ 41,583	\$ 26,920		

LINCOLN COUNTY, KANSAS

NOXIOUS WEED FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-9

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 61,699	\$ 54,788	\$ 55,514	\$ (726)
Delinquent tax	580	732	-	732
Motor vehicle tax	3,432	2,574	3,205	(631)
Commercial vehicle fees	193	170	202	(32)
Recreational vehicle tax	58	47	56	(9)
16/20M vehicle tax	895	630	681	(51)
Watercraft tax	66	61	61	-
Neighborhood revitalization	(167)	(183)	(183)	-
In lieu of tax	52	35	46	(11)
Chemical sales	9,226	6,275	6,000	275
TOTAL RECEIPTS	76,034	65,129	\$ 65,582	\$ (453)
EXPENDITURES				
Personal services	32,984	34,056	\$ 35,000	\$ (944)
Contractual services	9,495	3,412	11,000	(7,588)
Commodities	20,364	42,889	35,000	7,889
Capital outlay	-	-	-	-
Transfer to - Noxious Weed Capital Outlay Fund	10,000	-	5,000	(5,000)
TOTAL EXPENDITURES	72,843	80,357	\$ 86,000	\$ (5,643)
RECEIPTS OVER (UNDER) EXPENDITURES	3,191	(15,228)		
UNENCUMBERED CASH, BEGINNING	22,291	25,482		
UNENCUMBERED CASH, ENDING	\$ 25,482	\$ 10,254		

LINCOLN COUNTY, KANSAS

AMBULANCE CAPITAL OUTLAY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-10

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transfer from - Ambulance Fund	\$ -	\$ 20,000	\$ 25,000	\$ (5,000)
EXPENDITURES				
Capital outlay	-	10,000	\$ -	\$ 10,000
Reserve for future period	-	-	66,845	(66,845)
TOTAL EXPENDITURES	-	10,000	\$ 66,845	\$ (56,845)
RECEIPTS OVER (UNDER) EXPENDITURES	-	10,000		
UNENCUMBERED CASH, BEGINNING	16,845	16,845		
UNENCUMBERED CASH, ENDING	\$ 16,845	\$ 26,845		

LINCOLN COUNTY, KANSAS

COUNTY HEALTH CAPITAL OUTLAY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-11

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transfer from - County Health Fund	\$ 15,000	\$ 10,000	\$ -	\$ 10,000
EXPENDITURES				
Contractual services	2,846	-	\$ -	\$ -
Capital outlay	-	-	-	-
Reserve for future period	-	-	47,319	(47,319)
TOTAL EXPENDITURES	2,846	-	\$ 47,319	\$ (47,319)
RECEIPTS OVER (UNDER) EXPENDITURES	12,154	10,000		
UNENCUMBERED CASH, BEGINNING	48,920	61,074		
UNENCUMBERED CASH, ENDING	\$ 61,074	\$ 71,074		

LINCOLN COUNTY, KANSAS

HOME FOR THE AGED IMPROVEMENT FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-12

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Rental fees	\$ 22,368	\$ 7,800	\$ 36,000	\$ (28,200)
EXPENDITURES				
Contractual services	69,978	3,726	\$ -	\$ 3,726
Reserve for future period	-	-	36,000	(36,000)
TOTAL EXPENDITURES	69,978	3,726	\$ 36,000	\$ (32,274)
RECEIPTS OVER (UNDER) EXPENDITURES	(47,610)	4,074		
UNENCUMBERED CASH, BEGINNING	201,049	153,439		
UNENCUMBERED CASH, ENDING	\$ 153,439	\$ 157,513		

LINCOLN COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-13

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transfer from - Noxious Weed Fund	\$ 10,000	\$ -	\$ 5,000	\$ (5,000)
EXPENDITURES				
Capital outlay	-	-	\$ -	\$ -
Reserve for future period	-	-	35,359	(35,359)
TOTAL EXPENDITURES	-	-	\$ 35,359	\$ (35,359)
RECEIPTS OVER (UNDER) EXPENDITURES	10,000	-		
UNENCUMBERED CASH, BEGINNING	30,359	40,359		
UNENCUMBERED CASH, ENDING	\$ 40,359	\$ 40,359		

LINCOLN COUNTY, KANSAS

REAPPRAISAL CAPITAL OUTLAY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-14

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

LINCOLN COUNTY, KANSAS

BARNARD FIRE DISTRICT FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-15

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 10,441	\$ 10,589	\$ 15,293	\$ (4,704)
Delinquent tax	34	183	-	183
Motor vehicle tax	496	344	473	(129)
Commercial vehicle fees	16	13	14	(1)
Recreational vehicle tax	10	6	8	(2)
16/20M vehicle tax	194	135	261	(126)
Watercraft tax	12	10	15	(5)
Other county distributions	4,416	4,778	-	4,778
Reimbursements	-	-	-	-
Interest earned	471	598	-	598
TOTAL RECEIPTS	<u>16,090</u>	<u>16,656</u>	<u>\$ 16,064</u>	<u>\$ 592</u>
EXPENDITURES				
Personal services	1,100	1,100	\$ 1,100	\$ -
Contractual services	9,635	4,175	7,641	(3,466)
Commodities	5,785	9,163	5,000	4,163
Transfer to - Fire District Special Equipment Fund	-	1,500	3,000	(1,500)
TOTAL EXPENDITURES	<u>16,520</u>	<u>15,938</u>	<u>\$ 16,741</u>	<u>\$ (803)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(430)	718		
UNENCUMBERED CASH, BEGINNING	<u>1,082</u>	<u>652</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 652</u>	<u>\$ 1,370</u>		

LINCOLN COUNTY, KANSAS

BEVERLY FIRE DISTRICT FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-16

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 29,445	\$ 29,466	\$ 31,500	\$ (2,034)
Delinquent tax	336	234	-	234
Motor vehicle tax	1,234	966	1,324	(358)
Commercial vehicle fees	29	29	35	(6)
Recreational vehicle tax	23	17	22	(5)
16/20M vehicle tax	506	343	498	(155)
Watercraft tax	25	26	27	(1)
Other county distributions	1,785	1,902	-	1,902
Reimbursements	-	3,016	2,516	500
Interest earned	100	140	-	140
TOTAL RECEIPTS	<u>33,483</u>	<u>36,139</u>	<u>\$ 35,922</u>	<u>\$ 217</u>
EXPENDITURES				
Personal services	2,400	2,400	\$ 3,000	\$ (600)
Contractual services	10,692	11,867	17,280	(5,413)
Commodities	11,151	4,345	9,000	(4,655)
Capital outlay	-	8,156	-	8,156
Transfer to - Fire District Special Equipment Fund	5,000	11,500	9,150	2,350
TOTAL EXPENDITURES	<u>29,243</u>	<u>38,268</u>	<u>\$ 38,430</u>	<u>\$ (162)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	4,240	(2,129)		
UNENCUMBERED CASH, BEGINNING	<u>5,203</u>	<u>9,443</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 9,443</u>	<u>\$ 7,314</u>		

LINCOLN COUNTY, KANSAS

FIRST FIRE DISTRICT FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-17

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 61,488	\$ 62,224	\$ 62,458	\$ (234)
Delinquent tax	99	223	-	223
Motor vehicle tax	2,058	1,717	1,835	(118)
Commercial vehicle fees	363	374	411	(37)
Recreational vehicle tax	61	39	50	(11)
16/20M vehicle tax	569	599	536	63
Watercraft tax	35	25	26	(1)
Reimbursements	4,868	11,198	5,800	5,398
Interest earned	38	113	85	28
TOTAL RECEIPTS	69,579	76,512	\$ 71,201	\$ 5,311
EXPENDITURES				
Personal services	700	700	\$ 1,000	\$ (300)
Contractual services	15,885	10,265	20,000	(9,735)
Commodities	33,422	20,583	30,000	(9,417)
Transfer to - Fire District Special Equipment Fund	22,000	45,000	21,740	23,260
TOTAL EXPENDITURES	72,007	76,548	72,740	3,808
Adjustment for qualifying budget credit	-	-	5,398	(5,398)
TOTAL FOR COMPARISON	72,007	76,548	\$ 78,138	\$ (1,590)
RECEIPTS OVER (UNDER) EXPENDITURES	(2,428)	(36)		
UNENCUMBERED CASH, BEGINNING	6,760	4,332		
UNENCUMBERED CASH, ENDING	\$ 4,332	\$ 4,296		

LINCOLN COUNTY, KANSAS

HUNTER FIRE DISTRICT FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-18

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 20,600	\$ 20,635	\$ 33,000	\$ (12,365)
Delinquent tax	236	133	-	133
Motor vehicle tax	431	274	967	(693)
Commercial vehicle fees	-	-	28	(28)
Recreational vehicle tax	5	2	12	(10)
16/20M vehicle tax	284	209	486	(277)
Watercraft tax	6	6	11	(5)
Other county distributions	13,040	12,746	-	12,746
Reimbursements	-	2,003	-	2,003
Interest earned	269	471	-	471
TOTAL RECEIPTS	34,871	36,479	\$ 34,504	\$ 1,975
EXPENDITURES				
Personal services	480	480	\$ 1,200	\$ (720)
Contractual services	12,173	8,687	16,000	(7,313)
Commodities	3,843	10,114	15,000	(4,886)
Transfer to - Fire District Special Equipment Fund	29,000	17,500	3,572	13,928
TOTAL EXPENDITURES	45,496	36,781	35,772	1,009
Adjustment for qualifying budget credit	-	-	2,003	(2,003)
TOTAL FOR COMPARISON	45,496	36,781	\$ 37,775	\$ (994)
RECEIPTS OVER (UNDER) EXPENDITURES	(10,625)	(302)		
UNENCUMBERED CASH, BEGINNING	12,144	1,519		
UNENCUMBERED CASH, ENDING	\$ 1,519	\$ 1,217		

LINCOLN COUNTY, KANSAS

SYLVAN GROVE FIRE DISTRICT FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-19

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Ad valorem property tax	\$ 28,009	\$ 27,939	\$ 28,500	\$ (561)
Delinquent tax	183	699	-	699
Motor vehicle tax	1,639	1,291	1,598	(307)
Commercial vehicle fees	7	7	4	3
Recreational vehicle tax	23	25	32	(7)
16/20M vehicle tax	395	317	383	(66)
Watercraft tax	56	57	55	2
In lieu of tax	36	36	35	1
Reimbursements	2,510	32,823	21,823	11,000
Interest earned	332	450	-	450
Transfer from - Sylvan Grove Fire District				
No-Fund Warrant Fund	-	124	-	124
TOTAL RECEIPTS	33,190	63,768	\$ 52,430	\$ 11,338
EXPENDITURES				
Personal services	1,800	3,300	\$ 2,700	\$ 600
Contractual services	12,002	15,233	11,000	4,233
Commodities	9,041	17,920	14,000	3,920
Transfer to - Fire District Special Equipment Fund	11,000	27,500	26,387	1,113
TOTAL EXPENDITURES	33,843	63,953	54,087	9,866
Adjustment for qualifying budget credit	-	-	11,000	(11,000)
TOTAL FOR COMPARISON	33,843	63,953	\$ 65,087	\$ (1,134)
RECEIPTS OVER (UNDER) EXPENDITURES	(653)	(185)		
UNENCUMBERED CASH, BEGINNING	5,162	4,509		
UNENCUMBERED CASH, ENDING	\$ 4,509	\$ 4,324		

LINCOLN COUNTY, KANSAS

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

For Year Ended December 31, 2018

(With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-20

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Delinquent tax	\$ 35	\$ 123	\$ -	\$ 123
EXPENDITURES				
Transfer to - Sylvan Grove Fire District Fund	-	124	\$ -	\$ 124
Contractual services	80	-	-	-
TOTAL EXPENDITURES	80	124	\$ -	\$ 124
RECEIPTS OVER (UNDER) EXPENDITURES	(45)	(1)		
UNENCUMBERED CASH, BEGINNING	46	1		
UNENCUMBERED CASH, ENDING	\$ 1	\$ -		

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-21

	Special Machinery Fund		Special Highway Improvement Fund	
	2017	2018	2017	2018
RECEIPTS				
Transfer from - Road and Bridge Fund	\$ 365,000	\$ 90,000	\$ 5,964	\$ -
Reimbursements	-	-	122,159	42,361
TOTAL RECEIPTS	365,000	90,000	128,123	42,361
EXPENDITURES				
Capital outlay	262,864	365,000	78,225	-
RECEIPTS OVER (UNDER) EXPENDITURES	102,136	(275,000)	49,898	42,361
UNENCUMBERED CASH, BEGINNING	262,864	365,000	82,008	131,906
UNENCUMBERED CASH, ENDING	<u>\$ 365,000</u>	<u>\$ 90,000</u>	<u>\$ 131,906</u>	<u>\$ 174,267</u>

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-22

	Register of Deeds Technology Fund		Treasurer's Motor Vehicle Fund	
	2017	2018	2017	2018
RECEIPTS				
Fees	\$ 4,282	\$ 4,782	\$ 438,019	\$ 445,198
Miscellaneous	156	290	-	-
TOTAL RECEIPTS	4,438	5,072	438,019	445,198
EXPENDITURES				
Capital outlay	-	-	-	-
Personal services	-	-	5,639	5,657
Contractual services	5,203	4,295	415,611	412,103
Transfer to - General Fund	-	-	20,117	22,057
TOTAL EXPENDITURES	5,203	4,295	441,367	439,817
RECEIPTS OVER (UNDER) EXPENDITURES	(765)	777	(3,348)	5,381
UNENCUMBERED CASH, BEGINNING	29,552	28,787	27,118	23,770
UNENCUMBERED CASH, ENDING	<u>\$ 28,787</u>	<u>\$ 29,564</u>	<u>\$ 23,770</u>	<u>\$ 29,151</u>

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-23

	Windpower Economic Benefit Fund		Windpower Interest Earned Fund	
	2017	2018	2017	2018
RECEIPTS				
In lieu of tax	\$ 444,643	\$ 716,600	\$ -	\$ -
Interest earned	-	-	33,325	46,018
TOTAL RECEIPTS	444,643	716,600	33,325	46,018
EXPENDITURES				
Contractual services	52,500	2,267,433	23,868	32,572
Transfer to - General Fund	-	-	-	-
TOTAL EXPENDITURES	52,500	2,267,433	23,868	32,572
RECEIPTS OVER (UNDER) EXPENDITURES	392,143	(1,550,833)	9,457	13,446
UNENCUMBERED CASH, BEGINNING	5,501,277	5,893,420	25,951	35,408
UNENCUMBERED CASH, ENDING	<u>\$ 5,893,420</u>	<u>\$ 4,342,587</u>	<u>\$ 35,408</u>	<u>\$ 48,854</u>

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-24

	Ambulance Memorial Fund		County Health Memorial Fund	
	<u>2017</u>	<u>2018</u>	<u>2017</u>	<u>2018</u>
RECEIPTS				
Donations	\$ 25	\$ 2,178	\$ -	\$ -
EXPENDITURES				
Operating expenses	<u>202</u>	<u>2,723</u>	<u>2,055</u>	<u>841</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(177)	(545)	(2,055)	(841)
UNENCUMBERED CASH, BEGINNING	<u>2,062</u>	<u>1,885</u>	<u>10,183</u>	<u>8,128</u>
UNENCUMBERED CASH, ENDING	<u>\$ 1,885</u>	<u>\$ 1,340</u>	<u>\$ 8,128</u>	<u>\$ 7,287</u>

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-25

	Prosecutor's Training and Assistance Fund		Sheriff VIN Inspection Fund	
	<u>2017</u>	<u>2018</u>	<u>2017</u>	<u>2018</u>
RECEIPTS				
Fees	\$ 1,010	\$ 675	\$ 2,380	\$ 2,900
EXPENDITURES				
Contractual services	<u>1,038</u>	<u>492</u>	<u>238</u>	<u>913</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(28)	183	2,142	1,987
UNENCUMBERED CASH, BEGINNING	<u>1,877</u>	<u>1,849</u>	<u>5,546</u>	<u>7,688</u>
UNENCUMBERED CASH, ENDING	<u>\$ 1,849</u>	<u>\$ 2,032</u>	<u>\$ 7,688</u>	<u>\$ 9,675</u>

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-26

	Asset Forfeiture Fund		Crime Victim Restitution Fund	
	2017	2018	2017	2018
RECEIPTS				
Fees	\$ -	\$ -	\$ 2,592	\$ 3,817
EXPENDITURES				
Forfeiture payments	-	-	-	-
Restitution payments	-	-	1,475	1,990
TOTAL EXPENDITURES	-	-	1,475	1,990
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	1,117	1,827
UNENCUMBERED CASH, BEGINNING	1,168	1,168	13,371	14,488
UNENCUMBERED CASH, ENDING	<u>\$ 1,168</u>	<u>\$ 1,168</u>	<u>\$ 14,488</u>	<u>\$ 16,315</u>

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-27

	Sheriff's Concealed Carry Fund		Sheriff's Registered Offender Fund	
	2017	2018	2017	2018
RECEIPTS				
Fees	\$ 98	\$ 260	\$ 420	\$ 560
EXPENDITURES				
Commodities	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	98	260	420	560
UNENCUMBERED CASH, BEGINNING	649	747	1,992	2,412
UNENCUMBERED CASH, ENDING	<u>\$ 747</u>	<u>\$ 1,007</u>	<u>\$ 2,412</u>	<u>\$ 2,972</u>

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-28

	Transportation Bus Fund		Rescue Squad Fund	
	2017	2018	2017	2018
RECEIPTS				
Transfer from - General Fund	\$ 20,000	\$ 20,000	\$ 26,041	\$ 28,091
State funds	37,851	43,469	-	-
Fares	1,498	6,306	-	-
Miscellaneous	-	-	-	13,000
TOTAL RECEIPTS	59,349	69,775	26,041	41,091
EXPENDITURES				
Personal services	29,520	34,191	-	-
Contractual services	26,674	28,934	5,666	5,904
Commodities	1,942	2,527	2,891	21,358
TOTAL EXPENDITURES	58,136	65,652	8,557	27,262
RECEIPTS OVER (UNDER) EXPENDITURES	1,213	4,123	17,484	13,829
UNENCUMBERED CASH, BEGINNING	4,429	5,642	33,733	51,217
UNENCUMBERED CASH, ENDING	<u>\$ 5,642</u>	<u>\$ 9,765</u>	<u>\$ 51,217</u>	<u>\$ 65,046</u>

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-29

	Treasurer's Technology Fund		Clerk's Technology Fund	
	2017	2018	2017	2018
RECEIPTS				
Fees	\$ 1,071	\$ 888	\$ 1,071	\$ 888
EXPENDITURES				
Commodities	497	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	497	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	574	888	1,071	888
UNENCUMBERED CASH, BEGINNING	2,237	2,811	2,237	3,308
UNENCUMBERED CASH, ENDING	<u>\$ 2,811</u>	<u>\$ 3,699</u>	<u>\$ 3,308</u>	<u>\$ 4,196</u>

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-30

	First Fire District Memorial Fund		Beverly Fire District Memorial Fund	
	2017	2018	2017	2018
RECEIPTS				
Donations	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Commodities	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	-	-
UNENCUMBERED CASH, BEGINNING	583	583	2,500	2,500
UNENCUMBERED CASH, ENDING	<u>\$ 583</u>	<u>\$ 583</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-31

	Rescue Squad Memorial Fund		Sylvan Grove Fire District Special Equipment Fund	
	2017	2018	2017	2018
RECEIPTS				
Donations	\$ -	\$ -	\$ -	\$ -
Transfer from - Fire District General Fund	-	-	11,000	27,500
TOTAL RECEIPTS	-	-	11,000	27,500
EXPENDITURES				
Capital outlay	-	-	28,933	17,744
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	(17,933)	9,756
UNENCUMBERED CASH, BEGINNING	2,305	2,305	61,319	43,386
UNENCUMBERED CASH, ENDING	<u>\$ 2,305</u>	<u>\$ 2,305</u>	<u>\$ 43,386</u>	<u>\$ 53,142</u>

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-32

	Barnard Fire District Special Equipment Fund		Beverly Fire District Special Equipment Fund	
	<u>2017</u>	<u>2018</u>	<u>2017</u>	<u>2018</u>
RECEIPTS				
Transfer from - Fire District General Fund	\$ -	\$ 1,500	\$ 5,000	\$ 11,500
EXPENDITURES				
Capital outlay	<u>-</u>	<u>-</u>	<u>3,155</u>	<u>-</u>
RECEIPTS OVER (UNDER) EXPENDITURES	-	1,500	1,845	11,500
UNENCUMBERED CASH, BEGINNING	<u>85,704</u>	<u>85,704</u>	<u>18,174</u>	<u>20,019</u>
UNENCUMBERED CASH, ENDING	<u>\$ 85,704</u>	<u>\$ 87,204</u>	<u>\$ 20,019</u>	<u>\$ 31,519</u>

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-33

	First Fire District Special Equipment Fund		Hunter Fire District Special Equipment Fund	
	2017	2018	2017	2018
RECEIPTS				
Transfer from - Fire District General Fund	\$ 22,000	\$ 45,000	\$ 29,000	\$ 17,500
EXPENDITURES				
Contractual services	-	-	-	-
Capital outlay	-	11,740	4,992	10,951
TOTAL EXPENDITURES	-	11,740	4,992	10,951
RECEIPTS OVER (UNDER) EXPENDITURES	22,000	33,260	24,008	6,549
UNENCUMBERED CASH, BEGINNING	29,518	51,518	51,622	75,630
UNENCUMBERED CASH, ENDING	<u>\$ 51,518</u>	<u>\$ 84,778</u>	<u>\$ 75,630</u>	<u>\$ 82,179</u>

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-34

	Special County Road Fund		Capital Improvement Fund	
	2017	2018	2017	2018
RECEIPTS				
Transfer from:				
General Fund	\$ -	\$ -	\$ 80,000	\$ 199,515
Road & Bridge Fund	-	90,000	-	-
Sale of equipment	-	-	-	-
TOTAL RECEIPTS	-	90,000	80,000	199,515
EXPENDITURES				
Capital outlay	-	-	-	169,323
Capital improvements	-	-	-	7,192
TOTAL EXPENDITURES	-	-	-	176,515
RECEIPTS OVER (UNDER) EXPENDITURES	-	90,000	80,000	23,000
UNENCUMBERED CASH, BEGINNING	-	-	612,426	692,426
UNENCUMBERED CASH, ENDING	<u>\$ -</u>	<u>\$ 90,000</u>	<u>\$ 692,426</u>	<u>\$ 715,426</u>

LINCOLN COUNTY, KANSAS

PUBLIC BUILDING COMMISSION - BOND AND INTEREST FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

	Schedule 2-35	
	Prior Year Actual	Current Year Actual
RECEIPTS		
Rent received	\$ 420,750	\$ 459,000
Cost of issuance reimbursement	11,514	-
Interest	1,372	1,518
TOTAL RECEIPTS	433,636	460,518
EXPENDITURES		
Principal payments	305,000	290,000
Interest payments	152,319	155,850
Miscellaneous	-	252
TOTAL EXPENDITURES	457,319	446,102
RECEIPTS OVER (UNDER) EXPENDITURES	(23,683)	14,416
UNENCUMBERED CASH, BEGINNING	367,115	343,432
UNENCUMBERED CASH, ENDING	<u>\$ 343,432</u>	<u>\$ 357,848</u>

LINCOLN COUNTY, KANSAS

REFUSE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-36

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
User fees	\$ 224,363	\$ 217,900	\$ 215,000	\$ 2,900
Special assessments	44,178	42,840	30,000	12,840
TOTAL RECEIPTS	<u>268,541</u>	<u>260,740</u>	<u>\$ 245,000</u>	<u>\$ 15,740</u>
EXPENDITURES				
Personal services	37,926	42,640	\$ 47,020	\$ (4,380)
Contractual services	260,678	174,328	206,500	(32,172)
Commodities	3,858	3,962	17,000	(13,038)
Capital outlay	-	570	10,000	(9,430)
Reserve for future period	-	-	67,696	(67,696)
TOTAL EXPENDITURES	<u>302,462</u>	<u>221,500</u>	<u>\$ 348,216</u>	<u>\$ (126,716)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(33,921)	39,240		
UNENCUMBERED CASH, BEGINNING	<u>153,076</u>	<u>119,155</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 119,155</u>	<u>\$ 158,395</u>		

LINCOLN COUNTY, KANSAS

NONBUDGETED TRUST FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2018
 (With Comparative Actual Totals For Prior Year Ended December 31, 2017)

Schedule 2-37

	Delia Pittard Bequest Fund		Children's Health Care Endowment Fund	
	2017	2018	2017	2018
RECEIPTS				
Transfer from - Delia Pittard Bequest Fund	\$ -	\$ -	\$ 2,578	\$ 4,446
Interest earned	2,578	5,573	1,048	2,668
TOTAL RECEIPTS	2,578	5,573	3,626	7,114
EXPENDITURES				
Transfer to - Children's Health Care Endowment Fund	2,578	4,446	-	-
Contractual services	-	4,100	2,307	1,750
TOTAL EXPENDITURES	2,578	8,546	2,307	1,750
RECEIPTS OVER (UNDER) EXPENDITURES	-	(2,973)	1,319	5,364
UNENCUMBERED CASH, BEGINNING	587,522	587,522	235,798	237,117
UNENCUMBERED CASH, ENDING	<u>\$ 587,522</u>	<u>\$ 584,549</u>	<u>\$ 237,117</u>	<u>\$ 242,481</u>

LINCOLN COUNTY, KANSAS

AGENCY FUNDS
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
 For Year Ended December 31, 2018

Schedule 3

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Current Tax	\$ 5,958,038	\$ 9,314,075	\$ 9,513,889	\$ 5,758,224
Commercial Motor Vehicle	-	40,565	39,965	600
Neighborhood Revitalization	-	37,916	37,916	-
Rural Opportunity Zone	4,500	6,000	6,000	4,500
Delinquent Real Estate Tax	18,346	202,769	97,181	123,934
Delinquent Personal Tax	1,669	-	538	1,131
Advance Tax	1,438	745	342	1,841
Motor Vehicle Tax	12,963	469,265	366,533	115,695
Recreational Vehicle Tax	208	8,836	6,604	2,440
Motor Vehicle Advance Payment	4,994	-	1,043	3,951
Tax Foreclosure Sale	51	-	-	51
STATE FUNDS				
Educational Building	-	58,850	58,850	-
Institutional	-	29,425	29,425	-
State Motor Vehicle Fees	1,002	4,283	5,285	-
State tax Collection	18	46	49	15
Drivers License Fees	-	11,302	11,302	-
State Heritage Trust Fund	457	1,776	1,790	443
Game Licenses	3,486	3,239	3,312	3,413
SUBDIVISION FUNDS				
School Districts	155	2,707,946	2,708,101	-
Townships	267	32,657	32,924	-
Cemeteries	75	5,848	5,856	67
Joint Fire Districts	15	339	325	29
Cities	34,529	431,494	428,671	37,352
Central Kansas Library	-	107,944	107,944	-
Watershed Districts	1,567	90,784	90,681	1,670
Post Rock Extension Council	-	97,297	97,297	-
OTHER AGENCY FUNDS				
Register of Deeds	-	42,642	42,642	-
District Court	3,829	156,577	155,085	5,321
Law Library	1,767	5,563	6,574	756
County Repeater Board	3,382	3,100	1,717	4,765
LEPC - Emergency Planning	-	457	245	212
DARE Fund	2,146	1,500	779	2,867
Water Recovery Team	2,616	6	-	2,622
Reappraisal Consultant	1,729	2,963	2,962	1,730
WIC Parent Agency	-	110,027	110,027	-
Emergency Management	78	-	-	78
Emergency Management Grant	151	-	-	151
Law Enforcement Trust Fund	5,846	3,751	7,082	2,515
TOTAL AGENCY FUNDS	<u>\$ 6,065,322</u>	<u>\$ 13,989,987</u>	<u>\$ 13,978,936</u>	<u>\$ 6,076,373</u>