

COUNTY OF ALLEN, KANSAS

Financial Statements  
and  
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2020

County of Allen, Kansas  
Special Financial Statements  
For the Fiscal Year Ended December 31, 2020

TABLE OF CONTENTS

<u>Item</u>	<u>Page Number</u>
INTRODUCTORY SECTION	
Title Page	
Table of Contents	
FINANCIAL SECTION	
Independent Auditor's Report	1-3
Summary of Cash Receipts, Expenditures and Unencumbered Cash	4-5
Notes to Financial Statements	6-16
ADDITIONAL INFORMATION	
Schedule 1	
Summary of Expenditures - Actual and Budget	17
Schedule 2	
Statement of Receipts and Expenditures - Individually Presented by Fund	
General Fund	18-21
Special Purpose Funds	
Ambulance Fund	22
Airport Fund	23
Appraiser's Cost Fund	24
Conservation District Fund	25
Direct Election Fund	26
EMS Tax Lid Reserve Fund	27
Health Fund	28
Historical Society Fund	29
Mental Health Fund	30
Hospital Sales Tax Fund	31
Law Enforcement Tax Lid Reserve Fund	32
Intellectual Disabilities Fund	33
Noxious Weed Fund	34
Road and Bridge Fund	35
Rural Fire District No. 2 Fund	36
Rural Fire District No. 3 Fund	37
Rural Fire District No. 4 Fund	38
Service Program for the Elderly Fund	39
Special Alcohol Program Fund	40
Special Bridge Fund	41
Special Liability Fund	42
Special Park and Recreation Fund	43
Special Equipment Reserve Fund	44
Special Machinery Fund	45
Sewer District No. 1 Fund	46
Sewer District No. 2 Fund	47
Emergency Telephone Service Fund	48

County of Allen, Kansas  
Special Financial Statements  
For the Fiscal Year Ended December 31, 2020

TABLE OF CONTENTS

<u>Item</u>	<u>Page Number</u>
Business Funds	
Solid Waste Fund	49
Trust Funds	
Special Auto Fund	50
Prosecuting Attorney Training Fund	51
Special Law Enforcement Trust Fund	52
Register of Deeds Technology Fund	53
Sheriff VIN Fees Fund	54
CERT Donations Fund	55
Drug Court Fund	56
Sheriff Special Forfeiture Trust Fund	57
County Clerk Technology Fund	58
County Treasurer Technology Fund	59
Prosecuting Attorney Trust Fund	60
Prosecuting Attorney Check Fees Fund	61
Community Development Block Grant Fund	62
SPARK Program Fund	63
Lee Murren Trust Fund	64
LaHarpe Senior Center Trust Fund	65
Iola Senior Center Trust Fund	66
Moran Senior Center Trust Fund	67
Shelter Grants Fund	68
Employee Benefit Trust Fund	69
Diversion Fees Fund	70
Hazardous Material Grant Fund	71
Landfill Closure Trust Fund	72
911 Education Donation Fund	73
Wind Farm Contribution Fund	74
Schedule 3	
Summary of Cash Receipts, Disbursements and Balances - Fiduciary Funds	75-77

APPENDIX A

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	78-79
Independent Auditor's Report on Compliance for each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	80-81
Schedule of Findings and Questioned Costs	82
Schedule of Expenditures of Federal Awards	83

---

## INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners  
Allen County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Allen County, Kansas, as of and for the year ended December 31, 2020, and the related notes to the financial statement.

### **Management's Responsibility for the Financial Statement**

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

### **Auditor's Responsibility**

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

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

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

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

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

**Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Allen County, Kansas, as of December 31, 2020, or changes in financial position and cash flows thereof for the year then ended.

**Unmodified Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Allen County, Kansas, as of December 31, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated September 24, 2021, on our consideration of Allen County, Kansas, internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Allen County, Kansas, internal control over financial reporting and compliance.

**Regulatory-Required Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents), are presented for purposes of additional analysis and are also not a required part of the basic financial statement; however, they are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

### **Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance**

Our audit was performed for the purpose of forming an opinion on the regulatory basis financial statement of the County, taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statement as a whole.

### **Prior Year Comparative Analysis**

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Allen County, Kansas, as of December 31, 2019 (not presented herein) and have issued our report thereon dated October 16, 2020, which contained an unmodified opinion on the basic financial statement. The 2019 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2020 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2019 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2019 financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2019 financial statement or to the 2019 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2019 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole, for the year ended December 31, 2019, on the basis of accounting described in Note 1.

Respectfully Submitted,

*Rodney M. Burns, CPA, LLC*

September 24, 2021

Allen County, Kansas  
Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2020

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 2,641,380	6,544,928	7,211,489	1,974,819	276,564	2,251,383
Special Purpose:						
Ambulance	96,080	597,506	389,779	303,807	40,190	343,997
Airport	6,196	405,213	198,987	212,422	3,517	215,939
Appraiser's Cost	62,201	393,410	376,270	79,341	8,585	87,926
Conservation District	399	40,292	40,000	691		691
Direct Election	80,993	142,785	169,404	54,374	1,308	55,682
EMS Tax Lid Reserve	25,379	602		25,981		25,981
Health	1,098	101,321	100,000	2,419		2,419
Historical Society	501	52,906	51,500	1,907		1,907
Mental Health	1,297	154,872	153,588	2,581		2,581
Hospital Sales Tax		670,031	356,760	313,271	50,944	364,215
Law Enforcement Tax Lid Reserve	82,248			82,248		82,248
Intellectual Disabilities	722	71,125	70,000	1,847		1,847
Noxious Weed	63,555	100,242	77,133	86,664	2,190	88,854
Road and Bridge	1,235,158	3,594,258	3,290,318	1,539,098	58,728	1,597,826
Rural Fire District No. 2	27	177,247	177,274			
Rural Fire District No. 3		35,876	35,876			
Rural Fire District No. 4		84,960	84,525	435		435
Service Program for the Elderly	204,420	174,566	164,038	214,948	3,106	218,054
Special Alcohol Program	15,912	11,016	8,500	18,428		18,428
Special Bridge	1,811,164	12,728	80,393	1,743,499	1,203	1,744,702
Special Liability	144,590	5,031	32,069	117,552		117,552
Special Park and Recreation	746	1,015	1,000	761		761
Special Equipment Reserve	40,508			40,508		40,508
Special Machinery	1,878,151	600,000	369,411	2,108,740		2,108,740
Sewer District No 1	140,254	16,364	10,054	146,564		146,564
Sewer District No 2	61,028	15,324	4,421	71,931	154	72,085
Emergency Telephone Service	84,575	92,407	67,168	109,814	1,750	111,564
Business:						
Solid Waste	3,605,581	2,331,022	1,328,863	4,607,740	64,121	4,671,861
Trusts:						
Special Auto	10,517	102,851	108,061	5,307	1,189	6,496
Prosecuting Attorney Training	16,645	1,962	1,069	17,538		17,538
Special Law Enforcement Trust	7,414	11,380	438	18,356		18,356
Register of Deeds Technology	36,926	24,275	18,149	43,052	496	43,548
Sheriff VIN Fees	12,900	18,160	13,957	17,103	570	17,673
C.E.R.T. Donations	237			237		237
Drug Court	31,962	168,929	168,321	32,570	16,567	49,137
Sheriff Special Forfeiture Trust	9,210	1,500	3,665	7,045		7,045
County Clerk Technology	13,319	3,164	14,013	2,470		2,470
County Treasurer Technology	11,069	3,164	1,338	12,895		12,895
Prosecuting Attorney Trust	10,516			10,516		10,516

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

Allen County, Kansas  
Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2020

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Prosecuting Attorney Check Fees	12,453	601		13,054		13,054
Community Development Block Grant		105,557	105,557			
SPARK Program Grant		2,482,283	2,480,283	2,000		2,000
Lee Murren Trust	8,655			8,655		8,655
LaHarpe Senior Center Trust	3,434		196	3,238		3,238
Iola Senior Center Trust	5,705			5,705		5,705
Moran Senior Center Trust	5			5		5
Shelter Grants		37,871	37,871			
Employee Benefit Trust	1,028,917	843,513	957,412	915,018		915,018
Diversion Fees	108,192	21,850	1,903	128,139		128,139
Hazardous Material Grant	5,464			5,464		5,464
Landfill Closure Trust	1,175,558	27,894	3,161	1,200,291		1,200,291
911 Education Donation	2,564	122,495	118,869	6,190		6,190
Wind Farm Contribution		250,000		250,000		250,000
Total Primary Government (1)	<u>14,795,825</u>	<u>20,654,496</u>	<u>18,883,083</u>	<u>16,567,238</u>	<u>531,182</u>	<u>17,098,420</u>
Composition of Cash:						
Cash and Cash Items on Hand						2,459
Certificates of Deposit						1,622,072
Demand Deposits						29,810,440
Less: Agency Funds						( 14,336,555)
Adjustment for Rounding						4
Total Primary Government (1)						<u>17,098,420</u>

(1) Excluding Agency Funds



County of Allen, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2020

**Note 1**      **Summary of Significant Accounting Policies**

**A.**      **Reporting Entity**

The County of Allen, Kansas is a municipal corporation governed by an elected three-member Board of County Commissioners. These financial statements present the County of Allen, Kansas as a primary government only. The County has waived the application of accounting principles generally accepted in the United States of America and as such, have not included any component units in these financial statements.

**B.**      **Basis of Presentation**

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 for the year ended December 31, 2020:

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

Special Purpose Funds--used to account for the proceeds of specific tax levies and other specific regulatory receipt sources that are intended for specified purposes.

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

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

Agency Funds--funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

**C.**      **Basis of Accounting**

*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 the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, 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 would be charged in the fund from which the transfer is made.

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

County of Allen, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2020

*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 non-cash assets such as receivables, inventories and prepaid expenses, 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.

**D. Budgets**

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, and enterprise funds. 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 on or before August 5th of the proposed budget and notice of public hearing on the budget.
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. During 2020, the County had no such amendments.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison 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 modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

County of Allen, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2020

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

EMS Tax Lid Reserve Fund  
Law Enforcement Tax Lid Reserve Fund  
Special Equipment Reserve Fund  
Special Machinery Fund

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.

**E. Assets, Liabilities, and Fund Equity**

Cash

To facilitate better management of the County's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the general fund, as provided by Kansas Statutes, or other funds as designated by County resolution.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the County 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.

K.S.A. 12-1675 allows the County to deposit idle funds in time deposits-open accounts, and certificates of deposit with allowable financial institutions and to invest idle funds in U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool.

The County held no investments at December 31, 2020.

County of Allen, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2020

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. In addition to this statutory provision, the County has passed an investment policy which requires all deposits to be secured 100% at all times.

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 has not designated any peak periods.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured and the County's investment policy requires 100% collateralization at all times.

At December 31, 2020, the carrying amount of the County's deposits was \$31,432,512 and the bank balance was \$32,105,591. Of the bank balance, \$1,950,291 was secured by federal depository insurance, and the remaining \$30,155,300 was collateralized securities held by the pledging financial institution's agents in the County's name.

Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase as required by state statutes. No physical inventories were taken at year end and no accounting controls exist for control of materials inventory.

Long-Term Debt

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

County of Allen, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2020

**F. Revenues and Expenditures**

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at rates established by Kansas Statute. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

Reimbursed Expenses

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

Vacation and Sick Pay

The County's policies regarding vacation pay permit employees to accumulate a maximum of 168 hours of vacation time on their anniversary date (the date the vacation amounts reset), depending on longevity and varying by department. Policies prohibit payment for vacation time in lieu of time off, however, with special authority of the County Commission, employees may accumulate up to 224 hours of vacation time leave, again, depending on longevity and varying by department. Failure to use excess accrued vacation time can result in the loss of the excess hours. Accumulated, but unused, vacation time is paid to the employee on the date of employment termination.

The County's policies regarding sick leave permit employees to accumulate a maximum of 720 hours sick leave. At the end of each year, hours over 720 are paid to the employee at 50% of the employee's rate of pay. If, at the time of termination, an employee has been employed with the County longer than five years, they are paid for 50% of this accumulated sick pay at the rate of pay in effect upon termination.

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

County of Allen, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2020

**Note 2      Stewardship, Compliance, and Accountability**

Compliance with Kansas Cash Basis Law

No violations.

Compliance with Kansas Depository Security Law

No violations.

Compliance with Kansas Budget Law

No violations.

**Note 3      Detail Notes on All Funds and Account Groups**

**A.          Assets:**

General Fixed Assets

The County has not maintained a record of fixed assets used in performance of general governmental operations as required by generally accepted accounting principles.

The County has waived the application of generally accepted accounting principles through December 31, 2020, in accordance with K.S.A. 75-1120(a).

**B.          Liabilities:**

*Defined Benefit Pension Plan*

*Plan Description.* The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

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

County of Allen, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2020

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of an annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.61% for KPERS for the fiscal year ended December 31, 2020. Contributions to the pension plan from the County were \$674,900 for KPERS for the year ended December 31, 2020.

*Net Pension Liability.* At December 31, 2020, the County's proportionate share of the collective net pension liability reported by KPERS was \$3,974,575. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

General Long-Term Debt

Changes in the County's outstanding long-term debt, for the year ended December 31, 2020, were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
<u>Capital Lease Obligations:</u>									
Jail Building Refinance	2.00-3.125%	12/10/13	\$ 1,720,000	02/01/23	805,000		195,000	610,000	21,744
Hospital Facility Refinance	1.10-5.15%	12/01/11	25,000,000	12/01/36	24,565,000		1,380,000	23,185,000	933,927
Total Contractual Indebtedness					<u>25,370,000</u>	<u>0</u>	<u>1,575,000</u>	<u>23,795,000</u>	<u>955,671</u>

County of Allen, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2020

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

<u>Capital Lease Obligations</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Principal	\$ 1,615,000	1,570,000	1,630,000	1,480,000	1,545,000
Interest	912,964	866,023	801,414	736,792	672,055
Total	<u>2,527,964</u>	<u>2,436,023</u>	<u>2,431,414</u>	<u>2,216,792</u>	<u>2,217,055</u>

  

<u>Capital Lease Obligations (continued)</u>	<u>2026-2030</u>	<u>2031-2035</u>	<u>2036</u>	<u>Total</u>
Principal	7,050,000	7,295,000	1,610,000	23,795,000
Interest	2,360,190	1,007,750	52,325	7,409,513
Total	<u>9,410,190</u>	<u>8,302,750</u>	<u>1,662,325</u>	<u>31,204,513</u>

The payments shown here are the total principal and interest payments due each year under the County's lease agreements with the Public Building Commission. However, under the provisions of an agreement with St. Luke's Health System, St. Luke's assumed responsibility for making the principal and interest payments on the Hospital Facility Lease as of July 1, 2020, with these payments being made from operating revenues of the Allen County Hospital, which became part of the St. Luke's Health System at that time. In the event that St. Luke's is unable to make these payments, the County is contingently liable for making the payments. See Note 6 below for further information.

**C. Operating Transfers:**

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
Special Auto Fund	General Fund	K.S.A. 8-145	\$ 12,647
General Fund	EMS Tax Lid Reserve Fund	Resolution	602
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g	600,000
Solid Waste Fund	General Fund	Resolution	220,000

**Note 4 Summary, Disclosure of Significant Contingencies**

**Federally Assisted Programs - Compliance Audits**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

**Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County carries commercial insurance to cover its risk of loss, including workers' compensation and employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.



County of Allen, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2020

Pending Litigation

The County is defendant in various lawsuits which fall under the coverage of the County's insurance carrier. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's legal counsel that resolution of these matters will not have a material adverse effect on the financial condition of the County.

**Note 5**      **Closure and Postclosure Care Costs of Landfill**

The County currently operates a municipal solid waste landfill. State and Federal environmental protection laws and regulations require that the County place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. Engineering estimates of post closure costs over this thirty year period are in the amount of \$4,139,825 and estimated cost for providing the cover of the landfill is \$3,850,754 (including C/D Landfill and Tire Landfill) for a total closure and postclosure cost of \$7,990,579. Engineering estimates place the total capacity of the landfill at 6,573,500 cubic yards, and previously used capacity is estimated at 1,658,237 cubic yards (25.23%). The total capacity only includes the area currently permitted to receive waste. The remaining 4,915,263 cubic yards (74.77%) of unused capacity has an estimated useful life of 51 years. These amounts are based on engineering estimates of what it would cost to perform all closure and postclosure care in 2020. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

The County prepares its financial statements on a regulatory basis of accounting, which demonstrates compliance with the cash basis and budget laws of Kansas. If the County had prepared its financial statements in compliance with generally accepted accounting principals, a liability in the amount of \$2,016,023 would have been recognized based on 25.23% of the estimated capacity of the landfill used to date. The current cost of closure and postclosure remaining to be recognized would have been \$5,974,556.

As of December 31, 2020 the County meets its financial assurance requirements by applying financial test alternative IB as provided for by Kansas Department Health and Environment regulations.

The County is not required to currently accumulate funds to pay the future costs of closure and post-closure, however, they have levied a special countywide sales tax, approved by the voters of the County, to help provide funding sources for the landfill operation. The County is also receiving tipping fees from other counties in the surrounding area, which are disposing of their solid waste in the Allen County landfill. The County has established a trust fund to accumulate cash for the purpose of financing the closure and post closure costs of the municipal solid waste landfill. As of December 31, 2020, the trust fund has a balance of \$1,200,291. The solid waste fund unencumbered cash balance as of December 31, 2020 was \$4,607,740.

**Note 6**      **Public Building Commission**

During 2002, the County formed a Public Building Commission (PBC) under the authority of KSA 12-1757. The original purpose of this PBC was to issue \$2,900,000 in revenue bonds for the construction of a jail facility. These revenue bonds are an obligation of the PBC and are not an obligation of the County. These bonds were secured by a Lease between the County and the PBC. Under the terms of the lease, the County is to pay rental payments to the PBC in an amount exactly sufficient to allow the PBC to make principal and interest payments on the bond issue as they come due. See Note 3, above, for further information on this lease agreement

County of Allen, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2020

In December, 2011, the PBC issued \$10,000,000 in revenue bonds in connection with the construction of a new County Hospital. An additional \$15,000,000 in revenue bonds were issued in January, 2012. In December, 2011, the County entered into a lease agreement with the PBC for the acquisition of the Hospital facility. In 2012, the County began levying a special sales tax, the proceeds of which were to be used, together with revenues generated by the Hospital and sales tax contributed by the City of Iola, to make rental payments in an amount sufficient for the PBC to retire the issued bonds. In the event the contributions from the Hospital and the City of Iola are insufficient to allow the PBC to make the required debt payments, the County is liable for any shortfall. In December, 2017, the PBC refinanced the outstanding bonds issued in 2011 and 2012. This resulted in a restructure of the lease agreement with the County as shown above.

Under accounting principles generally accepted in the United States of America, this PBC would be included in the County's financial statements as a component unit. However, as stated in Note 1, the County has waived the application of accounting principles generally accepted in the United States of America. Therefore, this component unit is not included.

On July 1, 2020, St. Luke's Health System assumed management responsibilities for the Allen County Hospital, and also assumed responsibility for making the principal and interest payments under the lease agreement between the County and the Public Building Commission. At that time, the County discontinued using its sales tax to pay a portion of the principal and interest on the lease agreement, and, instead, will use those funds for repairs and maintenance on the hospital facility itself. This sales tax was renewed by the voters of the County in August, 2020 and extended through December 31, 2025. The City of Iola's sales tax, which had been used to pay a portion of the outstanding lease payments, expired in 2020 and was not renewed. The payments from St. Luke's Health System are placed into a trust account with Security Bank of Kansas City and used to make the required principal and interest payments on the lease agreement as they are due. A summary of the transactions for that trust account is shown below:

Escrow Bond Fund Balance, January 1, 2020	\$	1,496,022
Received:		
Interest Income		6,202
Sales Tax Payments from Allen County		304,796
Sales Tax Payments from the City of Iola		213,885
Payments from Allen County Regional Hospital		831,859
Payments from St. Luke's Health System		1,191,897
Disbursed:		
Principal and Interest Payments on Lease		<u>2,313,927</u>
Escrow Bond Fund Balance, December 31, 2020		<u>1,730,734</u>

County of Allen, Kansas  
Notes to Financial Statements  
For the Year Ended December 31, 2020

**Note 7**   **COVID-19**

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the “COVID-19 outbreak”) and the risks to the international community as the virus spread globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the County’s financial condition, liquidity and future results of operations. The elected officials and management of the County are actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2020 or 2021.

As a result of COVID-19, the State of Kansas received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties in Kansas through Strengthening People and Revitalizing Kansas (SPARK) Program. SPARK’s first round distribution was to local governments in the amount of \$400 million. The County received direct CRF in the amount of \$2,482,283 from the State of Kansas during 2020. The County was encouraged to share the CRF with cities, school districts and local businesses within the County, and during 2020, the County shared \$1,668,219 with those entities. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

**Note 8**   **Subsequent Events**

In preparing this financial statement, the County has evaluated events and transactions for potential recognition or disclosure through September 24, 2021, the date the financial statement was available for issue.

Allen County, Kansas  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2020

Schedule 1

	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:					
General	\$ 7,405,727	103,315	7,509,042	7,211,489	297,553
Special Purpose:					
Ambulance	666,825	35,791	702,616	389,779	312,837
Airport	485,287		485,287	198,987	286,300
Appraiser's Cost	390,488		390,488	376,270	14,218
Conservation District	40,000		40,000	40,000	
Direct Election	181,393	5,967	187,360	169,404	17,956
Health	100,000		100,000	100,000	
Historical Society	51,500		51,500	51,500	
Mental Health	153,588		153,588	153,588	
Hospital Sales Tax	575,000		575,000	356,760	218,240
Intellectual Disabilities	70,000		70,000	70,000	
Noxious Weed	127,046		127,046	77,133	49,913
Road and Bridge	4,466,801		4,466,801	3,290,318	1,176,483
Rural Fire District No. 2	177,325		177,325	177,274	51
Rural Fire District No. 3	36,475		36,475	35,876	599
Rural Fire District No. 4	84,525		84,525	84,525	
Service Program for the Elderly	310,060	5,000	315,060	164,038	151,022
Special Alcohol Program	27,000		27,000	8,500	18,500
Special Bridge	1,032,084		1,032,084	80,393	951,691
Special Liability	126,974		126,974	32,069	94,905
Special Park and Recreation	1,000		1,000	1,000	
Sewer District No 1	156,550		156,550	10,054	146,496
Sewer District No 2	77,810		77,810	4,421	73,389
Emergency Telephone Service	79,236		79,236	67,168	12,068
Business:					
Solid Waste	2,689,970		2,689,970	1,328,863	1,361,107
Totals	<u>19,512,664</u>	<u>150,073</u>	<u>19,662,737</u>	<u>14,479,409</u>	<u>5,183,328</u>

Allen County, Kansas  
General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 5,134,378	4,453,184	4,452,227	957
Motor Vehicle Tax	403,078	496,055	383,247	112,808
Recreational Vehicle Tax	6,064	7,947	6,094	1,853
Delinquent Tax	42,670	96,859	51,727	45,132
16/20 M Truck Tax	15,769	13,402	15,676	( 2,274)
Countywide Sales Tax	644,891	590,066	520,000	70,066
Commercial Vehicle Fees	29,281	32,086	24,147	7,939
In Lieu of Tax	5,295	4,914	3,982	932
Mineral Production Tax	1,614	1,254	1,750	( 496)
Watercraft Tax			1,017	( 1,017)
Interest on Tax	67,780	142,384	65,000	77,384
Total Taxes	<u>6,350,820</u>	<u>5,838,151</u>	<u>5,524,867</u>	<u>313,284</u>
Intergovernmental				
Federal Financial Assistance		103,315		103,315
Local Alcoholic Liquor Tax	1,012	1,015	1,136	( 121)
Total Intergovernmental	<u>1,012</u>	<u>104,330</u>	<u>1,136</u>	<u>103,194</u>
Licenses, Fees, and Permits				
Mortgage Registration	12			
Officer Fees	116,105	98,292	100,000	( 1,708)
Total Licenses, Fees, and Permits	<u>116,117</u>	<u>98,292</u>	<u>100,000</u>	<u>( 1,708)</u>
Use of Money and Property				
Interest on Investments	364,433	94,334	175,000	( 80,666)
Rent	6,980	6,480	11,000	( 4,520)
Prisoner Board	195,100	86,470	225,000	( 138,530)
Total Use of Money and Property	<u>566,513</u>	<u>187,284</u>	<u>411,000</u>	<u>( 223,716)</u>
Transfers				
Operating Transfers In	15,162	232,647	5,000	227,647
Miscellaneous				
Sale of Surplus Property	9,918			
Donations and Contributions		575		575
Other	18,298	83,649	10,000	73,649
Total Miscellaneous	<u>28,216</u>	<u>84,224</u>	<u>10,000</u>	<u>74,224</u>
Total Cash Receipts	<u>7,077,840</u>	<u>6,544,928</u>	<u>6,052,003</u>	<u>492,925</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	110,172	90,807	92,000	1,193
Contractual Services	9,826	14,095	8,405	( 5,690)
Commodities	478	34	500	466
Capital Outlay			4,001	4,001
Employee Benefits	41,470	35,569	47,194	11,625
Reimbursed Expense	( 120)			
Total County Commission	<u>161,826</u>	<u>140,505</u>	<u>152,100</u>	<u>11,595</u>
County Clerk				
Personal Services	133,623	122,379	125,320	2,941
Contractual Services	6,906	15,241	11,000	( 4,241)
Commodities	1,042	2,537	1,693	( 844)
Capital Outlay	1,385	1,753	1,250	( 503)
Employee Benefits	52,367	46,368	54,890	8,522
Total County Clerk	<u>195,323</u>	<u>188,278</u>	<u>194,153</u>	<u>5,875</u>

Allen County, Kansas  
General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
County Treasurer				
Personal Services	\$ 152,603	158,108	160,368	2,260
Contractual Services	19,671	18,104	27,950	9,846
Commodities	5,103	3,590	5,000	1,410
Capital Outlay	1,600	2,119	6,000	3,881
Employee Benefits	62,913	62,999	66,322	3,323
Total County Treasurer	<u>241,890</u>	<u>244,920</u>	<u>265,640</u>	<u>20,720</u>
County Attorney				
Personal Services	256,058	265,597	267,790	2,193
Contractual Services	62,675	40,915	64,400	23,485
Commodities	8,214	5,559	6,000	441
Capital Outlay			7,500	7,500
Employee Benefits	89,356	90,757	99,496	8,739
Reimbursed Expense	( 2,990)	( 2,390)	( 2,500)	( 110)
Total County Attorney	<u>413,313</u>	<u>400,438</u>	<u>442,686</u>	<u>42,248</u>
Register of Deeds				
Personal Services	89,999	97,719	97,528	( 191)
Contractual Services	2,550	1,927	3,796	1,869
Commodities	188	148	182	34
Capital Outlay			100	100
Employee Benefits	36,962	38,117	40,611	2,494
Reimbursed Expense		( 410)		410
Total Register of Deeds	<u>129,699</u>	<u>137,501</u>	<u>142,217</u>	<u>4,716</u>
Indigent Attorney Fees				
Contractual Services	461,264	462,884	400,000	( 62,884)
Reimbursed Expense	( 36,320)	( 41,571)		41,571
Total Indigent Attorney Fees	<u>424,944</u>	<u>421,313</u>	<u>400,000</u>	<u>( 21,313)</u>
31st Judicial District				
Contractual Services	43,399	77,877	13,932	( 63,945)
Commodities		103,314		( 103,314)
Reimbursed Expense	( 27,204)	( 75,858)		75,858
Total 31st Judicial District	<u>16,195</u>	<u>105,333</u>	<u>13,932</u>	<u>( 91,401)</u>
Unified Court				
Contractual Services	44,116	50,610	64,926	14,316
Commodities	8,229	7,838	12,000	4,162
Capital Outlay	8,841	7,728	10,000	2,272
Reimbursed Expense	( 11,408)	( 19,342)		19,342
Total Unified Court	<u>49,778</u>	<u>46,834</u>	<u>86,926</u>	<u>40,092</u>
Courthouse General				
Personal Services	80,476	88,514	84,032	( 4,482)
Contractual Services	282,322	237,902	346,700	108,798
Commodities	87,436	43,777	81,000	37,223
Capital Outlay	503,095	744,366	385,000	( 359,366)
Employee Benefits	53,183	54,292	75,268	20,976
Reimbursed Expense	( 5,767)	( 581,361)		581,361
Total Courthouse General	<u>1,000,745</u>	<u>587,490</u>	<u>972,000</u>	<u>384,510</u>
GIS				
Contractual Services	7,024	8,424	6,300	( 2,124)
Capital Outlay	579	724	7,000	6,276
Total GIS	<u>7,603</u>	<u>9,148</u>	<u>13,300</u>	<u>4,152</u>
County Counselor				
Personal Services	71,481	80,693	49,300	( 31,393)
Contractual Services	789	451	1,565	1,114
Employee Benefits	21,653	23,752	28,435	4,683
Total County Counselor	<u>93,923</u>	<u>104,896</u>	<u>79,300</u>	<u>( 25,596)</u>

Allen County, Kansas  
General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Planning Commission				
Personal Services	\$ 25,902	20,705	23,602	2,897
Contractual Services	2,330	905	4,050	3,145
Commodities	244	110	400	290
Capital Outlay	105	366	750	384
Employee Benefits	6,632	7,994	7,980	( 14)
Reimbursed Expense		( 30)		30
Total Planning Commission	<u>35,213</u>	<u>30,050</u>	<u>36,782</u>	<u>6,732</u>
Other General Government				
Contractual Services	12,000	15,000	15,000	
Commodities			1,000	1,000
Total Other General Government	<u>12,000</u>	<u>15,000</u>	<u>16,000</u>	<u>1,000</u>
Total General Government	<u>2,782,452</u>	<u>2,431,706</u>	<u>2,815,036</u>	<u>383,330</u>
Public Safety				
Sheriff				
Personal Services	690,320	680,224	775,403	95,179
Contractual Services	141,893	147,642	132,000	( 15,642)
Commodities	122,646	189,488	111,000	( 78,488)
Capital Outlay	80,842	117,851	46,900	( 70,951)
Employee Benefits	256,472	245,273	268,140	22,867
Operating Transfers Out	39,621			
Reimbursed Expense	( 20,675)	( 48,425)		48,425
Total Sheriff	<u>1,311,119</u>	<u>1,332,053</u>	<u>1,333,443</u>	<u>1,390</u>
Jail				
Personal Services	607,095	627,096	730,403	103,307
Contractual Services	174,520	186,893	61,150	( 125,743)
Commodities	206,978	219,693	175,500	( 44,193)
Capital Outlay	7,989	17,212	4,500	( 12,712)
Employee Benefits	288,947	281,332	317,762	36,430
Operating Transfers Out	12,109			
Reimbursed Expense	( 52,515)	( 78,469)	( 43,000)	35,469
Total Jail	<u>1,245,123</u>	<u>1,253,757</u>	<u>1,246,315</u>	<u>( 7,442)</u>
Juvenile Detention				
Contractual Services	75,968	75,348	75,351	3
Juvenile Services				
Contractual Services	385	288		( 288)
Reimbursed Expense	( 165)	( 143)		143
Total Juvenile Services	<u>220</u>	<u>145</u>		<u>( 145)</u>
Inmate Medical				
Contractual Services	63,264	41,080	31,000	( 10,080)
Commodities	12,142	39,401	69,000	29,599
Operating Transfers Out	30,518			
Reimbursed Expense	( 5,924)	( 12,447)		12,447
Total Inmate Medical	<u>100,000</u>	<u>68,034</u>	<u>100,000</u>	<u>31,966</u>
Ambulance Service				
Contractual Services	74,335	7,837		( 7,837)
Commodities	256	17,691		( 17,691)
Capital Outlay	312,734	460,388		( 460,388)
Reimbursed Expense		( 254)		254
Total Ambulance Service	<u>387,325</u>	<u>485,662</u>		<u>( 485,662)</u>
Emergency Preparedness				
Personal Services	43,469	45,364	49,372	4,008
Contractual Services	27,681	30,500	32,014	1,514
Commodities	164	7,527	10,500	2,973
Capital Outlay	353	2,627	1,200	( 1,427)
Employee Benefits	18,175	18,417	18,689	272
Reimbursed Expense	( 22,523)	( 23,279)	( 22,000)	1,279
Total Emergency Preparedness	<u>67,319</u>	<u>81,156</u>	<u>89,775</u>	<u>8,619</u>

Allen County, Kansas  
General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Dispatch				
Personal Services	\$ 470,253	509,835	493,401	( 16,434)
Contractual Services	97,979	81,068	109,650	28,582
Commodities	11,184	19,598	8,000	( 11,598)
Capital Outlay	28,179	8,872	2,000	( 6,872)
Employee Benefits	185,189	189,711	199,127	9,416
Operating Transfers Out	25,379	602		( 602)
Reimbursed Expense	( 1,069)	( 14,460)		14,460
Total Dispatch	<u>817,094</u>	<u>795,226</u>	<u>812,178</u>	<u>16,952</u>
Total Public Safety	<u>4,004,168</u>	<u>4,091,381</u>	<u>3,657,062</u>	<u>( 434,319)</u>
Health				
Coroner				
Contractual Services	16,268	23,442	50,000	26,558
Hospital Development				
Contractual Services	273,816	261,659		( 261,659)
Reimbursed Expense	( 194,230)	( 203,130)		203,130
Total Hospital Development	<u>79,586</u>	<u>58,529</u>		<u>( 58,529)</u>
Total Health	<u>95,854</u>	<u>81,971</u>	<u>50,000</u>	<u>( 31,971)</u>
Agriculture				
Agricultural Appropriations				
Contractual Services	20,000	20,000	20,000	
Capital Outlay			40,000	40,000
Total Agricultural Appropriations	<u>20,000</u>	<u>20,000</u>	<u>60,000</u>	<u>40,000</u>
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	145,375	148,723	148,723	
Economic Development				
Other Economic Development				
Contractual Services	20,000	20,000	30,000	10,000
Capital Expenditures				
Construction				
Contractual Services	17,940	200,964		( 200,964)
Commodities	19,500			
Capital Outlay			428,162	428,162
Total Construction	<u>37,440</u>	<u>200,964</u>	<u>428,162</u>	<u>227,198</u>
Debt Service				
Lease Purchase Agreements				
Principal and Interest	212,444	216,744	216,744	
Budget Credit			103,315	103,315
Total Expenditures and Transfers	<u>7,317,733</u>	<u>7,211,489</u>	<u>7,509,042</u>	<u>297,553</u>
Receipts Over (Under)				
Expenditures and Transfers	( 239,893)	( 666,561)		
Unencumbered Cash, Beginning	<u>2,881,273</u>	<u>2,641,380</u>		
Unencumbered Cash, Ending	<u>2,641,380</u>	<u>1,974,819</u>		



Allen County, Kansas  
Ambulance Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 526,337	486,032	485,945	87
Motor Vehicle Tax	39,686	50,851	37,734	13,117
Recreational Vehicle Tax	597	815	600	215
Delinquent Tax	3,409	7,852	5,303	2,549
16/20 M Truck Tax	1,112	1,320	1,543	( 223)
Commercial Vehicle Fees	2,883	3,289	2,378	911
In Lieu of Tax	543	536	392	144
Watercraft Tax			100	( 100)
Total Taxes	<u>574,567</u>	<u>550,695</u>	<u>533,995</u>	<u>16,700</u>
Intergovernmental				
Federal Financial Assistance		35,791		35,791
Licenses, Fees, and Permits				
Service Fees	<u>13,506</u>	<u>7,960</u>	<u>15,000</u>	( 7,040)
Miscellaneous				
Other	<u>3,360</u>	<u>3,060</u>		3,060
Total Cash Receipts	<u>591,433</u>	<u>597,506</u>	<u>548,995</u>	<u>48,511</u>
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Personal Services	40,839	45,044	50,367	5,323
Contractual Services	289,596	327,324	370,300	42,976
Commodities		3,494	500	( 2,994)
Capital Outlay	264,715		230,000	230,000
Employee Benefits	15,469	14,110	15,658	1,548
Reimbursed Expense	( 169)	( 193)		193
Total Ambulance Service	<u>610,450</u>	<u>389,779</u>	<u>666,825</u>	<u>277,046</u>
Budget Credit			35,791	35,791
Total Expenditures and Transfers	<u>610,450</u>	<u>389,779</u>	<u>702,616</u>	<u>312,837</u>
Receipts Over (Under)				
Expenditures and Transfers	( 19,017)	207,727		
Unencumbered Cash, Beginning	<u>115,097</u>	<u>96,080</u>		
Unencumbered Cash, Ending	<u>96,080</u>	<u>303,807</u>		

Allen County, Kansas  
 Airport Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2020  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ ( 5)	217,484	217,416	68
Motor Vehicle Tax	11,020		10,478	( 10,478)
Recreational Vehicle Tax	166		167	( 167)
Delinquent Tax	854	1,520		1,520
16/20 M Truck Tax	574	366	429	( 63)
Commercial Vehicle Fees	801		660	( 660)
In Lieu of Tax		240	109	131
Watercraft Tax			28	( 28)
Total Taxes	<u>13,410</u>	<u>219,610</u>	<u>229,287</u>	<u>( 9,677)</u>
Use of Money and Property				
Rent	<u>50,942</u>	<u>46,790</u>	<u>30,000</u>	<u>16,790</u>
Miscellaneous				
Sale of Fuel	153,863	138,813	225,000	( 86,187)
Other			1,000	( 1,000)
Total Miscellaneous	<u>153,863</u>	<u>138,813</u>	<u>226,000</u>	<u>( 87,187)</u>
Total Cash Receipts	<u>218,215</u>	<u>405,213</u>	<u>485,287</u>	<u>( 80,074)</u>
Expenditures and Transfers				
Public Works				
Airport				
Personal Services	14,834	30,551	35,647	5,096
Contractual Services	125,678	48,549	72,154	23,605
Commodities	152,672	110,820	309,000	198,180
Capital Outlay	72,656		121,917	121,917
Employee Benefits	8,872	13,536	18,069	4,533
Reimbursed Expense	( 3,833)	( 4,469)	( 71,500)	( 67,031)
Total Expenditures and Transfers	<u>370,879</u>	<u>198,987</u>	<u>485,287</u>	<u>286,300</u>
Receipts Over (Under)				
Expenditures and Transfers	( 152,664)	206,226		
Unencumbered Cash, Beginning	<u>158,860</u>	<u>6,196</u>		
Unencumbered Cash, Ending	<u>6,196</u>	<u>212,422</u>		

Allen County, Kansas  
Appraiser's Cost Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 350,981	349,175	349,081	94
Motor Vehicle Tax	26,967	33,910	25,640	8,270
Recreational Vehicle Tax	406	543	408	135
Delinquent Tax	2,747	6,307	3,536	2,771
16/20 M Truck Tax	1,040	897	1,049	( 152)
Commercial Vehicle Fees	1,959	2,193	1,616	577
In Lieu of Tax	362	385	266	119
Watercraft Tax			68	( 68)
Total Cash Receipts	<u>384,462</u>	<u>393,410</u>	<u>381,664</u>	<u>11,746</u>
Expenditures and Transfers				
General Government				
Appraiser				
Personal Services	233,945	236,883	246,438	9,555
Contractual Services	45,647	40,836	64,350	23,514
Commodities	5,903	6,161	9,000	2,839
Capital Outlay	4,155	2,494	4,500	2,006
Employee Benefits	<u>81,562</u>	<u>89,896</u>	<u>66,200</u>	( 23,696)
Total Expenditures and Transfers	<u>371,212</u>	<u>376,270</u>	<u>390,488</u>	<u>14,218</u>
Receipts Over (Under)				
Expenditures and Transfers	13,250	17,140		
Unencumbered Cash, Beginning	<u>48,951</u>	<u>62,201</u>		
Unencumbered Cash, Ending	<u>62,201</u>	<u>79,341</u>		

Allen County, Kansas  
Conservation District Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 36,202	35,721	35,657	64
Motor Vehicle Tax	3,465	3,498	3,295	203
Recreational Vehicle Tax	52	56	52	4
Delinquent Tax	295	637	365	272
16/20 M Truck Tax	96	115	135	( 20)
Commercial Vehicle Fees	252	226	208	18
In Lieu of Tax	37	39	34	5
Watercraft Tax			9	( 9)
Total Cash Receipts	<u>40,399</u>	<u>40,292</u>	<u>39,755</u>	<u>537</u>
Expenditures and Transfers				
Agriculture				
Agricultural Appropriations				
Contractual Services	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	
Total Expenditures and Transfers	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	399	292		
Unencumbered Cash, Beginning		<u>399</u>		
Unencumbered Cash, Ending	<u>399</u>	<u>691</u>		

Allen County, Kansas  
Direct Election Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 156,400	117,349	117,276	73
Motor Vehicle Tax	11,738	15,111	11,160	3,951
Recreational Vehicle Tax	177	242	177	65
Delinquent Tax	1,144	2,620	1,576	1,044
16/20 M Truck Tax	370	390	456	( 66)
Commercial Vehicle Fees	853	977	703	274
In Lieu of Tax	161	129	116	13
Watercraft Tax			30	( 30)
Total Taxes	<u>170,843</u>	<u>136,818</u>	<u>131,494</u>	<u>5,324</u>
Intergovernmental				
Federal Financial Assistance		5,967		5,967
Total Cash Receipts	<u>170,843</u>	<u>142,785</u>	<u>131,494</u>	<u>11,291</u>
Expenditures and Transfers				
General Government				
Election Expense				
Personal Services	54,841	84,345	65,520	( 18,825)
Contractual Services	35,714	45,629	59,300	13,671
Commodities	2,163	7,410	7,075	( 335)
Capital Outlay	14,585	19,167	22,600	3,433
Employee Benefits	23,086	31,034	26,898	( 4,136)
Reimbursed Expense	( 9,684)	( 18,181)		18,181
Total Election Expense	<u>120,705</u>	<u>169,404</u>	<u>181,393</u>	<u>11,989</u>
Budget Credit			5,967	5,967
Total Expenditures and Transfers	<u>120,705</u>	<u>169,404</u>	<u>187,360</u>	<u>17,956</u>
Receipts Over (Under)				
Expenditures and Transfers	50,138	( 26,619)		
Unencumbered Cash, Beginning	<u>30,855</u>	<u>80,993</u>		
Unencumbered Cash, Ending	<u>80,993</u>	<u>54,374</u>		

Allen County, Kansas  
EMS Tax Lid Reserve Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	\$ 25,379	602
Total Cash Receipts	<u>25,379</u>	<u>602</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	25,379	602
Unencumbered Cash, Beginning		25,379
Unencumbered Cash, Ending	<u>25,379</u>	<u>25,981</u>

Allen County, Kansas  
Health Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 90,786	89,660	89,580	80
Motor Vehicle Tax	8,351	8,772	7,941	831
Recreational Vehicle Tax	126	141	126	15
Delinquent Tax	817	1,804	915	889
16/20 M Truck Tax	317	278	325	( 47)
Commercial Vehicle Fees	607	567	500	67
In Lieu of Tax	94	99	83	16
Watercraft Tax			21	( 21)
Total Cash Receipts	<u>101,098</u>	<u>101,321</u>	<u>99,491</u>	<u>1,830</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	
Total Expenditures and Transfers	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	1,098	1,321		
Unencumbered Cash, Beginning		<u>1,098</u>		
Unencumbered Cash, Ending	<u>1,098</u>	<u>2,419</u>		

Allen County, Kansas  
Historical Society Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 45,817	47,197	47,172	25
Motor Vehicle Tax	3,386	4,426	3,219	1,207
Recreational Vehicle Tax	51	71	51	20
Delinquent Tax	328	761	462	299
16/20 M Truck Tax	118	113	132	( 19)
Commercial Vehicle Fees	246	286	203	83
In Lieu of Tax	47	52	33	19
Watercraft Tax			9	( 9)
Total Cash Receipts	<u>49,993</u>	<u>52,906</u>	<u>51,281</u>	<u>1,625</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	<u>49,500</u>	<u>51,500</u>	<u>51,500</u>	
Total Expenditures and Transfers	<u>49,500</u>	<u>51,500</u>	<u>51,500</u>	
Receipts Over (Under)				
Expenditures and Transfers	493	1,406		
Unencumbered Cash, Beginning	<u>8</u>	<u>501</u>		
Unencumbered Cash, Ending	<u>501</u>	<u>1,907</u>		



Allen County, Kansas  
Mental Health Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 134,764	137,719	137,748	( 29)
Motor Vehicle Tax	12,853	13,021	12,220	801
Recreational Vehicle Tax	193	209	194	15
Delinquent Tax	1,149	2,502	1,358	1,144
16/20 M Truck Tax	380	427	500	( 73)
Commercial Vehicle Fees	934	842	770	72
In Lieu of Tax	139	152	127	25
Watercraft Tax			32	( 32)
Total Cash Receipts	<u>150,412</u>	<u>154,872</u>	<u>152,949</u>	<u>1,923</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>149,115</u>	<u>153,588</u>	<u>153,588</u>	
Total Expenditures and Transfers	<u>149,115</u>	<u>153,588</u>	<u>153,588</u>	
Receipts Over (Under)				
Expenditures and Transfers	1,297	1,284		
Unencumbered Cash, Beginning		<u>1,297</u>		
Unencumbered Cash, Ending	<u>1,297</u>	<u>2,581</u>		

Allen County, Kansas  
Hospital Sales Tax Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Favorable (Unfavorable)
Cash Receipts				
Taxes				
Countywide Sales Tax	\$ 598,300	548,397	575,000	( 26,603)
Intergovernmental				
Contracts with Other Governments		116,634		116,634
Miscellaneous				
Donations and Contributions		5,000		5,000
Total Cash Receipts	<u>598,300</u>	<u>670,031</u>	<u>575,000</u>	<u>95,031</u>
Expenditures and Transfers				
Health				
Hospital Development				
Contractual Services		52,791		( 52,791)
Commodities		42,400		( 42,400)
Paid to Security Bank Escrow	<u>598,300</u>	<u>261,569</u>	<u>575,000</u>	<u>313,431</u>
Total Expenditures and Transfers	<u>598,300</u>	<u>356,760</u>	<u>575,000</u>	<u>218,240</u>
Receipts Over (Under)				
Expenditures and Transfers		313,271		
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending		<u>313,271</u>		

Allen County, Kansas  
Law Enforcement Tax Lid Reserve Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	\$ 82,248	
Total Cash Receipts	<u>82,248</u>	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	82,248	
Unencumbered Cash, Beginning		82,248
Unencumbered Cash, Ending	<u>82,248</u>	<u>82,248</u>

Allen County, Kansas  
Intellectual Disabilities Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 63,776	62,978	62,976	2
Motor Vehicle Tax	5,629	6,162	5,353	809
Recreational Vehicle Tax	85	99	85	14
Delinquent Tax	553	1,231	643	588
16/20 M Truck Tax	204	187	219	( 32)
Commercial Vehicle Fees	409	399	337	62
In Lieu of Tax	66	69	56	13
Watercraft Tax			14	( 14)
Total Cash Receipts	<u>70,722</u>	<u>71,125</u>	<u>69,683</u>	<u>1,442</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Contractual Services	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	
Total Expenditures and Transfers	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	722	1,125		
Unencumbered Cash, Beginning		<u>722</u>		
Unencumbered Cash, Ending	<u>722</u>	<u>1,847</u>		

Allen County, Kansas  
Noxious Weed Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 90,080	88,655	88,663	( 8)
Motor Vehicle Tax	9,732	8,703	9,254	( 551)
Recreational Vehicle Tax	146	139	147	( 8)
Delinquent Tax	836	1,760	908	852
16/20 M Truck Tax	220	324	379	( 55)
Commercial Vehicle Fees	707	563	583	( 20)
In Lieu of Tax	93	98	96	2
Watercraft Tax			25	( 25)
Total Cash Receipts	<u>101,814</u>	<u>100,242</u>	<u>100,055</u>	<u>187</u>
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	51,788	53,997	54,450	453
Contractual Services	10,863	9,591	13,150	3,559
Commodities	75,658	63,692	90,500	26,808
Employee Benefits	19,219	19,481	19,016	( 465)
Reimbursed Expense	( 66,335)	( 69,628)	( 50,070)	19,558
Total Expenditures and Transfers	<u>91,193</u>	<u>77,133</u>	<u>127,046</u>	<u>49,913</u>
Receipts Over (Under)				
Expenditures and Transfers	10,621	23,109		
Unencumbered Cash, Beginning	<u>52,934</u>	<u>63,555</u>		
Unencumbered Cash, Ending	<u>63,555</u>	<u>86,664</u>		

Allen County, Kansas  
Road and Bridge Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 2,040,677	2,791,969	2,791,388	581
Motor Vehicle Tax	265,230	197,162	252,182	( 55,020)
Recreational Vehicle Tax	3,990	3,159	4,010	( 851)
Delinquent Tax	21,423	43,609	20,560	23,049
16/20 M Truck Tax	7,562	8,819	10,315	( 1,496)
Commercial Vehicle Fees	19,267	12,753	15,889	( 3,136)
In Lieu of Tax	2,104	3,081	2,620	461
Watercraft Tax			669	( 669)
Total Taxes	<u>2,360,253</u>	<u>3,060,552</u>	<u>3,097,633</u>	<u>( 37,081)</u>
Intergovernmental				
Special City & County Highway	520,470	508,654	514,168	( 5,514)
Equalization and Adjustment	35,776	25,052		25,052
Total Intergovernmental	<u>556,246</u>	<u>533,706</u>	<u>514,168</u>	<u>19,538</u>
Total Cash Receipts	<u>2,916,499</u>	<u>3,594,258</u>	<u>3,611,801</u>	<u>( 17,543)</u>
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	941,953	944,089	1,065,142	121,053
Contractual Services	130,053	189,163	356,800	167,637
Commodities	1,278,059	1,349,817	1,217,700	( 132,117)
Capital Outlay			1,483,280	1,483,280
Employee Benefits	409,683	395,374	437,979	42,605
Operating Transfers Out	600,000	600,000		( 600,000)
Reimbursed Expense	( 159,197)	( 188,125)	( 94,100)	94,025
Total Expenditures and Transfers	<u>3,200,551</u>	<u>3,290,318</u>	<u>4,466,801</u>	<u>1,176,483</u>
Receipts Over (Under)				
Expenditures and Transfers	( 284,052)	303,940		
Unencumbered Cash, Beginning	<u>1,519,210</u>	<u>1,235,158</u>		
Unencumbered Cash, Ending	<u>1,235,158</u>	<u>1,539,098</u>		

Allen County, Kansas  
Rural Fire District No. 2 Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 148,918	152,060	154,054	( 1,994)
Motor Vehicle Tax	20,100	20,449	19,462	987
Recreational Vehicle Tax	341	367	335	32
Delinquent Tax	1,052	2,316	1,250	1,066
16/20 M Truck Tax	889	878	982	( 104)
Commercial Vehicle Fees	1,983	1,177	1,171	6
Watercraft Tax			71	( 71)
Total Cash Receipts	<u>173,283</u>	<u>177,247</u>	<u>177,325</u>	<u>( 78)</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	<u>173,256</u>	<u>177,274</u>	<u>177,325</u>	<u>51</u>
Total Expenditures and Transfers	<u>173,256</u>	<u>177,274</u>	<u>177,325</u>	<u>51</u>
Receipts Over (Under)				
Expenditures and Transfers	27	( 27)		
Unencumbered Cash, Beginning		<u>27</u>		
Unencumbered Cash, Ending	<u>27</u>	<u></u>		

Allen County, Kansas  
Rural Fire District No. 3 Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 31,657	32,262	33,241	( 979)
Motor Vehicle Tax	2,741	2,710	2,536	174
Recreational Vehicle Tax	36	49	30	19
Delinquent Tax	281	606	325	281
16/20 M Truck Tax	231	162	237	( 75)
Commercial Vehicle Fees	115	87	94	( 7)
Watercraft Tax			12	( 12)
Total Cash Receipts	<u>35,061</u>	<u>35,876</u>	<u>36,475</u>	<u>( 599)</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	<u>35,061</u>	<u>35,876</u>	<u>36,475</u>	<u>599</u>
Total Expenditures and Transfers	<u>35,061</u>	<u>35,876</u>	<u>36,475</u>	<u>599</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u>          </u>	<u>          </u>		
Unencumbered Cash, Ending	<u>          </u>	<u>          </u>		



Allen County, Kansas  
Rural Fire District No. 4 Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 78,918	80,429	80,704	( 275)
Motor Vehicle Tax	3,395	3,619	3,311	308
Recreational Vehicle Tax	62	74	64	10
Delinquent Tax	109	472	60	412
16/20 M Truck Tax	185	185	189	( 4)
Commercial Vehicle Fees	164	181	171	10
Watercraft Tax			6	( 6)
Total Cash Receipts	<u>82,833</u>	<u>84,960</u>	<u>84,505</u>	<u>455</u>
Expenditures and Transfers				
Public Safety				
Fire Protection				
Contractual Services	<u>82,833</u>	<u>84,525</u>	<u>84,525</u>	
Total Expenditures and Transfers	<u>82,833</u>	<u>84,525</u>	<u>84,525</u>	
Receipts Over (Under)				
Expenditures and Transfers		435		
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending		<u>435</u>		

Allen County, Kansas  
Service Program for the Elderly Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 141,411	143,459	143,449	10
Motor Vehicle Tax	13,277	13,662	12,624	1,038
Recreational Vehicle Tax	200	219	201	18
Delinquent Tax	1,246	2,708	1,425	1,283
16/20 M Truck Tax	475	441	516	( 75)
Commercial Vehicle Fees	965	884	795	89
In Lieu of Tax	146	158	131	27
Watercraft Tax			34	( 34)
Total Taxes	<u>157,720</u>	<u>161,531</u>	<u>159,175</u>	<u>2,356</u>
Intergovernmental				
State Grant	<u>5,000</u>	<u>5,000</u>		<u>5,000</u>
Use of Money and Property				
Rent	<u>1,950</u>	<u>525</u>	<u>2,500</u>	( 1,975)
Miscellaneous				
Donations and Contributions	<u>6,432</u>	<u>7,510</u>		<u>7,510</u>
Total Cash Receipts	<u>171,102</u>	<u>174,566</u>	<u>161,675</u>	<u>12,891</u>
Expenditures and Transfers				
Social Services for Aged and Poor				
Other Soc. Serv. for Aged and Poor				
Personal Services	38,273	44,682	75,000	30,318
Contractual Services	59,446	48,190	114,510	66,320
Commodities	59,252	54,255	79,000	24,745
Capital Outlay			10,000	10,000
Employee Benefits	<u>16,047</u>	<u>16,911</u>	<u>31,550</u>	<u>14,639</u>
Total Other Soc. Serv. for Aged and Poor	<u>173,018</u>	<u>164,038</u>	<u>310,060</u>	<u>146,022</u>
Budget Credit			<u>5,000</u>	<u>5,000</u>
Total Expenditures and Transfers	<u>173,018</u>	<u>164,038</u>	<u>315,060</u>	<u>151,022</u>
Receipts Over (Under)				
Expenditures and Transfers	( 1,916)	10,528		
Unencumbered Cash, Beginning	<u>206,336</u>	<u>204,420</u>		
Unencumbered Cash, Ending	<u>204,420</u>	<u>214,948</u>		

Allen County, Kansas  
Special Alcohol Program Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 14,501	11,016	11,483	( 467)
Total Cash Receipts	<u>14,501</u>	<u>11,016</u>	<u>11,483</u>	<u>( 467)</u>
Expenditures and Transfers				
Health				
Other Health				
Contractual Services	<u>20,000</u>	<u>8,500</u>	<u>27,000</u>	<u>18,500</u>
Total Expenditures and Transfers	<u>20,000</u>	<u>8,500</u>	<u>27,000</u>	<u>18,500</u>
Receipts Over (Under)				
Expenditures and Transfers	( 5,499)	2,516		
Unencumbered Cash, Beginning	<u>21,411</u>	<u>15,912</u>		
Unencumbered Cash, Ending	<u>15,912</u>	<u>18,428</u>		

Allen County, Kansas  
Special Bridge Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 54,292	( 1)		( 1)
Motor Vehicle Tax	34,282	5,247	32,596	( 27,349)
Recreational Vehicle Tax	516	84	518	( 434)
Delinquent Tax	3,418	5,919	547	5,372
16/20 M Truck Tax	2,261	1,140	1,333	( 193)
Commercial Vehicle Fees	2,490	339	2,054	( 1,715)
In Lieu of Tax	56		339	( 339)
Watercraft Tax			87	( 87)
Total Cash Receipts	<u>97,315</u>	<u>12,728</u>	<u>37,474</u>	<u>( 24,746)</u>
Expenditures and Transfers				
Public Works				
Construction				
Personal Services	49,591	32,708	69,259	36,551
Contractual Services	50,716	29,217	47,050	17,833
Commodities	6,942	23,093	74,500	51,407
Capital Outlay	98,965		808,954	808,954
Employee Benefits	26,657	16,110	32,321	16,211
Reimbursed Expense	( 108,524)	( 20,735)		20,735
Total Expenditures and Transfers	<u>124,347</u>	<u>80,393</u>	<u>1,032,084</u>	<u>951,691</u>
Receipts Over (Under)				
Expenditures and Transfers	( 27,032)	( 67,665)		
Unencumbered Cash, Beginning	<u>1,838,196</u>	<u>1,811,164</u>		
Unencumbered Cash, Ending	<u>1,811,164</u>	<u>1,743,499</u>		

Allen County, Kansas  
Special Liability Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 42,989	( 1)		( 1)
Motor Vehicle Tax	1,196	4,153	1,136	3,017
Recreational Vehicle Tax	18	67	18	49
Delinquent Tax	183	503	433	70
16/20 M Truck Tax	55	40	46	( 6)
Commercial Vehicle Fees	87	269	72	197
In Lieu of Tax	44		12	( 12)
Watercraft Tax			3	( 3)
Total Cash Receipts	<u>44,572</u>	<u>5,031</u>	<u>1,720</u>	<u>3,311</u>
Expenditures and Transfers				
General Government				
Other General Government				
Contractual Services	25,726	32,069	126,974	94,905
Reimbursed Expense	( 9,734)			
Total Expenditures and Transfers	<u>15,992</u>	<u>32,069</u>	<u>126,974</u>	<u>94,905</u>
Receipts Over (Under)				
Expenditures and Transfers	28,580	( 27,038)		
Unencumbered Cash, Beginning	<u>116,010</u>	<u>144,590</u>		
Unencumbered Cash, Ending	<u>144,590</u>	<u>117,552</u>		

Allen County, Kansas  
Special Park and Recreation Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 1,012	1,015	1,136	( 121)
Total Cash Receipts	<u>1,012</u>	<u>1,015</u>	<u>1,136</u>	<u>( 121)</u>
Expenditures and Transfers				
Culture and Recreation				
Contractual Services	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	
Total Expenditures and Transfers	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	12	15		
Unencumbered Cash, Beginning	<u>734</u>	<u>746</u>		
Unencumbered Cash, Ending	<u>746</u>	<u>761</u>		

Allen County, Kansas  
Special Equipment Reserve Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>40,508</u>	<u>40,508</u>
Unencumbered Cash, Ending	<u><u>40,508</u></u>	<u><u>40,508</u></u>

Allen County, Kansas  
Special Machinery Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 600,000	600,000
Total Cash Receipts	<u>600,000</u>	<u>600,000</u>
Expenditures and Transfers		
Public Works		
Capital Outlay	<u>          </u>	<u>369,411</u>
Total Expenditures and Transfers	<u>          </u>	<u>369,411</u>
Receipts Over (Under)		
Expenditures and Transfers	600,000	230,589
Unencumbered Cash, Beginning	<u>1,278,151</u>	<u>1,878,151</u>
Unencumbered Cash, Ending	<u><u>1,878,151</u></u>	<u><u>2,108,740</u></u>



Allen County, Kansas  
Sewer District No 1 Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 12,452	12,699	12,757	( 58)
Motor Vehicle Tax	3,920	3,619	3,437	182
Recreational Vehicle Tax	34	40	57	( 17)
Delinquent Tax	1	6	77	( 71)
Watercraft Tax			3	( 3)
Total Cash Receipts	<u>16,407</u>	<u>16,364</u>	<u>16,331</u>	<u>33</u>
Expenditures and Transfers				
Sanitation				
Other Sanitation				
Personal Services	2,330	1,800		( 1,800)
Contractual Services	1,048	1,051	156,550	155,499
Commodities	1,344	6,486		( 6,486)
Employee Benefits	<u>734</u>	<u>717</u>		<u>( 717)</u>
Total Expenditures and Transfers	<u>5,456</u>	<u>10,054</u>	<u>156,550</u>	<u>146,496</u>
Receipts Over (Under)				
Expenditures and Transfers	10,951	6,310		
Unencumbered Cash, Beginning	<u>129,303</u>	<u>140,254</u>		
Unencumbered Cash, Ending	<u>140,254</u>	<u>146,564</u>		

Allen County, Kansas  
Sewer District No 2 Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 10,489	10,820	10,883	( 63)
Motor Vehicle Tax	3,663	4,147	3,951	196
Recreational Vehicle Tax	13	62	34	28
Delinquent Tax	50	148	26	122
Commercial Vehicle Fees	141	147	174	( 27)
Watercraft Tax			9	( 9)
Total Cash Receipts	<u>14,356</u>	<u>15,324</u>	<u>15,077</u>	<u>247</u>
Expenditures and Transfers				
Sanitation				
Other Sanitation				
Contractual Services	4,901	3,891	77,810	73,919
Commodities	808	530		( 530)
Total Expenditures and Transfers	<u>5,709</u>	<u>4,421</u>	<u>77,810</u>	<u>73,389</u>
Receipts Over (Under)				
Expenditures and Transfers	8,647	10,903		
Unencumbered Cash, Beginning	<u>52,381</u>	<u>61,028</u>		
Unencumbered Cash, Ending	<u>61,028</u>	<u>71,931</u>		

Allen County, Kansas  
Emergency Telephone Service Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$ 84,157	92,196	81,000	11,196
Use of Money and Property				
Interest on Investments	1,681	211	750	( 539)
Total Cash Receipts	<u>85,838</u>	<u>92,407</u>	<u>81,750</u>	<u>10,657</u>
Expenditures and Transfers				
Public Safety				
Dispatch				
Contractual Services	118,182	88,287	55,200	( 33,087)
Commodities			24,036	24,036
Reimbursed Expense		( 21,119)		21,119
Total Expenditures and Transfers	<u>118,182</u>	<u>67,168</u>	<u>79,236</u>	<u>12,068</u>
Receipts Over (Under)				
Expenditures and Transfers	( 32,344)	25,239		
Unencumbered Cash, Beginning	<u>116,919</u>	<u>84,575</u>		
Unencumbered Cash, Ending	<u>84,575</u>	<u>109,814</u>		

Allen County, Kansas  
Solid Waste Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Favorable (Unfavorable)
Cash Receipts				
Taxes				
Countywide Sales Tax	\$ 1,196,599	1,096,793	950,000	146,793
Licenses, Fees, and Permits				
Service Fees	786,607	1,205,832	650,000	555,832
Miscellaneous				
Other	1,289	28,397	1,500	26,897
Total Cash Receipts	<u>1,984,495</u>	<u>2,331,022</u>	<u>1,601,500</u>	<u>729,522</u>
Expenditures and Transfers				
Sanitation				
Landfill				
Personal Services	314,242	340,331	284,723	( 55,608)
Contractual Services	202,008	245,380	468,000	222,620
Commodities	442,774	282,476	585,300	302,824
Capital Outlay	657,030	96,750	1,232,000	1,135,250
Employee Benefits	140,962	144,036	119,947	( 24,089)
Operating Transfers Out		220,000		( 220,000)
Reimbursed Expense	( 1,678)	( 110)		110
Total Expenditures and Transfers	<u>1,755,338</u>	<u>1,328,863</u>	<u>2,689,970</u>	<u>1,361,107</u>
Receipts Over (Under)				
Expenditures and Transfers	229,157	1,002,159		
Unencumbered Cash, Beginning	<u>3,376,424</u>	<u>3,605,581</u>		
Unencumbered Cash, Ending	<u>3,605,581</u>	<u>4,607,740</u>		

Allen County, Kansas  
Special Auto Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 106,294	102,851
Total Cash Receipts	<u>106,294</u>	<u>102,851</u>
Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	56,866	60,772
Contractual Services	4,602	3,551
Commodities	4,140	1,337
Capital Outlay	3,000	2,119
Employee Benefits	26,433	27,635
Operating Transfers Out	<u>15,162</u>	<u>12,647</u>
Total Expenditures and Transfers	<u>110,203</u>	<u>108,061</u>
Receipts Over (Under)		
Expenditures and Transfers	( 3,909)	( 5,210)
Unencumbered Cash, Beginning	<u>14,426</u>	<u>10,517</u>
Unencumbered Cash, Ending	<u><u>10,517</u></u>	<u><u>5,307</u></u>

Allen County, Kansas  
Prosecuting Attorney Training Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,758	1,962
Total Cash Receipts	<u>2,758</u>	<u>1,962</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	<u>1,379</u>	<u>1,069</u>
Total Expenditures and Transfers	<u>1,379</u>	<u>1,069</u>
Receipts Over (Under)		
Expenditures and Transfers	1,379	893
Unencumbered Cash, Beginning	<u>15,266</u>	<u>16,645</u>
Unencumbered Cash, Ending	<u><u>16,645</u></u>	<u><u>17,538</u></u>

Allen County, Kansas  
Special Law Enforcement Trust Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Drug Control Tax	\$ 152	300
Licenses, Fees, and Permits		
Officer Fees	16,327	11,080
Total Cash Receipts	<u>16,479</u>	<u>11,380</u>
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	13,858	
Commodities	2,556	438
Total Expenditures and Transfers	<u>16,414</u>	<u>438</u>
Receipts Over (Under)		
Expenditures and Transfers	65	10,942
Unencumbered Cash, Beginning	<u>7,349</u>	<u>7,414</u>
Unencumbered Cash, Ending	<u><u>7,414</u></u>	<u><u>18,356</u></u>

Allen County, Kansas  
Register of Deeds Technology Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 23,786	24,275
Total Cash Receipts	<u>23,786</u>	<u>24,275</u>
Expenditures and Transfers		
General Government		
Register of Deeds		
Contractual Services	20,386	12,757
Capital Outlay	<u>8</u>	<u>5,392</u>
Total Expenditures and Transfers	<u>20,394</u>	<u>18,149</u>
Receipts Over (Under)		
Expenditures and Transfers	3,392	6,126
Unencumbered Cash, Beginning	<u>33,534</u>	<u>36,926</u>
Unencumbered Cash, Ending	<u><u>36,926</u></u>	<u><u>43,052</u></u>



Allen County, Kansas  
Sheriff VIN Fees Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 18,386	18,160
Total Cash Receipts	<u>18,386</u>	<u>18,160</u>
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	82	2
Commodities	<u>19,604</u>	<u>13,955</u>
Total Expenditures and Transfers	<u>19,686</u>	<u>13,957</u>
Receipts Over (Under)		
Expenditures and Transfers	( 1,300)	4,203
Unencumbered Cash, Beginning	<u>14,200</u>	<u>12,900</u>
Unencumbered Cash, Ending	<u><u>12,900</u></u>	<u><u>17,103</u></u>

Allen County, Kansas  
C.E.R.T. Donations Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>237</u>	<u>237</u>
Unencumbered Cash, Ending	<u><u>237</u></u>	<u><u>237</u></u>

Allen County, Kansas  
Drug Court Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$ 259,709	159,429
Miscellaneous		
Donations and Contributions	11,000	9,500
Total Cash Receipts	<u>270,709</u>	<u>168,929</u>
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Contractual Services	251,853	168,928
Commodities	1,960	1,897
Reimbursed Expense	( 4,115)	( 2,504)
Total Expenditures and Transfers	<u>249,698</u>	<u>168,321</u>
Receipts Over (Under)		
Expenditures and Transfers	21,011	608
Unencumbered Cash, Beginning	<u>10,951</u>	<u>31,962</u>
Unencumbered Cash, Ending	<u><u>31,962</u></u>	<u><u>32,570</u></u>

Allen County, Kansas  
Sheriff Special Forfeiture Trust Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Forfeiture Proceeds	\$ 3,584	1,500
Total Cash Receipts	<u>3,584</u>	<u>1,500</u>
Expenditures and Transfers		
Public Safety		
Contractual Services	<u>          </u>	<u>3,665</u>
Total Expenditures and Transfers	<u>          </u>	<u>3,665</u>
Receipts Over (Under)		
Expenditures and Transfers	3,584	( 2,165)
Unencumbered Cash, Beginning	<u>5,626</u>	<u>9,210</u>
Unencumbered Cash, Ending	<u><u>9,210</u></u>	<u><u>7,045</u></u>

Allen County, Kansas  
County Clerk Technology Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 3,333	3,164
Total Cash Receipts	<u>3,333</u>	<u>3,164</u>
Expenditures and Transfers		
General Government		
County Clerk		
Commodities	<u>2,340</u>	<u>14,013</u>
Total Expenditures and Transfers	<u>2,340</u>	<u>14,013</u>
Receipts Over (Under)		
Expenditures and Transfers	993	( 10,849)
Unencumbered Cash, Beginning	<u>12,326</u>	<u>13,319</u>
Unencumbered Cash, Ending	<u><u>13,319</u></u>	<u><u>2,470</u></u>

Allen County, Kansas  
County Treasurer Technology Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 3,333	3,164
Total Cash Receipts	<u>3,333</u>	<u>3,164</u>
Expenditures and Transfers		
General Government		
County Treasurer		
Contractual Services	<u>          </u>	<u>1,338</u>
Total Expenditures and Transfers	<u>          </u>	<u>1,338</u>
Receipts Over (Under)		
Expenditures and Transfers	3,333	1,826
Unencumbered Cash, Beginning	<u>7,736</u>	<u>11,069</u>
Unencumbered Cash, Ending	<u><u>11,069</u></u>	<u><u>12,895</u></u>

Allen County, Kansas  
Prosecuting Attorney Trust Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>10,516</u>	<u>10,516</u>
Unencumbered Cash, Ending	<u><u>10,516</u></u>	<u><u>10,516</u></u>

Allen County, Kansas  
Prosecuting Attorney Check Fees Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 545	601
Total Cash Receipts	<u>545</u>	<u>601</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	545	601
Unencumbered Cash, Beginning	<u>11,908</u>	<u>12,453</u>
Unencumbered Cash, Ending	<u><u>12,453</u></u>	<u><u>13,054</u></u>



Allen County, Kansas  
Community Development Block Grant Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$	105,557
Total Cash Receipts		105,557
Expenditures and Transfers		
General Government		
Contractual Services		105,557
Total Expenditures and Transfers		105,557
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Allen County, Kansas  
SPARK Program Grant Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$	2,482,283
Total Cash Receipts		2,482,283
Expenditures and Transfers		
General Government		
Contractual Services		2,444,042
Commodities		64,000
Reimbursed Expense		( 27,759)
Total Expenditures and Transfers		2,480,283
Receipts Over (Under)		
Expenditures and Transfers		2,000
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		2,000

Allen County, Kansas  
Lee Murren Trust Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Donations and Contributions	\$ 405	
Total Cash Receipts	<u>405</u>	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	405	
Unencumbered Cash, Beginning	<u>8,250</u>	<u>8,655</u>
Unencumbered Cash, Ending	<u><u>8,655</u></u>	<u><u>8,655</u></u>

Allen County, Kansas  
LaHarpe Senior Center Trust Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
Social Services for Aged and Poor		
Capital Outlay	_____	196
Total Expenditures and Transfers	_____	196
Receipts Over (Under)		
Expenditures and Transfers		( 196)
Unencumbered Cash, Beginning	3,434	3,434
Unencumbered Cash, Ending	<u>3,434</u>	<u>3,238</u>

Allen County, Kansas  
Iola Senior Center Trust Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>5,705</u>	<u>5,705</u>
Unencumbered Cash, Ending	<u><u>5,705</u></u>	<u><u>5,705</u></u>

Allen County, Kansas  
Moran Senior Center Trust Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>5</u>	<u>5</u>
Unencumbered Cash, Ending	<u><u>5</u></u>	<u><u>5</u></u>

Allen County, Kansas  
Shelter Grants Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$ 34,323	37,871
Total Cash Receipts	<u>34,323</u>	<u>37,871</u>
Expenditures and Transfers		
Public Safety		
Contractual Services	<u>34,323</u>	<u>37,871</u>
Total Expenditures and Transfers	<u>34,323</u>	<u>37,871</u>
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>          </u>	<u>          </u>
Unencumbered Cash, Ending	<u>          </u>	<u>          </u>

Allen County, Kansas  
Employee Benefit Trust Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Payroll Withholdings and Benefits	\$ 964,868	843,513
Total Cash Receipts	<u>964,868</u>	<u>843,513</u>
Expenditures and Transfers		
General Government		
Personal Services	1,017,730	982,586
Reimbursed Expense	( 15,702)	( 25,174)
Total Expenditures and Transfers	<u>1,002,028</u>	<u>957,412</u>
Receipts Over (Under)		
Expenditures and Transfers	( 37,160)	( 113,899)
Unencumbered Cash, Beginning	<u>1,066,077</u>	<u>1,028,917</u>
Unencumbered Cash, Ending	<u><u>1,028,917</u></u>	<u><u>915,018</u></u>



Allen County, Kansas  
Diversion Fees Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 24,324	21,850
Total Cash Receipts	<u>24,324</u>	<u>21,850</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	21,080	1,500
Commodities	<u>403</u>	<u>403</u>
Total Expenditures and Transfers	<u>21,080</u>	<u>1,903</u>
Receipts Over (Under)		
Expenditures and Transfers	3,244	19,947
Unencumbered Cash, Beginning	<u>104,948</u>	<u>108,192</u>
Unencumbered Cash, Ending	<u><u>108,192</u></u>	<u><u>128,139</u></u>

Allen County, Kansas  
Hazardous Material Grant Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>5,464</u>	<u>5,464</u>
Unencumbered Cash, Ending	<u><u>5,464</u></u>	<u><u>5,464</u></u>

Allen County, Kansas  
Landfill Closure Trust Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 28,649	27,894
Total Cash Receipts	<u>28,649</u>	<u>27,894</u>
Expenditures and Transfers		
Sanitation		
Landfill		
Contractual Services	<u>3,028</u>	<u>3,161</u>
Total Expenditures and Transfers	<u>3,028</u>	<u>3,161</u>
Receipts Over (Under)		
Expenditures and Transfers	25,621	24,733
Unencumbered Cash, Beginning	<u>1,149,937</u>	<u>1,175,558</u>
Unencumbered Cash, Ending	<u><u>1,175,558</u></u>	<u><u>1,200,291</u></u>

Allen County, Kansas  
911 Education Donation Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$	119,995
Miscellaneous		
Donations and Contributions	2,499	
Other		2,500
Total Miscellaneous	<u>2,499</u>	<u>2,500</u>
Total Cash Receipts	<u>2,499</u>	<u>122,495</u>
Expenditures and Transfers		
Public Safety		
Dispatch		
Contractual Services	7,067	282
Commodities	11,246	118,587
Reimbursed Expense	( 1,190)	
Total Expenditures and Transfers	<u>17,123</u>	<u>118,869</u>
Receipts Over (Under)		
Expenditures and Transfers	( 14,624)	3,626
Unencumbered Cash, Beginning	<u>17,188</u>	<u>2,564</u>
Unencumbered Cash, Ending	<u><u>2,564</u></u>	<u><u>6,190</u></u>

Allen County, Kansas  
Wind Farm Contribution Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Donations and Contributions	\$	250,000
Total Cash Receipts		250,000
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		250,000
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		250,000

Allen County, Kansas  
Agency Funds  
Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2020

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cities:				
Bassett City General	\$	845	845	
Elsmore City General		4,469	4,469	
Gas City Utilities/Specials		275	275	
Gas City General		73,799	73,799	
Gas City Bond and Interest		18	18	
Gas City Employee Benefits		22,302	22,302	
Gas City Weed Cutting		150	150	
Gas City Building Removal		74	74	
Humboldt City General	1,526	976,337	976,139	1,724
Humboldt City Bond and Interest	25	15,905	15,902	28
Humboldt City Weed Cutting		1,200	1,200	
Iola City General		1,426,570	1,426,570	
Iola City Industrial		34,444	34,444	
Iola City Library		229,772	229,772	
Iola City Weed Cutting		3,700	3,700	
Iola City Building Removal		2,139	2,139	
Iola City EMS	81	747,047	634,173	112,955
LaHarpe City General		115,871	115,871	
LaHarpe City Weed Removal		1,335	1,335	
LaHarpe City Utility Assessment		350	350	
Moran City General		64,446	64,446	
Moran City Library		4,050	4,050	
Moran City Employee Benefits		8,927	8,927	
Moran City Weed Cutting		250	250	
Moran City Building Removal		2,200	2,200	
Savonburg City General		3,223	3,223	
Savonburg City Library		972	972	
Savonburg City Special Assessment		1,759	1,759	
Savonburg City Utility Assessment		2,473	2,473	
Subtotal Cities	<u>1,632</u>	<u>3,744,902</u>	<u>3,631,827</u>	<u>114,707</u>
Townships:				
Deer Creek Township General		1,046	1,046	
LaHarpe Township Rural Fire	49,162	84,140	113,473	19,829
Elsmore Township General		9,058	9,058	
Elsmore Township-Elsmore		483	483	
Elsmore Township-Savonburg		577	577	
Geneva Township General		8,560	8,560	
Humboldt Township General		83,195	83,195	
Iola Township General		2,645	2,645	
Iola Township-Bassett		30	30	
Logan Township General		7,534	7,534	
Marmaton Township General		19,343	19,343	
Marmaton Township-Moran		4,183	4,183	
Osage Township General		23,439	23,439	
Salem Township General		9,296	9,296	
Subtotal Townships	<u>49,162</u>	<u>253,529</u>	<u>282,862</u>	<u>19,829</u>

Allen County, Kansas  
Agency Funds  
Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2020

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Schools:				
USD #256 General	\$ 149	653,477	653,554	72
USD #256 Bond and Interest		504	504	
USD #256 Capital Outlay		142,885	142,885	
USD #256 Supplemental General		816,824	816,824	
USD #257 General	181	933,714	933,824	71
USD #257 Bond and Interest		997,919	997,919	
USD #257 Capital Outlay		510,529	510,529	
USD #257 General Supplemental		992,506	992,506	
USD #258 General	435	1,112,396	1,112,396	435
USD #258 Bond and Interest	183	641,078	641,061	200
USD #258 Capital Outlay		493,144	493,144	
USD #258 Recreation Commission	22	150,170	150,144	48
USD #258 General Supplemental	285	1,045,110	1,045,067	328
USD #413 General	6	18,714	18,716	4
USD #413 Bond and Interest		16,658	16,658	
USD #413 Capital Outlay		4,849	4,849	
USD #413 Recreation Commission		5,942	5,942	
USD #413 Recreation Employee Benefits		1,197	1,197	
USD #413 General Supplemental		22,567	22,567	
USD #479 General		9,989	9,989	
USD #479 General Supplemental		10,270	10,286	( 16)
ACCC General	289	2,703,620	2,703,592	317
ACCC Capital Outlay	59	562,232	562,225	66
Subtotal Schools	<u>1,609</u>	<u>11,846,294</u>	<u>11,846,378</u>	<u>1,525</u>
Cemeteries:				
LaHarpe/Elm Cemetery		9,541	9,541	
Leanna Joint Cemetery #1		5,414	5,414	
Mt. Moriah Cemetery #17		3,773	3,773	
W Cottage Grove Cemetery		2,034	2,034	
Subtotal Cemeteries		<u>20,762</u>	<u>20,762</u>	
Watershed Districts:				
Cherry Plum Watershed #17		31	31	
Deer Creek Watershed #55		10,698	10,698	
Marmaton Watershed #102		13,383	13,383	
Subtotal Watershed Districts		<u>24,112</u>	<u>24,112</u>	
Regional Library:				
SEK Library General		175,961	175,961	
SEK Library Employee Benefits		11,419	11,419	
Subtotal Regional Library		<u>187,380</u>	<u>187,380</u>	
Total Subdivisions	<u>52,403</u>	<u>16,076,979</u>	<u>15,993,321</u>	<u>136,061</u>
State Funds:				
State Educational Building	17	163,986	163,984	19
State Institutional Building	9	81,993	81,992	10
Total State Funds	<u>26</u>	<u>245,979</u>	<u>245,976</u>	<u>29</u>

Allen County, Kansas  
Agency Funds  
Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2020

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Other Agency Funds:				
Motor Vehicle Licenses	\$ 312	907,535	907,595	252
Game Licenses	96	3,293	3,293	96
Cereal Malt Beverage Licenses	50	75	75	50
Heritage Trust	1,538	6,328	5,959	1,907
Clerk of Court Release	792	1,368	1,224	936
Cash Bond Deposits		10,980	10,980	
Sales Tax	48,125	569,039	570,977	46,187
Change	560	13,866,042	13,866,040	562
Southwind Extension District #10	30	261,308	261,307	31
Treasurer's Holding Account	5,480	15,312	14,444	6,348
Total Other Agency Funds	<u>56,983</u>	<u>15,641,280</u>	<u>15,641,894</u>	<u>56,369</u>
Distributable Funds:				
Current Tax	13,778,646	24,044,471	24,228,101	13,595,016
Delinquent Tax	93,365	447,373	475,075	65,663
Motor Vehicle Tax	490,059	2,002,695	2,024,076	468,678
Recreational Vehicle Tax	7,180	31,736	32,088	6,828
Mineral Production Tax		2,507	2,507	
In Lieu of Tax		30,496	30,496	
Commercial Motor Vehicle Fees	6,025	126,534	124,648	7,911
Total Distributable Funds	<u>14,375,275</u>	<u>26,685,812</u>	<u>26,916,991</u>	<u>14,144,096</u>
Total Agency Funds	<u>14,484,687</u>	<u>58,650,050</u>	<u>58,798,182</u>	<u>14,336,555</u>



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

Board of County Commissioners  
Allen County, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, the financial statements of Allen County, Kansas, (the County) as of and for the year ended December 31, 2020, and have issued our report thereon dated September 24, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

This purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully Submitted,

*Rodney M. Burns, CPA, LLC*

September 24, 2021

---

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE  
UNIFORM GUIDANCE**

Board of County Commissioners  
Allen County, Kansas

**Report on Compliance for Each Major Federal Program**

We have audited the compliance of Allen County, Kansas, (the County) with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2020. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

**Opinion on Each Major Federal Program**

In our opinion, the County, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

## **Report on Internal Control over Compliance**

Management of the County, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Purpose of this Report**

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Respectfully Submitted,

*Rodney M. Burns, CPA, LLC*

September 24, 2021

Allen County, Kansas  
Schedule of Findings and Questioned Costs  
For the Fiscal Year Ended December 31, 2020

**I. Summary of Audit Results**

**Financial Statement:**

The auditors' report expresses an adverse opinion on the financial statement of Allen County, Kansas on the Generally Accepted Accounting Principles (GAAP) basis of accounting, but an unmodified opinion on the regulatory basis of accounting as prescribed by the State of Kansas.

**Internal Control over Financial Reporting:**

Material weakness(es) identified?	<u>          </u> Yes	<u>  X  </u> No
Significant deficiency(ies) identified?	<u>          </u> Yes	<u>  X  </u> None reported
Non-compliance or other matters required to be reported under <i>Government Auditing Standards</i> ?	<u>          </u> Yes	<u>  X  </u> No

**Federal Awards:**

Internal control over major programs:

Material weakness(es) identified?	<u>          </u> Yes	<u>  X  </u> No
Significant deficiency(ies) identified?	<u>          </u> Yes	<u>  X  </u> None reported

The auditors' report on compliance for the major federal award programs for Allen County, Kansas expresses an unmodified opinion.

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance

<u>          </u> Yes	<u>  X  </u> No
-----------------------	-----------------

Identification of major programs:

**U.S. Department of the Treasury**  
Coronavirus Relief Program

CFDA No. 21.019

The threshold for distinguishing Types A and B programs was \$750,000.

Auditee qualified as a low risk auditee?	<u>          </u> Yes	<u>  X  </u> No
------------------------------------------	-----------------------	-----------------

**II. Financial Statement Findings**

None.

**III. Federal Award Findings and Questioned Costs**

None.

Allen County, Kansas  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2020

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Federal Award Expenditures</u>	<u>Subrecipient Expenditures</u>
U.S. Department of Housing and Urban Development			
Passed through Kansas State Department of Commerce			
Community Development Block Grants/State's Program	14.228	\$ 105,557	0
Passed through Kansas Housing Resources Corporation			
Emergency Solutions Grant Program	14.231	37,871	0
Total U.S. Department of Housing and Urban Development		<u>143,428</u>	<u>0</u>
U.S. Department of the Treasury			
Passed through Kansas Governor's Office			
Coronavirus Relief Fund	21.019	2,480,283	1,668,219 (1)
Passed through Kansas Secretary of State			
Coronavirus Relief Fund	21.019	1,870	0 (1)
Passed through Kansas Division of Emergency Management			
Coronavirus Relief Fund	21.019	118,869	0 (1)
Passed through Kansas Judicial Branch			
Coronavirus Relief Fund	21.019	103,315	(1)
Total U.S. Department of the Treasury		<u>2,704,337</u>	<u>1,668,219</u>
U.S. Department of Health and Human Services			
Passed through Kansas Department of Health and Environment			
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	159,430	0
Provider Relief Fund	93.498	35,791	0
Total U.S. Department of Health and Human Services		<u>195,221</u>	<u>0</u>
U.S. Department of Homeland Security			
Passed through Kansas Division of Emergency Management			
Emergency Management Performance Grants	97.042	23,254	0
Total Federal Expenditures		<u>3,066,240</u>	<u>1,668,219</u>

(1) This was considered to be a Major Program

Note to the Schedule of Expenditures of Federal Awards:

Note A: General

The Schedule of Expenditures of Federal Awards presents the activity of all federal awards of Allen County, Kansas. All federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, are included on this schedule.

Note B: Indirect Cost Rate

The County did not elect to use the 10% de minimis cost rate as allowed under the Uniform Guidance

Note C: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County, and is presented on the Kansas regulatory basis of accounting which includes cash disbursements, accounts payable and encumbrances. This is the same basis of accounting used in the County's regulatory basis financial statements. The information presented in this schedule is in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.