

**LANE COUNTY, KANSAS**

**FINANCIAL REPORT**

**FOR THE YEAR ENDED**

**December 31, 2009**

LANE COUNTY, KANSAS

Primary Government  
Statutory Basis Financial Statements

For the Year Ended December 31, 2009

**TABLE OF CONTENTS**

**INTRODUCTORY SECTION**

Table of Contents	i-ii
-------------------	------

**FINANCIAL SECTION**

Independent Auditors' Report	1-2
------------------------------	-----

**STATEMENT 1**

Summary of Cash Receipts, Expenditures and Unencumbered Cash	3
--	---

**STATEMENT 2**

Summary of Expenditures - Actual and Budget (Budgeted Funds Only)	4
---	---

**STATEMENT 3**

Statement of Cash Receipts and Expenditures

A. General Fund	6
B. Airport Fund	10
C. Ambulance Fund	11
D. Appraiser Fund	12
E. Capital Improvement Reserve Fund	13
F. Concealed Weapons Fund	14
G. Conservation District Fund	15
H. County Health Fund	16
I. Disaster Fund	17
J. Drug Forfeiture Fund	18
K. Election Fund	19
L. Emergency 911 Phone Service Fund	20
M. Employee Benefits Fund	21
N. Equipment Reserve Fund	22
O. Fair Fund	23
P. Historical Society Fund	24
Q. Hospital Fund	25
R. Library Fund	26
S. Mental Health Fund	27
T. Mental Retardation Fund	28
U. Motor Vehicle Operating Fund	29
V. Noxious Weed Fund	30
W. Noxious Weed Capital Outlay Fund	31
X. Prosecuting Attorneys' Training Fund	32
Y. Public Works Fund	33
Z. Register of Deeds' Technology Fund	34
AA. Rural Fire District Fund	35
AB. Rural Fire District Donations Fund	36
AC. Rural Fire District Equipment Reserve Fund	37

LANE COUNTY, KANSAS

Primary Government  
Statutory Basis Financial Statements

For the Year Ended December 31, 2009

**TABLE OF CONTENTS**

AD. Special Drug and Alcohol Fund	38
AE. Special Machinery Fund	39
AF. Special Road and Bridge Fund	40
AG. Weather Modification Fund	41
AH. Worthless Check Fund	42
AI. Bond and Interest – Fire Truck Fund	44
AJ. Bond and Interest – Hospital Fund	45
AK. Courthouse Renovation Fund	47
STATEMENT 4	
Statement of Cash Receipts and Cash Disbursements - Trust and Agency Funds	50
Notes to Financial Statements	51-61
SUPPLEMENTAL SCHEDULES	
SCHEDULE 1	
Schedule of Cash Receipts and Expenditures - Actual and Budget - General Fund	63-66
SCHEDULE 2	
Reconciliation of 2008 Tax Roll	67



## INDEPENDENT AUDITORS' REPORT

The County Commissioners  
Lane County Courthouse  
Dighton, Kansas 67839

We have audited the accompanying statutory basis financial statements of Lane County, Kansas, as of and for the year ended December 31, 2009, which collectively comprise the statutory basis financial statements of the County's primary government as listed in the table of contents. These statutory basis financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these statutory basis financial statements based on our audit. The prior year comparative information has been derived from the County's 2008 financial statements and, in our report dated June 23, 2009, we expressed an unqualified opinion on the primary government statutory basis financial statements prepared on the basis of accounting described in Note 1.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the Kansas Municipal Audit Guide. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The financial statements do not include financial data for the County's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for those component units to be reported with the financial data of the County's primary government unless the County also issues financial statements for the financial reporting entity that include the financial data for its component units. The County has not issued such reporting entity financial statements. The effect on the financial statements of the omission of the aggregate discretely presented component units, although not reasonably determinable, is presumed to be material.

As described in Note 1, the County prepared these statutory basis financial statements using accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the omission of the discretely presented component units of Lane County, Kansas, and because of the effects of the matter discussed in the preceding paragraph, the statutory basis financial statements referred to in the first paragraph do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Lane County, Kansas, as of December 31, 2009, or the changes in its financial position, or where applicable, its cash flows for the year then ended. Further, the County has not presented a management's discussion and analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the basic financial statements.

405 North Sixth Street | P.O. Box 699  
Garden City, KS 67846  
620-275-9267 | 800-627-0636  
Fax: 620-275-8936 | www.lhd.com

### CPAs

Charles H. Claar, Jr, CPA  
Theresa Dasenbrock, CPA, CFE  
David L. Hetrick, CPA  
Steven D. Josseland, CPA  
Donald R. Linville, CPA  
Gary A. Schlappé, CPA  
Rodney Van Norden, CPA

Sue A. Bradley, CPA  
Susan A. Burgardt, CPA  
Shannon N. Euliss, CPA  
Mary A. Floto, CPA  
Tracey Homm, CPA, CSEP  
Challie Metzger, CPA  
Kimberly A. Roth, CPA  
Kristin J. Sekavec, CPA  
Monica J. Wilson, CPA

In our opinion, the primary government statutory basis financial statements as discussed above present fairly, in all material respects, the cash and unencumbered cash balances of the primary government of Lane County, Kansas, as of December 31, 2009, and its cash receipts and expenditures, and budgetary comparisons for the year then ended, taken as a whole under the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the primary government statutory basis financial statements of Lane County, Kansas, taken as a whole. The accompanying financial information listed as supplemental schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the primary government statutory basis financial statements. Such additional information has been subjected to the auditing procedures applied in the audit of the statutory basis financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the primary government statutory basis financial statements taken as a whole on the basis of accounting described in Note 1.

*Lewis, Hooper + Dick, LLC*

LEWIS, HOOPER & DICK, LLC

June 2, 2010

LANE COUNTY, KANSAS  
Summary of Cash Receipts, Expenditures and Unencumbered Cash  
For the Year Ended December 31, 2009

	Unencumbered Cash Balance 01/01/09	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Unencumbered Cash Balance 12/31/09	Add Accounts Payable and Encumbrances	Treasurer's Cash Balance 12/31/09
<b>General Fund</b>							
General	\$ 562,781	\$ -	\$ 1,284,760	\$ 1,396,961	\$ 450,580	\$ 13,512	\$ 464,092
<b>Special Revenue Funds</b>							
Airport	1,916	-	3,035	3,114	1,837	26	1,863
Ambulance	31,375	-	153,099	170,444	14,030	2,813	16,843
Appraiser	20,296	-	109,984	93,127	37,153	263	37,416
Capital Improvement Reserve	222,232	-	156,534	169,870	208,896	-	208,896
Concealed Weapons	960	-	360	-	1,320	-	1,320
Conservation District	252	-	24,991	25,000	243	-	243
County Health	9,372	-	225,963	197,151	38,184	2,385	40,569
Disaster	-	-	-	-	-	-	-
Drug Forfeiture	-	-	450	-	450	-	450
Election	1,854	-	19,056	13,153	7,757	914	8,671
Emergency 911 Phone Service	13,731	-	5,391	11,340	7,782	-	7,782
Employee Benefits	89,565	-	895,206	722,714	262,057	524	262,581
Equipment Reserve	4,099	-	5,000	4,098	5,001	-	5,001
Fair	4,587	-	47,518	42,949	9,156	283	9,439
Historical Society	62	-	14,813	14,875	-	-	-
Hospital	-	-	-	-	-	-	-
Library	34	-	71,362	71,396	-	-	-
Mental Health	115	-	25,877	25,992	-	-	-
Mental Retardation	150	-	14,959	15,000	109	-	109
Motor Vehicle Operating	7,138	-	23,679	21,835	8,982	-	8,982
Noxious Weed	2,065	-	188,269	165,867	24,467	39	24,506
Noxious Weed Capital Outlay	37,986	-	60,000	-	97,986	-	97,986
Prosecuting Attorneys' Training	552	-	266	773	45	-	45
Public Works	17,309	-	1,086,695	1,097,023	6,981	1,506	8,487
Register of Deeds' Technology	26,713	-	10,036	9,092	27,657	-	27,657
Rural Fire District	12,759	-	201,636	190,435	23,960	993	24,953
Rural Fire District Donations	-	-	500	-	500	-	500
Rural Fire District Equipment Reserve	10,000	-	-	10,000	-	-	-
Special Drug and Alcohol	1,900	-	1,676	400	3,176	-	3,176
Special Machinery	158,236	-	97,000	153,133	102,103	-	102,103
Special Road and Bridge	55,343	-	143,000	-	198,343	-	198,343
Weather Modification	209	-	16,908	17,000	117	-	117
Worthless Check	1,248	-	-	-	1,248	-	1,248
Total Special Revenue Funds	732,058	-	3,603,263	3,245,781	1,089,540	9,746	1,099,286
<b>Debt Service Funds</b>							
Bond and Interest - Fire Truck	2,145	-	9,139	9,319	1,965	-	1,965
Bond and Interest - Hospital	7,726	-	240,875	236,618	11,983	-	11,983
Total Debt Service Funds	9,871	-	250,014	245,937	13,948	-	13,948
<b>Capital Project Funds</b>							
Courthouse Renovation	-	-	-	-	-	-	-
Total Reporting Entity (excluding Agency Funds) (memorandum only)	\$ 1,304,710	\$ -	\$ 5,138,037	\$ 4,888,679	\$ 1,554,068	\$ 23,258	\$ 1,577,326
<b>Composition of Cash</b>							
Demand deposits:							
First National Bank						\$ 26,976	
Total demand deposits							\$ 26,976
Time deposits:							
First National Bank						148,394	
First State Bank						5,255,540	
Total time deposits							5,403,934
Certificates of deposit:							
First State Bank						615,586	
Total certificates of deposit							615,586
Plus deposits in transit							30,777
Less outstanding checks							(283,803)
Change funds							300
Total cash							5,793,770
Less Agency Accounts per Statement 4							(4,216,444)
Total Reporting Entity's Treasurer's cash (excluding Agency Funds)							\$ 1,577,326

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

LANE COUNTY, KANSAS  
 Summary of Expenditures - Actual and Budget  
 (Budgeted Funds Only)  
 For the Year Ended December 31, 2009

	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
<u>General Fund</u>					
General	\$ 1,485,950	\$ -	\$ 1,485,950	\$ 1,396,961	\$ (88,989)
<u>Special Revenue Funds</u>					
Airport	4,000	-	4,000	3,114	(886)
Ambulance	170,444	-	170,444	170,444	-
Appraiser	112,750	-	112,750	93,127	(19,623)
Conservation District	25,000	-	25,000	25,000	-
County Health	207,890	-	207,890	197,151	(10,739)
Election	19,000	-	19,000	13,153	(5,847)
Emergency 911 Phone Service	12,991	-	12,991	11,340	(1,651)
Employee Benefits	900,000	-	900,000	722,714	(177,286)
Fair	46,240	-	46,240	42,949	(3,291)
Historical Society	15,000	-	15,000	14,875	(125)
Hospital	-	-	-	-	-
Library	72,036	-	72,036	71,396	(640)
Mental Health	26,000	-	26,000	25,992	(8)
Mental Retardation	15,000	-	15,000	15,000	-
Noxious Weed	172,500	-	172,500	165,867	(6,633)
Noxious Weed Capital Outlay	19,630	-	19,630	-	(19,630)
Public Works	1,100,000	-	1,100,000	1,097,023	(2,977)
Rural Fire District	194,675	-	194,675	190,435	(4,240)
Special Drug and Alcohol	5,014	-	5,014	400	(4,614)
Special Road and Bridge	102,498	-	102,498	-	(102,498)
Weather Modification	17,000	-	17,000	17,000	-
<u>Debt Service Fund</u>					
Bond and Interest - Fire Truck	10,319	-	10,319	9,319	(1,000)
Bond and Interest - Hospital	242,616	-	242,616	236,618	(5,998)

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

# General Fund

## Fund Description

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

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

### General government:

- \*General and administrative
- \*County Commission
- \*County Clerk
- \*County Treasurer
- \*Register of Deeds
- \*Transportation bus
- \*Other
- \*CASA
- \*Chamber of Commerce
- \*City on a Hill
- \*Western KS Child Advocacy Center
- \*Joy Center
- \*Healy Prime Timers
- \*Economic Development

### Public safety:

- \*County Attorney
- \*Sheriff
- \*District court
- \*E911 operations
- \*Emergency management

### Health and sanitation:

- \*Coroner
- \*Diamond View Estates

LANE COUNTY, KANSAS  
 General Fund  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual	Budget	Variance Over Under
<b>Cash receipts:</b>				
Taxes	\$ 1,152,174	\$ 921,962	\$ 928,257	\$ (6,295)
Intergovernmental revenue	222,942	190,011	180,000	10,011
Licenses and fees	83,471	62,397	61,000	1,397
Use of money and property	130,156	93,123	66,000	27,123
Other	11,685	10,070	-	10,070
Transfers in	12,356	7,197	4,000	3,197
<b>Total cash receipts</b>	<b>1,612,784</b>	<b>1,284,760</b>	<b>\$ 1,239,257</b>	<b>\$ 45,503</b>
<b>Expenditures:</b>				
<b>General government:</b>				
General and administrative	220,917	251,660	\$ 516,000	\$ (264,340)
County Commission	72,771	77,085	67,500	9,585
County Clerk	81,491	78,551	85,000	(6,449)
County Treasurer	64,750	63,266	72,385	(9,119)
Register of Deeds	44,900	42,921	40,600	2,321
Transportation bus	12,142	10,839	10,331	508
Other	4,286	542	-	542
Other agencies - general government	66,400	76,306	76,400	(94)
<b>Public safety:</b>				
County Attorney	63,306	73,474	68,400	5,074
Sheriff	410,127	403,417	372,500	30,917
District court	41,161	31,705	38,935	(7,230)
E911 operations	28,974	18,253	17,500	753
Emergency management	62,765	60,109	67,550	(7,441)
<b>Health and sanitation:</b>				
Coroner	1,060	2,984	3,000	(16)
Other agencies - health and sanitation	39,000	49,849	49,849	-
Transfers out	118,000	156,000	-	156,000
<b>Total expenditures</b>	<b>1,332,050</b>	<b>1,396,961</b>	<b>\$ 1,485,950</b>	<b>\$ (88,989)</b>
Receipts over (under) expenditures	280,734	(112,201)		
Unencumbered cash, beginning of year	282,047	562,781		
Unencumbered cash, end of year	<b>\$ 562,781</b>	<b>\$ 450,580</b>		

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

# Special Revenue Funds

## Fund Descriptions

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

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

### Airport:

This fund is used to account for monies for maintaining the airport facilities.

### Ambulance:

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

### Appraiser:

This fund is used to account for monies to maintain and operate an office to carry out the appraisal of all taxable property to determine the tax base upon which taxes may be levied within the County.

### Capital Improvement Reserve:

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

### Concealed Weapons:

This fund is used to account for fees imposed on concealed carry permits. The funds are to be used solely for law enforcement and criminal prosecution purposes.

### Conservation District:

This fund is used to account for monies to assist the Conservation District in Lane County.

### County Health:

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

### Disaster:

This fund is used to account for grant funds received for the storm disaster.

### Drug Forfeiture:

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

### Election:

This fund is used to account for monies to maintain and operate an election office to conduct and supervise all elections for the County.

### Emergency 911 Phone Service:

This fund is used to account for proceeds received from a tariff imposed by the County which is collected by the telephone service supplier from all telephone service users. The funds are used to pay for the establishment of a service to provide emergency phone support for police, fire, medical and other emergency situations; and to pay for certain ongoing charges, improvements, equipment and physical enhancements.

### Employee Benefits:

This fund is used to account for monies levied to pay for various benefits provided to County employees.

# Special Revenue Funds

**Equipment Reserve:**

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

**Fair:**

This fund is used to account for monies levied to operate the County's fair.

**Historical Society:**

This fund was established to provide monies to assist in maintaining historical records of the County.

**Hospital:**

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

**Library:**

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

**Mental Health:**

This fund is used to account for monies levied to maintain and operate a community mental health center.

**Mental Retardation:**

This fund is used to account for monies to assist in maintaining facilities to house and serve the mentally handicapped residents of the County.

**Motor Vehicle Operating:**

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

**Noxious Weed:**

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

**Noxious Weed Capital Outlay:**

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

**Prosecuting Attorneys' Training:**

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

# Special Revenue Funds

## Public Works:

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

## Register of Deeds' Technology:

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

## Rural Fire District:

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

## Rural Fire District Donations:

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

## Rural Fire District Equipment Reserve:

This fund is used to account for monies used to purchase equipment used by the Rural Fire District.

## Special Drug and Alcohol:

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

## Special Machinery:

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

## Special Road and Bridge:

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

## Weather Modification:

This fund is used to account for monies to support the weather modification program in the County.

## Worthless Check:

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

Note: The County budgets all special revenue funds except for Capital Improvement Reserve, Concealed Weapon, Disaster, Drug Forfeiture, Equipment Reserve, Motor Vehicle Operating, Prosecuting Attorneys' Training, Register of Deeds' Technology, Rural Fire District Donations, Rural Fire District Equipment Reserve, Special Machinery, and Worthless Check funds.

LANE COUNTY, KANSAS  
 Airport Fund  
 Statement of Cash Receipts and Expenditures  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
<b>Taxes:</b>				
Ad valorem property	\$ 2,963	\$ 2,804	\$ 2,897	\$ (93)
Motor vehicle	318	216	190	26
Delinquent property	26	15	-	15
<b>Total cash receipts</b>	<b>3,307</b>	<b>3,035</b>	<b>\$ 3,087</b>	<b>\$ (52)</b>
<b>Expenditures:</b>				
<b>Public safety:</b>				
Contractual services	2,955	3,080	\$ 4,000	\$ (920)
Commodities	91	34	-	34
<b>Total expenditures</b>	<b>3,046</b>	<b>3,114</b>	<b>\$ 4,000</b>	<b>\$ (886)</b>
Receipts over (under) expenditures	261	(79)		
Unencumbered cash, beginning of year	1,655	1,916		
Unencumbered cash, end of year	<u>\$ 1,916</u>	<u>\$ 1,837</u>		

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

LANE COUNTY, KANSAS  
Ambulance Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 53,025	\$ 77,860	\$ 80,028	\$ (2,168)
Motor vehicle	6,444	3,933	3,385	548
Delinquent property	529	365	-	365
Intergovernmental revenue	-	8,412	-	8,412
User fees	83,051	60,831	80,000	(19,169)
Other	1,763	1,698	-	1,698
Total cash receipts	<u>144,812</u>	<u>153,099</u>	<u>\$ 163,413</u>	<u>\$ (10,314)</u>
Expenditures:				
Health and sanitation:				
Personnel services	86,239	100,203	\$ 106,000	\$ (5,797)
Contractual services	12,579	26,621	15,000	11,621
Commodities	19,510	19,479	20,000	(521)
Capital outlay	26,095	24,141	29,444	(5,303)
Total expenditures	<u>144,423</u>	<u>170,444</u>	<u>\$ 170,444</u>	<u>\$ -</u>
Receipts over (under) expenditures	389	(17,345)		
Unencumbered cash, beginning of year	<u>30,986</u>	<u>31,375</u>		
Unencumbered cash, end of year	<u>\$ 31,375</u>	<u>\$ 14,030</u>		

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

LANE COUNTY, KANSAS  
 Appraiser Fund  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 85,062	\$ 102,392	\$ 105,006	\$ (2,614)
Motor vehicle	7,710	6,044	5,453	591
Delinquent property	747	489	-	489
Other	1,919	1,059	-	1,059
Total cash receipts	<u>95,438</u>	<u>109,984</u>	<u>\$ 110,459</u>	<u>\$ (475)</u>
Expenditures:				
General government:				
Personnel services	31,945	25,352	\$ 41,550	\$ (16,198)
Contractual services	48,948	62,362	59,400	2,962
Commodities	4,855	5,413	6,800	(1,387)
Capital outlay	-	-	5,000	(5,000)
Total expenditures	<u>85,748</u>	<u>93,127</u>	<u>\$ 112,750</u>	<u>\$ (19,623)</u>
Receipts over expenditures	9,690	16,857		
Unencumbered cash, beginning of year	<u>10,606</u>	<u>20,296</u>		
Unencumbered cash, end of year	<u>\$ 20,296</u>	<u>\$ 37,153</u>		

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

LANE COUNTY, KANSAS  
 Capital Improvement Reserve Fund  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual
Cash receipts:		
Interest on idle funds	\$ 4,126	\$ 534
Transfers in	<u>118,000</u>	<u>156,000</u>
Total cash receipts	<u>122,126</u>	<u>156,534</u>
Expenditures:		
General government:		
Contractual	157,998	169,870
Commodities	<u>16,280</u>	<u>-</u>
Total expenditures	<u>174,278</u>	<u>169,870</u>
Receipts under expenditures	(52,152)	(13,336)
Unencumbered cash, beginning of year	<u>274,384</u>	<u>222,232</u>
Unencumbered cash, end of year	<u>\$ 222,232</u>	<u>\$ 208,896</u>

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

LANE COUNTY, KANSAS  
 Concealed Weapons Fund  
 Statement of Cash Receipts and Expenditures  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual
Cash receipts:		
Licenses and fees	\$ 440	\$ 360
Total cash receipts	<u>440</u>	<u>360</u>
Expenditures:		
Public safety:		
Commodities	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	440	360
Unencumbered cash, beginning of year	<u>520</u>	<u>960</u>
Unencumbered cash, end of year	<u>\$ 960</u>	<u>\$ 1,320</u>

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

LANE COUNTY, KANSAS  
 Conservation District Fund  
 Statement of Cash Receipts and Expenditures  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 27,074	\$ 22,959	\$ 23,344	\$ (385)
Motor vehicle	2,340	1,902	1,733	169
Delinquent property	237	130	-	130
Total cash receipts	<u>29,651</u>	<u>24,991</u>	<u>\$ 25,077</u>	<u>\$ (86)</u>
Expenditures:				
General government:				
Contractual	<u>29,500</u>	<u>25,000</u>	<u>\$ 25,000</u>	<u>\$ -</u>
Total expenditures	<u>29,500</u>	<u>25,000</u>	<u>\$ 25,000</u>	<u>\$ -</u>
Receipts over (under) expenditures	151	(9)		
Unencumbered cash, beginning of year	<u>101</u>	<u>252</u>		
Unencumbered cash, end of year	<u>\$ 252</u>	<u>\$ 243</u>		

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

LANE COUNTY, KANSAS  
 County Health Fund  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 30,784	\$ 46,922	\$ 46,922	\$ -
Motor vehicle	2,638	2,172	1,631	541
Delinquent property	261	199	167	32
Intergovernmental revenue:				
State and federal aid	45,380	49,025	46,365	2,660
Licenses and fees	96,428	106,401	95,128	11,273
Senior care	11,559	21,244	19,617	1,627
Other	286	-	-	-
Total cash receipts	<u>187,336</u>	<u>225,963</u>	<u>\$ 209,830</u>	<u>\$ 16,133</u>
Expenditures:				
Health and sanitation:				
Personnel services	110,551	108,647	\$ 110,220	\$ (1,573)
Contractual services	40,905	36,825	31,145	5,680
Commodities	37,339	51,131	48,775	2,356
Capital outlay	-	548	17,750	(17,202)
Total expenditures	<u>188,795</u>	<u>197,151</u>	<u>\$ 207,890</u>	<u>\$ (10,739)</u>
Receipts over (under) expenditures	(1,459)	28,812		
Unencumbered cash, beginning of year	<u>10,831</u>	<u>9,372</u>		
Unencumbered cash, end of year	<u>\$ 9,372</u>	<u>\$ 38,184</u>		

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

LANE COUNTY, KANSAS  
Disaster Fund  
Statement of Cash Receipts and Expenditures  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual
Cash receipts:		
Other	\$ 146	\$ -
Total cash receipts	<u>146</u>	<u>-</u>
Expenditures:		
Public safety:		
Contractual services	9,543	-
Commodities	4,200	-
Capital outlay	<u>6,473</u>	<u>-</u>
Total expenditures	<u>20,216</u>	<u>-</u>
Receipts over (under) expenditures	(20,070)	-
Unencumbered cash, beginning of year	<u>20,070</u>	<u>-</u>
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ -</u>

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

LANE COUNTY, KANSAS  
Drug Forfeiture Fund  
Statement of Cash Receipts and Expenditures  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

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

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

LANE COUNTY, KANSAS  
Election Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 23,311	\$ 17,321	\$ 17,609	\$ (288)
Motor vehicle	1,558	1,578	1,494	84
Delinquent property	171	92	-	92
Other	131	65	-	65
Total cash receipts	<u>25,171</u>	<u>19,056</u>	<u>\$ 19,103</u>	<u>\$ (47)</u>
Expenditures:				
General government:				
Personnel services	2,185	3,000	\$ 3,000	\$ -
Contractual services	10,895	6,102	10,000	(3,898)
Commodities	10,237	4,051	4,000	51
Capital outlay	-	-	2,000	(2,000)
Total expenditures	<u>23,317</u>	<u>13,153</u>	<u>\$ 19,000</u>	<u>\$ (5,847)</u>
Receipts over expenditures	1,854	5,903		
Unencumbered cash, beginning of year	-	1,854		
Unencumbered cash, end of year	<u>\$ 1,854</u>	<u>\$ 7,757</u>		

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

LANE COUNTY, KANSAS  
 Emergency 911 Phone Service Fund  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
<b>Cash receipts:</b>				
Intergovernmental revenue:				
State and federal aid	\$ 5,771	\$ 5,366	\$ 3,000	\$ 2,366
Use of money and property	78	25	500	(475)
Total cash receipts	<u>5,849</u>	<u>5,391</u>	<u>\$ 3,500</u>	<u>\$ 1,891</u>
<b>Expenditures:</b>				
General government:				
Contractual services	2,209	11,340	\$ -	\$ 11,340
Commodities	-	-	12,991	(12,991)
Total expenditures	<u>2,209</u>	<u>11,340</u>	<u>\$ 12,991</u>	<u>\$ (1,651)</u>
Receipts over (under) expenditures	3,640	(5,949)		
Unencumbered cash, beginning of year	<u>10,091</u>	<u>13,731</u>		
Unencumbered cash, end of year	<u>\$ 13,731</u>	<u>\$ 7,782</u>		

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

LANE COUNTY, KANSAS  
Employee Benefits Fund  
Statement of Cash Receipts and Expenditures  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 713,956	\$ 842,134	\$ 864,926	\$ (22,792)
Motor vehicle	52,180	49,283	45,834	3,449
Delinquent property	5,577	3,789	-	3,789
Total cash receipts	<u>771,713</u>	<u>895,206</u>	<u>\$ 910,760</u>	<u>\$ (15,554)</u>
Expenditures:				
General Government:				
KPERs	58,065	66,538	\$ 75,000	\$ (8,462)
Health insurance	453,337	497,975	600,000	(102,025)
Unemployment	6,905	810	20,000	(19,190)
FICA	94,791	99,028	130,000	(30,972)
Workers compensation	59,178	43,766	75,000	(31,234)
Other	8,654	14,597	-	14,597
Total expenditures	<u>680,930</u>	<u>722,714</u>	<u>\$ 900,000</u>	<u>\$ (177,286)</u>
Receipts over expenditures	90,783	172,492		
Unencumbered cash (deficit), beginning of year	<u>(1,218)</u>	<u>89,565</u>		
Unencumbered cash, end of year	<u>\$ 89,565</u>	<u>\$ 262,057</u>		

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

LANE COUNTY, KANSAS  
 Equipment Reserve Fund  
 Statement of Cash Receipts and Expenditures  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual
Cash receipts:		
Sale of County assets	\$ 369	\$ 5,000
Reimbursements	5,487	-
Total cash receipts	<u>5,856</u>	<u>5,000</u>
Expenditures:		
Public works:	<u>5,856</u>	<u>4,098</u>
Total expenditures	<u>5,856</u>	<u>4,098</u>
Receipts over expenditures	-	902
Unencumbered cash, beginning of year	<u>4,099</u>	<u>4,099</u>
Unencumbered cash, end of year	<u>\$ 4,099</u>	<u>\$ 5,001</u>

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

LANE COUNTY, KANSAS  
Fair Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 24,981	\$ 28,647	\$ 29,439	\$ (792)
Motor vehicle	3,141	1,914	1,605	309
Delinquent property	231	153	-	153
Fair proceeds, promotion and donations	4,364	3,935	6,000	(2,065)
Building and trailer park rent	6,724	10,762	7,000	3,762
Reimbursements	3,570	2,107	-	2,107
Total cash receipts	<u>43,011</u>	<u>47,518</u>	<u>\$ 44,044</u>	<u>\$ 3,474</u>
Expenditures:				
General government:				
Contractual services	26,296	27,582	\$ 15,185	\$ 12,397
Commodities	14,650	6,214	21,902	(15,688)
Capital outlay	9,153	9,153	9,153	-
Total expenditures	<u>50,099</u>	<u>42,949</u>	<u>\$ 46,240</u>	<u>\$ (3,291)</u>
Receipts over (under) expenditures	(7,088)	4,569		
Unencumbered cash, beginning of year	<u>11,675</u>	<u>4,587</u>		
Unencumbered cash, end of year	<u>\$ 4,587</u>	<u>\$ 9,156</u>		

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

LANE COUNTY, KANSAS  
 Historical Society Fund  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 13,725	\$ 13,774	\$ 14,214	\$ (440)
Motor vehicle	1,178	968	881	87
Delinquent property	118	71	-	71
Total cash receipts	<u>15,021</u>	<u>14,813</u>	<u>\$ 15,095</u>	<u>\$ (282)</u>
Expenditures:				
General government:				
Contractual	<u>15,000</u>	<u>14,875</u>	<u>\$ 15,000</u>	<u>\$ (125)</u>
Total expenditures	<u>15,000</u>	<u>14,875</u>	<u>\$ 15,000</u>	<u>\$ (125)</u>
Receipts over (under) expenditures	21	(62)		
Unencumbered cash, beginning of year	<u>41</u>	<u>62</u>		
Unencumbered cash, end of year	<u>\$ 62</u>	<u>\$ -</u>		

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

LANE COUNTY, KANSAS  
Hospital Fund  
Statement of Cash Receipts and Expenditures  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 87,293	\$ -	\$ -	\$ -
Motor vehicle	15,896	-	5,506	(5,506)
Delinquent property	1,165	-	-	-
Total cash receipts	<u>104,354</u>	<u>-</u>	<u>\$ 5,506</u>	<u>\$ (5,506)</u>
Expenditures:				
Health and sanitation:				
Contractual	100,377	-	\$ -	\$ -
Transfer out	5,189	-	-	-
Total expenditures	<u>105,566</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Receipts over (under) expenditures	(1,212)	-		
Unencumbered cash, beginning of year	1,212	-		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ -</u>		

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

LANE COUNTY, KANSAS  
 Library Fund  
 Statement of Cash Receipts and Expenditures  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 63,169	\$ 66,591	\$ 68,347	\$ (1,756)
Motor vehicle	5,068	4,444	4,060	384
Delinquent property	514	327	-	327
Total cash receipts	<u>68,751</u>	<u>71,362</u>	<u>\$ 72,407</u>	<u>\$ (1,045)</u>
Expenditures:				
General government:				
Contractual	<u>69,095</u>	<u>71,396</u>	<u>\$ 72,036</u>	<u>\$ (640)</u>
Total expenditures	<u>69,095</u>	<u>71,396</u>	<u>\$ 72,036</u>	<u>\$ (640)</u>
Receipts under expenditures	(344)	(34)		
Unencumbered cash, beginning of year	<u>378</u>	<u>34</u>		
Unencumbered cash, end of year	<u>\$ 34</u>	<u>\$ -</u>		

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

LANE COUNTY, KANSAS  
Mental Health Fund  
Statement of Cash Receipts and Expenditures  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 23,218	\$ 24,121	\$ 24,681	\$ (560)
Motor vehicle	1,984	1,634	1,489	145
Delinquent property	198	122	-	122
Total cash receipts	<u>25,400</u>	<u>25,877</u>	<u>\$ 26,170</u>	<u>\$ (293)</u>
Expenditures:				
General government:				
Contractual	<u>25,358</u>	<u>25,992</u>	<u>\$ 26,000</u>	<u>\$ (8)</u>
Total expenditures	<u>25,358</u>	<u>25,992</u>	<u>\$ 26,000</u>	<u>\$ (8)</u>
Receipts over (under) expenditures	42	(115)		
Unencumbered cash, beginning of year	<u>73</u>	<u>115</u>		
Unencumbered cash, end of year	<u>\$ 115</u>	<u>\$ -</u>		

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

LANE COUNTY, KANSAS  
Mental Retardation Fund  
Statement of Cash Receipts and Expenditures  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 17,398	\$ 13,654	\$ 13,871	\$ (217)
Motor vehicle	1,495	1,224	1,116	108
Delinquent property	153	81	-	81
Total cash receipts	<u>19,046</u>	<u>14,959</u>	<u>\$ 14,987</u>	<u>\$ (28)</u>
Expenditures:				
General government:				
Contractual	<u>19,000</u>	<u>15,000</u>	<u>\$ 15,000</u>	<u>\$ -</u>
Total expenditures	<u>19,000</u>	<u>15,000</u>	<u>\$ 15,000</u>	<u>\$ -</u>
Receipts over (under) expenditures	46	(41)		
Unencumbered cash, beginning of year	<u>104</u>	<u>150</u>		
Unencumbered cash, end of year	<u>\$ 150</u>	<u>\$ 109</u>		

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

LANE COUNTY, KANSAS  
 Motor Vehicle Operating Fund  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual
Cash receipts:		
Licenses and fees	\$ 23,013	\$ 23,679
Total cash receipts	<u>23,013</u>	<u>23,679</u>
Expenditures:		
General government:		
Personnel services	4,030	4,087
Contractual services	76	-
Commodities	11,769	10,551
Transfers out	<u>7,013</u>	<u>7,197</u>
Total expenditures	<u>22,888</u>	<u>21,835</u>
Receipts over expenditures	125	1,844
Unencumbered cash, beginning of year	<u>7,013</u>	<u>7,138</u>
Unencumbered cash, end of year	<u>\$ 7,138</u>	<u>\$ 8,982</u>

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

LANE COUNTY, KANSAS  
 Noxious Weed Fund  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts:</b>				
Taxes:				
Ad valorem property	\$ 37,962	\$ 127,806	\$ 131,687	\$ (3,881)
Motor vehicle	4,616	2,803	2,420	383
Delinquent property	378	442	-	442
Sales	40,018	57,218	40,000	17,218
<b>Total cash receipts</b>	<b>82,974</b>	<b>188,269</b>	<b>\$ 174,107</b>	<b>\$ 14,162</b>
<b>Expenditures:</b>				
Public works:				
Personnel services	32,768	33,105	\$ 37,000	\$ (3,895)
Contractual services	3,816	2,974	4,750	(1,776)
Commodities	52,641	32,316	83,250	(50,934)
Capital outlay	-	37,472	40,000	(2,528)
Transfers out	5,000	60,000	7,500	52,500
<b>Total expenditures</b>	<b>94,225</b>	<b>165,867</b>	<b>\$ 172,500</b>	<b>\$ (6,633)</b>
Receipts over (under) expenditures	(11,251)	22,402		
Unencumbered cash, beginning of year	13,316	2,065		
Unencumbered cash, end of year	<u>\$ 2,065</u>	<u>\$ 24,467</u>		

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

LANE COUNTY, KANSAS  
 Noxious Weed Capital Outlay Fund  
 Statement of Cash Receipts and Expenditures  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Cash receipts:				
Other	\$ 2,285	\$ -	\$ -	\$ -
Transfers in	5,000	60,000	7,500	52,500
Total cash receipts	<u>7,285</u>	<u>60,000</u>	<u>\$ 7,500</u>	<u>\$ 52,500</u>
Expenditures:				
Public works:				
Capital outlay	-	-	\$ 19,630	\$ (19,630)
Total expenditures	<u>-</u>	<u>-</u>	<u>\$ 19,630</u>	<u>\$ (19,630)</u>
Receipts over expenditures	7,285	60,000		
Unencumbered cash, beginning of year	<u>30,701</u>	<u>37,986</u>		
Unencumbered cash, end of year	<u>\$ 37,986</u>	<u>\$ 97,986</u>		

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

LANE COUNTY, KANSAS  
 Prosecuting Attorneys' Training Fund  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual
Cash receipts:		
Licenses and fees	\$ 152	\$ 266
Total cash receipts	152	266
Expenditures:		
Public safety:		
Contractual services	-	644
Commodities	82	129
Total expenditures	82	773
Receipts over (under) expenditures	70	(507)
Unencumbered cash, beginning of year	482	552
Unencumbered cash, end of year	\$ 552	\$ 45

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

LANE COUNTY, KANSAS  
Public Works Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 569,999	\$ 835,606	\$ 859,572	\$ (23,966)
Motor vehicle	46,250	39,783	36,529	3,254
Delinquent property	4,427	3,481	-	3,481
Intergovernmental revenues	209,999	169,420	179,429	(10,009)
Sale of County assets	14,087	8,053	-	8,053
Fees	23,724	26,416	29,000	(2,584)
Other	2,620	3,936	-	3,936
Total cash receipts	<u>871,106</u>	<u>1,086,695</u>	<u>\$ 1,104,530</u>	<u>\$ (17,835)</u>
Expenditures:				
Public works:				
Personnel services	364,688	380,551	\$ 392,000	\$ (11,449)
Contractual services	82,912	38,073	56,000	(17,927)
Commodities	282,620	282,156	390,000	(107,844)
Capital outlay	13,990	156,243	45,000	111,243
Transfers out	116,000	240,000	217,000	23,000
Total expenditures	<u>860,210</u>	<u>1,097,023</u>	<u>\$ 1,100,000</u>	<u>\$ (2,977)</u>
Receipts over (under) expenditures	10,896	(10,328)		
Unencumbered cash, beginning of year	<u>6,413</u>	<u>17,309</u>		
Unencumbered cash, end of year	<u>\$ 17,309</u>	<u>\$ 6,981</u>		

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

LANE COUNTY, KANSAS  
 Register of Deeds' Technology Fund  
 Statement of Cash Receipts and Expenditures  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual
Cash receipts:		
Fees	\$ 7,312	\$ 9,688
Interest on investments	844	348
Total cash receipts	<u>8,156</u>	<u>10,036</u>
Expenditures:		
General government:		
Capital outlay	<u>4,081</u>	<u>9,092</u>
Total expenditures	<u>4,081</u>	<u>9,092</u>
Receipts over expenditures	4,075	944
Unencumbered cash, beginning of year	<u>22,638</u>	<u>26,713</u>
Unencumbered cash, end of year	<u>\$ 26,713</u>	<u>\$ 27,657</u>

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

LANE COUNTY, KANSAS  
Rural Fire District Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 40,238	\$ 197,546	\$ 195,288	\$ 2,258
Motor vehicle	2,819	1,653	1,821	(168)
Delinquent property	245	406	3,922	(3,516)
Other	9,312	2,031	-	2,031
Total cash receipts	<u>52,614</u>	<u>201,636</u>	<u>\$ 201,031</u>	<u>\$ 605</u>
Expenditures:				
Public safety:				
Personnel services	6,958	10,920	\$ 12,675	\$ (1,755)
Contractual services	14,634	15,503	19,000	(3,497)
Commodities	29,564	15,773	9,000	6,773
Capital outlay	-	148,239	154,000	(5,761)
Total expenditures	<u>51,156</u>	<u>190,435</u>	<u>\$ 194,675</u>	<u>\$ (4,240)</u>
Receipts over expenditures	1,458	11,201		
Unencumbered cash, beginning of year	<u>11,301</u>	<u>12,759</u>		
Unencumbered cash, end of year	<u>\$ 12,759</u>	<u>\$ 23,960</u>		

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

LANE COUNTY, KANSAS  
 Rural Fire District Donations Fund  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual
Cash receipts:		
Donations	\$ -	\$ 500
Total cash receipts	-	500
Expenditures:		
Public safety:		
Capital outlay	-	-
Total expenditures	-	-
Receipts over expenditures	-	500
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	\$ -	\$ 500

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

LANE COUNTY, KANSAS  
 Rural Fire District Equipment Reserve Fund  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual
Cash receipts:		
Transfer in	\$ -	\$ -
Total cash receipts	-	-
Expenditures:		
Public safety:		
Capital outlay	-	10,000
Total expenditures	-	10,000
Receipts over (under) expenditures	-	(10,000)
Unencumbered cash, beginning of year	10,000	10,000
Unencumbered cash, end of year	<u>\$ 10,000</u>	<u>\$ -</u>

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

LANE COUNTY, KANSAS  
Special Drug and Alcohol Fund  
Statement of Cash Receipts and Expenditures  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Cash receipts:				
Intergovernmental revenue	\$ 2,047	\$ 1,676	\$ 1,973	\$ (297)
Total cash receipts	<u>2,047</u>	<u>1,676</u>	<u>\$ 1,973</u>	<u>\$ (297)</u>
Expenditures:				
General Government:				
Contractual	221	400	\$ 5,014	\$ (4,614)
Commodities	<u>186</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>407</u>	<u>400</u>	<u>\$ 5,014</u>	<u>\$ (4,614)</u>
Receipts over expenditures	1,640	1,276		
Unencumbered cash, beginning of year	<u>260</u>	<u>1,900</u>		
Unencumbered cash, end of year	<u>\$ 1,900</u>	<u>\$ 3,176</u>		

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

LANE COUNTY, KANSAS  
 Special Machinery Fund  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual
Cash receipts:		
Insurance proceeds	\$ 56,324	\$ -
Transfers in	91,000	97,000
Total cash receipts	<u>147,324</u>	<u>97,000</u>
Expenditures:		
Public safety:		
Capital outlay	170,391	153,133
Total expenditures	<u>170,391</u>	<u>153,133</u>
Receipts under expenditures	(23,067)	(56,133)
Unencumbered cash, beginning of year	<u>181,303</u>	<u>158,236</u>
Unencumbered cash, end of year	<u>\$ 158,236</u>	<u>\$ 102,103</u>

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

LANE COUNTY, KANSAS  
Special Road and Bridge Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Delinquent property	\$ 4	\$ -	\$ -	\$ -
Transfers in	25,000	143,000	25,000	118,000
Total cash receipts	25,004	143,000	\$ 25,000	\$ 118,000
Expenditures:				
Public works:				
Contractual	852	-	\$ 102,498	\$ (102,498)
Commodities	46,307	-	-	-
Total expenditures	47,159	-	\$ 102,498	\$ (102,498)
Receipts over (under) expenditures	(22,155)	143,000		
Unencumbered cash, beginning of year	77,498	55,343		
Unencumbered cash, end of year	\$ 55,343	\$ 198,343		

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

LANE COUNTY, KANSAS  
Weather Modification Fund  
Statement of Cash Receipts and Expenditures  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 15,611	\$ 15,729	\$ 16,045	\$ (316)
Motor vehicle	1,352	1,097	998	99
Delinquent property	136	82	-	82
Total cash receipts	<u>17,099</u>	<u>16,908</u>	<u>\$ 17,043</u>	<u>\$ (135)</u>
Expenditures:				
General government:				
Contractual	<u>17,000</u>	<u>17,000</u>	<u>\$ 17,000</u>	<u>\$ -</u>
Total expenditures	<u>17,000</u>	<u>17,000</u>	<u>\$ 17,000</u>	<u>\$ -</u>
Receipts over (under) expenditures	99	(92)		
Unencumbered cash, beginning of year	<u>110</u>	<u>209</u>		
Unencumbered cash, end of year	<u>\$ 209</u>	<u>\$ 117</u>		

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

LANE COUNTY, KANSAS  
 Worthless Check Fund  
 Statement of Cash Receipts and Expenditures  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual
Cash receipts:		
Licenses and fees	\$ -	\$ -
Total cash receipts	-	-
Expenditures:		
General government:		
Commodities	-	-
Total expenditures	-	-
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	1,248	1,248
Unencumbered cash, end of year	\$ 1,248	\$ 1,248

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

## Debt Service Funds

### Fund Description

The Debt Service Fund is used to account for the accumulation of resources to be used for the payment of principal, interest and related costs of the general obligation bonds and certain other long-term obligations of the County.

The Debt Service Funds used by Lane County, Kansas, are:

\*Bond and Interest - Fire Truck

\*Bond and Interest - Hospital

LANE COUNTY, KANSAS  
 Bond and Interest - Fire Truck Fund  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 8,812	\$ 8,461	\$ 8,712	\$ (251)
Motor vehicle	788	625	565	60
Delinquent property	73	46	-	46
Interest on idle funds	10	7	-	7
Total cash receipts	<u>9,683</u>	<u>9,139</u>	<u>\$ 9,277</u>	<u>\$ (138)</u>
Expenditures:				
General government:				
Principal	9,319	9,319	\$ 9,319	\$ -
Cash basis reserve	-	-	1,000	(1,000)
Total expenditures	<u>9,319</u>	<u>9,319</u>	<u>\$ 10,319</u>	<u>\$ (1,000)</u>
Receipts over (under) expenditures	364	(180)		
Unencumbered cash, beginning of year	<u>1,781</u>	<u>2,145</u>		
Unencumbered cash, end of year	<u>\$ 2,145</u>	<u>\$ 1,965</u>		

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

LANE COUNTY, KANSAS  
 Bond and Interest - Hospital Fund  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 213,235	\$ 223,881	\$ 230,681	\$ (6,800)
Motor vehicle	19,069	15,082	13,706	1,376
Delinquent property	1,855	1,153	-	1,153
Interest on idle funds	2,681	759	-	759
Total cash receipts	<u>236,840</u>	<u>240,875</u>	<u>\$ 244,387</u>	<u>\$ (3,512)</u>
Expenditures:				
General government:				
Principal	195,000	205,000	\$ 205,000	\$ -
Interest	40,873	31,615	31,616	(1)
Fees	7	3	-	3
Cash basis reserve	-	-	6,000	(6,000)
Total expenditures	<u>235,880</u>	<u>236,618</u>	<u>\$ 242,616</u>	<u>\$ (5,998)</u>
Receipts over expenditures	960	4,257		
Unencumbered cash, beginning of year	<u>6,766</u>	<u>7,726</u>		
Unencumbered cash, end of year	<u>\$ 7,726</u>	<u>\$ 11,983</u>		

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

## Capital Project Funds

### Fund Descriptions

The Capital Project Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

The Courthouse Renovation Fund is used to account for the renovation of the Lane County courthouse building.

LANE COUNTY, KANSAS  
 Courthouse Renovation Fund  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual
Cash receipts:		
Interest on idle funds	\$ 5,601	\$ -
Total cash receipts	<u>5,601</u>	<u>-</u>
Expenditures:		
General government:		
Capital outlay	6,774	-
Transfers out	<u>154</u>	<u>-</u>
Total expenditures	<u>6,928</u>	<u>-</u>
Receipts over (under) expenditures	(1,327)	-
Unencumbered cash, beginning of year	<u>1,327</u>	<u>-</u>
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ -</u>

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

# Agency Accounts

## Account Description

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

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

### District Court Account:

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

### Law Library Account:

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

### Register of Deeds Account:

This fund is used to account for mortgage fees, recording fees and miscellaneous fees for copies and faxes.

### Sheriff Account:

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

### County Treasurer – Driver's License Account:

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

### County Treasurer – Mortgage Registration Fees Account:

This fund is used to account for mortgage registration fees.

### County Treasurer – Payroll Clearing Accounts:

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

### County Treasurer - Wildlife and Parks Account:

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

### County Treasurer - Motor Vehicle Fees and Sales Tax Collections Accounts:

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

### County Treasurer - Tax Collections Accounts:

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

## Agency Accounts

### County Treasurer - Tax Distributions Accounts:

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

LANE COUNTY, KANSAS  
Agency Accounts  
Statement of Cash Receipts and Cash Disbursements  
For the Year Ended December 31, 2009

	Balance 01/01/09	Cash Receipts	Cash Disburse- ments	Balance 12/31/09
Agency Accounts:				
District Court Account	\$ 1,891	\$ 100,186	\$ 99,313	\$ 2,764
Law Library Account	15,807	2,669	1,987	16,489
Register of Deeds Account	1,574	8,111	9,685	-
Sheriff Account	652	5,221	5,191	682
County Treasurer:				
Driver's License Account	29	4,062	3,928	163
Mortgage Registration Fees Account	-	547	547	-
Payroll Clearing Accounts	-	1,024,434	1,024,434	-
Wildlife and Parks Account	362	8,825	8,792	395
Motor Vehicle Fees and Sales Tax Collections Accounts	10,106	637,863	640,253	7,716
Tax Collections Accounts	4,718,617	6,118,306	6,648,688	4,188,235
Tax Distributions Accounts	(48,630)	3,060,633	3,012,003	-
	<u>\$ 4,700,408</u>	<u>\$ 10,970,857</u>	<u>\$ 11,454,821</u>	<u>\$ 4,216,444</u>
Total				

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

LANE COUNTY, KANSAS  
Notes to Financial Statements  
For the Year Ended December 31, 2009

1. Summary of significant accounting policies

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

A. Financial reporting entity

The County is a municipal corporation governed by an elected three-member commission. These financial statements present Lane County (the primary government) only. The organizations, functions or activities discussed below are component units of the County's reporting entity because of the significance of their operational or financial relationships with the County; however, they are not included in the County's primary government statutory basis financial statements.

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

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

The Lane County Amusement Association operates the amusement rides owned by Lane County. The Association is organized as a not-for-profit organization and has its own Board of Directors, who operates independently from the County. The Board of Directors is responsible for the management and fiscal accountability of the equipment. The Board is appointed by the County Commission, who also has the authority to remove appointed Board members. The County Commissioners levy taxes for Lane County Amusement Association's capital lease payments. Debt issuances for the Association's benefit must be approved by the County. The Association is presented as a special revenue fund with a December 31st year end. Separate financial statements have been issued for Lane County Amusement Association and can be obtained at the Lane County Clerk's office at 144 South Lane Street, Dighton, KS 67839.

The following organizations, functions or activities are blended component units. Although legally separate entities, they are in substance, part of the government's operations and so data from these units are combined with the data of the primary government. Each blended component unit has a December 31st year end.

LANE COUNTY, KANSAS  
Notes to Financial Statements  
For the Year Ended December 31, 2009

1. Summary of significant accounting policies (continued)

A. Financial reporting entity (continued)

The Lane County Fair Board operates the County's fair. The Board is appointed by the County Commissioners. The County Commissioners approve the Fair Board's budget and levy taxes for fairground operations. The fairground building, improvements and equipment are titled to the County. Bond issuances must be approved by the County. The Lane County Fair Board has been determined to be a "county free fair" created under K.S.A. 2-132. The Fair Board is presented in these financial statements as a special revenue fund. No separate financial statements have been issued for the Lane County Fair Board.

The following organization is a jointly governed organization in which the County participates and is not included in the financial statements of the County's statutory basis financial statement:

Area Mental Health Center is a jointly governed organization between thirteen southwest Kansas counties created under K.S.A. 19-4001. Area Mental Health Center is governed by a twenty-eight member board appointed by the County Commissioners in Finney, Ford, Grant, Gray, Greeley, Hamilton, Hodgeman, Kearny, Lane, Morton, Scott, Stanton and Wichita counties in southwest Kansas. The purpose of Area Mental Health Center is to promote mental health wellness. This is accomplished by providing training, counseling and other services to those in need. A primary source of funding for Area Mental Health Center is ad valorem tax levies by the participating counties. Lane County contributed \$25,992 to the operations of Area Mental Health Center during the year ended December 31, 2009. Lane County has no equity interest nor does the County materially contribute to the continued existence of Area Mental Health Center. Area Mental Health Center has a December 31st year end.

B. Measurement focus, basis of accounting and basis of presentation

These financial statements are presented on a statutory basis of accounting. The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure is recorded in the fund from which the transfer is made.

C. Waiver of financial reporting requirements

The County's Board of Commissioners has determined by resolution that financial statements prepared in conformity with accounting principles generally accepted in the United States of America are not relevant to the requirements of the cash basis and budget laws of the State of Kansas and are of no significant value to the Board, the County or the members of the general public of the County. The County approved the resolution which served as notice of the Board's election to waive the requirements for reporting of its financial data in conformity with accounting principles generally accepted in the United States of America, as provided and authorized by K.S.A. 75-1120a.

LANE COUNTY, KANSAS  
Notes to Financial Statements  
For the Year Ended December 31, 2009

1. Summary of significant accounting policies (continued)

D. Departure from accounting principles generally accepted in the United States of America

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories and prepaid expense; liabilities such as deferred revenue and matured principal and interest payable; and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with accounting principles generally accepted in the United States of America. Capital assets that account for the land, buildings and equipment owned by the County are not presented in the financial statements. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes and compensated absences are not presented in the financial statements.

E. 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.

The following types of funds comprise the financial activities of the County:

Governmental funds:

General Fund - the General Fund is the County's primary operating fund. It accounts for all financial transactions of the general government, except those required to be accounted for in another fund.

Special Revenue Funds - the Special Revenue Funds account for revenue sources that are legally restricted to expenditures for specific purposes (not including expendable trusts or major capital projects).

Debt Service Funds - the Debt Service Funds account for the servicing of general long-term debt not being financed by proprietary or nonexpendable trust funds.

Capital Project Funds - the Capital Project Funds account for the acquisition of fixed assets or construction of major capital projects not being financed by proprietary or nonexpendable trust funds.

Fiduciary funds:

Fiduciary funds account for assets held by the County in a trustee capacity or as an agent on behalf of others. Fiduciary funds include the following fund types:

Agency Accounts - the Agency Accounts are custodial in nature and do not present results of operation or have a measurement focus. Agency Accounts are accounted for using the modified accrual basis of accounting. These funds are used to account for assets that the County holds for others in an agency capacity.

LANE COUNTY, KANSAS  
Notes to Financial Statements  
For the Year Ended December 31, 2009

1. Summary of significant accounting policies (continued)

F. Budgetary information

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue 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.

Amendments to the original budget were approved by the governing body, resulting in additional budget authority as follows:

<u>Fund</u>	<u>Increase</u>
General	\$ 46,900
County Health	32,750
Emergency 911 Phone Service	2,000
Rural Fire District	4,000

The legal level of budgetary control is the fund level. The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of adopted budget of expenditures of individual funds. The governing body allows management to transfer budgeted amounts between line items within an individual fund without prior approval. Budget comparison statements 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 statutory basis of accounting, in which revenues 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 budget expenditure authority lapses at year end.

LANE COUNTY, KANSAS  
Notes to Financial Statements  
For the Year Ended December 31, 2009

1. Summary of significant accounting policies (continued)

F. Budgetary information (continued)

A legal operating budget is not required for capital projects funds, internal service funds, fiduciary funds and the following special revenue funds:

- Capital Improvement Reserve
- Concealed Weapon
- Disaster
- Drug Forfeiture
- Equipment Reserve
- Motor Vehicle Operating
- Prosecuting Attorneys' Training
- Register of Deeds' Technology
- Rural Fire District Donations
- Rural Fire District Equipment Reserve
- Special Machinery
- Worthless Check

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

G. Property taxes and special assessments

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

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

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

Special assessments are levied over a ten or fifteen year period and annual installments are due and payable with annual ad valorem property taxes. The County may foreclose liens against property benefited by special assessments when delinquent assessments are two years in arrears. At December 31, 2009, the special assessment taxes levied are a lien on the property.

LANE COUNTY, KANSAS  
Notes to Financial Statements  
For the Year Ended December 31, 2009

1. Summary of significant accounting policies (continued)

H. Cash and investments

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

I. Post-employment health care benefits

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

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

J. Compensated absences

The County's policy regarding vacation leave pay permits fulltime employees to accumulate vacation leave days at a maximum rate of 18 days per year. A maximum of 18 days may be carried over to the next anniversary date; any days over the maximum allowed not used by the anniversary date will be forfeited. Upon resignation, retirement or termination, employees are entitled to payment for a maximum of 18 days. The County has estimated the value of accrued vacation pay at December 31, 2009, to be \$33,533.

The County's policy regarding sick leave pay permits fulltime employees to accumulate leave days at a rate of 12 days per year up to a maximum of 60 days. Upon resignation, retirement or termination, employees are entitled to payment of 50% of their accumulated sick leave up to a maximum of 30 days. The County's policy is to recognize the cost of sick leave when actually paid. The County has estimated the value of accrued sick leave pay at December 31, 2009, to be \$44,320.

K. Interfund transactions

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

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

LANE COUNTY, KANSAS  
Notes to Financial Statements  
For the Year Ended December 31, 2009

1. Summary of significant accounting policies (continued)

L. Reimbursements

A reimbursement is an expenditure or expense initially made in one fund, but properly attributable to another fund. For example, it is common for the general fund to pay a vendor's bill and have portions of it reimbursed by other funds. In accounting for such reimbursements, the County records an expenditure (or expense) in the reimbursing fund, and a reduction of expenditure (or expense) in the reimbursed fund, following the authoritative guidance of the *Governmental Accounting, Auditing and Financial Reporting*.

M. Memorandum totals

Total columns on the financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. No consolidated financial information is presented nor are all required disclosures present for these amounts.

N. Comparative data

The statutory basis financial statements include certain prior year comparative information in order to provide an understanding of the changes in the cash receipts and expenditures of the funds, but not at the level of detail required for a presentation in conformity with the statutory basis of accounting. Accordingly, such information should be read in conjunction with the County's financial statements for the year ended December 31, 2008, from which the summarized information was derived.

2. Deposits and investments

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

Cash on hand	\$	300
Carrying amount of deposits		5,793,470
Total cash	\$	5,793,770

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, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

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

Concentration of credit risk

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

LANE COUNTY, KANSAS  
Notes to Financial Statements  
For the Year Ended December 31, 2009

2. Deposits and investments (continued)

Custodial credit risk - deposits

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

At December 31, 2009, the County's carrying amount of deposits was \$5,793,770 and the bank balance was \$6,046,497. Ninety-seven percent of the bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$425,370 was covered by federal depository insurance, \$2,683,819 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and \$2,937,308 was unsecured. The County's cash deposits by financial institution and category of coverage at year end are as follows:

	First National Bank	First State Bank
FDIC coverage	\$ 175,370	\$ 250,000
Pledged securities at market value	508,449	2,683,819
Total coverage	<u>\$ 683,819</u>	<u>\$ 2,933,819</u>
Funds on deposit	<u>\$ 175,370</u>	<u>\$ 5,871,127</u>
Funds at risk	<u>\$ -</u>	<u>\$ 2,937,308</u>

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 require investments to be adequately secured. The County had no investments of this type at December 31, 2009.

3. Capital projects in process

Capital project authorizations in process for the year ended December 31, 2009, with approved change orders compared to disbursements and accounts payable to date from inception are as follows:

	Project Authorization	Disbursements and Accounts Payable to Date	Committed
Courthouse carpeting	\$ 31,598	\$ 31,598	\$ -

LANE COUNTY, KANSAS  
Notes to Financial Statements  
For the Year Ended December 31, 2009

4. Long-term debt

Changes in long-term liabilities for the County for the year ended December 31, 2009, were as follows:

	Date of Issue	Maximum Rate	Amount of Issue	Date of Final Maturity	Balance 01/01/09	Additions	Reductions/Payments	Net Change	Balance 12/31/09	Interest Paid
<b>General obligation bonds payable:</b>										
Hospital Improvement, Series 1999	08/01/1999	4.95%	\$ 2,060,000	09/01/2011	\$ 645,000	\$ -	\$ 205,000		\$ 440,000	\$ 31,615
Fire truck	05/24/2001	0.00%	93,191	06/24/2011	27,958	-	9,319		18,639	-
<b>Total general obligation bonds payable</b>					<b>672,958</b>	<b>-</b>	<b>214,319</b>		<b>458,639</b>	<b>31,615</b>
<b>Capital leases payable:</b>										
Carnival rides	05/10/2002	6.50%	88,500	09/15/2011	23,143	-	7,577		15,566	1,578
Motor grader	02/01/2004	3.90%	94,500	03/01/2010	35,841	-	13,028		22,813	962
Ambulance	04/25/2007	4.90%	109,458	09/15/2011	66,818	-	21,237		45,581	3,207
Courthouse renovation	11/13/2007	5.75%	978,187	01/01/2017	860,542	-	75,569		784,983	49,617
2007 Caterpillar motor grader	05/09/2008	3.75%	140,071	02/15/2012	140,071	-	25,990		114,081	5,253
<b>Total capital leases payable</b>					<b>1,128,415</b>	<b>-</b>	<b>143,391</b>		<b>983,024</b>	<b>60,615</b>
<b>Total contractual indebtedness</b>					<b>1,799,373</b>	<b>-</b>	<b>357,710</b>		<b>1,441,663</b>	<b>92,230</b>
<b>Employee compensated absences payable:</b>										
Compensated absences (net change)					77,915			\$ (62)	77,853	
<b>Total long-term debt</b>					<b>\$ 1,877,288</b>	<b>\$ -</b>	<b>\$ 357,710</b>	<b>\$ (62)</b>	<b>\$ 1,519,516</b>	<b>\$ 92,230</b>

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	Year						Total
	2010	2011	2012	2013	2014	2015 - 2017	
<b>Principal:</b>							
General obligation bonds payable	\$ 224,319	\$ 234,320	\$ -	\$ -	\$ -	\$ -	\$ 458,639
Capital leases payable	160,142	143,438	118,533	124,686	100,092	336,133	983,024
<b>Total principal</b>	<b>384,461</b>	<b>377,758</b>	<b>118,533</b>	<b>124,686</b>	<b>100,092</b>	<b>336,133</b>	<b>1,441,663</b>
<b>Interest:</b>							
General obligation bonds payable	21,672	11,138	-	-	-	-	32,810
Capital leases payable	52,863	45,479	37,885	31,734	25,083	39,393	232,437
<b>Total interest</b>	<b>74,535</b>	<b>56,617</b>	<b>37,885</b>	<b>31,734</b>	<b>25,083</b>	<b>39,393</b>	<b>265,247</b>
<b>Total principal and interest</b>	<b>\$ 458,996</b>	<b>\$ 434,375</b>	<b>\$ 156,418</b>	<b>\$ 156,420</b>	<b>\$ 125,175</b>	<b>\$ 375,526</b>	<b>\$ 1,706,910</b>

Subsequent to year end the County entered into the following capital leases:

	Date of Issue	Maximum Rate	Amount of Issue	Final Maturity
928 HZ loader	5/13/2010	4.25%	\$ 73,402	5/13/2016

Current maturities and interest on the subsequent leases for the next five years and in five year increments through maturity are as follows:

Year	Principal	Interest	Interest
2011	\$ 10,998	\$ 3,120	\$ 14,118
2012	11,459	2,659	14,118
2013	11,953	2,165	14,118
2014	12,461	1,657	14,118
2015	12,990	1,128	14,118
2016	13,541	577	14,118
<b>Total</b>	<b>\$ 73,402</b>	<b>\$ 11,306</b>	<b>\$ 84,708</b>

LANE COUNTY, KANSAS  
Notes to Financial Statements  
For the Year Ended December 31, 2009

4. Long-term debt (continued)

Legal debt margin

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

5. Risk management and self-insurance

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. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

6. Commitments and contingencies

Contingencies

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

Grant audits

The County participates in a number of federally assisted grant programs. These programs are subject to financial and compliance audits by the grantors, their representatives and/or the Single Audit Act requirements. As of December 31, 2009, there were no material questioned or disallowed costs as a result of grant audits completed or in process.

7. Compliance with Kansas statutes

References made herein to the statutes are not intended as interpretation of law, but are offered for consideration of the Director of Accounts and Reports and interpretation by the County Attorney, the legal representative of the County.

No material violations were noted; however, the following immaterial violation occurred:

- Kansas statutes 9-1402 and 9-1403 require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City or the Federal Home Loan Bank of Topeka except during designated "peak periods". At December 31, 2009, the County was under secured by \$1,744 at First State Bank after allowance for the County's peak period agreement with the institution.

8. Related party transactions

Various departments and funds within the County provide goods and services to other operating departments. Charges for these services are billed in the same manner such services would be billed to the general public and are handled as arm's length transactions in the normal course of business.

LANE COUNTY, KANSAS  
Notes to Financial Statements  
For the Year Ended December 31, 2009

9. Defined benefit pension plan

Plan description: Lane County, Kansas, contributes to the Kansas Public Employees Retirement System ("KPERS"), a cost sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas, Suite 100, Topeka, KS 66603-3869) or by calling 1-888-275-5737.

Funding policy: K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at up to 6% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The employer rate established by statute for calendar year 2009 is 6.54%. Lane County, Kansas, contributions to KPERS for the years ending December 31, 2009, 2008 and 2007, were \$73,237, \$58,065, and \$51,127, respectively, equal to the statutory required contributions for each year.

10. Interfund transfers

Interfund operating transfers are as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	
General	Capital Improvement Reserve	19-120	\$ 156,000
Motor Vehicle Operating	General	8-145	7,197
Noxious Weed	Noxious Weed Capital Outlay	2-1318	60,000
Public Works	Special Machinery	68-141g	97,000
Public Works	Special Road and Bridge	68-590	143,000
			<hr/>
Total			<u>\$ 463,197</u>

11. Subsequent event

Subsequent to December 31, 2009, the County approved bids for vehicles and equipment totaling \$99,913.

Subsequent to December 31, 2009, the County entered into an agreement for software maintenance and support for 2011 through 2013 at \$22,241 per year.

## Supplemental Schedules

LANE COUNTY, KANSAS  
 General Fund  
 Schedule of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts:</b>				
Taxes:				
Ad valorem property	\$ 1,051,607	\$ 824,802	\$ 851,361	\$ (26,559)
Motor vehicle	78,814	80,628	67,896	12,732
Delinquent property	8,044	4,859	-	4,859
Interest and fees:				
Delinquent	13,709	11,673	9,000	2,673
<b>Total taxes</b>	<b>1,152,174</b>	<b>921,962</b>	<b>928,257</b>	<b>(6,295)</b>
Intergovernmental revenue:				
Contract law	175,000	125,000	125,000	-
State and federal aid	19,019	17,026	10,000	7,026
Mineral production tax	28,923	47,985	45,000	2,985
<b>Total intergovernmental revenue</b>	<b>222,942</b>	<b>190,011</b>	<b>180,000</b>	<b>10,011</b>
Licenses and fees:				
Mortgage registration fees	11,484	11,256	12,000	(744)
Mini Bus collections	8,692	7,636	7,000	636
Officers' fees	63,295	43,505	42,000	1,505
<b>Total licenses and fees</b>	<b>83,471</b>	<b>62,397</b>	<b>61,000</b>	<b>1,397</b>
Use of money and property:				
Royalties	38,146	24,680	-	24,680
Farm income	6,355	6,355	6,000	355
Interest on investments	85,655	62,088	60,000	2,088
<b>Total use of money and property</b>	<b>130,156</b>	<b>93,123</b>	<b>66,000</b>	<b>27,123</b>
Other:				
Other	11,685	10,070	-	10,070
Transfers in	12,356	7,197	4,000	3,197
<b>Total cash receipts</b>	<b>\$ 1,612,784</b>	<b>\$ 1,284,760</b>	<b>\$ 1,239,257</b>	<b>\$ 45,503</b>

(continued)

LANE COUNTY, KANSAS  
General Fund  
Schedule of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
(continued)				
<b>Expenditures:</b>				
<b>General government:</b>				
General and administrative:				
Personnel services	\$ 22,150	\$ 33,956	\$ 25,000	\$ 8,956
Contractual services	176,965	195,712	165,000	30,712
Commodities	13,748	16,982	10,500	6,482
Capital outlay	8,054	5,010	315,500	(310,490)
Total general and administrative	220,917	251,660	516,000	(264,340)
County Commission:				
Personnel services	32,314	32,664	35,000	(2,336)
Contractual services	39,952	44,124	10,000	34,124
Commodities	505	297	5,000	(4,703)
Capital outlay	-	-	17,500	(17,500)
Total County Commission	72,771	77,085	67,500	9,585
County Clerk:				
Personnel services	65,393	68,510	68,550	(40)
Contractual services	10,389	6,834	10,250	(3,416)
Commodities	5,162	2,922	4,000	(1,078)
Capital outlay	547	285	2,200	(1,915)
Total County Clerk	81,491	78,551	85,000	(6,449)
County Treasurer:				
Personnel services	49,878	50,959	53,000	(2,041)
Contractual services	9,367	10,921	11,625	(704)
Commodities	5,505	1,386	6,760	(5,374)
Capital outlay	-	-	1,000	(1,000)
Total County Treasurer	64,750	63,266	72,385	(9,119)
Register of Deeds:				
Personnel services	37,159	35,463	30,000	5,463
Contractual services	3,616	3,191	5,167	(1,976)
Commodities	4,125	2,408	3,433	(1,025)
Capital outlay	-	1,859	2,000	(141)
Total Register of Deeds	44,900	42,921	40,600	2,321
Transportation bus:				
Personnel services	4,525	4,789	10,331	(5,542)
Contractual services	3,549	3,337	-	3,337
Commodities	4,068	2,713	-	2,713
Total transportation bus	12,142	10,839	10,331	508
Other	4,286	542	-	542

(continued)

LANE COUNTY, KANSAS  
General Fund  
Schedule of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2009  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
(continued)				
Other agencies:				
CASA	\$ 2,500	\$ 2,000	\$ 2,000	\$ -
Chamber of Commerce	2,500	2,500	2,500	-
City on a Hill	-	5,906	6,000	(94)
Western KS Child Advocacy Center	-	2,500	2,500	-
Joy Center	10,000	12,000	12,000	-
Healy Prime Timers	1,400	1,400	1,400	-
Economic Development	50,000	50,000	50,000	-
Total other agencies	66,400	76,306	76,400	(94)
<b>Total general government</b>	<b>567,657</b>	<b>601,170</b>	<b>868,216</b>	<b>(267,046)</b>
Public safety:				
County Attorney:				
Personnel services	59,040	58,895	54,000	4,895
Contractual services	2,891	9,387	5,000	4,387
Commodities	1,375	1,789	3,000	(1,211)
Diversion	-	3,403	3,400	3
Capital outlay	-	-	3,000	(3,000)
Total County Attorney	63,306	73,474	68,400	5,074
Sheriff:				
Personnel services	313,604	320,465	300,000	20,465
Contractual services	29,802	30,599	43,950	(13,351)
Commodities	46,725	39,345	8,550	30,795
Capital outlay	19,996	13,008	20,000	(6,992)
Total Sheriff	410,127	403,417	372,500	30,917
District court:				
Contractual services	25,659	20,972	33,643	(12,671)
Commodities	6,647	5,131	5,292	(161)
Capital outlay	8,855	5,602	-	5,602
Total district court	41,161	31,705	38,935	(7,230)
E911 operations:				
Contractual services	28,474	18,253	17,500	753
Commodities	500	-	-	-
Total E911 operations	28,974	18,253	17,500	753

(continued)

LANE COUNTY, KANSAS  
 General Fund  
 Schedule of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2009  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
Emergency management:				
Personnel services	\$ 37,500	\$ 38,400	\$ 38,500	\$ (100)
Contractual services	17,129	16,706	23,000	(6,294)
Commodities	8,136	4,503	1,800	2,703
Capital outlay	-	500	4,250	(3,750)
Total emergency management	<u>62,765</u>	<u>60,109</u>	<u>67,550</u>	<u>(7,441)</u>
<b>Total public safety</b>	<b><u>606,333</u></b>	<b><u>586,958</u></b>	<b><u>564,885</u></b>	<b><u>22,073</u></b>
Health and sanitation:				
Coroner	<u>1,060</u>	<u>2,984</u>	<u>3,000</u>	<u>(16)</u>
Diamond View Estates	<u>39,000</u>	<u>49,849</u>	<u>49,849</u>	<u>-</u>
<b>Total health and sanitation</b>	<b><u>40,060</u></b>	<b><u>52,833</u></b>	<b><u>52,849</u></b>	<b><u>(16)</u></b>
Transfers out	<u>118,000</u>	<u>156,000</u>	<u>-</u>	<u>156,000</u>
<b>Total expenditures</b>	<b><u>\$ 1,332,050</u></b>	<b><u>\$ 1,396,961</u></b>	<b><u>\$ 1,485,950</u></b>	<b><u>\$ (88,989)</u></b>

LANE COUNTY, KANSAS  
Reconciliation of 2008 Tax Roll  
For the Year Ended December 31, 2009

2008 Tax Roll as Adjusted:		
County Clerk's abstract of taxes levied		\$ 6,533,108
Supplemental tax roll		48,118
2008 taxes abated		<u>(193,271)</u>
2008 tax roll as adjusted		<u>\$ 6,387,955</u>
2008 Tax Roll Accounted For:		
2008 current tax collections		\$ 6,301,413
Delinquent taxes:		
Personal property tax warrants	\$ 37,083	
Real estate taxes	<u>49,459</u>	<u>86,542</u>
2008 total tax roll		<u>\$ 6,387,955</u>