LANE COUNTY, KANSAS
MUNICIPALITY

REGULATORY BASIS
FINANCIAL STATEMENT

For the Year Ended
December 31, 2025

LANE COUNTY, KANSAS
MUNICIPALITY

Regulatory Basis Financial Statement

For the Year Ended December 31, 2025

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 SUPPLEMENTARY 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.	Capital Improvement Reserve Fund	27
F.	Concealed Weapons/Special Law Enforcement Fund	28
G.	County Attorney Fund	29
H.	County Health Fund	30
I.	Community Outreach Donations Fund	31
J.	Drug Forfeiture Fund	32
K.	Equipment Reserve Fund	33
L.	Emergency Management Fund	34
M.	Emergency Management Equipment Reserve 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

(continued)

LANE COUNTY, KANSAS
MUNICIPALITY

Regulatory Basis Financial Statement

For the Year Ended December 31, 2025

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

SCHEDULE 3
Schedule of Receipts and Disbursements - Agency Funds 59

OTHER SUPPLEMENTARY INFORMATION

SCHEDULE 4
Schedule of Receipts and Expenditures - Actual and Budget - General Fund 61-64

SCHEDULE 5
Reconciliation of 2024 Tax Roll 65

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), a municipality, as of and for the year ended December 31, 2025, 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 balance of the County, as of December 31, 2025, 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, 2025, or changes in financial 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.

Supplementary 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 supplementary 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 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 supplementary 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, 2024, (not presented herein), and have issued our report thereon dated May 13, 2025, which contained an unmodified opinion on the financial statement. The 2024 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 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2025, (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 2024 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 2024 financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2024 financial statement or to the 2024 financial statement itself, and other additional procedures in accordance with GAAS and the *KMAAG*. In our opinion, the 2024 comparative information is fairly stated in all material respects in relation to the financial statement as a whole for the year ended December 31, 2024, on the basis of accounting described in Note 1.

Lewis, Hooper + Dick, LLC

LEWIS, HOOPER & DICK, LLC

April 27, 2026

Financial Statement

LANE COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2025

Funds	Unencumbered Cash 01/01/25	Receipts	Expenditures	Unencumbered Cash 12/31/25	Add Accounts Payable and Encumbrances	Treasurer's Cash 12/31/25
General	$ 514,722	$ 2,122,179	$ 2,361,652	$ 275,249	$ 32,606	$ 307,855
Special Purpose Funds						
Ambulance	26,732	369,866	307,654	88,944	1,328	90,272
Ambulance Equipment Reserve	116,855	19,324	12,898	123,281	-	123,281
Ambulance Donations	12,091	1,215	2,478	10,828	-	10,828
Capital Improvement Reserve	3,689,904	16,006	66,460	3,639,450	-	3,639,450
Concealed Weapons/Special Law Enforcement	23,493	10,250	10,400	23,343	-	23,343
County Attorney	7,050	66,868	72,642	1,276	2,133	3,409
County Health	92,167	175,872	240,777	27,262	1,443	28,705
Community Outreach Donations	-	602	602	-	602	602
Drug Forfeiture	450	-	-	450	-	450
Equipment Reserve	2,297,032	25,651	10,653	2,312,030	-	2,312,030
Emergency Management	3,741	71,133	72,290	2,584	253	2,837
Emergency Management Equipment Reserve	7,000	4,000	974	10,026	-	10,026
Hospital	-	276,350	276,350	-	-	-
Lane County 911	55,104	70,011	54,899	70,216	868	71,084
Library	-	77,852	77,852	-	-	-
Lynn Schriock Legacy	39,530	52,405	26,429	65,506	30	65,536
Motor Vehicle Operating	8,502	21,048	15,830	13,720	-	13,720
Noxious Weed	23,255	255,632	264,760	14,127	265	14,392
Noxious Weed Capital Outlay	99,918	20,000	-	119,918	-	119,918
Oil & Gas Valuation Depletion Trust	1,508,369	69,345	50,458	1,527,256	-	1,527,256
Prosecuting Attorneys' Training	111	125	72	164	-	164
Public Works	98,882	1,308,270	1,228,539	178,613	27,875	206,488
County Clerk's Technology	12,229	997	-	13,226	-	13,226
Register of Deeds' Technology	37,535	4,203	918	40,820	-	40,820
County Treasurer's Technology	6,933	995	-	7,928	-	7,928
Rural Fire District	7,041	127,725	118,208	16,558	3,524	20,082
Rural Fire District Donations	6,684	2,552	1,258	7,978	555	8,533
Rural Fire District Equipment Reserve	28,443	38,000	18,053	48,390	-	48,390
Sheriff	37,225	477,128	485,339	29,014	4,516	33,530
Sheriff Asset Forfeiture	523	-	-	523	-	523
Sheriff Equipment Reserve	175,908	25,000	32,226	168,682	2,669	171,351
Special Drug and Alcohol	2,633	-	-	2,633	-	2,633
Special Machinery	938,147	253,300	24,571	1,166,876	-	1,166,876
Special Road and Bridge	1,488,531	26,549	194,595	1,320,485	10,526	1,331,011
Total Special Purpose Funds	10,852,018	3,868,274	3,668,185	11,052,107	56,587	11,108,694
Total Reporting Entity (excluding Agency Funds) (memorandum only)	$ 11,366,740	$ 5,990,453	$ 6,029,837	$ 11,327,356	$ 89,193	$ 11,416,549

Composition of Cash		
Demand deposits:		
First National Bank		$ 3,846
Time deposits:		
First National Bank	$ 566,404	
First State Bank	13,095,337	
Total time deposits		13,661,741
Certificates of deposit:		
First State Bank		3,206,838
Plus deposits in transit		300,857
Less outstanding checks		(91,490)
Total cash		17,081,792
Less Agency Funds per Schedule 3		(5,665,243)
Total Treasurer's cash (excluding Agency Funds)		$ 11,416,549

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 to 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, which 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, which 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 located at 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, which 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, which 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.

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.

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.

1. Summary of significant accounting policies (continued)

   E. Property taxes and special assessments (continued)
   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, 2025, 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 the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The County did not 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 $158,872 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. The General fund exceeded its legal budget authority by $30,019 and the County Attorney fund exceeded its legal budget authority by $15,142.

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
Capital Improvement Reserve
Concealed Weapon/Special Law Enforcement
Community Outreach Donations
Drug Forfeiture
Equipment Reserve
Emergency Management Equipment Reserve
Lynn Schriock Legacy
Motor Vehicle Operating
Oil & Gas Valuation Depletion Trust
Noxious Weed Capital Outlay
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

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, 2025.

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	$ 17,081,792
Total cash	$ 17,081,792

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, 2025.

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

Custodial credit risk – deposits (continued)
At December 31, 2025, the County's carrying amount of deposits was $17,081,792 and the bank balance was $16,872,425. All of the bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $503,846 was covered by federal depository insurance, $12,300,382 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and the balance of $4,068,197 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	$ 253,846	$ 250,000
Pledged securities at market value	621,792	11,983,978
Total coverage	$ 875,638	$ 12,233,978
Funds on deposit	$ 570,250	$ 16,302,175
Funds at risk	$ -	$ 4,068,197

Custodial 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 be adequately secured. The County had no investments of this type at December 31, 2025.

B. Capital projects
Capital project authorizations with approved change orders compared to expenditures to date from inception are as follows at December 31, 2025:

Project	Project Authorization	Expenditures to Date	Committed
Ambulance remount	$ 211,255	$ -	$ -

C. Long-term contractual liabilities
Changes in long-term contractual liabilities for the County for the year ended December 31, 2025, were as follows:

	Date of Issue	Maximum Rate	Amount of Issue	Date of Final Maturity	Balance 01/01/25	Additions	Reductions/ Payments	Balance 12/31/25	Interest Paid
Finance lease:									
INA system management	11/01/23	4.09%	$ 84,627	10/01/26	$ 49,744	$ -	$ 49,744	$ -	$ 486

3. Detailed notes on all funds (continued)

C. Long-term contractual liabilities (continued)

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	Regulatory Authority	Amount
General	Capital Improvement Reserve	19-120	$ 2,528
General	Equipment Reserve	19-119	4,254
General	Tax Collections		34,806
Ambulance	Ambulance Equipment Reserve	12-110d	15,000
Emergency Management	Emergency Management Equipment Reserve	19-119	4,000
Motor Vehicle Operating	General	8-145	8,503
Noxious Weed	Noxious Weed Capital Outlay	2-1318	20,000
Oil & Gas Valuation Depletion Trust	General	19-271	35,883
Oil & Gas Valuation Depletion Trust	County Attorney		14,575
Public Works	Special Machinery	68-141g	253,300
Rural Fire District	Rural Fire District Equipment Reserve	19-3601	38,000
Sheriff	Sheriff Equipment Reserve	19-119	25,000
Total			$ 455,849

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 116 participating members.

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.

4. Other information (continued)

A. Risk management (continued)
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 97 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 for Counties 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, 2025.

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.kspers.gov, 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 9.71% for the fiscal year ended December 31, 2025. Contributions to the pension plan from the County are $164,003 for the year ended December 31, 2025.

Net pension liability: At December 31, 2025, the County's proportionate share of the collective net pension liability reported by KPERS was $1,290,454. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. 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.kspers.gov 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 2026 Chevrolet pickup in the amount of $52,715.

Regulatory Required Supplementary Information

LANE COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2025

	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
General	$ 2,331,633	$ -	$ 2,331,633	$ 2,361,652	$ 30,019
Special Purpose Funds					
Ambulance	348,000	-	348,000	307,654	(40,346)
County Attorney	57,500	-	57,500	72,642	15,142
County Health	259,550	-	259,550	240,777	(18,773)
Emergency Management	77,678	-	77,678	72,290	(5,388)
Hospital	305,725	-	305,725	276,350	(29,375)
Lane County 911	126,487	-	126,487	54,899	(71,588)
Library	81,883	-	81,883	77,852	(4,031)
Noxious Weed	112,500	158,872	271,372	264,760	(6,612)
Public Works	1,451,000	-	1,451,000	1,228,539	(222,461)
Rural Fire District	140,000	-	140,000	118,208	(21,792)
Sheriff	505,700	-	505,700	485,339	(20,361)
Special Drug and Alcohol	4,633	-	4,633	-	(4,633)
Special Road and Bridge	1,624,413	-	1,624,413	194,595	(1,429,818)

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
- *Amusement Board
- *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

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes	$ 1,767,117	$ 1,766,046	$ 1,789,999	$ (23,953)
Intergovernmental receipts	24,584	30,219	27,157	3,062
Licenses and fees	56,081	88,467	26,000	62,467
Use of money and property	99,011	135,221	4,800	130,421
Other	56,722	57,840	-	57,840
Transfers in	16,296	44,386	-	44,386
Total receipts	2,019,811	2,122,179	$ 1,847,956	$ 274,223
Expenditures:				
General government:				
General and administrative	409,896	406,152	$ 495,000	$ (88,848)
County Commission	51,180	68,384	61,000	7,384
County Clerk	100,064	100,966	100,000	966
County Treasurer	85,309	94,182	99,000	(4,818)
Register of Deeds	55,602	61,386	64,000	(2,614)
Appraisal	116,397	120,077	123,901	(3,824)
Election	40,745	16,353	20,700	(4,347)
Fair	70,769	77,592	47,000	30,592
Airport	-	1,822	30,000	(28,178)
Transportation bus	29,224	30,085	30,000	85
Employee benefits	871,344	1,149,926	1,032,500	117,426
Other agencies - general government	251,624	140,597	130,597	10,000
Public safety:				
Sheriff inmate medical	327	-	20,000	(20,000)
District court	46,067	26,853	41,935	(15,082)
Health and sanitation:				
Coroner	3,433	4,689	15,000	(10,311)
Other agencies - health and sanitation	21,000	21,000	21,000	-
Transfers out	412,313	41,588	-	41,588
Total expenditures	2,565,294	2,361,652	$ 2,331,633	$ 30,019
Receipts under expenditures	(545,483)	(239,473)		
Unencumbered cash, beginning of year	1,060,205	514,722		
Unencumbered cash, end of year	$ 514,722	$ 275,249		

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.

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.

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

(continued)

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.

(continued)

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.

(continued)

Special Purpose Funds

(continued)
Note: The County budgets all special purpose funds except for Ambulance Equipment Reserve, Ambulance Donations, Capital Improvement Reserve, Concealed Weapon/Special Law Enforcement, Community Outreach Donations, Drug Forfeiture, Equipment Reserve, Emergency Management Equipment Reserve, Lynn Schriock Legacy, Motor Vehicle Operating, Noxious Weed Capital Outlay, 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, and Special Machinery.

LANE COUNTY, KANSAS
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 235,192	$ 248,983	$ 259,322	$ (10,339)
Motor vehicle	14,682	15,213	15,052	161
Delinquent property	1,658	1,312	-	1,312
Intergovernmental receipts	-	1,280	-	1,280
User fees	65,626	101,688	55,000	46,688
Other	2,282	1,390	-	1,390
Total receipts	319,440	369,866	$ 329,374	$ 40,492
Expenditures:				
Health and sanitation:				
Personnel services	259,372	241,620	$ 295,000	$ (53,380)
Contractual services	28,989	29,270	24,000	5,270
Commodities	21,514	19,228	24,000	(4,772)
Capital outlay	-	2,536	5,000	(2,464)
Transfers out	27,900	15,000	-	15,000
Total expenditures	337,775	307,654	$ 348,000	$ (40,346)
Receipts over (under) expenditures	(18,335)	62,212		
Unencumbered cash, beginning of year	45,067	26,732		
Unencumbered cash, end of year	$ 26,732	$ 88,944		

LANE COUNTY, KANSAS
Ambulance Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ 10,745	$ 4,324
Transfers in	27,900	15,000
Total receipts	38,645	19,324
Expenditures:		
Health and sanitation:		
Capital outlay	100,147	12,898
Total expenditures	100,147	12,898
Receipts over (under) expenditures	(61,502)	6,426
Unencumbered cash, beginning of year	178,357	116,855
Unencumbered cash, end of year	$ 116,855	$ 123,281

LANE COUNTY, KANSAS
Ambulance Donations Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	$ 2,540	$ 1,215
Total receipts	2,540	1,215
Expenditures:		
Health and sanitation:		
Capital outlay	2,155	2,478
Total expenditures	2,155	2,478
Receipts over (under) expenditures	385	(1,263)
Unencumbered cash, beginning of year	11,706	12,091
Unencumbered cash, end of year	$ 12,091	$ 10,828

LANE COUNTY, KANSAS
Capital Improvement Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Use of money and property	$ 26,011	$ 13,478
Transfers in	205,313	2,528
Total receipts	231,324	16,006
Expenditures:		
General government:		
Contractual services	930	8,844
Commodities	4,384	11,358
Capital outlay	197,311	46,258
Total expenditures	202,625	66,460
Receipts over (under) expenditures	28,699	(50,454)
Unencumbered cash, beginning of year	3,661,205	3,689,904
Unencumbered cash, end of year	$ 3,689,904	$ 3,639,450

LANE COUNTY, KANSAS
Concealed Weapons/Special Law Enforcement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 9,055	$ 2,920
Intergovernmental receipts	-	7,330
Total receipts	9,055	10,250
Expenditures:		
Public safety:		
Commodities	200	10,400
Receipts over (under) expenditures	8,855	(150)
Unencumbered cash, beginning of year	14,638	23,493
Unencumbered cash, end of year	$ 23,493	$ 23,343

LANE COUNTY, KANSAS
County Attorney Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 78,641	$ 42,005	$ 43,691	$ (1,686)
Motor vehicle	5,137	4,939	5,035	(96)
Delinquent property	595	315	-	315
User fees	-	5,009	3,000	2,009
Other	251	25	-	25
Transfers in	-	14,575	-	14,575
Total receipts	84,624	66,868	$ 51,726	$ 15,142
Expenditures:				
Public safety:				
Personnel services	71,751	47,309	$ 45,000	$ 2,309
Contractual services	9,239	25,306	8,500	16,806
Commodities	3,059	27	1,000	(973)
Capital outlay	1,600	-	-	-
Diversion	-	-	3,000	(3,000)
Total expenditures	85,649	72,642	$ 57,500	$ 15,142
Receipts under expenditures	(1,025)	(5,774)		
Unencumbered cash, beginning of year	8,075	7,050		
Unencumbered cash, end of year	$ 7,050	$ 1,276		

LANE COUNTY, KANSAS
County Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 39,295	$ 39,350	$ 40,700	$ (1,350)
Motor vehicle	4,514	2,369	2,514	(145)
Delinquent property	542	305	-	305
Intergovernmental receipts	38,289	61,749	41,750	19,999
User fees	54,816	46,277	63,000	(16,723)
Senior care	14,406	6,822	25,000	(18,178)
Other	-	19,000	-	19,000
Total receipts	151,862	175,872	$ 172,964	$ 2,908
Expenditures:				
Health and sanitation:				
Personnel services	152,437	134,959	$ 150,680	$ (15,721)
Contractual services	28,131	64,492	50,100	14,392
Commodities	38,232	40,484	46,350	(5,866)
Capital outlay	7,500	842	12,420	(11,578)
Total expenditures	226,300	240,777	$ 259,550	$ (18,773)
Receipts under expenditures	(74,438)	(64,905)		
Unencumbered cash, beginning of year	166,605	92,167		
Unencumbered cash, end of year	$ 92,167	$ 27,262		

LANE COUNTY, KANSAS
Community Outreach Donations Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	$ 263	$ 602
Total receipts	263	602
Expenditures:		
Health and sanitation:		
Commodities	1,045	602
Total expenditures	1,045	602
Receipts under expenditures	(782)	-
Unencumbered cash, beginning of year	782	-
Unencumbered cash, end of year	$ -	$ -

LANE COUNTY, KANSAS
Drug Forfeiture Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Sale of County assets	$ 23,000	$ -
Reimbursements	4,600	21,397
Transfers in	207,000	4,254
Total receipts	234,600	25,651
Expenditures:		
General government:		
Capital outlay	193,092	10,653
Total expenditures	193,092	10,653
Receipts over expenditures	41,508	14,998
Unencumbered cash, beginning of year	2,255,524	2,297,032
Unencumbered cash, end of year	$ 2,297,032	$ 2,312,030

LANE COUNTY, KANSAS
Emergency Management Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 61,653	$ 66,891	$ 69,656	$ (2,765)
Motor vehicle	3,764	3,852	3,947	(95)
Delinquent property	407	332	-	332
Other	-	58	-	58
Total receipts	65,824	71,133	$ 73,603	$ (2,470)
Expenditures:				
Public safety:				
Personnel services	52,932	53,763	$ 53,678	$ 85
Contractual services	9,793	10,265	13,000	(2,735)
Commodities	3,636	4,262	7,000	(2,738)
Capital outlay	1,080	-	4,000	(4,000)
Transfers out	7,000	4,000	-	4,000
Total expenditures	74,441	72,290	$ 77,678	$ (5,388)
Receipts under expenditures	(8,617)	(1,157)		
Unencumbered cash, beginning of year	12,358	3,741		
Unencumbered cash, end of year	$ 3,741	$ 2,584		

LANE COUNTY, KANSAS
Emergency Management Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	$ 7,000	$ 4,000
Total receipts	7,000	4,000
Expenditures:		
General government:		
Capital outlay	-	974
Total expenditures	-	974
Receipts over expenditures	7,000	3,026
Unencumbered cash, beginning of year	-	7,000
Unencumbered cash, end of year	$ 7,000	$ 10,026

LANE COUNTY, KANSAS
Hospital Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 277,726	$ 257,121	$ 267,581	$ (10,460)
Motor vehicle	18,866	17,764	17,755	9
Delinquent property	2,087	1,465	10,000	(8,535)
Total receipts	298,679	276,350	$ 295,336	$ (18,986)
Expenditures:				
Health and sanitation:				
Contractual services	298,679	276,350	$ 305,725	$ (29,375)
Total expenditures	298,679	276,350	$ 305,725	$ (29,375)
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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
911 collections	$ 67,333	$ 70,011	$ 70,000	$ 11
Transfers in	50	-	-	-
Total receipts	67,383	70,011	$ 70,000	$ 11
Expenditures:				
Public safety:				
Contractual services	73,657	54,899	$ 40,000	$ 14,899
Capital outlay	-	-	86,487	(86,487)
Total expenditures	73,657	54,899	$ 126,487	$ (71,588)
Receipts over (under) expenditures	(6,274)	15,112		
Unencumbered cash, beginning of year	61,378	55,104		
Unencumbered cash, end of year	$ 55,104	$ 70,216		

LANE COUNTY, KANSAS
Library Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 74,011	$ 72,854	$ 75,797	$ (2,943)
Motor vehicle	4,686	4,594	4,736	(142)
Delinquent property	553	404	1,000	(596)
Total receipts	79,250	77,852	$ 81,533	$ (3,681)
Expenditures:				
General government:				
Contractual services	79,250	77,852	$ 81,883	$ (4,031)
Total expenditures	79,250	77,852	$ 81,883	$ (4,031)
Receipts over expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Lease income	$ 47,664	$ 50,405
Intergovernmental receipts	-	2,000
Total receipts	47,664	52,405
Expenditures:		
General government:		
Contractual services	24,423	26,429
Total expenditures	24,423	26,429
Receipts over expenditures	23,241	25,976
Unencumbered cash, beginning of year	16,289	39,530
Unencumbered cash, end of year	$ 39,530	$ 65,506

LANE COUNTY, KANSAS
Motor Vehicle Operating Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 21,139	$ 21,048
Total receipts	21,139	21,048
Expenditures:		
General government:		
Personnel services	3,767	4,007
Commodities	1,076	3,320
Transfers out	16,296	8,503
Total expenditures	21,139	15,830
Receipts over expenditures	-	5,218
Unencumbered cash, beginning of year	8,502	8,502
Unencumbered cash, end of year	$ 8,502	$ 13,720

LANE COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 100,299	$ 90,145	$ -	$ 90,145
Motor vehicle	5,051	6,152	6,420	(268)
Delinquent property	589	463	-	463
Sales	135,979	158,872	158,872	-
Total receipts	241,918	255,632	$ 165,292	$ 90,340
Expenditures:				
Public works:				
Personnel services	45,682	45,832	$ 52,500	$ (6,668)
Contractual services	4,064	3,289	5,000	(1,711)
Commodities	163,246	195,639	213,872	(18,233)
Transfers out	30,000	20,000	-	20,000
Total expenditures	242,992	264,760	$ 271,372	$ (6,612)
Receipts under expenditures	(1,074)	(9,128)		
Unencumbered cash, beginning of year	24,329	23,255		
Unencumbered cash, end of year	$ 23,255	$ 14,127		

LANE COUNTY, KANSAS
Noxious Weed Capital Outlay Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	$ 30,000	$ 20,000
Total receipts	30,000	20,000
Expenditures:		
Public works:		
Capital outlay	-	-
Total expenditures	-	-
Receipts over expenditures	30,000	20,000
Unencumbered cash, beginning of year	69,918	99,918
Unencumbered cash, end of year	$ 99,918	$ 119,918

LANE COUNTY, KANSAS
Oil & Gas Valuation Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Use of money and property	$ 81,278	$ 69,345
Total receipts	81,278	69,345
Expenditures:		
Transfers out	-	50,458
Total expenditures	-	50,458
Receipts over expenditures	81,278	18,887
Unencumbered cash, beginning of year	1,427,091	1,508,369
Unencumbered cash, end of year	$ 1,508,369	$ 1,527,256

LANE COUNTY, KANSAS
Prosecuting Attorneys' Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 137	$ 125
Total receipts	137	125
Expenditures:		
Public safety:		
Contractual services	65	33
Commodities	81	39
Total expenditures	146	72
Receipts over (under) expenditures	(9)	53
Unencumbered cash, beginning of year	120	111
Unencumbered cash, end of year	$ 111	$ 164

LANE COUNTY, KANSAS
Public Works Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,115,803	$ 1,027,530	$ 1,070,027	$ (42,497)
Motor vehicle	64,097	68,967	71,416	(2,449)
Delinquent property	7,746	5,643	-	5,643
Intergovernmental receipts	192,924	186,554	188,775	(2,221)
Sale of County assets	-	4,863	7,600	(2,737)
Fees	12,134	11,237	-	11,237
Other	8,900	3,476	-	3,476
Total receipts	1,401,604	1,308,270	$ 1,337,818	$ (29,548)
Expenditures:				
Public works:				
Personnel services	500,726	560,793	$ 613,000	$ (52,207)
Contractual services	48,614	52,769	102,500	(49,731)
Commodities	447,377	361,677	482,200	(120,523)
Transfers out	450,000	253,300	253,300	-
Total expenditures	1,446,717	1,228,539	$ 1,451,000	$ (222,461)
Receipts over (under) expenditures	(45,113)	79,731		
Unencumbered cash, beginning of year	143,995	98,882		
Unencumbered cash, end of year	$ 98,882	$ 178,613		

LANE COUNTY, KANSAS
County Clerk's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	$ 1,161	$ 997
Total receipts	1,161	997
Expenditures:		
General government:		
Capital outlay	500	-
Total expenditures	500	-
Receipts over expenditures	661	997
Unencumbered cash, beginning of year	11,568	12,229
Unencumbered cash, end of year	$ 12,229	$ 13,226

LANE COUNTY, KANSAS
Register of Deeds' Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	$ 4,652	$ 3,970
Use of money and property	213	233
Total receipts	4,865	4,203
Expenditures:		
General government:		
Capital outlay	715	918
Total expenditures	715	918
Receipts over expenditures	4,150	3,285
Unencumbered cash, beginning of year	33,385	37,535
Unencumbered cash, end of year	$ 37,535	$ 40,820

LANE COUNTY, KANSAS
County Treasurer's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Fees	$ 1,164	$ 995
Total receipts	1,164	995
Expenditures:		
General government:		
Capital outlay	-	-
Total expenditures	-	-
Receipts over expenditures	1,164	995
Unencumbered cash, beginning of year	5,769	6,933
Unencumbered cash, end of year	$ 6,933	$ 7,928

LANE COUNTY, KANSAS
Rural Fire District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 121,927	$ 121,609	$ 127,264	$ (5,655)
Motor vehicle	5,071	5,445	5,542	(97)
Delinquent property	557	580	-	580
Other	462	91	-	91
Total receipts	128,017	127,725	$ 132,806	$ (5,081)
Expenditures:				
Public safety:				
Personnel services	33,373	29,808	$ 35,000	$ (5,192)
Contractual services	24,775	20,105	30,000	(9,895)
Commodities	30,304	26,001	35,000	(8,999)
Capital outlay	14,025	4,294	40,000	(35,706)
Transfers out	38,000	38,000	-	38,000
Total expenditures	140,477	118,208	$ 140,000	$ (21,792)
Receipts over (under) expenditures	(12,460)	9,517		
Unencumbered cash, beginning of year	19,501	7,041		
Unencumbered cash, end of year	$ 7,041	$ 16,558		

LANE COUNTY, KANSAS
Rural Fire District Donations Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	$ 720	$ 2,552
Total receipts	720	2,552
Expenditures:		
Public safety:		
Commodities	2,814	1,258
Total expenditures	2,814	1,258
Receipts over (under) expenditures	(2,094)	1,294
Unencumbered cash, beginning of year	8,778	6,684
Unencumbered cash, end of year	$ 6,684	$ 7,978

LANE COUNTY, KANSAS
Rural Fire District Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	$ 1,000	$ -
Sale of District assets	137,599	-
Transfer in	38,000	38,000
Total receipts	176,599	38,000
Expenditures:		
Public safety:		
Capital outlay	233,183	18,053
Total expenditures	233,183	18,053
Receipts over (under) expenditures	(56,584)	19,947
Unencumbered cash, beginning of year	85,027	28,443
Unencumbered cash, end of year	$ 28,443	$ 48,390

LANE COUNTY, KANSAS
Sheriff Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 425,558	$ 297,521	$ 309,549	$ (12,028)
Motor vehicle	27,577	26,719	27,237	(518)
Delinquent property	3,047	1,878	-	1,878
Officers' fees	1,090	465	-	465
Contract law	148,500	148,500	148,500	-
Other	1,389	2,045	-	2,045
Total receipts	607,161	477,128	$ 485,286	$ (8,158)
Expenditures:				
Public safety:				
Personnel services	274,243	347,118	$ 375,000	$ (27,882)
Contractual services	88,278	52,778	65,700	(12,922)
Commodities	86,750	60,443	65,000	(4,557)
Capital outlay	1,233	-	-	-
Transfers out	150,050	25,000	-	25,000
Total expenditures	600,554	485,339	$ 505,700	$ (20,361)
Receipts over (under) expenditures	6,607	(8,211)		
Unencumbered cash, beginning of year	30,618	37,225		
Unencumbered cash, end of year	$ 37,225	$ 29,014		

LANE COUNTY, KANSAS
Sheriff Asset Forfeiture
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

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

LANE COUNTY, KANSAS
Sheriff Equipment Reserve
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Sale of County assets	$ 13,500	$ -
Transfers in	150,000	25,000
Total receipts	163,500	25,000
Expenditures:		
Public safety:		
Capital outlay	-	32,226
Total expenditures	-	32,226
Receipts over (under) expenditures	163,500	(7,226)
Unencumbered cash, beginning of year	12,408	175,908
Unencumbered cash, end of year	$ 175,908	$ 168,682

LANE COUNTY, KANSAS
Special Drug and Alcohol Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental receipts	$ -	$ -	$ -	$ -
Total receipts	-	-	$ -	$ -
Expenditures:				
Health and sanitation:				
Contractual services	-	-	$ 4,633	$ (4,633)
Commodities	2,000	-	-	-
Total expenditures	2,000	-	$ 4,633	$ (4,633)
Receipts under expenditures	(2,000)	-		
Unencumbered cash, beginning of year	4,633	2,633		
Unencumbered cash, end of year	$ 2,633	$ 2,633		

LANE COUNTY, KANSAS
Special Machinery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Sale of County assets	$ 78,065	$ -
Transfers in	325,000	253,300
Total receipts	403,065	253,300
Expenditures:		
Public works:		
Capital outlay	491,175	24,571
Total expenditures	491,175	24,571
Receipts over (under) expenditures	(88,110)	228,729
Unencumbered cash, beginning of year	1,026,257	938,147
Unencumbered cash, end of year	$ 938,147	$ 1,166,876

LANE COUNTY, KANSAS
Special Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental receipts	$ 26,418	$ 26,549	$ -	$ 26,549
Transfers in	125,000	-	-	-
Total receipts	151,418	26,549	$ -	$ 26,549
Expenditures:				
Public works:				
Contractual services	162,300	194,595	$ 1,624,413	$ (1,429,818)
Total expenditures	162,300	194,595	$ 1,624,413	$ (1,429,818)
Receipts under expenditures	(10,882)	(168,046)		
Unencumbered cash, beginning of year	1,499,413	1,488,531		
Unencumbered cash, end of year	$ 1,488,531	$ 1,320,485		

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, 2025

	Balance 01/01/25	Receipts	Disburse-ments	Balance 12/31/25
Agency Funds:				
District Court	$ 4,761	$ 13,834	$ 18,395	$ 200
Law Library	2,787	1,016	1,157	2,646
Sheriff	1,000	-	-	1,000
County Treasurer:				
Driver's License	47	4,236	4,283	-
Mortgage Registration Fees	1,173	1,987	2,024	1,136
Payroll Clearing	-	1,478,106	1,478,106	-
Wildlife and Parks	-	1,430	1,210	220
Motor Vehicle Fees and Sales Tax Collections	123,416	1,099,539	1,113,107	109,848
Tax Collections	5,508,100	8,378,235	8,341,485	5,544,850
Tax Distributions	124	4,085,360	4,080,141	5,343
Total	$ 5,641,408	$ 15,063,743	$ 15,039,908	$ 5,665,243

Other Supplementary Information

LANE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,622,391	$ 1,621,080	$ 1,686,157	$ (65,077)
Motor vehicle	114,058	103,025	103,842	(817)
Delinquent property	13,685	9,530	-	9,530
Interest and fees:				
Delinquent	16,983	32,411	-	32,411
Total taxes	1,767,117	1,766,046	1,789,999	(23,953)
Intergovernmental receipts:				
State and federal aid	64	6,028	-	6,028
Mineral production tax	20,791	22,048	20,000	2,048
Local alcoholic liquor tax	3,729	2,143	7,157	(5,014)
Total intergovernmental receipts	24,584	30,219	27,157	3,062
Licenses and fees:				
Mini Bus collections	1,660	1,793	4,000	(2,207)
Officers' fees	54,270	86,186	22,000	64,186
Permits and fees	151	488	-	488
Total licenses and fees	56,081	88,467	26,000	62,467
Use of money and property:				
Fairgrounds rent	29,082	33,120	-	33,120
Farm income	26,674	26,604	4,800	21,804
Interest on investments	43,255	75,497	-	75,497
Total use of money and property	99,011	135,221	4,800	130,421
Other:				
Donations	23,392	3,790	-	3,790
Other	33,330	54,050	-	54,050
Total other	56,722	57,840	-	57,840
Transfers in	16,296	44,386	-	44,386
Total receipts	**$ 2,019,811**	**$ 2,122,179**	**$ 1,847,956**	**$ 274,223**

(continued)

LANE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
(continued)				
Expenditures:				
General government:				
General and administrative:				
Personnel services	$ 21,135	$ 20,532	$ 30,000	$ (9,468)
Contractual services	363,072	369,423	440,000	(70,577)
Commodities	16,408	13,150	25,000	(11,850)
Capital outlay	9,281	3,047	-	3,047
Total general and administrative	409,896	406,152	495,000	(88,848)
County Commission:				
Personnel services	36,000	36,066	36,000	66
Contractual services	12,832	26,560	15,000	11,560
Commodities	2,348	5,758	10,000	(4,242)
Total County Commission	51,180	68,384	61,000	7,384
County Clerk:				
Personnel services	93,544	90,421	90,000	421
Contractual services	4,547	7,081	6,000	1,081
Commodities	1,973	3,464	4,000	(536)
Total County Clerk	100,064	100,966	100,000	966
County Treasurer:				
Personnel services	73,247	80,170	83,000	(2,830)
Contractual services	10,895	12,724	14,000	(1,276)
Commodities	1,167	1,288	2,000	(712)
Total County Treasurer	85,309	94,182	99,000	(4,818)
Register of Deeds:				
Personnel services	50,572	56,402	57,000	(598)
Contractual services	1,705	2,471	3,000	(529)
Commodities	3,325	2,513	4,000	(1,487)
Total Register of Deeds	55,602	61,386	64,000	(2,614)
Appraisal:				
Personnel services	94,834	103,443	111,401	(7,958)
Contractual services	17,976	14,781	10,000	4,781
Commodities	2,409	1,853	2,500	(647)
Capital outlay	1,178	-	-	-
Total appraisal	116,397	120,077	123,901	(3,824)
Election:				
Personnel services	4,951	5,142	5,000	142
Contractual services	31,481	10,131	12,700	(2,569)
Commodities	4,313	1,080	3,000	(1,920)
Total election	40,745	16,353	20,700	(4,347)

(continued)

LANE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures: (continued)				
General government: (continued)				
Fair:				
Contractual services	$ 61,209	$ 59,935	$ 40,000	$ 19,935
Commodities	9,560	17,657	7,000	10,657
Total fair	70,769	77,592	47,000	30,592
Airport:				
Contractual services	-	1,822	30,000	(28,178)
Transportation bus:				
Personnel services	20,625	21,986	20,000	1,986
Contractual services	3,143	2,382	4,000	(1,618)
Commodities	5,456	5,717	6,000	(283)
Total transportation bus	29,224	30,085	30,000	85
Employee benefits:				
KPERS	154,453	180,668	182,500	(1,832)
Health insurance	548,415	789,676	600,000	189,676
Unemployment	-	-	15,000	(15,000)
FICA	134,945	141,444	165,000	(23,556)
Workers compensation	33,531	38,138	70,000	(31,862)
Total employee benefits	871,344	1,149,926	1,032,500	117,426
Other agencies:				
Amusement Board	-	10,000	-	10,000
Chamber of Commerce	2,500	2,500	2,500	-
City on a Hill	5,000	10,000	10,000	-
Conservation District	25,000	25,000	25,000	-
Economic development incentives	112,500	12,500	12,500	-
Historical Society	30,000	30,000	30,000	-
Joy Center/Senior Citizens Fdn.	48,532	44,597	44,597	-
Rodeo	23,392	-	-	-
Southwest KS Agency on Aging	600	1,000	1,000	-
Silver Haired Legislature	100	-	-	-
Western KS Child Advocacy Center	4,000	5,000	5,000	-
Total other agencies	251,624	140,597	130,597	10,000
Total general government	**2,082,154**	**2,267,522**	**2,233,698**	**33,824**

(continued)

LANE COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures: (continued)				
Public safety:				
Sheriff inmate medical	$ 327	$ -	$ 20,000	$ (20,000)
District court:				
Contractual services	42,482	23,938	36,735	(12,797)
Commodities	1,202	1,338	1,500	(162)
Capital outlay	2,383	1,577	3,700	(2,123)
Total district court	46,067	26,853	41,935	(15,082)
Total public safety	**46,394**	**26,853**	**61,935**	**(35,082)**
Health and sanitation:				
Coroner	3,433	4,689	15,000	(10,311)
Other agencies:				
Mental health	15,000	15,000	15,000	-
Mental rehabilitation	6,000	6,000	6,000	-
Total other agencies	21,000	21,000	21,000	-
Total health and sanitation	**24,433**	**25,689**	**36,000**	**(10,311)**
Transfers out	**412,313**	**41,588**	**-**	**41,588**
Total expenditures	**$ 2,565,294**	**$ 2,361,652**	**$ 2,331,633**	**$ 30,019**

SCHEDULE 5

LANE COUNTY, KANSAS
Reconciliation of 2024 Tax Roll
Regulatory Basis
For the Year Ended December 31, 2025

2024 Tax Roll as Adjusted:	
County Clerk's abstract of taxes levied	$ 8,039,597
Supplemental tax roll	8,734
2024 taxes abated	(106,905)
2024 tax roll as adjusted	$ 7,941,426
2024 Tax Roll Accounted For:	
2024 current tax collections	$ 7,688,751
Delinquent taxes:	252,675
2024 total tax roll	$ 7,941,426