LINCOLN COUNTY, KANSAS

DECEMBER 31, 2025



LINCOLN COUNTY, KANSAS

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LINDBURG
VOGEL PIERCE FARIS
Chartered

Guy A. Scofield, CPA
Nick L. Mueting, CPA
Billy J. Klug, CPA
Brent L. Knoche, CPA
Brian W. Mapel, CPA
Jeffrey D. Reece, CPA
Brady H. Byrnes, CPA
Alex P. Larson, CPA
Kayleen E. Million, CPA

INDEPENDENT AUDITORS' REPORT

The Board of County Commissioners
Lincoln County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash balances of Lincoln County, Kansas (the County), as of and for the year ended December 31, 2025, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the "Basis for Adverse and Unmodified Opinions on U.S. Generally Accepted Accounting Principles" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2025, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on the Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1—Summary of Significant Accounting Policies.

Basis for Adverse and Unmodified Opinions

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

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

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

2301 NORTH HALSTEAD
P.O. BOX 2047
HUTCHINSON, KS 67504-2047
(620) 669-0461

1206 W. FRONTVIEW, STE 201
P.O. BOX 1512
DODGE CITY, KS 67801-1512
(620) 227-3522

1401 MAIN, STE B
P.O. BOX 189
HAYS, KS 67601-0189
(785) 628-2900

15530 E BRONCOS PARKWAY
UNIT 380
CENTENNIAL, CO 80112-7111
(303) 798-2235

Responsibilities of Management for the Financial Statement

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

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

Auditors' Responsibilities for the Audit of the Financial Statement

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

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

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

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

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2024, (not presented herein), and have issued our report thereon dated September 11, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https:admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2025, (Schedule 2 as listed in the table of contents) are presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 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 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 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 2024 basic financial statement or to the 2024 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 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2024, on the basis of accounting described in Note 1.



Certified Public Accountants

Hutchinson, Kansas
July 20, 2026

LINCOLN COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For the Year Ended December 31, 2025

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 379,761	$ 3,581,643	$ 3,597,647	$ 363,757	$ 20,519	$ 384,276
Special Purpose Funds						
Road and Bridge	58,075	2,157,387	2,096,045	119,417	13,867	133,284
Special Bridge	334,575	210,067	283,846	260,796	23,493	284,289
Ambulance	50,208	525,691	514,237	61,662	325	61,987
Lincoln County 911	189,886	69,977	48,575	211,288	-	211,288
Employee Benefits	645,125	1,222,431	1,538,808	328,748	800	329,548
County Health	34,637	282,531	307,512	9,656	2,107	11,763
Law Enforcement	24,858	59,849	59,628	25,079	-	25,079
Noxious Weed	27,757	82,239	71,448	38,548	151	38,699
Ambulance Capital Outlay	89,181	30,000	-	119,181	-	119,181
County Health Capital Outlay	65,337	55,000	-	120,337	-	120,337
Home for Aged Improvement	109,809	40,800	26,015	124,594	-	124,594
Noxious Weed Capital Outlay	16,859	27,300	-	44,159	-	44,159
Reappraisal Capital Outlay	17,976	-	-	17,976	-	17,976
Barnard Fire District	4,749	37,757	35,779	6,727	-	6,727
Beverly Fire District	3,917	43,382	43,670	3,629	15	3,644
First Fire District	4,030	67,586	73,491	(1,875)	5,152	3,277
Hunter Fire District	(685)	89,359	80,308	8,366	354	8,720
Sylvan Grove Fire District	1,649	39,018	33,651	7,016	577	7,593
Sylvan Grove Fire District No-Fund Warrant	128	-	128	-	-	-
Special Machinery	161,350	140,246	160,507	141,089	-	141,089
Special Highway Improvement	184,754	233,770	57,329	361,195	-	361,195
Register of Deeds Technology	23,215	4,230	6,602	20,843	-	20,843
Treasurer's Motor Vehicle	31,455	562,914	559,032	35,337	-	35,337
Windpower Economic Benefit	5,871,419	494,643	239,661	6,126,401	-	6,126,401
Windpower Interest Earned	166,171	249,998	156,394	259,775	-	259,775
Ambulance Memorial	1,645	-	-	1,645	-	1,645
County Health Memorial	467	-	-	467	-	467
Prosecutor's Training and Assistance	1,751	796	1,036	1,511	-	1,511
Sheriff's VIN Inspection	2,037	3,120	475	4,682	-	4,682
Asset Forfeiture	1,168	-	-	1,168	-	1,168
Crime Victim Restitution	29,063	2,950	500	31,513	-	31,513

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

LINCOLN COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For the Year Ended December 31, 2025

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds (Continued)						
Sheriff's Concealed Carry	$ 1,516	$ 98	$ -	$ 1,614	$ -	$ 1,614
Sheriff's Registered Offender	916	640	-	1,556	-	1,556
Transportation Bus	2,512	72,815	74,449	878	149	1,027
Rescue Squad	115,010	45,465	23,487	136,988	-	136,988
Treasurer's Technology	3,181	1,058	3,000	1,239	-	1,239
Clerk's Technology	11,024	1,058	-	12,082	-	12,082
First Fire District Memorial	1,293	-	-	1,293	-	1,293
Beverly Fire District Memorial	3,900	6,850	-	10,750	-	10,750
Rescue Squad Memorial	2,490	-	-	2,490	-	2,490
Sylvan Grove Fire District Special Equipment	87,082	8,500	-	95,582	-	95,582
Barnard Fire District Special Equipment	47,917	16,500	8,452	55,965	-	55,965
Beverly Fire District Special Equipment	67,052	18,000	475	84,577	-	84,577
First Fire District Special Equipment	89,959	3,000	30,515	62,444	-	62,444
Hunter Fire District Special Equipment	36,249	50,000	35,000	51,249	-	51,249
Special County Road	39,484	-	-	39,484	-	39,484
Capital Improvement	1,495,339	515,022	1,914	2,008,447	-	2,008,447
County Repeater Board	16,752	10,003	11,903	14,852	-	14,852
Special Prosecutor Diversion	210	11,718	11,618	310	-	310
LEPC - Emergency Planning	101	450	321	230	-	230
DARE	305	-	17	288	-	288
Water Recovery Team	2,641	4	-	2,645	-	2,645
Reappraisal Consultant	1	-	-	1	-	1
Emergency Management	78	-	-	78	-	78
Emergency Management Grant	151	-	-	151	-	151
Other Coronavirus Grants	-	76,595	76,595	-	-	-
American Rescue Plan	260,105	129	2,066	258,168	-	258,168
Equipment Reserve	126,101	140,000	-	266,101	-	266,101
LACTF	90,020	-	-	90,020	-	90,020
Windpower Capital Improvement	346,482	174,560	-	521,042	-	521,042
Sheriff's Opioid	7,307	2,142	-	9,449	-	9,449
Bond and Interest Fund						
Public Building Commission - Bond and Interest	270,730	393,893	364,826	299,797	-	299,797
Business Fund						
Refuse	125,394	343,927	297,821	171,500	151	171,651
Trust Funds						
Delia Pittard Bequest	578,868	9,894	6,411	582,351	-	582,351
Children's Health Care Endowment	301,062	11,089	3,524	308,627	-	308,627
Law Enforcement Trust	2,857	250	-	3,107	-	3,107
TOTAL FINANCIAL REPORTING ENTITY	$ 12,666,416	$ 12,228,344	$ 10,944,718	$ 13,950,042	$ 67,660	$ 14,017,702

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

LINCOLN COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For the Year Ended December 31, 2025

COMPOSITION OF CASH	
Checking accounts	$ 1,453,011
Money Market accounts	11,695,741
Savings accounts	1,517,211
Certificates of deposit	6,836,435
Cash and cash items	600
	21,502,998
Other accounts	
Checking accounts	
Law Library	16,944
Lincoln County Public Building Commission	299,797
Flexible spending account	-
	316,741
TOTAL CASH	21,819,739
AGENCY FUNDS PER SCHEDULE 3	(7,802,037)
TOTAL FINANCIAL REPORTING ENTITY	$ 14,017,702

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

LINCOLN COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2025

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 2025:

General Fund

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

Special Purpose Funds

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

Bond and Interest Fund

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

Business Fund

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

Trust Funds

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

Agency Funds

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

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

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

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

Budgetary Information

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

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

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

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

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

If the municipality is holding a revenue neutral rate hearing, the 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 municipality did not hold a revenue neutral rate hearing for this year.

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, 2025, the County amended the following budgets: General Fund, Health Fund, and Hunter Fire District Fund.

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

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

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

Tax Cycle

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

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

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

Estimates

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

Deposits and Investments

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

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

Reimbursed Expenses

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

NOTE 2—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Management was not aware of any material statutory violations.

NOTE 3—DEPOSITS AND INVESTMENTS

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

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

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

Interest Rate Risk

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

Custodial Credit Risk – Deposits

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

At December 31, 2025, the County's carrying amount of deposits was $21,819,139 and the bank balance was $22,283,187. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $1,063,970 was covered by FDIC insurance and $21,219,217 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 Kansas Municipal Investment Pool (KMIP), and temporary notes of the County. At year end, the County had no such investments.

Concentration of Credit Risk

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

NOTE 4—LEASES

Lincoln County Nursing Home

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

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

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

Lincoln Park Manor agrees during the term of the lease to maintain the facility, equipment, and furniture in its current condition, except for ordinary wear and tear. Any maintenance or repairs of the building and the property shall be the sole responsibility of the County with actual labor and services being provided by the maintenance and building operator as hired by Lincoln Park Manor. Lincoln Park Manor agrees to provide a full-time, qualified maintenance/building operator to provide services for and in the facility. Such salary or compensation for the building operator shall be at the sole discretion and responsibility of Lincoln Park Manor. Rent payments received during 2025 were $40,800.

Lincoln County Hospital

The County also receives rental payments from the Lincoln County Hospital for the repayment of the Series 2016 Refunding Revenue Bonds, which were used to advance refund the Series 2008 Revenue Bonds. Rent payments received during 2025 were $363,325.

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

Year	Rentals
2026	$ 360,300
2027	362,050
2028	363,500
2029	369,575
2030	365,350
Thereafter	1,819,900
	$ 3,640,675

NOTE 5—LONG-TERM DEBT

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

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

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

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Revenue Bond					
Lincoln County Public Building Commission, Series 2016 Refunding	$ 3,410,000	$ -	$ 265,000	$ 3,145,000	$ 98,325
Finance Leases					
Ford F750 - First RFD	55,907	-	55,907	-	7,369
CASE backhoe	54,175	-	12,476	41,699	2,980
Total Finance Leases	110,082	-	68,383	41,699	10,349
Total Debt	$ 3,520,082	$ -	$ 333,383	$ 3,186,699	$ 108,674

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
2026	$ 270,000	$ 90,300
2027	280,000	82,050
2028	290,000	73,500
2029	305,000	64,575
2030	310,000	55,350
2031-2035	1,690,000	129,900
	$ 3,145,000	$ 495,675

Finance Leases	Principal	Interest
2026	$ 13,162	$ 2,293
2027	13,886	1,569
2028	14,651	806
2029	-	-
2030	-	-
	$ 41,699	$ 4,668

NOTE 6—DEFINED BENEFIT PENSION PLAN

Plan Description

The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by Kansas law. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and supplementary information. That report may be obtained by writing to KPERS (611 South Kansas Avenue, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

K.S.A. 74-4919 and K.S.A. 79-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009; KPERS 2 members were first employed in a covered position on or after July 1, 2009; and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law establishes the KPERS member-employee contribution rate at 6.00% of covered salary for KPERS 1, KPERS 2, or KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

Kansas law provides that employer contribution rates for KPERS 1, KPERS 2, and KPERS 3, be determined annually based on the results of an annual actuarial valuation. The actuarially determined employer contribution rate (excluding the contribution rate for the Death and Disability program) and the statutory contribution rate for KPERS was 9.71% for the year ended December 31, 2025. Contributions to the pension plan from the County for KPERS were $261,679 for the year ended December 31, 2025.

Net Pension Liability

At December 31, 2025, the Kansas Public Employees Retirement System (KPERS) has determined the County's proportionate share of the collective net pension liability for KPERS was $2,172,443. The net pension liability was measured as of June 30, 2025, and the total pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. The County's share of the allocation is based on the ratio of the County's employer contributions, relative to the total employer and nonemployer contributions for the plan groups the County participates in. Because the regulatory basis of accounting under the *Kansas Municipal Audit and Accounting Guide* does not recognize long-term debt, this liability is not reported in the financial statement.

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

NOTE 7—DEFERRED COMPENSATION PLAN

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

NOTE 8—OTHER LONG-TERM LIABILITIES

Compensated Absences

All full-time employees of the County accumulate leave time at 12 hours per month and part-time employees accumulate 4 hours per month. There is an 80 hour limit on the amount of leave time that can be accumulated. Hours exceeding 80 hours will be forfeited. This time is payable to the employees upon termination. The costs of accumulated leave are not recorded in the financial statement at the time the benefits are earned by the employee. The estimated liability for accumulated leave time as of December 31, 2025, is $61,001.

Other Post-Employment Benefits – Group Health Insurance

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

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

Other Post-Employment Benefits – Death and Disability Benefits

As provided by K.S.A. 74-4927, disabled members in KPERS receive long-term disability and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate was set at 1% for the year ended December 31, 2025.

NOTE 9—INTERFUND TRANSFERS

Interfund transfers for the County during 2025 were as follows:

From Fund	To Fund	Amount	Authority
Treasurer's Motor Vehicle	General	$ 16,375	K.S.A. 8-145
General	Transportation Bus	28,300	Resolution
General	Rescue Squad	32,659	K.S.A. 12-110d
General	Repeater Board	10,000	Resolution
General	Capital Improvement	515,000	K.S.A. 19-120
General	Equipment Reserve	140,000	K.S.A. 19-119
Road and Bridge	Special Highway Improvement	233,770	K.S.A. 68-590
Road and Bridge	Special Machinery	140,246	K.S.A. 68-141g
County Health	County Health Capital Outlay	55,000	K.S.A. 65-204
Noxious Weed	Noxious Weed Capital Outlay	20,000	K.S.A. 2-1318
Ambulance	Ambulance Capital Outlay	30,000	K.S.A. 12-110d
Barnard Fire District	Barnard Fire District Special Equipment	16,500	K.S.A. 19-3612c
Beverly Fire District	Beverly Fire District Special Equipment	18,000	K.S.A. 19-3612c
First Fire District	First Fire District Special Equipment	3,000	K.S.A. 19-3612c
Hunter Fire District	Hunter Fire District Special Equipment	50,000	K.S.A. 19-3612c
Sylvan Grove Fire District	Sylvan Grove Fire District Special Equipment	8,500	K.S.A. 19-3612c
Sylvan Grove Fire District No-Fund Warrant	Sylvan Grove Fire District	128	K.S.A. 79-2958
Delia Pittard Bequest	Children's Health Care Endowment	6,411	Resolution

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, 2025, the County's share of the tax rebates totaled $15,211.

LINCOLN COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025

Schedule 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund	$ 3,648,912	$ -	$ 3,648,912	$ 3,597,647	$ (51,265)
Special Purpose Funds					
Road and Bridge	2,115,819	25,540	2,141,359	2,096,045	(45,314)
Special Bridge	300,000	-	300,000	283,846	(16,154)
Ambulance	532,891	16,482	549,373	514,237	(35,136)
Lincoln County 911	217,447	-	217,447	48,575	(168,872)
Employee Benefits	1,872,428	-	1,872,428	1,538,808	(333,620)
County Health	313,640	-	313,640	307,512	(6,128)
Law Enforcement	70,000	-	70,000	59,628	(10,372)
Noxious Weed	103,000	-	103,000	71,448	(31,552)
Ambulance Capital Outlay	59,181	-	59,181	-	(59,181)
County Health Capital Outlay	65,952	-	65,952	-	(65,952)
Home for Aged Improvement	180,265	-	180,265	26,015	(154,250)
Noxious Weed Capital Outlay	15,729	-	15,729	-	(15,729)
Reappraisal Capital Outlay	-	-	-	-	-
Barnard Fire District	36,822	-	36,822	35,779	(1,043)
Beverly Fire District	46,332	-	46,332	43,670	(2,662)
First Fire District	66,371	-	66,371	73,491	7,120
Hunter Fire District	68,394	16,500	84,894	80,308	(4,586)
Sylvan Grove Fire District	40,409	-	40,409	33,651	(6,758)
Sylvan Grove Fire District No-Fund Warrant	-	-	-	128	128
Business Fund					
Refuse	387,169	-	387,169	297,821	(89,348)

LINCOLN COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
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	$ 3,143,321	$ 3,332,925	$ 3,286,563	$ 46,362
Licenses and fees	40,652	37,833	25,000	12,833
Use of money	153,480	185,882	169,377	16,505
Miscellaneous	25,590	8,628	-	8,628
Transfers in	25,607	16,375	18,000	(1,625)
TOTAL RECEIPTS	3,388,650	3,581,643	$ 3,498,940	$ 82,703
EXPENDITURES				
County Commission	44,839	47,027	$ 50,735	$ (3,708)
County Administrator	-	41,857	95,000	(53,143)
County Clerk	113,911	119,702	132,076	(12,374)
County Treasurer	157,625	143,826	143,056	770
County Attorney	112,657	120,096	148,168	(28,072)
Register of Deeds	58,838	61,278	64,532	(3,254)
Sheriff	552,005	516,240	597,000	(80,760)
Clerk of District Court	88,576	97,850	95,100	2,750
Courthouse (general expense)	167,539	155,377	143,734	11,643
Emergency preparedness	73,186	61,461	64,536	(3,075)
Special reappraisal	159,668	143,972	172,412	(28,440)
Special building	2,211	6,812	-	6,812
Election	47,766	25,262	40,130	(14,868)
Recycling	29,039	16,398	19,000	(2,602)
Communications	208,509	221,820	236,000	(14,180)
Human Resources	51,478	53,570	53,222	348
Floodplain Management	-	-	8,300	(8,300)
Appropriations	1,005,101	1,039,140	1,358,252	(319,112)
Transfers out	475,533	725,959	227,659	498,300
TOTAL EXPENDITURES	3,348,481	3,597,647	$ 3,648,912	$ (51,265)
RECEIPTS OVER (UNDER) EXPENDITURES	40,169	(16,004)		
UNENCUMBERED CASH, BEGINNING	339,592	379,761		
UNENCUMBERED CASH, ENDING	$ 379,761	$ 363,757		

LINCOLN COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
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)
TAXES				
Ad valorem property taxes	$ 2,400,363	$ 2,577,856	$ 2,538,192	$ 39,664
Delinquent tax	26,821	25,560	24,000	1,560
Interest and charges on delinquent taxes	62,418	45,360	34,989	10,371
Motor vehicle tax	108,653	111,519	113,903	(2,384)
Recreational vehicle tax	3,156	2,878	3,399	(521)
16/20M vehicle tax	17,719	18,499	17,465	1,034
Commercial vehicle fees	4,486	5,216	7,701	(2,485)
Watercraft tax	-	-	2,613	(2,613)
Neighborhood revitalization	(4,834)	(6,350)	(6,230)	(120)
In lieu of tax	-	-	1,882	(1,882)
Intangible tax	5,609	9,392	9,053	339
Liquor tax	5,856	5,791	6,402	(611)
County-wide sales tax	513,074	537,204	533,194	4,010
TOTAL TAXES	3,143,321	3,332,925	3,286,563	46,362
LICENSES AND FEES				
Officers' fees	40,652	37,833	20,000	17,833
Other licenses and fees	-	-	5,000	(5,000)
TOTAL LICENSES AND FEES	40,652	37,833	25,000	12,833
USE OF MONEY				
Interest on investments	153,480	185,882	169,377	16,505
MISCELLANEOUS	25,590	8,628	-	8,628
TRANSFERS IN				
Transfer from - Treasurer's Motor Vehicle Fund	25,607	16,375	18,000	(1,625)
TOTAL RECEIPTS	$ 3,388,650	$ 3,581,643	$ 3,498,940	$ 82,703

LINCOLN COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
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)
COUNTY COMMISSION				
Personal services	$ 42,480	$ 42,968	$ 43,735	$ (767)
Contractual services	2,104	4,020	4,000	20
Commodities	255	39	3,000	(2,961)
Capital outlay	-	-	-	-
Reimbursements	-	-	-	-
TOTAL COUNTY COMMISSION	44,839	47,027	50,735	(3,708)
COUNTY ADMINISTRATOR				
Personal services	-	41,857	85,000	(43,143)
Contractual services	-	-	5,000	(5,000)
Commodities	-	-	5,000	(5,000)
Capital outlay	-	-	-	-
Reimbursements	-	-	-	-
TOTAL COUNTY ADMINISTRATOR	-	41,857	95,000	(53,143)
COUNTY CLERK				
Personal services	110,655	124,610	124,578	32
Contractual services	6,308	6,787	4,398	2,389
Commodities	2,437	2,813	4,100	(1,287)
Capital outlay	-	-	-	-
Reimbursements	(5,489)	(14,508)	(1,000)	(13,508)
TOTAL COUNTY CLERK	113,911	119,702	132,076	(12,374)
COUNTY TREASURER				
Personal services	151,308	137,245	132,056	5,189
Contractual services	2,969	4,284	6,000	(1,716)
Commodities	3,348	2,363	5,000	(2,637)
Capital outlay	-	-	-	-
Reimbursements	-	(66)	-	(66)
TOTAL COUNTY TREASURER	157,625	143,826	143,056	770
COUNTY ATTORNEY				
Personal services	102,608	106,379	105,368	1,011
Contractual services	9,255	12,367	35,000	(22,633)
Commodities	806	1,350	7,800	(6,450)
Capital outlay	-	-	-	-
Reimbursements	(12)	-	-	-
TOTAL COUNTY ATTORNEY	112,657	120,096	148,168	(28,072)
REGISTER OF DEEDS				
Personal services	56,447	57,954	61,732	(3,778)
Contractual services	1,683	2,887	2,500	387
Commodities	708	437	300	137
Capital outlay	-	-	-	-
Reimbursements	-	-	-	-
TOTAL REGISTER OF DEEDS	58,838	61,278	64,532	(3,254)
SHERIFF				
Personal services	524,481	514,676	545,000	(30,324)
Contractual services	113,668	89,239	71,000	18,239
Commodities	96,497	81,394	150,000	(68,606)
Capital outlay	-	-	-	-
Reimbursements	(182,641)	(169,069)	(169,000)	(69)
TOTAL SHERIFF	552,005	516,240	597,000	(80,760)

LINCOLN COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
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)
CLERK OF DISTRICT COURT				
Contractual services	$ 78,041	$ 81,353	$ 88,100	$ (6,747)
Commodities	1,297	2,014	1,500	514
Capital outlay	15,348	22,065	7,000	15,065
Reimbursements	(6,110)	(7,582)	(1,500)	(6,082)
TOTAL CLERK OF DISTRICT COURT	88,576	97,850	95,100	2,750
COURTHOUSE (GENERAL EXPENSE)				
Personal services	37,855	35,300	38,734	(3,434)
Contractual services	120,473	114,198	90,000	24,198
Commodities	26,376	21,359	15,000	6,359
Capital outlay	-	-	-	-
Reimbursements	(17,165)	(15,480)	-	(15,480)
TOTAL COURTHOUSE (GENERAL EXPENSE)	167,539	155,377	143,734	11,643
EMERGENCY PREPAREDNESS				
Personal services	49,100	48,740	50,651	(1,911)
Contractual services	8,538	6,180	7,635	(1,455)
Commodities	18,294	6,821	6,250	571
Capital outlay	-	-	-	-
Reimbursements	(2,746)	(280)	-	(280)
TOTAL EMERGENCY PREPAREDNESS	73,186	61,461	64,536	(3,075)
SPECIAL REAPPRAISAL				
Personal services	112,421	127,998	150,100	(22,102)
Contractual services	42,156	10,954	9,312	1,642
Commodities	6,665	5,239	3,000	2,239
Capital outlay	-	-	10,000	(10,000)
Reimbursements	(1,574)	(219)	-	(219)
TOTAL SPECIAL REAPPRAISAL	159,668	143,972	172,412	(28,440)
SPECIAL BUILDING				
Building construction and maintenance	2,211	6,812	-	6,812
ELECTION				
Personal services	3,265	1,400	3,500	(2,100)
Contractual services	43,400	21,480	32,630	(11,150)
Commodities	20,734	2,382	4,000	(1,618)
Capital outlay	-	-	-	-
Reimbursements	(19,633)	-	-	-
TOTAL ELECTION	47,766	25,262	40,130	(14,868)

LINCOLN COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
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)
RECYCLING				
Personal services	$ -	$ -	$ -	$ -
Contractual services	28,884	15,703	17,000	(1,297)
Commodities	155	695	2,000	(1,305)
Capital outlay	-	-	-	-
Reimbursements	-	-	-	-
TOTAL RECYCLING	29,039	16,398	19,000	(2,602)
COMMUNICATIONS				
Personal services	206,380	215,098	225,000	(9,902)
Contractual services	1,106	1,235	10,000	(8,765)
Commodities	1,023	5,487	1,000	4,487
Capital outlay	-	-	-	-
Reimbursements	-	-	-	-
TOTAL COMMUNICATIONS	208,509	221,820	236,000	(14,180)
HUMAN RESOURCES				
Personal services	48,304	49,137	49,072	65
Contractual services	2,628	3,967	3,350	617
Commodities	546	466	800	(334)
Capital outlay	-	-	-	-
Reimbursements	-	-	-	-
TOTAL HUMAN RESOURCES	51,478	53,570	53,222	348
FLOODPLAIN MANAGEMENT				
Personal services	-	-	-	-
Contractual services	-	-	4,750	(4,750)
Commodities	-	-	3,550	(3,550)
Capital outlay	-	-	-	-
Reimbursements	-	-	-	-
TOTAL FLOODPLAIN MANAGEMENT	-	-	8,300	(8,300)
APPROPRIATIONS				
Mental health	12,000	12,000	12,000	-
Economic development	125,000	125,000	125,000	-
Historical Society	4,500	4,500	4,500	-
Hospital maintenance	500,000	500,000	500,000	-
Special alcohol and drug	-	-	1,000	(1,000)
Services For the Elderly	60,000	60,000	60,000	-
OCCK	9,000	9,000	9,000	-
Soil conservation	23,000	23,000	23,000	-
CASA	7,000	7,000	7,000	-
Nursing home	100,136	100,030	100,000	30
Juvenile detention	1,000	1,000	1,500	(500)
Abandoned cemeteries	1,100	1,100	2,000	(900)
LEP Program	13,500	13,500	15,000	(1,500)
City of Lincoln Recreation Commission	25,000	25,000	25,000	-
Liability insurance	58,222	63,947	64,044	(97)
County fair	12,000	12,000	12,000	-
Safety center	4,253	4,518	-	4,518
Computer contract	46,995	75,945	141,708	(65,763)
Promotion and advertising	2,395	1,600	2,000	(400)
North Central Regional Planning	-	-	3,500	(3,500)
Jail improvements	-	-	200,000	(200,000)
Courthouse restoration	-	-	50,000	(50,000)
TOTAL APPROPRIATIONS	1,005,101	1,039,140	1,358,252	(319,112)
TRANSFERS OUT				
Transfer to:				
Transportation Bus Fund	25,000	28,300	25,000	3,300
Capital Improvement Fund	300,000	515,000	120,000	395,000
Refuse Fund	18,000	-	-	-
Equipment Reserve Fund	90,000	140,000	40,000	100,000
County Repeater Board Fund	10,000	10,000	10,000	-
Rescue Squad Fund	32,533	32,659	32,659	-
TOTAL TRANSFERS OUT	475,533	725,959	227,659	498,300
TOTAL EXPENDITURES	$ 3,348,481	$ 3,597,647	$ 3,648,912	$ (51,265)

LINCOLN COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-2

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 1,558,017	$ 1,707,800	$ 1,681,567	$ 26,233
Delinquent tax	20,112	18,838	8,000	10,838
Motor vehicle tax	66,961	70,586	73,929	(3,343)
Recreational vehicle tax	1,958	1,828	2,205	(377)
16/20M vehicle tax	12,545	10,847	11,337	(490)
Commercial vehicle fees	2,629	3,379	4,998	(1,619)
Watercraft tax	-	-	1,696	(1,696)
In lieu of tax	1,411	-	1,222	(1,222)
Neighborhood revitalization	(3,136)	(4,194)	(3,574)	(620)
Special City and County Highway	244,250	241,385	242,757	(1,372)
Reimbursements	57,049	60,294	34,754	25,540
Sale of equipment	-	-	-	-
Miscellaneous	45,188	46,624	20,000	26,624
TOTAL RECEIPTS	2,006,984	2,157,387	$ 2,078,891	$ 78,496
EXPENDITURES				
Personal services	630,809	651,216	$ 777,319	$ (126,103)
Contractual services	231,027	137,501	227,800	(90,299)
Commodities	898,532	932,840	910,700	22,140
Capital outlay	37,586	472	200,000	(199,528)
Transfer to:				
Transfer out	-	-	-	-
Special Machinery Fund	-	140,246	-	140,246
Special Highway Improvement Fund	184,754	233,770	-	233,770
Special County Road Fund	-	-	-	-
TOTAL EXPENDITURES	1,982,708	2,096,045	2,115,819	(19,774)
Adjustment for qualifying budget credit	-	-	25,540	(25,540)
TOTAL FOR COMPARISON	1,982,708	2,096,045	$ 2,141,359	$ (45,314)
RECEIPTS OVER (UNDER) EXPENDITURES	24,276	61,342		
UNENCUMBERED CASH, BEGINNING	33,799	58,075		
UNENCUMBERED CASH, ENDING	$ 58,075	$ 119,417		

LINCOLN COUNTY, KANSAS

SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-3

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 226,726	$ 196,017	$ 192,916	$ 3,101
Delinquent tax	1,802	1,906	-	1,906
Motor vehicle tax	8,560	10,289	10,757	(468)
Recreational vehicle tax	246	266	321	(55)
16/20M vehicle tax	1,016	1,587	1,650	(63)
Commercial vehicle fees	385	492	727	(235)
Watercraft tax	-	-	247	(247)
In lieu of tax	-	-	177	(177)
Neighborhood revitalization	(455)	(490)	-	(490)
Miscellaneous	205	-	-	-
TOTAL RECEIPTS	238,485	210,067	$ 206,795	$ 3,272
EXPENDITURES				
Bridge construction	63,815	283,846	$ 300,000	$ (16,154)
RECEIPTS OVER (UNDER) EXPENDITURES	174,670	(73,779)		
UNENCUMBERED CASH, BEGINNING	159,905	334,575		
UNENCUMBERED CASH, ENDING	$ 334,575	$ 260,796		

LINCOLN COUNTY, KANSAS

AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-4

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 304,659	$ 311,496	$ 306,633	$ 4,863
Delinquent tax	3,158	3,036	-	3,036
Motor vehicle tax	10,805	12,907	14,455	(1,548)
Recreational vehicle tax	321	337	431	(94)
16/20M vehicle tax	2,635	1,541	2,217	(676)
Commercial vehicle fees	373	658	977	(319)
Watercraft tax	-	-	332	(332)
In lieu of tax	-	-	239	(239)
Neighborhood revitalization	(612)	(766)	-	(766)
Ambulance runs	192,446	191,550	180,000	11,550
Miscellaneous	8,375	-	-	-
Reimbursements	7,135	4,932	-	4,932
TOTAL RECEIPTS	529,295	525,691	$ 505,284	$ 20,407
EXPENDITURES				
Personal services	392,054	387,737	$ 425,000	$ (37,263)
Contractual services	59,785	65,456	46,175	19,281
Commodities	35,982	31,044	31,716	(672)
Capital outlay	-	-	30,000	(30,000)
Transfer to - Ambulance Capital Outlay Fund	30,000	30,000	-	30,000
TOTAL EXPENDITURES	517,821	514,237	532,891	(18,654)
Adjustment for qualifying budget credit	-	-	16,482	(16,482)
TOTAL FOR COMPARISON	517,821	514,237	$ 549,373	$ (35,136)
RECEIPTS OVER (UNDER) EXPENDITURES	11,474	11,454		
UNENCUMBERED CASH, BEGINNING	38,734	50,208		
UNENCUMBERED CASH, ENDING	$ 50,208	$ 61,662		

LINCOLN COUNTY, KANSAS

LINCOLN COUNTY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-5

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
911 fees	$ 67,914	$ 69,977	$ 60,000	$ 9,977
EXPENDITURES				
Contractual services	55,475	48,575	$ -	$ 48,575
Reserve for future period	-	-	217,447	(217,447)
TOTAL EXPENDITURES	55,475	48,575	$ 217,447	$ (168,872)
RECEIPTS OVER (UNDER) EXPENDITURES	12,439	21,402		
UNENCUMBERED CASH, BEGINNING	177,447	189,886		
UNENCUMBERED CASH, ENDING	$ 189,886	$ 211,288		

LINCOLN COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-6

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 1,793,038	$ 1,073,885	$ 1,056,571	$ 17,314
Delinquent tax	18,503	16,420	10,000	6,420
Motor vehicle tax	72,229	82,157	85,083	(2,926)
Recreational vehicle tax	2,080	2,124	2,538	(414)
16/20M vehicle tax	9,532	13,068	13,047	21
Commercial vehicle fees	3,171	3,892	5,752	(1,860)
Watercraft tax	-	-	1,952	(1,952)
In lieu of tax	-	-	1,406	(1,406)
Neighborhood revitalization	(3,603)	(2,794)	(456)	(2,338)
Transfer from Health Insurance Claim Fund	-	-	200,000	(200,000)
Miscellaneous	2,367	12,468	-	12,468
Reimbursements	26,156	21,211	30,000	(8,789)
TOTAL RECEIPTS	1,923,473	1,222,431	$ 1,405,893	$ (183,462)
EXPENDITURES				
Social Security	207,265	207,135	$ 241,845	$ (34,710)
KPERS	275,506	288,444	338,583	(50,139)
Workers' compensation insurance	49,200	45,309	55,000	(9,691)
Unemployment tax	1,743	2,377	5,000	(2,623)
Medical insurance	974,287	968,791	1,205,000	(236,209)
Short-term disability insurance	10,929	11,589	12,000	(411)
Other employee benefits	9,531	15,163	15,000	163
Health Claims	-	-	-	-
TOTAL EXPENDITURES	1,528,461	1,538,808	$ 1,872,428	$ (333,620)
RECEIPTS OVER (UNDER) EXPENDITURES	395,012	(316,377)		
UNENCUMBERED CASH, BEGINNING	250,113	645,125		
UNENCUMBERED CASH, ENDING	$ 645,125	$ 328,748		

LINCOLN COUNTY, KANSAS

COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-7

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 33,501	$ 120,969	$ 119,168	$ 1,801
Delinquent tax	1,577	1,271	-	1,271
Motor vehicle tax	9,237	3,797	3,797	-
Recreational vehicle tax	265	91	47	44
16/20M vehicle tax	1,098	1,712	243	1,469
Commercial vehicle fees	416	80	107	(27)
Watercraft tax	-	-	36	(36)
In lieu of tax	-	-	27	(27)
Neighborhood revitalization	(73)	(290)	(237)	(53)
Transfer from - County Health Capital Outlay Fund	40,000	-	-	-
Other reimbursements	27,830	-	-	-
Reimbursements and grants	154,930	154,901	155,500	(599)
TOTAL RECEIPTS	268,781	282,531	$ 278,688	$ 3,843
EXPENDITURES				
Personal services	205,610	184,818	$ 214,231	$ (29,413)
Contractual services	50,118	45,656	37,759	7,897
Commodities	9,163	9,211	15,650	(6,439)
Capital Outlay	15,490	12,827	14,000	(1,173)
Transfer to - County Health Capital Outlay Fund	-	55,000	32,000	23,000
TOTAL EXPENDITURES	280,381	307,512	$ 313,640	$ (6,128)
RECEIPTS OVER (UNDER) EXPENDITURES	(11,600)	(24,981)		
UNENCUMBERED CASH, BEGINNING	46,237	34,637		
UNENCUMBERED CASH, ENDING	$ 34,637	$ 9,656		

LINCOLN COUNTY, KANSAS

LAW ENFORCEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-8

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 19,933	$ 57,689	$ 56,792	$ 897
Delinquent tax	471	483	-	483
Motor vehicle tax	2,031	1,163	944	219
Recreational vehicle tax	60	29	28	1
16/20M vehicle tax	441	308	145	163
Commercial vehicle fees	75	44	64	(20)
Watercraft tax	-	-	22	(22)
In lieu of tax	-	-	16	(16)
Neighborhood revitalization	(41)	(137)	(172)	35
Reimbursements	-	-	-	-
Miscellaneous	8,948	270	-	270
TOTAL RECEIPTS	31,918	59,849	$ 57,839	$ 2,010
EXPENDITURES				
Contractual services	15	60	$ -	$ 60
Capital outlay	63,550	59,568	70,000	(10,432)
TOTAL EXPENDITURES	63,565	59,628	$ 70,000	$ (10,372)
RECEIPTS OVER (UNDER) EXPENDITURES	(31,647)	221		
UNENCUMBERED CASH, BEGINNING	56,505	24,858		
UNENCUMBERED CASH, ENDING	$ 24,858	$ 25,079		

LINCOLN COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-9

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 105,454	$ 74,637	$ 73,403	$ 1,234
Delinquent tax	1,019	936	-	936
Motor vehicle tax	4,506	4,875	5,003	(128)
Recreational vehicle tax	130	126	149	(23)
16/20M vehicle tax	649	796	767	29
Commercial vehicle fees	193	229	338	(109)
Watercraft tax	-	-	115	(115)
Neighborhood revitalization	(212)	(190)	(187)	(3)
In lieu of tax	-	-	82	(82)
Reimbursements	-	-	-	-
Chemical sales	6,183	830	2,000	(1,170)
TOTAL RECEIPTS	117,922	82,239	$ 81,670	$ 569
EXPENDITURES				
Personal services	52,115	24,159	$ 58,000	$ (33,841)
Contractual services	5,422	9,640	10,000	(360)
Commodities	47,591	17,649	35,000	(17,351)
Capital outlay	-	-	-	-
Transfer to - Noxious Weed Capital Outlay Fund	10,000	20,000	-	20,000
TOTAL EXPENDITURES	115,128	71,448	$ 103,000	$ (31,552)
RECEIPTS OVER (UNDER) EXPENDITURES	2,794	10,791		
UNENCUMBERED CASH, BEGINNING	24,963	27,757		
UNENCUMBERED CASH, ENDING	$ 27,757	$ 38,548		

LINCOLN COUNTY, KANSAS

AMBULANCE CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-10

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - Ambulance Fund	$ 30,000	$ 30,000	$ -	$ 30,000
EXPENDITURES				
Capital outlay	-	-	$ -	$ -
Reserve for future period	-	-	59,181	(59,181)
TOTAL EXPENDITURES	-	-	$ 59,181	$ (59,181)
RECEIPTS OVER (UNDER) EXPENDITURES	30,000	30,000		
UNENCUMBERED CASH, BEGINNING	59,181	89,181		
UNENCUMBERED CASH, ENDING	$ 89,181	$ 119,181		

LINCOLN COUNTY, KANSAS

COUNTY HEALTH CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-11

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - County Health Fund	$ -	$ 55,000	$ -	$ 55,000
EXPENDITURES				
Contractual services	615	-	$ -	$ -
Transfer to - County Health Fund	40,000	-	-	-
Reserve for future period	-	-	65,952	(65,952)
TOTAL EXPENDITURES	40,615	-	$ 65,952	$ (65,952)
RECEIPTS OVER (UNDER) EXPENDITURES	(40,615)	55,000		
UNENCUMBERED CASH, BEGINNING	105,952	65,337		
UNENCUMBERED CASH, ENDING	$ 65,337	$ 120,337		

LINCOLN COUNTY, KANSAS

HOME FOR THE AGED IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-12

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Rental fees	$ 40,800	$ 40,800	$ 40,800	$ -
Reimbursements	-	-	-	-
TOTAL RECEIPTS	40,800	40,800	$ 40,800	$ -
EXPENDITURES				
Contractual services	29,545	20,627	$ -	$ 20,627
Commodities	111	5,388	-	5,388
Reserve for future period	-	-	180,265	(180,265)
TOTAL EXPENDITURES	29,656	26,015	$ 180,265	$ (154,250)
RECEIPTS OVER (UNDER) EXPENDITURES	11,144	14,785		
UNENCUMBERED CASH, BEGINNING	98,665	109,809		
UNENCUMBERED CASH, ENDING	$ 109,809	$ 124,594		

LINCOLN COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-13

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Transfer from - Noxious Weed Fund	$ 10,000	$ 20,000	$ -	$ 20,000
Sale of equipment	-	7,300	-	-
TOTAL RECEIPTS	10,000	27,300	$ -	$ 20,000
EXPENDITURES				
Capital outlay	62,870	-	$ -	$ -
Reserve for future period	-	-	15,729	(15,729)
TOTAL EXPENDITURES	62,870	-	$ 15,729	$ (15,729)
RECEIPTS OVER (UNDER) EXPENDITURES	(52,870)	27,300		
UNENCUMBERED CASH, BEGINNING	69,729	16,859		
UNENCUMBERED CASH, ENDING	$ 16,859	$ 44,159		

LINCOLN COUNTY, KANSAS

REAPPRAISAL CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-14

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

LINCOLN COUNTY, KANSAS

BARNARD FIRE DISTRICT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-15

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 22,319	$ 22,708	$ 32,279	$ (9,571)
Delinquent tax	389	22	-	22
Motor vehicle tax	680	703	777	(74)
Recreational vehicle tax	33	30	37	(7)
16/20M vehicle tax	149	269	369	(100)
Commercial vehicle fees	-	-	-	-
Watercraft tax	-	-	23	(23)
Miscellaneous	9,199	4,346	-	4,346
Other county distributions	9,518	9,480	-	9,480
Interest earned	341	199	-	199
TOTAL RECEIPTS	42,628	37,757	$ 33,485	$ 4,272
EXPENDITURES				
Personal services	1,500	1,500	$ 1,100	$ 400
Contractual services	14,577	12,101	10,000	2,101
Commodities	16,780	5,678	10,000	(4,322)
Capital outlay	-	-	-	-
Transfer to - Fire District Special Equipment Fund	8,000	16,500	15,722	778
TOTAL EXPENDITURES	40,857	35,779	$ 36,822	$ (1,043)
RECEIPTS OVER (UNDER) EXPENDITURES	1,771	1,978		
UNENCUMBERED CASH, BEGINNING	2,978	4,749		
UNENCUMBERED CASH, ENDING	$ 4,749	$ 6,727		

LINCOLN COUNTY, KANSAS

BEVERLY FIRE DISTRICT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-16

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 39,135	$ 38,900	$ 41,500	$ (2,600)
Delinquent tax	278	214	-	214
Motor vehicle tax	1,400	1,487	1,522	(35)
Recreational vehicle tax	37	43	56	(13)
16/20M vehicle tax	214	256	316	(60)
Commercial vehicle fees	52	52	67	(15)
Watercraft tax	-	-	16	(16)
Reimbursements	-	-	-	-
Other county distributions	1,973	2,003	-	2,003
Miscellaneous	3,191	-	-	-
Interest earned	218	427	-	427
TOTAL RECEIPTS	46,498	43,382	$ 43,477	$ (95)
EXPENDITURES				
Personal services	1,400	1,800	$ 1,400	$ 400
Contractual services	15,654	13,892	12,000	1,892
Commodities	8,980	9,978	13,000	(3,022)
Capital outlay	-	-	-	-
Transfer to - Fire District Special Equipment Fund	22,000	18,000	19,932	(1,932)
TOTAL EXPENDITURES	48,034	43,670	$ 46,332	$ (2,662)
RECEIPTS OVER (UNDER) EXPENDITURES	(1,536)	(288)		
UNENCUMBERED CASH, BEGINNING	5,453	3,917		
UNENCUMBERED CASH, ENDING	$ 3,917	$ 3,629		

LINCOLN COUNTY, KANSAS

FIRST FIRE DISTRICT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-17

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 62,066	$ 61,973	$ 62,418	$ (445)
Delinquent tax	172	241	-	241
Motor vehicle tax	1,970	2,101	1,843	258
Recreational vehicle tax	83	72	77	(5)
16/20M vehicle tax	422	450	457	(7)
Commercial vehicle fees	237	231	408	(177)
Watercraft tax	-	-	29	(29)
Reimbursements	-	2,425	-	2,425
Miscellaneous	17,035	-	-	-
Interest earned	119	93	-	93
TOTAL RECEIPTS	82,104	67,586	$ 65,232	$ 2,354
EXPENDITURES				
Personal services	700	1,800	$ 1,000	$ 800
Contractual services	39,783	56,707	20,000	36,707
Commodities	15,475	11,984	20,000	(8,016)
Capital outlay	-	-	-	-
Transfer to - Fire District Special Equipment Fund	26,500	3,000	25,371	(22,371)
TOTAL EXPENDITURES	82,458	73,491	$ 66,371	$ 7,120
RECEIPTS OVER (UNDER) EXPENDITURES	(354)	(5,905)		
UNENCUMBERED CASH, BEGINNING	4,384	4,030		
UNENCUMBERED CASH, ENDING	$ 4,030	$ (1,875)		

LINCOLN COUNTY, KANSAS

HUNTER FIRE DISTRICT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-18

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 23,836	$ 24,025	$ 40,000	$ (15,975)
Delinquent tax	144	319	-	319
Motor vehicle tax	539	620	1,294	(674)
Recreational vehicle tax	5	5	14	(9)
16/20M vehicle tax	125	160	287	(127)
Commercial vehicle fees	-	-	17	(17)
Watercraft tax	-	-	14	(14)
Other county distributions	16,695	16,134	-	16,134
Reimbursements	194	16,500	-	16,500
Miscellaneous	-	31,538	27,750	3,788
Interest earned	231	58	-	58
TOTAL RECEIPTS	41,769	89,359	$ 69,376	$ 19,983
EXPENDITURES				
Personal services	480	480	$ 1,000	$ (520)
Contractual services	16,314	15,311	16,000	(689)
Commodities	8,652	14,517	15,000	(483)
Capital outlay	-	-	-	-
Transfer to - Fire District Special Equipment Fund	21,000	50,000	36,394	13,606
TOTAL EXPENDITURES	46,446	80,308	68,394	11,914
Adjustment for qualifying budget credit	-	-	16,500	(16,500)
TOTAL FOR COMPARISON	46,446	80,308	$ 84,894	$ (4,586)
RECEIPTS OVER (UNDER) EXPENDITURES	(4,677)	9,051		
UNENCUMBERED CASH, BEGINNING	3,992	(685)		
UNENCUMBERED CASH, ENDING	$ (685)	$ 8,366		

LINCOLN COUNTY, KANSAS

SYLVAN GROVE FIRE DISTRICT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-19

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Ad valorem property tax	$ 33,089	$ 33,053	$ 33,495	$ (442)
Delinquent tax	895	773	-	773
Motor vehicle tax	1,735	1,687	1,802	(115)
Recreational vehicle tax	46	40	55	(15)
16/20M vehicle tax	316	436	338	98
Commercial vehicle fees	1	1	-	1
Watercraft tax	-	-	91	(91)
In lieu of tax	-	-	42	(42)
Reimbursements	450	150	-	150
Interest earned	2,828	2,750	-	2,750
Miscellaneous	2,317	-	-	-
Transfer from - Sylvan Grove RFD NFW Fund	100	128	-	128
TOTAL RECEIPTS	41,777	39,018	$ 35,823	$ 3,195
EXPENDITURES				
Personal services	1,800	1,700	$ 3,400	$ (1,700)
Contractual services	17,061	16,867	13,000	3,867
Commodities	6,585	6,584	10,750	(4,166)
Capital outlay	-	-	-	-
Transfer to - Fire District Special Equipment Fund	20,500	8,500	13,259	(4,759)
TOTAL EXPENDITURES	45,946	33,651	$ 40,409	$ (6,758)
RECEIPTS OVER (UNDER) EXPENDITURES	(4,169)	5,367		
UNENCUMBERED CASH, BEGINNING	5,818	1,649		
UNENCUMBERED CASH, ENDING	$ 1,649	$ 7,016		

LINCOLN COUNTY, KANSAS

SYLVAN GROVE FIRE DISTRICT NO-FUND WARRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-20

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Delinquent tax	$ 127	$ -	$ -	$ -
Reimbursements	-	-	-	-
TOTAL RECEIPTS	127	-	$ -	$ -
EXPENDITURES				
Transfer to - Sylvan Grove Fire District Fund	100	128	$ -	$ 128
RECEIPTS OVER (UNDER) EXPENDITURES	27	(128)		
UNENCUMBERED CASH, BEGINNING	101	128		
UNENCUMBERED CASH, ENDING	$ 128	$ -		

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
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)

Schedule 2-21

	Special Machinery Fund		Special Highway Improvement Fund	
	2024	2025	2024	2025
RECEIPTS				
Transfer from - Road and Bridge Fund	$ -	$ 140,246	$ 184,754	$ 233,770
EXPENDITURES				
Capital outlay	17,200	160,507	-	57,329
RECEIPTS OVER (UNDER) EXPENDITURES	(17,200)	(20,261)	184,754	176,441
UNENCUMBERED CASH, BEGINNING	178,550	161,350	-	184,754
UNENCUMBERED CASH, ENDING	$ 161,350	$ 141,089	$ 184,754	$ 361,195

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
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)

Schedule 2-22

	Register of Deeds Technology Fund		Treasurer's Motor Vehicle Fund	
	2024	2025	2024	2025
RECEIPTS				
Fees	$ 4,614	$ 4,230	$ 608,500	$ 562,715
Miscellaneous	-	-	175	199
TOTAL RECEIPTS	4,614	4,230	608,675	562,914
EXPENDITURES				
Personal services	-	-	5,985	5,834
Contractual services	5,158	6,602	585,779	536,823
Commodities	-	-	-	-
Capital outlay	-	-	-	-
Transfer to - General Fund	-	-	25,607	16,375
TOTAL EXPENDITURES	5,158	6,602	617,371	559,032
RECEIPTS OVER (UNDER) EXPENDITURES	(544)	(2,372)	(8,696)	3,882
UNENCUMBERED CASH, BEGINNING	23,759	23,215	40,151	31,455
UNENCUMBERED CASH, ENDING	$ 23,215	$ 20,843	$ 31,455	$ 35,337

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
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)

Schedule 2-23

	Windpower Economic Benefit Fund		Windpower Interest Earned Fund	
	2024	2025	2024	2025
RECEIPTS				
In lieu of tax	$ 494,643	$ 494,643	$ -	$ -
Interest earned	-	-	166,633	249,998
TOTAL RECEIPTS	494,643	494,643	166,633	249,998
EXPENDITURES				
Contractual services	298,702	239,661	122,695	150,394
Reimburse Rural Opportunity Zone Fund	-	-	6,461	6,000
TOTAL EXPENDITURES	298,702	239,661	129,156	156,394
RECEIPTS OVER (UNDER) EXPENDITURES	195,941	254,982	37,477	93,604
UNENCUMBERED CASH, BEGINNING	5,675,478	5,871,419	128,694	166,171
UNENCUMBERED CASH, ENDING	$ 5,871,419	$ 6,126,401	$ 166,171	$ 259,775

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
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)

Schedule 2-24

	Ambulance Memorial Fund		County Health Memorial Fund	
	2024	2025	2024	2025
RECEIPTS				
Donations	$ -	$ -	$ -	$ -
EXPENDITURES				
Operating expenses	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	-	-
UNENCUMBERED CASH, BEGINNING	1,645	1,645	467	467
UNENCUMBERED CASH, ENDING	$ 1,645	$ 1,645	$ 467	$ 467

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
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)

Schedule 2-25

	Prosecutor's Training and Assistance Fund		Sheriff VIN Inspection Fund	
	2024	2025	2024	2025
RECEIPTS				
Fees	$ 1,067	$ 796	$ 4,000	$ 3,120
EXPENDITURES				
Contractual services	1,246	1,036	5,577	475
RECEIPTS OVER (UNDER) EXPENDITURES	(179)	(240)	(1,577)	2,645
UNENCUMBERED CASH, BEGINNING	1,930	1,751	3,614	2,037
UNENCUMBERED CASH, ENDING	$ 1,751	$ 1,511	$ 2,037	$ 4,682

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
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)

Schedule 2-26

	Asset Forfeiture Fund		Crime Victim Restitution Fund	
	2024	2025	2024	2025
RECEIPTS				
Fees	$ -	$ -	$ 3,698	$ 2,950
EXPENDITURES				
Forfeiture payments	-	-	-	-
Restitution payments	-	-	650	500
TOTAL EXPENDITURES	-	-	650	500
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	3,048	2,450
UNENCUMBERED CASH, BEGINNING	1,168	1,168	26,015	29,063
UNENCUMBERED CASH, ENDING	$ 1,168	$ 1,168	$ 29,063	$ 31,513

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
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)

Schedule 2-27

	Sheriff's Concealed Carry Fund		Sheriff's Registered Offender Fund	
	2024	2025	2024	2025
RECEIPTS				
Fees	$ 33	$ 98	$ 620	$ 640
EXPENDITURES				
Commodities	-	-	1,190	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	-	-	1,190	-
RECEIPTS OVER (UNDER) EXPENDITURES	33	98	(570)	640
UNENCUMBERED CASH, BEGINNING	1,483	1,516	1,486	916
UNENCUMBERED CASH, ENDING	$ 1,516	$ 1,614	$ 916	$ 1,556

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
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)

Schedule 2-28

	Transportation Bus Fund		Rescue Squad Fund	
	2024	2025	2024	2025
RECEIPTS				
Transfer from - General Fund	$ 25,000	$ 28,300	$ 32,533	$ 32,659
Federal and State funds	50,406	40,687	-	-
Fares	4,511	3,828	-	-
Miscellaneous	636	-	-	12,806
TOTAL RECEIPTS	80,553	72,815	32,533	45,465
EXPENDITURES				
Personal services	41,912	43,097	-	-
Contractual services	25,751	23,664	7,853	21,517
Commodities	16,869	7,688	3,923	1,970
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	84,532	74,449	11,776	23,487
RECEIPTS OVER (UNDER) EXPENDITURES	(3,979)	(1,634)	20,757	21,978
UNENCUMBERED CASH, BEGINNING	6,491	2,512	94,253	115,010
UNENCUMBERED CASH, ENDING	$ 2,512	$ 878	$ 115,010	$ 136,988

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
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)

Schedule 2-29

	Treasurer's Technology Fund		Clerk's Technology Fund	
	2024	2025	2024	2025
RECEIPTS				
Fees	$ 1,125	$ 1,058	$ 1,125	$ 1,058
EXPENDITURES				
Commodities	7,566	3,000	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	7,566	3,000	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	(6,441)	(1,942)	1,125	1,058
UNENCUMBERED CASH, BEGINNING	9,622	3,181	9,899	11,024
UNENCUMBERED CASH, ENDING	$ 3,181	$ 1,239	$ 11,024	$ 12,082

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
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)

Schedule 2-30

	First Fire District Memorial Fund		Beverly Fire District Memorial Fund	
	2024	2025	2024	2025
RECEIPTS				
Donations	$ -	$ -	$ 1,400	$ 6,850
EXPENDITURES				
Capital outlay	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	1,400	6,850
UNENCUMBERED CASH, BEGINNING	1,293	1,293	2,500	3,900
UNENCUMBERED CASH, ENDING	$ 1,293	$ 1,293	$ 3,900	$ 10,750

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
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)

Schedule 2-31

	Rescue Squad Memorial Fund		Sylvan Grove Fire District Special Equipment Fund	
	2024	2025	2024	2025
RECEIPTS				
Donations	$ -	$ -	$ -	$ -
Transfer from - Fire District General Fund	-	-	20,500	8,500
TOTAL RECEIPTS	-	-	20,500	8,500
EXPENDITURES				
Capital outlay	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	20,500	8,500
UNENCUMBERED CASH, BEGINNING	2,490	2,490	66,582	87,082
UNENCUMBERED CASH, ENDING	$ 2,490	$ 2,490	$ 87,082	$ 95,582

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
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)

Schedule 2-32

	Barnard Fire District Special Equipment Fund		Beverly Fire District Special Equipment Fund	
	2024	2025	2024	2025
RECEIPTS				
Transfer from - Fire District General Fund	$ 8,000	$ 16,500	$ 22,000	$ 18,000
EXPENDITURES				
Capital outlay	20,114	8,452	1,590	475
RECEIPTS OVER (UNDER) EXPENDITURES	(12,114)	8,048	20,410	17,525
UNENCUMBERED CASH, BEGINNING	60,031	47,917	46,642	67,052
UNENCUMBERED CASH, ENDING	$ 47,917	$ 55,965	$ 67,052	$ 84,577

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
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)

Schedule 2-33

	First Fire District Special Equipment Fund		Hunter Fire District Special Equipment Fund	
	2024	2025	2024	2025
RECEIPTS				
Transfer from - Fire District General Fund	$ 26,500	$ 3,000	$ 21,000	$ 50,000
Grants	-	-	19,612	-
TOTAL RECEIPTS	26,500	3,000	40,612	50,000
EXPENDITURES				
Capital outlay	42,185	30,515	59,302	35,000
RECEIPTS OVER (UNDER) EXPENDITURES	(15,685)	(27,515)	(18,690)	15,000
UNENCUMBERED CASH, BEGINNING	105,644	89,959	54,939	36,249
UNENCUMBERED CASH, ENDING	$ 89,959	$ 62,444	$ 36,249	$ 51,249

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
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)

Schedule 2-34

	Special County Road Fund		Capital Improvement Fund	
	2024	2025	2024	2025
RECEIPTS				
Transfer from:				
General Fund	$ -	$ -	$ 300,000	$ 515,000
Road and Bridge Fund	-	-	-	-
Miscellaneous	-	-	3,400	22
Reimbursements	-	-	-	-
TOTAL RECEIPTS	-	-	303,400	515,022
EXPENDITURES				
Capital outlay	35,794	-	-	-
Capital improvements	-	-	6,413	1,914
TOTAL EXPENDITURES	35,794	-	6,413	1,914
RECEIPTS OVER (UNDER) EXPENDITURES	(35,794)	-	296,987	513,108
UNENCUMBERED CASH, BEGINNING	75,278	39,484	1,198,352	1,495,339
UNENCUMBERED CASH, ENDING	$ 39,484	$ 39,484	$ 1,495,339	$ 2,008,447

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
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)

Schedule 2-35

	County Repeater Board Fund		Special Prosecutor's Diversion Fund	
	2024	2025	2024	2025
RECEIPTS				
Fees	$ -	$ -	$ 15,161	$ 11,718
Transfer from - General Fund	10,000	10,000	-	-
Miscellaneous	5	3	-	-
TOTAL RECEIPTS	10,005	10,003	15,161	11,718
EXPENDITURES				
Contractual services	2,659	4,630	15,161	11,618
Commodities	43	7,273	-	-
TOTAL EXPENDITURES	2,702	11,903	15,161	11,618
RECEIPTS OVER (UNDER) EXPENDITURES	7,303	(1,900)	-	100
UNENCUMBERED CASH, BEGINNING	9,449	16,752	210	210
UNENCUMBERED CASH, ENDING	$ 16,752	$ 14,852	$ 210	$ 310

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
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)

Schedule 2-36

	LEPC - Emergency Planning Fund		DARE Fund	
	2024	2025	2024	2025
RECEIPTS				
Donations	$ -	$ -	$ -	$ -
Miscellaneous	-	450	-	-
TOTAL RECEIPTS	-	450	-	-
EXPENDITURES				
Contractual services	427	321	481	17
RECEIPTS OVER (UNDER) EXPENDITURES	(427)	129	(481)	(17)
UNENCUMBERED CASH, BEGINNING	528	101	786	305
UNENCUMBERED CASH, ENDING	$ 101	$ 230	$ 305	$ 288

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
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)

Schedule 2-37

	Water Recovery Team Fund		Reappraisal Consultant Fund	
	2024	2025	2024	2025
RECEIPTS				
Fees	$ -	$ -	$ 1,600	$ -
Miscellaneous	4	4	2	-
TOTAL RECEIPTS	4	4	1,602	-
EXPENDITURES				
Contractual services	-	-	3,470	-
RECEIPTS OVER (UNDER) EXPENDITURES	4	4	(1,868)	-
UNENCUMBERED CASH, BEGINNING	2,637	2,641	1,869	1
UNENCUMBERED CASH, ENDING	$ 2,641	$ 2,645	$ 1	$ 1

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
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)

Schedule 2-38

	Emergency Management Fund		Emergency Management Grant Fund	
	2024	2025	2024	2025
RECEIPTS				
Fees	$ -	$ -	$ -	$ -
Miscellaneous	-	-	-	-
TOTAL RECEIPTS	-	-	-	-
EXPENDITURES				
Contractual services	-	-	-	-
Commodities	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	-	-
UNENCUMBERED CASH, BEGINNING	78	78	151	151
UNENCUMBERED CASH, ENDING	$ 78	$ 78	$ 151	$ 151

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-39

	Other Coronavirus Grants Fund		American Rescue Plan Fund	
	2024	2025	2024	2025
RECEIPTS				
Grants	$ -	$ 76,595	$ 192	$ 129
EXPENDITURES				
Personal services	-	-	-	-
Contractual services	34,964	76,595	235,920	2,066
Commodities	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	34,964	76,595	235,920	2,066
RECEIPTS OVER (UNDER) EXPENDITURES	(34,964)	-	(235,728)	(1,937)
UNENCUMBERED CASH, BEGINNING	34,964	-	495,833	260,105
UNENCUMBERED CASH, ENDING	$ -	$ -	$ 260,105	$ 258,168

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
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)

Schedule 2-40

	Equipment Reserve Fund		LACTF Fund	
	2024	2025	2024	2025
RECEIPTS				
Interest	$ -	$ -	$ -	$ -
Transfers in	90,000	140,000	-	-
Grants	-	-	-	-
TOTAL RECEIPTS	90,000	140,000	-	-
EXPENDITURES				
Contractual services	-	-	9,980	-
Capital outlay	13,899	-	-	-
TOTAL EXPENDITURES	13,899	-	9,980	-
RECEIPTS OVER (UNDER) EXPENDITURES	76,101	140,000	(9,980)	-
UNENCUMBERED CASH, BEGINNING	50,000	126,101	100,000	90,020
UNENCUMBERED CASH, ENDING	$ 126,101	$ 266,101	$ 90,020	$ 90,020

LINCOLN COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
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)

Schedule 2-41

	Windpower Capital Improvement Fund		Sheriff's Opioid Fund	
	2024	2025	2024	2025
RECEIPTS				
Interest	$ 882	$ 1,760	$ -	$ -
In lieu of tax	345,600	172,800	-	-
Grants	-	-	7,307	2,142
TOTAL RECEIPTS	346,482	174,560	7,307	2,142
EXPENDITURES				
Contractual services	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	346,482	174,560	7,307	2,142
UNENCUMBERED CASH, BEGINNING	-	346,482	-	7,307
UNENCUMBERED CASH, ENDING	$ 346,482	$ 521,042	$ 7,307	$ 9,449

LINCOLN COUNTY, KANSAS

PUBLIC BUILDING COMMISSION - BOND AND INTEREST 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)

Schedule 2-42

	Prior Year Actual	Current Year Actual
RECEIPTS		
Rent received	$ 120,000	$ 387,500
Interest	11,137	6,393
TOTAL RECEIPTS	131,137	393,893
EXPENDITURES		
Principal payments	255,000	265,000
Interest payments	106,125	98,325
Miscellaneous	1,500	1,501
TOTAL EXPENDITURES	362,625	364,826
RECEIPTS OVER (UNDER) EXPENDITURES	(231,488)	29,067
UNENCUMBERED CASH, BEGINNING	502,218	270,730
UNENCUMBERED CASH, ENDING	$ 270,730	$ 299,797

LINCOLN COUNTY, KANSAS

REFUSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For the Year Ended December 31, 2025
(With Comparative Actual Totals For the Prior Year Ended December 31, 2024)

Schedule 2-43

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Special assessments	$ 47,320	$ 52,316	$ 51,828	$ 488
Transfer from - General Fund	18,000	-	-	-
User fees	237,944	291,611	226,318	65,293
TOTAL RECEIPTS	303,264	343,927	$ 278,146	$ 65,781
EXPENDITURES				
Personal services	69,232	48,548	$ 71,698	$ (23,150)
Contractual services	195,683	225,130	185,190	39,940
Commodities	64,619	24,143	40,000	(15,857)
Capital outlay	800	-	15,456	(15,456)
Reserve for future period	-	-	74,825	(74,825)
TOTAL EXPENDITURES	330,334	297,821	$ 387,169	$ (89,348)
RECEIPTS OVER (UNDER) EXPENDITURES	(27,070)	46,106		
UNENCUMBERED CASH, BEGINNING	152,464	125,394		
UNENCUMBERED CASH, ENDING	$ 125,394	$ 171,500		

LINCOLN COUNTY, KANSAS

NONBUDGETED TRUST FUNDS
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)

Schedule 2-44

	Delia Pittard Bequest Fund		Children's Health Care Endowment Fund	
	2024	2025	2024	2025
RECEIPTS				
Transfer from - Delia Pittard Bequest Fund	$ -	$ -	$ 6,263	$ 6,411
Interest earned	5,480	9,894	3,179	4,678
TOTAL RECEIPTS	5,480	9,894	9,442	11,089
EXPENDITURES				
Transfer to - Children's Health Care Endowment Fund	6,263	6,411	-	-
Contractual services	-	-	230	3,524
TOTAL EXPENDITURES	6,263	6,411	230	3,524
RECEIPTS OVER (UNDER) EXPENDITURES	(783)	3,483	9,212	7,565
UNENCUMBERED CASH, BEGINNING	579,651	578,868	291,850	301,062
UNENCUMBERED CASH, ENDING	$ 578,868	$ 582,351	$ 301,062	$ 308,627

LINCOLN COUNTY, KANSAS

NONBUDGETED TRUST FUNDS
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)

Schedule 2-45

	Law Enforcement Trust Fund	
	2024	2025
RECEIPTS		
Donations	$ 340	$ 250
Interest earned	-	-
TOTAL RECEIPTS	340	250
EXPENDITURES		
Contractual services	9,111	-
Commodities	-	-
TOTAL EXPENDITURES	9,111	-
RECEIPTS OVER (UNDER) EXPENDITURES	(8,771)	250
UNENCUMBERED CASH, BEGINNING	11,628	2,857
UNENCUMBERED CASH, ENDING	$ 2,857	$ 3,107

LINCOLN COUNTY, KANSAS

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
For the Year Ended December 31, 2025

Schedule 3

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Current Tax	$ 6,451,122	$ 10,230,921	$ 10,058,493	$ 6,623,550
Commercial Motor Vehicle	350	50,375	49,297	1,428
Neighborhood Revitalization	-	25,915	25,915	-
Rural Opportunity Zone	8,156	11,086	19,243	(1)
Delinquent Real Estate Tax	40,577	67,051	90,813	16,815
Delinquent Personal Tax	(334)	26,677	22,109	4,234
Advance Tax	2,603	(542)	1,037	1,024
Motor Vehicle Tax	114,825	461,399	457,157	119,067
Recreational Vehicle Tax	2,492	11,625	11,678	2,439
Vehicle Excise Tax	1	24	20	5
Motor Vehicle Advance Payment	5,406	896	1,435	4,867
Tax Foreclosure Sale	51	-	-	51
Tax Overpayment	-	7,882	7,882	-
STATE FUNDS				
Educational Building	59	68,946	69,005	-
Institutional	30	34,493	34,522	1
State Motor Vehicle Fees	-	-	-	-
State Tax Collection	12	46	45	13
Drivers License Fees	-	10,177	10,169	8
State Heritage Trust Fund	557	2,115	2,001	671
Game Licenses	3,464	1,869	2,013	3,320
SUBDIVISION FUNDS				
School Districts	2,611	2,928,078	2,930,690	(1)
Townships	-	35,539	35,539	-
Cemeteries	-	5,942	5,942	-
Joint Fire Districts	-	138	138	-
Cities	3,218	514,566	516,319	1,465
Central Kansas Library	30	86,783	86,813	-
Watershed Districts	238	92,371	92,330	279
Post Rock Extension Council	82	133,090	133,172	-
OTHER AGENCY FUNDS				
Law Library	14,586	4,047	1,689	16,944
Flexible spending account	6,564	5	6,569	-
Health insurance claim	914,337	28,372	6,047	936,662
Grants	50,185	97,823	78,877	69,131
Public disclosure commission	-	-	-	-
Stray animal	-	-	-	-
WIC Parent Agency	-	106,059	106,059	-
Insufficient Funds Checks	1	59	-	60
Long and Short	-	5	-	5
TOTAL AGENCY FUNDS	$ 7,621,223	$ 15,043,832	$ 14,863,018	$ 7,802,037