

COUNTY OF LABETTE, KANSAS

Financial Statements
and
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2021

County of Labette, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2021

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Labette County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Labette County, Kansas, as of and for the year ended December 31, 2021, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse and Unmodified Opinions" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Labette County, Kansas, as of December 31, 2021, 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 Labette County, Kansas, as of December 31, 2021, 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.

Basis for Adverse and Unmodified Opinions

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

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

As discussed in Note 1 of the financial statement, the financial statement is prepared by Labette County, 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.

Responsibilities of Management 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; 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.

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund 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, and 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 not a required part of the basic financial statement, however 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.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Labette County, Kansas, as of and for the year ended December 31, 2020 (not presented herein), and have issued our report thereon dated September 10, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services>. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year December 31, 2021 (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 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 comparative information is fairly stated in all material respects in relation to the 2020 basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprises the County's basic financial statement. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the basic 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 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 Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated September 1, 2022 on our consideration of the County's 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 solely 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 the effectiveness of the County's 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 the County's internal control over financial reporting and compliance.

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

September 1, 2022

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Labette County, Kansas
Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 5,172,180	7,061,085	6,545,915	5,687,350	236,532	5,923,882
Special Purpose:						
Abandoned Cemetery Maintenance	87,741	94,799	54,641	127,899	1,056	128,955
Health	602,712	613,014	530,395	685,331	8,198	693,529
Health Care Services		798,083	798,083			
Mental Health		142,667	142,667			
Intellectual Disabilities		121,459	121,459			
Noxious Weed	125,926	98,615	113,062	111,479	1,365	112,844
Road and Bridge	807,232	4,526,778	4,389,282	944,728	45,146	989,874
Special Alcohol Program	20,709	163	500	20,372		20,372
Special Bridge	568,382	181,474	208,612	541,244		541,244
Special Bridge Reserve	1,085,561	123,631		1,209,192		1,209,192
Special Liability	2,261	23,085	23,584	1,762		1,762
Special Park and Recreation	621	11		632		632
Special Noxious Weed	100,000			100,000		100,000
Special Highway	1,478,787		493,131	985,656		985,656
Special Machinery	1,564,575	950,000	36,076	2,478,499		2,478,499
Special Industrial Park Road	207,150	12,927	1,250	218,827		218,827
Emergency Telephone Service	8	133,084	122,844	10,248	8,089	18,337
Transfer Station Royalty	9,769	6,150		15,919		15,919
Business:						
Sewer District No. 1	4,300	34,082	33,101	5,281		5,281
Sewer District No. 1 Maintenance	(44,157)	22,110	12,041	(34,088)		(34,088)
Sewer District No. 1 Special Assessment	47,532	32,485	33,478	46,539		46,539
Trusts:						
Special Auto	22,982	153,945	141,281	35,646	1,853	37,499
Prosecuting Attorney Training	3,793	2,680	1,998	4,475		4,475
Special Law Enforcement Trust	29,745	36,891	29,355	37,281	21	37,302
Register of Deeds Technology	58,245	21,890	11,472	68,663		68,663
Blue Lives Matter	1,836	500		2,336		2,336
County Clerk Technology	27,212	5,473	5,154	27,531		27,531
County Treasurer Technology	20,452	5,473	348	25,577		25,577
Prosecuting Attorney Check Fees	481			481		481
Drug Enforcement Grant	2,155			2,155		2,155
CDBG Mortgage Assistance	4,361			4,361		4,361
SPARK Program Grant	346,083		346,083			
CDBG COVID Grant		30,103	30,103			
American Rescue Plan		1,905,284	347,965	1,557,319		1,557,319
Labette/Cherokee Youth Services	35,516	233,594	251,461	17,649	2,125	19,774
Labette/Cherokee Youth Program	19,659	72	77	19,654		19,654
JJA Diversion	7,576	7,014	7,621	6,969	71	7,040
Employee Benefit Trust	5,034,172	801,579	771,626	5,064,125		5,064,125
Great Plains Industrial Park Road Grant	9,927		9,927			

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

Labette County, Kansas
Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Diversion Fees	44,186	96,548	72,898	67,836		67,836
Storm Damage Reimbursement	72,298	9,153	6,751	74,700		74,700
Towards No Drugs Program	6,250		300	5,950		5,950
Juvenile Justice Reinvestment Grant		66,012	60,310	5,702		5,702
Total Primary Government (1)	<u>17,588,218</u>	<u>18,351,913</u>	<u>15,754,851</u>	<u>20,185,280</u>	<u>304,456</u>	<u>20,489,736</u>
Composition of Cash:						
Cash and Cash Items on Hand						3,800
Certificates of Deposit						9,709,808
Demand Deposits						26,292,085
Less: Agency Funds						(15,515,957)
Total Primary Government (1)						<u>20,489,736</u>

(1) Excluding Agency Funds

County of Labette, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2021

Note 1 **Summary of Significant Accounting Policies**

A. **Reporting Entity**

The County of Labette, Kansas is a municipal corporation governed by an elected three-member Board of County Commissioners. These financial statements present the County of Labette, 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 Regulatory Basis Fund Types comprise the financial activities of the County for the year ending December 31, 2021:

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

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

Business funds -- funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund etc.)

Trust funds -- funds used to report assets held in trust for the benefit of the entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

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

C. **Basis of Accounting**

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

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

County of Labette, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2021

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

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 2021 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.

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

Special Bridge Reserve Fund
Special Highway Fund
Special Machinery Fund
Special Industrial Park Road 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.

County of Labette, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2021

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 or a specified Trust Fund.

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.

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 Statutes. 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.

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 Labette, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2021

Note 2 **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, 2021 and held no investments throughout the year.

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.

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.

At December 31, 2021, the carrying amount of the County's deposits was \$36,001,893 and the bank balance was \$36,317,969. Of the bank balance, \$1,491,126 was covered by federal depository insurance and the remaining \$34,826,843 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Note 3 **Long-term Debt**

KWPCRF Loan

During 2007, the County entered into a loan agreement with the Kansas Department of Health and Environment. Under this agreement, the County borrowed a total of \$477,482 from the State's KWPCRF Loan Revolving Fund in connection with the Sewer District No. 1 Construction Project. Details of this loan agreement, along with payments due subsequent to December 31, 2021 are shown below. Repayment of this loan will be made from special assessments levied against landowners in the Sewer District. This loan is not a general obligation of Labette County.

County of Labette, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2021

Changes in Outstanding Debt

Changes in the County's outstanding long-term debt, for the year ended December 31, 2021, 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>									
Fair Bleachers (1)	1.00%	04/07/14	\$ 60,000	01/01/25	30,000		6,000	24,000	300
Fair Concession Stand (1)	1.00%	01/11/16	60,000	01/31/25	30,000		6,000	24,000	300
Motor Graders	1.74%	01/19/16	857,716	04/01/22	223,628		148,429	75,199	3,291
Radio Equipment	2.93%	10/01/19	233,201	01/31/24	185,194		44,275	140,919	5,517
<u>KPWCRF Loan:</u>									
Sewer District No. 1 East	2.51%	03/26/07	477,482	09/01/28	227,573		27,941	199,632	5,537
Total Contractual Indebtedness					696,395	0	232,645	463,750	14,945

(1) This lease has no interest, but contains a 1% "administration fee" which is shown as interest on this schedule.

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

<u>Principal</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027-2028</u>	<u>Total</u>
Capital Lease Obligations	\$ 132,804	58,959	60,355	12,000			264,118
KPWCRF Loan	28,646	29,369	30,111	30,872	31,652	48,982	199,632
Total Principal	161,450	88,328	90,466	42,872	31,652	48,982	463,750
<u>Interest</u>							
Capital Lease Obligations	5,328	3,192	1,676	120			10,316
KPWCRF Loan	4,832	4,109	3,367	2,606	2,826	1,235	18,975
Total Interest	10,160	7,301	5,043	2,726	2,826	1,235	29,291
Total Principal and Interest	171,610	95,629	95,509	45,598	34,478	50,217	493,041

County of Labette, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2021

Note 4 Interfund Transfers

Operating Transfers

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
Special Auto Fund	General Fund	K.S.A. 8-145	\$ 24,942
Road and Bridge Fund	Special Bridge Reserve Fund	Resolution	123,631
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g	950,000
Great Plains Industrial Park Road Grant Fund	Special Industrial Park Road Fund	Resolution	9,927

Note 5 Other Long-Term Obligations from Operations

Compensated Absences.

The County's policies regarding vacation permit employees to accumulate a maximum of 144 hours of vacation time annually, depending on longevity. Policies prohibit payment for vacation time in lieu of time off, however, employees may carry over up to 72 hours of unused vacation time at the end of the year to use in the following year. Accumulated, but unused, vacation time is paid to the employee on the date of employment termination, for employees who are past their six month training period. In 2021, due to the COVID pandemic, the County suspended the 72 hour limit on the amount of vacation time that can be carried over and allowed for payment of up to 40 hours of unused vacation pay at the end of each year. This change was for the 2021 fiscal year only.

The County's policies regarding sick leave permit employees to accumulate a maximum of 320 hours sick leave. Policies prohibit payment of unused sick leave upon termination of employment with the County.

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 or by writing to KPERS (611 South Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. 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 Labette, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2021

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for KPERS and 24.98% for KP&F for the fiscal year ended December 31, 2021 (The County KP&F rate includes an additional amount for prior service). Contributions to the pension plan from the County were \$590,569 for KPERS and \$307,065 for KP&F for the year ended December 31, 2021.

Net Pension Liability. At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was \$2,338,835 and \$1,416,872 for KP&F. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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 or can be obtained as described above.

Employee Benefit Health Insurance Trust Fund

During 1994, the County established the Employee Benefit Health Insurance Trust fund. This fund is used to provide health insurance coverage to County employees and is funded by payroll withholdings from County employees and funds from the Employee Benefit Fund of the County.

Under this program, payroll withholdings and benefits are paid into a trust fund. The County has contracted with an insurance company to provide for payment of medical claims and overall administration of this program. Employee medical claims up to \$50,000 per employee per year are sent directly to the insurance company and are paid by them from this trust fund.

Claims over \$50,000 per employee are covered by special reinsurance purchased by the insurance company to cover these claims. The amount of health insurance premium charged to the employees is determined annually and is set in such an amount that all medical claims can be paid.

At the end of each year, the insurance company reviews the claim history and adjusts the amount of monthly payment needed. Any change needed is spread over the next three years, whether that change is an increase or decrease.

No record is maintained of outstanding medical claims incurred, but not paid; therefore the amount of unreimbursed medical claims as of December 31, 2021 is not available.

County of Labette, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2021

Note 6 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

The Sewer District No. 1 Maintenance Fund had a deficit balance at December 31, 2021, in the amount of \$34,088.

Compliance with Kansas Depository Security Law

No violations.

Compliance with Kansas Budget Law

Expenditures exceeded the adopted budgets of the following funds, in the amounts indicated. However, each of these funds are exempt from the Kansas Budget Law.

Health Care Services Fund	\$48,083
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Note 7 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.

Note 8 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 9 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 spreads 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 2021 or 2022.

County of Labette, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2021

As a result of COVID-19, the County received \$1,905,284 in funding through the American Rescue Plan Act during 2021 and \$30,103 through a special COVID program administered through the Community Development Block Grant Program. These funds are to be used to strengthen health, to allow the economy to reopen safely and to remain open.

Note 10 Subsequent Events

In preparing this financial statement, the County has evaluated events and transactions for potential recognition or disclosure through September 1, 2022 the date the financial statement was available for issue.

Labette County, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

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	\$ 8,209,983		8,209,983	6,545,915	1,664,068
Special Purpose:					
Abandoned Cemetery Maintenance	118,517		118,517	54,641	63,876
Health	662,891	232,596	895,487	530,395	365,092
Health Care Services	750,000		750,000	798,083	(48,083)
Mental Health	143,400		143,400	142,667	733
Intellectual Disabilities	122,000		122,000	121,459	541
Noxious Weed	162,570		162,570	113,062	49,508
Road and Bridge	4,547,471		4,547,471	4,389,282	158,189
Special Alcohol Program	10,000		10,000	500	9,500
Special Bridge	388,950		388,950	208,612	180,338
Special Liability	27,200		27,200	23,584	3,616
Special Park and Recreation	3,033		3,033		3,033
Special Noxious Weed	100,000		100,000		100,000
Emergency Telephone Service	163,200		163,200	122,844	40,356
Totals	<u>15,409,215</u>	<u>232,596</u>	<u>15,641,811</u>	<u>13,051,044</u>	<u>2,590,767</u>

Labette County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 4,195,787	4,193,692	4,293,198	(99,506)
Motor Vehicle Tax	599,460	624,911	599,816	25,095
Recreational Vehicle Tax	7,994	9,170	7,556	1,614
Delinquent Tax	131,215	130,739		130,739
16/20 M Truck Tax	31,969	33,660	34,211	(551)
Countywide Sales Tax	1,401,789	1,520,136	900,000	620,136
Commercial Vehicle Fees	16,891	16,217	16,790	(573)
In Lieu of Tax	2,790	2,962		2,962
Mineral Production Tax	212	817		817
Watercraft Tax			2,798	(2,798)
Interest on Tax	197,235	202,538		202,538
Total Taxes	<u>6,585,342</u>	<u>6,734,842</u>	<u>5,854,369</u>	<u>880,473</u>
Intergovernmental				
Local Alcoholic Liquor Tax	621	12		12
Licenses, Fees, and Permits				
Officer Fees	158,489	172,353	70,000	102,353
Planning and Zoning Fees	550			
Total Licenses, Fees, and Permits	<u>159,039</u>	<u>172,353</u>	<u>70,000</u>	<u>102,353</u>
Use of Money and Property				
Interest on Investments	174,601	66,678		66,678
Rent	3,900	3,600		3,600
Total Use of Money and Property	<u>178,501</u>	<u>70,278</u>		<u>70,278</u>
Transfers				
Operating Transfers In	10,665	24,942		24,942
Miscellaneous				
Sale of Surplus Property	57,400			
Other	54,257	58,658	10,000	48,658
Total Miscellaneous	<u>111,657</u>	<u>58,658</u>	<u>10,000</u>	<u>48,658</u>
Total Cash Receipts	<u>7,045,825</u>	<u>7,061,085</u>	<u>5,934,369</u>	<u>1,126,716</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	117,914	116,536	122,085	5,549
Contractual Services	6,666	15,774	26,385	10,611
Commodities	293	641	500	(141)
Capital Outlay		1,528	500	(1,028)
Reimbursed Expense		(32)		32
Total County Commission	<u>124,873</u>	<u>134,447</u>	<u>149,470</u>	<u>15,023</u>
County Clerk				
Personal Services	186,010	210,996	207,398	(3,598)
Contractual Services	2,552	2,707	12,200	9,493
Commodities	4,029	4,640	7,700	3,060
Capital Outlay	974	777	4,000	3,223
Reimbursed Expense	(20)	(11,672)		11,672
Total County Clerk	<u>193,545</u>	<u>207,448</u>	<u>231,298</u>	<u>23,850</u>
County Treasurer				
Personal Services	176,797	191,158	187,471	(3,687)
Contractual Services	3,007	2,470	5,545	3,075
Commodities	1,195	922	2,200	1,278
Capital Outlay	646		1,300	1,300
Reimbursed Expense	(1,627)	(8,749)		8,749
Total County Treasurer	<u>180,018</u>	<u>185,801</u>	<u>196,516</u>	<u>10,715</u>

Labette County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
County Attorney				
Personal Services	\$ 355,994	338,674	416,837	78,163
Contractual Services	45,717	107,601	26,126	(81,475)
Commodities	14,658	2,097	136	(1,961)
Capital Outlay	2,731	10,032	2	(10,030)
Reimbursed Expense	(2,541)	(17,065)		17,065
Total County Attorney	<u>416,559</u>	<u>441,339</u>	<u>443,101</u>	<u>1,762</u>
Special Trial Contingency				
Contractual Services			500,000	500,000
Register of Deeds				
Personal Services	96,986	105,822	107,990	2,168
Contractual Services	1,355	2,240	4,095	1,855
Commodities	241	1,197	3,125	1,928
Reimbursed Expense	(404)	(5,826)		5,826
Total Register of Deeds	<u>98,178</u>	<u>103,433</u>	<u>115,210</u>	<u>11,777</u>
Unified Court				
Contractual Services	216,658	208,414	232,450	24,036
Commodities	17,021	16,055	10,298	(5,757)
Capital Outlay	28,048	29,790	20,000	(9,790)
Reimbursed Expense	(7,290)	(10,831)		10,831
Total Unified Court	<u>254,437</u>	<u>243,428</u>	<u>262,748</u>	<u>19,320</u>
Judicial Annex				
Contractual Services	7,725	8,409	7,500	(909)
Courthouse General				
Personal Services	93,596	100,940	95,470	(5,470)
Contractual Services	671,337	773,941	926,300	152,359
Commodities	45,605	46,161	78,400	32,239
Capital Outlay	27,244	7,795	101,500	93,705
Reimbursed Expense	(39,131)	(19,625)		19,625
Total Courthouse General	<u>798,651</u>	<u>909,212</u>	<u>1,201,670</u>	<u>292,458</u>
Local Elected Officials				
Contractual Services	4,049	5,284	13,400	8,116
Commodities		45	1,200	1,155
Total Local Elected Officials	<u>4,049</u>	<u>5,329</u>	<u>14,600</u>	<u>9,271</u>
Appraiser				
Personal Services	382,020	356,793	428,581	71,788
Contractual Services	47,357	31,797	56,000	24,203
Commodities	14,273	19,854	24,000	4,146
Capital Outlay	13,850	14,300	20,500	6,200
Reimbursed Expense	(26,119)	(17,597)		17,597
Total Appraiser	<u>431,381</u>	<u>405,147</u>	<u>529,081</u>	<u>123,934</u>
Election Expense				
Personal Services	64,096	63,689	68,628	4,939
Contractual Services	83,058	51,208	114,350	63,142
Commodities	15,358	1,406	8,150	6,744
Capital Outlay			64,817	64,817
Reimbursed Expense	(9,562)	(5,284)		5,284
Total Election Expense	<u>152,950</u>	<u>111,019</u>	<u>255,945</u>	<u>144,926</u>
Employee Benefits				
Contractual Services	264,076	253,274	282,000	28,726
Drug Testing				
Contractual Services	4,578	4,575	4,000	(575)
Indigent Coroner/Burial Expenses				
Contractual Services	550		3,300	3,300
Total General Government	<u>2,931,570</u>	<u>3,012,861</u>	<u>4,196,439</u>	<u>1,183,578</u>

Labette County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Public Safety				
Sheriff				
Personal Services	\$ 1,195,304	1,443,293	1,313,471	(129,822)
Contractual Services	97,313	92,688	135,230	42,542
Commodities	102,981	79,795	106,500	26,705
Capital Outlay	25,729	55,590	14,000	(41,590)
Reimbursed Expense	(67,351)	(146,982)	(30,000)	116,982
Total Sheriff	<u>1,353,976</u>	<u>1,524,384</u>	<u>1,539,201</u>	<u>14,817</u>
Jail				
Personal Services	723,203	674,477	816,202	141,725
Contractual Services	122,479	145,589	157,850	12,261
Commodities	166,463	243,683	191,500	(52,183)
Capital Outlay	28,594	5,626	10,500	4,874
Reimbursed Expense	(29,641)	(54,084)	(5,000)	49,084
Total Jail	<u>1,011,098</u>	<u>1,015,291</u>	<u>1,171,052</u>	<u>155,761</u>
Juvenile Detention				
Contractual Services	<u>104,232</u>	<u>90,772</u>	<u>96,000</u>	<u>5,228</u>
Emergency Preparedness				
Personal Services	31,509	31,394	27,925	(3,469)
Contractual Services	17,850	22,402	28,050	5,648
Commodities	2,582	5,278	5,400	122
Capital Outlay	20,974	2,192	8,000	5,808
Reimbursed Expense	(12,201)	(19,148)		19,148
Total Emergency Preparedness	<u>60,714</u>	<u>42,118</u>	<u>69,375</u>	<u>27,257</u>
Dispatch				
Personal Services	519,896	535,200	589,171	53,971
Contractual Services	57,795	69,374	68,570	(804)
Commodities	4,251	23,829	4,350	(19,479)
Capital Outlay	3,713	13,520	5,900	(7,620)
Reimbursed Expense		(29,280)		29,280
Total Dispatch	<u>585,655</u>	<u>612,643</u>	<u>667,991</u>	<u>55,348</u>
Total Public Safety	<u>3,115,675</u>	<u>3,285,208</u>	<u>3,543,619</u>	<u>258,411</u>
Health				
Coroner				
Personal Services			2,000	2,000
Contractual Services	58,269	52,433	51,500	(933)
Commodities			1,000	1,000
Total Coroner	<u>58,269</u>	<u>52,433</u>	<u>54,500</u>	<u>2,067</u>
Agriculture				
Agricultural Appropriations				
Conservation District	22,500	22,500	22,500	
Fair	48,000	48,000	48,000	
Total Agricultural Appropriations	<u>70,500</u>	<u>70,500</u>	<u>70,500</u>	
Culture and Recreation				
Historical Society	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	
Economic Development				
Contractual Services	<u>31,572</u>	<u>35,334</u>	<u>90,150</u>	<u>54,816</u>
Sanitation				
Landfill				
Contractual Services	<u>6,898</u>	<u>7,804</u>	<u>4,000</u>	(3,804)
Social Services for Aged and Poor				
Social Service for Aged Appropriation	<u>66,775</u>	<u>66,775</u>	<u>66,775</u>	

Labette County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Reconstruction and Remodeling				
Courthouse General				
General Government	\$		169,000	169,000
Total Expenditures and Transfers	<u>6,296,259</u>	<u>6,545,915</u>	<u>8,209,983</u>	<u>1,664,068</u>
Receipts Over (Under)				
Expenditures and Transfers	749,566	515,170		
Unencumbered Cash, Beginning	<u>4,422,614</u>	<u>5,172,180</u>		
Unencumbered Cash, Ending	<u>5,172,180</u>	<u>5,687,350</u>		

Labette County, Kansas
Abandoned Cemetery Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 58,642	83,197	86,843	(3,646)
Motor Vehicle Tax	8,844	8,749	8,378	371
Recreational Vehicle Tax	118	128	106	22
Delinquent Tax	1,876	1,942		1,942
16/20 M Truck Tax	456	497	478	19
Commercial Vehicle Fees	250	227	235	(8)
In Lieu of Tax	39	59		59
Watercraft Tax			39	(39)
Total Cash Receipts	<u>70,225</u>	<u>94,799</u>	<u>96,079</u>	<u>(1,280)</u>
Expenditures and Transfers				
General Government				
Abandoned Cemetery Maintenance				
Personal Services	50,136	53,622	50,846	(2,776)
Contractual Services	912	907	3,220	2,313
Commodities	4,749	5,315	9,451	4,136
Capital Outlay		710	55,000	54,290
Reimbursed Expense	(3,000)	(5,913)		5,913
Total Expenditures and Transfers	<u>52,797</u>	<u>54,641</u>	<u>118,517</u>	<u>63,876</u>
Receipts Over (Under)				
Expenditures and Transfers	17,428	40,158		
Unencumbered Cash, Beginning	<u>70,313</u>	<u>87,741</u>		
Unencumbered Cash, Ending	<u>87,741</u>	<u>127,899</u>		

Labette County, Kansas
Economic Development Loan Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
Economic Development		
Economic Development Department		
Contractual Services	_____ 688	_____
Total Expenditures and Transfers	_____ 688	_____
Receipts Over (Under)		
Expenditures and Transfers	(688)	
Unencumbered Cash, Beginning	_____ 688	_____
Unencumbered Cash, Ending	=====	=====

Labette County, Kansas
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 178,630	319,508	333,660	(14,152)
Motor Vehicle Tax	44,318	27,213	25,535	1,678
Recreational Vehicle Tax	591	400	322	78
Delinquent Tax	9,139	7,936		7,936
16/20 M Truck Tax	2,376	2,488	1,456	1,032
Commercial Vehicle Fees	1,249	693	715	(22)
In Lieu of Tax	119	226		226
Watercraft Tax			119	(119)
Total Taxes	<u>236,422</u>	<u>358,464</u>	<u>361,807</u>	<u>(3,343)</u>
Intergovernmental				
Federal Financial Assistance	136,627	189,166		189,166
State Grant	35,196	43,430		43,430
Total Intergovernmental	<u>171,823</u>	<u>232,596</u>		<u>232,596</u>
Licenses, Fees, and Permits				
Service Fees	<u>26,699</u>	<u>21,733</u>		<u>21,733</u>
Miscellaneous				
Other		221		221
Total Cash Receipts	<u>434,944</u>	<u>613,014</u>	<u>361,807</u>	<u>251,207</u>
Expenditures and Transfers				
Health				
Health Department				
Personal Services	370,536	436,112	366,466	(69,646)
Contractual Services	64,098	131,396	79,400	(51,996)
Commodities	29,656	26,300	35,550	9,250
Capital Outlay	1,472	3,285	181,475	178,190
Reimbursed Expense	(22,572)	(66,698)		66,698
Total Health Department	<u>443,190</u>	<u>530,395</u>	<u>662,891</u>	<u>132,496</u>
Budget Credit			232,596	232,596
Total Expenditures and Transfers	<u>443,190</u>	<u>530,395</u>	<u>895,487</u>	<u>365,092</u>
Receipts Over (Under)				
Expenditures and Transfers	(8,246)	82,619		
Unencumbered Cash, Beginning	<u>610,958</u>	<u>602,712</u>		
Unencumbered Cash, Ending	<u>602,712</u>	<u>685,331</u>		

Labette County, Kansas
Health Care Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Countywide Sales Tax	\$ 735,368	798,083	750,000	48,083
Total Cash Receipts	<u>735,368</u>	<u>798,083</u>	<u>750,000</u>	<u>48,083</u>
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Contractual Services	<u>735,368</u>	<u>798,083</u>	<u>750,000</u>	(48,083)
Total Expenditures and Transfers	<u>735,368</u>	<u>798,083</u>	<u>750,000</u>	<u>(48,083)</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u> </u>	<u> </u>		
Unencumbered Cash, Ending	<u> </u>	<u> </u>		

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

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 121,714	118,938	124,219	(5,281)
Motor Vehicle Tax	17,364	18,127	17,401	726
Recreational Vehicle Tax	232	266	219	47
Delinquent Tax	3,870	3,808		3,808
16/20 M Truck Tax	940	974	993	(19)
Commercial Vehicle Fees	489	470	487	(17)
In Lieu of Tax	81	84		84
Watercraft Tax			81	(81)
Total Cash Receipts	<u>144,690</u>	<u>142,667</u>	<u>143,400</u>	<u>(733)</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Health	<u>144,690</u>	<u>142,667</u>	<u>143,400</u>	<u>733</u>
Total Expenditures and Transfers	<u>144,690</u>	<u>142,667</u>	<u>143,400</u>	<u>733</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u> </u>	<u> </u>		
Unencumbered Cash, Ending	<u> </u>	<u> </u>		

Labette County, Kansas
Intellectual Disabilities Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 103,601	101,265	105,681	(4,416)
Motor Vehicle Tax	14,766	15,429	14,805	624
Recreational Vehicle Tax	197	226	187	39
Delinquent Tax	3,290	3,239		3,239
16/20 M Truck Tax	799	829	844	(15)
Commercial Vehicle Fees	416	400	414	(14)
In Lieu of Tax	69	71		71
Watercraft Tax			69	(69)
Total Cash Receipts	<u>123,138</u>	<u>121,459</u>	<u>122,000</u>	<u>(541)</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Health	<u>123,138</u>	<u>121,459</u>	<u>122,000</u>	<u>541</u>
Total Expenditures and Transfers	<u>123,138</u>	<u>121,459</u>	<u>122,000</u>	<u>541</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u> </u>	<u> </u>		
Unencumbered Cash, Ending	<u> </u>	<u> </u>		

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

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 86,785	81,328	84,823	(3,495)
Motor Vehicle Tax	14,543	12,996	12,414	582
Recreational Vehicle Tax	194	191	156	35
Delinquent Tax	3,108	2,890		2,890
16/20 M Truck Tax	762	817	708	109
Commercial Vehicle Fees	410	336	347	(11)
In Lieu of Tax	58	57		57
Watercraft Tax			58	(58)
Total Cash Receipts	<u>105,860</u>	<u>98,615</u>	<u>98,506</u>	<u>109</u>
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	54,847	61,523	60,270	(1,253)
Contractual Services	6,628	9,284	17,650	8,366
Commodities	42,575	43,947	74,800	30,853
Capital Outlay		1,221	9,850	8,629
Reimbursed Expense	(85)	(2,913)		2,913
Total Expenditures and Transfers	<u>103,965</u>	<u>113,062</u>	<u>162,570</u>	<u>49,508</u>
Receipts Over (Under)				
Expenditures and Transfers	1,895	(14,447)		
Unencumbered Cash, Beginning	<u>124,031</u>	<u>125,926</u>		
Unencumbered Cash, Ending	<u>125,926</u>	<u>111,479</u>		

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

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 2,997,397	3,126,599	3,200,699	(74,100)
Motor Vehicle Tax	430,356	446,496	428,503	17,993
Recreational Vehicle Tax	5,739	6,552	5,399	1,153
Delinquent Tax	94,171	94,034		94,034
16/20 M Truck Tax	22,857	24,168	24,441	(273)
Commercial Vehicle Fees	12,128	11,585	11,995	(410)
In Lieu of Tax	1,993	2,208		2,208
Watercraft Tax			1,999	(1,999)
Total Taxes	<u>3,564,641</u>	<u>3,711,642</u>	<u>3,673,036</u>	<u>38,606</u>
Intergovernmental				
Special City & County Highway	675,511	751,728	587,544	164,184
Equalization and Adjustment	29,344	50,526		50,526
Total Intergovernmental	<u>704,855</u>	<u>802,254</u>	<u>587,544</u>	<u>214,710</u>
Miscellaneous				
Other	50,716	12,882		12,882
Total Cash Receipts	<u>4,320,212</u>	<u>4,526,778</u>	<u>4,260,580</u>	<u>266,198</u>
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	1,634,213	1,766,334	1,770,950	4,616
Contractual Services	516,612	456,165	464,721	8,556
Commodities	1,394,887	1,485,015	1,619,800	134,785
Capital Outlay	45,263	76,593	692,000	615,407
Operating Transfers Out	1,125,359	1,073,631		(1,073,631)
Reimbursed Expense	(463,831)	(468,456)		468,456
Total Expenditures and Transfers	<u>4,252,503</u>	<u>4,389,282</u>	<u>4,547,471</u>	<u>158,189</u>
Receipts Over (Under)				
Expenditures and Transfers	67,709	137,496		
Unencumbered Cash, Beginning	<u>739,523</u>	<u>807,232</u>		
Unencumbered Cash, Ending	<u>807,232</u>	<u>944,728</u>		

Labette County, Kansas
Special Alcohol Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 952	163	2,600	(2,437)
Total Cash Receipts	<u>952</u>	<u>163</u>	<u>2,600</u>	<u>(2,437)</u>
Expenditures and Transfers				
Health				
Other Health				
Contractual Services	<u>500</u>	<u>500</u>	<u>10,000</u>	<u>9,500</u>
Total Expenditures and Transfers	<u>500</u>	<u>500</u>	<u>10,000</u>	<u>9,500</u>
Receipts Over (Under)				
Expenditures and Transfers	452	(337)		
Unencumbered Cash, Beginning	<u>20,257</u>	<u>20,709</u>		
Unencumbered Cash, Ending	<u>20,709</u>	<u>20,372</u>		

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

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 260,404	134,723	140,629	(5,906)
Motor Vehicle Tax	18,678	38,185	37,217	968
Recreational Vehicle Tax	249	559	469	90
Delinquent Tax	4,754	5,859		5,859
16/20 M Truck Tax	992	1,049	2,123	(1,074)
Commercial Vehicle Fees	526	1,004	1,042	(38)
In Lieu of Tax	173	95		95
Watercraft Tax			174	(174)
Total Cash Receipts	<u>285,776</u>	<u>181,474</u>	<u>181,654</u>	<u>(180)</u>
Expenditures and Transfers				
Public Works				
Construction				
Contractual Services	5,371	49,166	52,300	3,134
Commodities	105,946	165,406	187,000	21,594
Capital Outlay			149,650	149,650
Reimbursed Expense	(30,030)	(5,960)		5,960
Total Expenditures and Transfers	<u>81,287</u>	<u>208,612</u>	<u>388,950</u>	<u>180,338</u>
Receipts Over (Under)				
Expenditures and Transfers	204,489	(27,138)		
Unencumbered Cash, Beginning	<u>363,893</u>	<u>568,382</u>		
Unencumbered Cash, Ending	<u>568,382</u>	<u>541,244</u>		

Labette County, Kansas
Special Bridge Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 125,359	123,631
Total Cash Receipts	<u>125,359</u>	<u>123,631</u>
Expenditures and Transfers		
None	<u> </u>	<u> </u>
Receipts Over (Under)		
Expenditures and Transfers	125,359	123,631
Unencumbered Cash, Beginning	<u>960,202</u>	<u>1,085,561</u>
Unencumbered Cash, Ending	<u><u>1,085,561</u></u>	<u><u>1,209,192</u></u>

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

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 19,417	19,268	19,992	(724)
Motor Vehicle Tax	3,049	2,901	2,783	118
Recreational Vehicle Tax	41	43	35	8
Delinquent Tax	622	612		612
16/20 M Truck Tax	142	172	159	13
Commercial Vehicle Fees	86	75	78	(3)
In Lieu of Tax	13	14		14
Watercraft Tax			13	(13)
Total Cash Receipts	<u>23,370</u>	<u>23,085</u>	<u>23,060</u>	<u>25</u>
Expenditures and Transfers				
General Government				
Other General Government				
Contractual Services	<u>24,700</u>	<u>23,584</u>	<u>27,200</u>	<u>3,616</u>
Total Expenditures and Transfers	<u>24,700</u>	<u>23,584</u>	<u>27,200</u>	<u>3,616</u>
Receipts Over (Under)				
Expenditures and Transfers	(1,330)	(499)		
Unencumbered Cash, Beginning	<u>3,591</u>	<u>2,261</u>		
Unencumbered Cash, Ending	<u>2,261</u>	<u>1,762</u>		

Labette County, Kansas
Special Park and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 621	11	200	(189)
Total Cash Receipts	<u>621</u>	<u>11</u>	<u>200</u>	<u>(189)</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services	<u>2,742</u>		<u>3,033</u>	<u>3,033</u>
Total Expenditures and Transfers	<u>2,742</u>		<u>3,033</u>	<u>3,033</u>
Receipts Over (Under)				
Expenditures and Transfers	(2,121)	11		
Unencumbered Cash, Beginning	<u>2,742</u>	<u>621</u>		
Unencumbered Cash, Ending	<u>621</u>	<u>632</u>		

Labette County, Kansas
Special Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
None	\$			
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Capital Outlay			100,000	100,000
Total Expenditures and Transfers			<u>100,000</u>	<u>100,000</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u>100,000</u>	<u>100,000</u>		
Unencumbered Cash, Ending	<u>100,000</u>	<u>100,000</u>		

Labette County, Kansas
Special Highway Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	\$ 500,000	
Total Cash Receipts	<u>500,000</u>	
Expenditures and Transfers		
Public Works		
Construction		
Contractual Services		76,372
Commodities		416,759
Total Expenditures and Transfers		<u>493,131</u>
Receipts Over (Under)		
Expenditures and Transfers	500,000	(493,131)
Unencumbered Cash, Beginning	<u>978,787</u>	<u>1,478,787</u>
Unencumbered Cash, Ending	<u>1,478,787</u>	<u>985,656</u>

Labette County, Kansas
Special Machinery Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 500,000	950,000
Total Cash Receipts	<u>500,000</u>	<u>950,000</u>
Expenditures and Transfers		
Public Works		
Equipment		
Capital Outlay	<u> </u>	<u>36,076</u>
Total Expenditures and Transfers	<u> </u>	<u>36,076</u>
Receipts Over (Under)		
Expenditures and Transfers	500,000	913,924
Unencumbered Cash, Beginning	<u>1,064,575</u>	<u>1,564,575</u>
Unencumbered Cash, Ending	<u><u>1,564,575</u></u>	<u><u>2,478,499</u></u>

Labette County, Kansas
Special Industrial Park Road Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Permits	\$ 273,650	3,000
Transfers		
Operating Transfers In		9,927
Total Cash Receipts	<u>273,650</u>	<u>12,927</u>
Expenditures and Transfers		
Public Works		
Contractual Services	<u>66,500</u>	<u>1,250</u>
Total Expenditures and Transfers	<u>66,500</u>	<u>1,250</u>
Receipts Over (Under)		
Expenditures and Transfers	207,150	11,677
Unencumbered Cash, Beginning		<u>207,150</u>
Unencumbered Cash, Ending	<u>207,150</u>	<u>218,827</u>

Labette County, Kansas
Emergency Telephone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Intergovernmental				
Emergency Telephone Tax	\$ 135,509	133,059	173,296	(40,237)
Use of Money and Property				
Interest on Investments	33	25		25
Total Cash Receipts	<u>135,542</u>	<u>133,084</u>	<u>173,296</u>	<u>(40,212)</u>
Expenditures and Transfers				
Public Safety				
Dispatch				
Contractual Services	117,897	53,588	75,200	21,612
Commodities	18,104	338	28,000	27,662
Capital Outlay	<u>7,041</u>	<u>68,918</u>	<u>60,000</u>	(8,918)
Total Expenditures and Transfers	<u>143,042</u>	<u>122,844</u>	<u>163,200</u>	<u>40,356</u>
Receipts Over (Under)				
Expenditures and Transfers	(7,500)	10,240		
Unencumbered Cash, Beginning	<u>7,508</u>	<u>8</u>		
Unencumbered Cash, Ending	<u>8</u>	<u>10,248</u>		

Labette County, Kansas
Transfer Station Royalty Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Royalties	\$ 5,577	6,150
Total Cash Receipts	<u>5,577</u>	<u>6,150</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	5,577	6,150
Unencumbered Cash, Beginning	<u>4,192</u>	<u>9,769</u>
Unencumbered Cash, Ending	<u><u>9,769</u></u>	<u><u>15,919</u></u>

Labette County, Kansas
Sewer District No. 1 Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Service Fees	\$ 32,082	34,082
Total Cash Receipts	<u>32,082</u>	<u>34,082</u>
Expenditures and Transfers		
Sanitation		
Other Sanitation		
Contractual Services	29,342	33,101
Total Expenditures and Transfers	<u>29,342</u>	<u>33,101</u>
Receipts Over (Under)		
Expenditures and Transfers	2,740	981
Unencumbered Cash, Beginning	1,560	4,300
Unencumbered Cash, Ending	<u>4,300</u>	<u>5,281</u>

Labette County, Kansas
Sewer District No. 1 Maintenance Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Service Fees	\$ 22,200	22,110
Total Cash Receipts	<u>22,200</u>	<u>22,110</u>
Expenditures and Transfers		
Sanitation		
Other Sanitation		
Contractual Services	<u>35,266</u>	<u>12,041</u>
Total Expenditures and Transfers	<u>35,266</u>	<u>12,041</u>
Receipts Over (Under)		
Expenditures and Transfers	(13,066)	10,069
Unencumbered Cash, Beginning	(31,091)	(44,157)
Unencumbered Cash, Ending	<u>(44,157)</u>	<u>(34,088)</u>

Labette County, Kansas
Sewer District No. 1 Special Assessment Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Taxes		
Special Assessments	\$ 32,485	32,485
Total Cash Receipts	<u>32,485</u>	<u>32,485</u>
Expenditures and Transfers		
Debt Service		
Rural Development Loan		
Principal and Interest	<u>33,478</u>	<u>33,478</u>
Total Expenditures and Transfers	<u>33,478</u>	<u>33,478</u>
Receipts Over (Under)		
Expenditures and Transfers	(993)	(993)
Unencumbered Cash, Beginning	<u>48,525</u>	<u>47,532</u>
Unencumbered Cash, Ending	<u><u>47,532</u></u>	<u><u>46,539</u></u>

Labette County, Kansas
Special Auto Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Other Intergovernmental	\$ 1,575	1,750
Licenses, Fees, and Permits		
Officer Fees	148,874	152,174
Miscellaneous		
Other		21
Total Cash Receipts	150,449	153,945
Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	105,566	113,909
Contractual Services	934	1,076
Commodities	18,664	8,314
Capital Outlay	653	
Operating Transfers Out	10,665	24,942
Reimbursed Expense	(370)	(6,960)
Total Expenditures and Transfers	136,112	141,281
Receipts Over (Under)		
Expenditures and Transfers	14,337	12,664
Unencumbered Cash, Beginning	8,645	22,982
Unencumbered Cash, Ending	22,982	35,646

Labette County, Kansas
Prosecuting Attorney Training Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,706	2,680
Total Cash Receipts	<u>1,706</u>	<u>2,680</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	<u>918</u>	<u>1,998</u>
Total Expenditures and Transfers	<u>918</u>	<u>1,998</u>
Receipts Over (Under)		
Expenditures and Transfers	788	682
Unencumbered Cash, Beginning	<u>3,005</u>	<u>3,793</u>
Unencumbered Cash, Ending	<u><u>3,793</u></u>	<u><u>4,475</u></u>

Labette County, Kansas
Special Law Enforcement Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 25,986	23,311
Miscellaneous		
Other	1,607	13,580
Total Cash Receipts	<u>27,593</u>	<u>36,891</u>
Expenditures and Transfers		
Public Safety		
Other Public Safety		
Contractual Services	7,281	3,716
Commodities	12,425	17,220
Capital Outlay	9,965	8,419
Operating Transfers Out	1,600	
Total Expenditures and Transfers	<u>31,271</u>	<u>29,355</u>
Receipts Over (Under)		
Expenditures and Transfers	(3,678)	7,536
Unencumbered Cash, Beginning	<u>33,423</u>	<u>29,745</u>
Unencumbered Cash, Ending	<u><u>29,745</u></u>	<u><u>37,281</u></u>

Labette County, Kansas
Register of Deeds Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 19,268	21,890
Total Cash Receipts	<u>19,268</u>	<u>21,890</u>
Expenditures and Transfers		
General Government		
Register of Deeds		
Capital Outlay	<u>3,528</u>	<u>11,472</u>
Total Expenditures and Transfers	<u>3,528</u>	<u>11,472</u>
Receipts Over (Under)		
Expenditures and Transfers	15,740	10,418
Unencumbered Cash, Beginning	<u>42,505</u>	<u>58,245</u>
Unencumbered Cash, Ending	<u><u>58,245</u></u>	<u><u>68,663</u></u>

Labette County, Kansas
Blue Lives Matter Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Donations and Contributions	\$	500
Total Cash Receipts		<u>500</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		500
Unencumbered Cash, Beginning	<u>1,836</u>	<u>1,836</u>
Unencumbered Cash, Ending	<u><u>1,836</u></u>	<u><u>2,336</u></u>

Labette County, Kansas
County Clerk Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 4,817	5,473
Total Cash Receipts	<u>4,817</u>	<u>5,473</u>
Expenditures and Transfers		
General Government		
County Clerk		
Contractual Services	<u> </u>	<u>5,154</u>
Total Expenditures and Transfers	<u> </u>	<u>5,154</u>
Receipts Over (Under)		
Expenditures and Transfers	4,817	319
Unencumbered Cash, Beginning	<u>22,395</u>	<u>27,212</u>
Unencumbered Cash, Ending	<u><u>27,212</u></u>	<u><u>27,531</u></u>

Labette County, Kansas
County Treasurer Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 4,817	5,473
Total Cash Receipts	<u>4,817</u>	<u>5,473</u>
Expenditures and Transfers		
General Government		
County Treasurer		
Capital Outlay		348
Total Expenditures and Transfers		<u>348</u>
Receipts Over (Under)		
Expenditures and Transfers	4,817	5,125
Unencumbered Cash, Beginning	<u>15,635</u>	<u>20,452</u>
Unencumbered Cash, Ending	<u><u>20,452</u></u>	<u><u>25,577</u></u>

Labette County, Kansas
Prosecuting Attorney Check Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<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>481</u>	<u>481</u>
Unencumbered Cash, Ending	<u><u>481</u></u>	<u><u>481</u></u>

Labette County, Kansas
Drug Enforcement Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	\$ 1,600	
Total Cash Receipts	<u>1,600</u>	
Expenditures and Transfers		
Public Safety		
Receipts Over (Under)		
Expenditures and Transfers	1,600	
Unencumbered Cash, Beginning	<u>555</u>	<u>2,155</u>
Unencumbered Cash, Ending	<u><u>2,155</u></u>	<u><u>2,155</u></u>

Labette County, Kansas
CDBG Mortgage Assistance Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<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>4,361</u>	<u>4,361</u>
Unencumbered Cash, Ending	<u><u>4,361</u></u>	<u><u>4,361</u></u>

Labette County, Kansas
CDBG Micro Loan Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 43	
Total Cash Receipts	<u>43</u>	
Expenditures and Transfers		
Economic Development		
Other Economic Development		
Contractual Services	<u>64,403</u>	
Total Expenditures and Transfers	<u>64,403</u>	
Receipts Over (Under)		
Expenditures and Transfers	(64,360)	
Unencumbered Cash, Beginning	<u>64,360</u>	
Unencumbered Cash, Ending	<u><u> </u></u>	<u><u> </u></u>

Labette County, Kansas
SPARK Program Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$ 3,983,560	
Total Cash Receipts	<u>3,983,560</u>	
Expenditures and Transfers		
General Government		
Contractual Services	118,399	13,838
Capital Outlay	3,519,078	336,121
Reimbursed Expense		(3,876)
Total Expenditures and Transfers	<u>3,637,477</u>	<u>346,083</u>
Receipts Over (Under)		
Expenditures and Transfers	346,083	(346,083)
Unencumbered Cash, Beginning		<u>346,083</u>
Unencumbered Cash, Ending	<u>346,083</u>	<u> </u>

Labette County, Kansas
CDBG COVID Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$ 9,403	30,103
Total Cash Receipts	<u>9,403</u>	<u>30,103</u>
Expenditures and Transfers		
General Government		
Capital Outlay	<u>9,403</u>	<u>30,103</u>
Total Expenditures and Transfers	<u>9,403</u>	<u>30,103</u>
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	<u> </u>	<u> </u>
Unencumbered Cash, Ending	<u> </u>	<u> </u>

Labette County, Kansas
American Rescue Plan Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$	1,905,284
Total Cash Receipts		1,905,284
Expenditures and Transfers		
General Government		
Personal Services		311,215
Contractual Services		31,750
Capital Outlay		5,000
Total Expenditures and Transfers		347,965
Receipts Over (Under)		
Expenditures and Transfers		1,557,319
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		1,557,319

Labette County, Kansas
JJA - Reinvestment Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Contractual Services	<u>67,217</u>	_____
Total Expenditures and Transfers	<u>67,217</u>	_____
Receipts Over (Under)		
Expenditures and Transfers	(67,217)	
Unencumbered Cash, Beginning	<u>67,217</u>	_____
Unencumbered Cash, Ending	<u>_____</u>	<u>_____</u>

Labette County, Kansas
Labette/Cherokee Youth Services Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 259,515	232,446
Miscellaneous		
Other	716	1,148
Total Cash Receipts	<u>260,231</u>	<u>233,594</u>
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Personal Services	141,643	164,501
Contractual Services	90,062	90,311
Commodities	2,953	1,663
Capital Outlay	2,292	928
Reimbursed Expense	(172)	(5,942)
Total Expenditures and Transfers	<u>236,778</u>	<u>251,461</u>
Receipts Over (Under)		
Expenditures and Transfers	23,453	(17,867)
Unencumbered Cash, Beginning	<u>12,063</u>	<u>35,516</u>
Unencumbered Cash, Ending	<u><u>35,516</u></u>	<u><u>17,649</u></u>

Labette County, Kansas
Labette/Cherokee Youth Program Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Other	\$	72
Total Cash Receipts		<u>72</u>
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Contractual Services		77
Total Expenditures and Transfers		<u>77</u>
Receipts Over (Under)		
Expenditures and Transfers		(5)
Unencumbered Cash, Beginning	<u>19,659</u>	<u>19,659</u>
Unencumbered Cash, Ending	<u><u>19,659</u></u>	<u><u>19,654</u></u>

Labette County, Kansas
JJA Diversion Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Other	\$ 7,014	7,014
Total Cash Receipts	<u>7,014</u>	<u>7,014</u>
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Personal Services	5,016	6,159
Contractual Services	132	125
Commodities	<u>223</u>	<u>1,337</u>
Total Expenditures and Transfers	<u>5,371</u>	<u>7,621</u>
Receipts Over (Under)		
Expenditures and Transfers	1,643	(607)
Unencumbered Cash, Beginning	<u>5,933</u>	<u>7,576</u>
Unencumbered Cash, Ending	<u><u>7,576</u></u>	<u><u>6,969</u></u>

Labette County, Kansas
Employee Benefit Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 25,136	8,637
Miscellaneous		
Payroll Withholdings and Benefits	935,195	792,942
Other	230	
Total Miscellaneous	<u>935,425</u>	<u>792,942</u>
Total Cash Receipts	<u>960,561</u>	<u>801,579</u>
Expenditures and Transfers		
General Government		
Employee Benefits		
Medical Claims	684,385	832,129
Reimbursed Expense	(23,330)	(60,503)
Total Expenditures and Transfers	<u>661,055</u>	<u>771,626</u>
Receipts Over (Under)		
Expenditures and Transfers	299,506	29,953
Unencumbered Cash, Beginning	<u>4,734,666</u>	<u>5,034,172</u>
Unencumbered Cash, Ending	<u><u>5,034,172</u></u>	<u><u>5,064,125</u></u>

Labette County, Kansas
Great Plains Industrial Park Road Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 197	
Total Cash Receipts	<u>197</u>	
Expenditures and Transfers		
Economic Development		
Economic Development Department		
Operating Transfers Out		9,927
Total Expenditures and Transfers		<u>9,927</u>
Receipts Over (Under)		
Expenditures and Transfers	197	(9,927)
Unencumbered Cash, Beginning	<u>9,730</u>	<u>9,927</u>
Unencumbered Cash, Ending	<u><u>9,927</u></u>	<u><u>9,927</u></u>

Labette County, Kansas
Diversion Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 58,612	96,548
Miscellaneous		
Other	400	
Total Cash Receipts	<u>59,012</u>	<u>96,548</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	23,519	16,549
Commodities	14,679	36,349
Capital Outlay	11,985	20,000
Total Expenditures and Transfers	<u>50,183</u>	<u>72,898</u>
Receipts Over (Under)		
Expenditures and Transfers	8,829	23,650
Unencumbered Cash, Beginning	<u>35,357</u>	<u>44,186</u>
Unencumbered Cash, Ending	<u><u>44,186</u></u>	<u><u>67,836</u></u>

Labette County, Kansas
Storm Damage Reimbursement Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Other	\$ 90,844	9,153
Total Cash Receipts	<u>90,844</u>	<u>9,153</u>
Expenditures and Transfers		
Public Works		
Contractual Services	<u>18,546</u>	<u>6,751</u>
Total Expenditures and Transfers	<u>18,546</u>	<u>6,751</u>
Receipts Over (Under)		
Expenditures and Transfers	72,298	2,402
Unencumbered Cash, Beginning	<u>72,298</u>	<u>72,298</u>
Unencumbered Cash, Ending	<u><u>72,298</u></u>	<u><u>74,700</u></u>

Labette County, Kansas
Towards No Drugs Program Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Donations and Contributions	\$ 2,000	
Total Cash Receipts	<u>2,000</u>	
Expenditures and Transfers		
Public Works		
Contractual Services	<u>250</u>	<u>300</u>
Total Expenditures and Transfers	<u>250</u>	<u>300</u>
Receipts Over (Under)		
Expenditures and Transfers	1,750	(300)
Unencumbered Cash, Beginning	<u>4,500</u>	<u>6,250</u>
Unencumbered Cash, Ending	<u><u>6,250</u></u>	<u><u>5,950</u></u>

Labette County, Kansas
Juvenile Justice Reinvestment Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Grant	\$ 32,206	66,012
Total Cash Receipts	<u>32,206</u>	<u>66,012</u>
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Contractual Services	<u>32,206</u>	<u>60,310</u>
Total Expenditures and Transfers	<u>32,206</u>	<u>60,310</u>
Receipts Over (Under)		
Expenditures and Transfers		5,702
Unencumbered Cash, Beginning	<u> </u>	<u> </u>
Unencumbered Cash, Ending	<u> </u>	<u>5,702</u>

Labette County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2021

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cities:				
Altamont Special Equipment	\$	15,310	15,310	
Altamont General		191,278	191,278	
Altamont Library		22,249	22,249	
Altamont Recreation		5,184	5,184	
Altamont Utility Service		14,301	14,301	
Altamont G.O. Fire		53	53	
Altamont Annex General		18,635	18,635	
Altamont Annex Library		2,153	2,153	
Altamont Annex Recreation		502	502	
Altamont Annex Utility Service		968	968	
Bartlett General		31,114	31,114	
Chetopa General		133,693	133,693	
Chetopa Library		11,058	11,058	
Chetopa Industrial Development		37	37	
Chetopa Employee Benefits		91,270	91,270	
Chetopa Fire Equipment		1	1	
Chetopa Special Liability		95	95	
Chetopa Special Assessments		504	504	
Edna General		114,785	114,785	
Edna Bond and Interest		1,565	1,565	
Edna Employee Benefits		12,787	12,787	
Edna Library		5,993	5,993	
Altamont Annex Equipment Reserve		1,898	1,898	
Labette General		2,191	2,191	
Mound Valley General		101,743	101,743	
Oswego General		420,345	420,345	
Oswego Airport		7,773	7,773	
Oswego Employee Benefits		200,496	200,496	
Oswego Library		26,589	26,589	
Oswego Special Assessments		5,105	5,105	
Parsons General		2,801,030	2,801,030	
Parsons Library Employee Benefits		76,465	76,465	
Parsons Industrial Promotion		58,889	58,889	
Parsons Library		370,877	370,877	
Parsons Special Assessments		9,726	9,726	
Subtotal Cities		<u>4,756,662</u>	<u>4,756,662</u>	

Labette County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2021

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Townships:				
Canada General	\$	19,749	19,749	
Elm Grove General		4,281	4,281	
Fairview General		15,410	15,410	
Hackberry General		20,073	20,073	
Howard General		6,290	6,290	
Labette General	9,915	8,883	11,911	6,887
Liberty General		22,397	22,397	
Montana General		13,715	13,715	
Mound Valley General		16,939	16,939	
Mount Pleasant General		26,326	26,326	
Neosho General		22,963	22,963	
North General		11,769	11,769	
Osage General		48,256	48,256	
Oswego General		11,344	11,344	
Richland General	1,070	5,912	6,091	891
Walton General	2,718			2,718
Subtotal Townships	<u>13,703</u>	<u>254,307</u>	<u>257,514</u>	<u>10,496</u>
Schools:				
USD #247 General		2,843	2,843	
USD #247 Capital Outlay		1,206	1,206	
USD #247 Supplemental General		2,796	2,796	
USD #447 General		493	493	
USD #447 Capital Outlay		361	361	
USD #447 Supplemental General		867	867	
USD #447 Recreation		135	135	
USD #503 General		962,357	962,357	
USD #503 Supplemental General		1,065,967	1,065,967	
USD #503 Recreation		406,679	406,679	
USD #503 Recreation Emp Benefit		64,023	64,023	
USD #503 Capital Outlay		487,143	487,143	
USD #503 Bond and Interest		61,250	61,250	
USD #504 General		238,503	238,503	
USD #504 Bond and Interest		81,323	81,323	
USD #504 Capital Outlay		126,972	126,972	
USD #504 Recreation		31,743	31,743	
USD #504 Supplemental General		286,979	286,979	
USD #505 General		146,262	146,262	
USD #505 Capital Outlay		78,350	78,350	
USD #505 Supplemental General		189,471	189,471	
USD #505 Bond and Interest		92,140	92,140	
USD #505 Recreation Commission		9,707	9,707	
USD #506 General		1,053,854	1,053,854	
USD #506 Capital Outlay		561,486	561,486	
USD #506 Supplemental General		964,069	964,069	
USD #506 Bond and Interest		485,889	485,889	
LCC General		5,603,142	5,603,142	
LCC Adult Education		64,024	64,024	
Subtotal Schools	<u></u>	<u>13,070,034</u>	<u>13,070,034</u>	<u></u>
Cemeteries:				
Edna/Elm Grove		15,683	15,683	
Mound Valley		22,737	22,737	
Oak Hill		19,580	19,580	
Oswego		65,439	65,439	
Pleasant Valley		7,783	7,783	
Subtotal Cemeteries	<u></u>	<u>131,222</u>	<u>131,222</u>	<u></u>

Labette County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2021

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Rural Fire Districts:				
Labette/Liberty	\$ 985			985
Labette No. 9		61,217	26,217	35,000
Subtotal Rural Fire Districts	<u>985</u>	<u>61,217</u>	<u>26,217</u>	<u>35,985</u>
Watershed Districts:				
Labette/Hackberry No. 96		111,475	111,475	
Neosho Drainage District		12,522	12,522	
Subtotal Watershed Districts		<u>123,997</u>	<u>123,997</u>	
Regional Library:				
SEK Library General		117,386	117,386	
SEK Library Employee Benefits		8,073	8,073	
Subtotal Regional Library		<u>125,459</u>	<u>125,459</u>	
Total Subdivisions	<u>14,688</u>	<u>18,522,898</u>	<u>18,491,105</u>	<u>46,481</u>
State Funds:				
State Educational Building	3,895	160,120	160,066	3,949
State Institutional Building	1,947	80,060	80,032	1,975
Total State Funds	<u>5,842</u>	<u>240,180</u>	<u>240,098</u>	<u>5,924</u>
Other Agency Funds:				
Motor Vehicle Licenses		1,292,667	1,292,667	
Game Licenses	338	9,218	9,346	210
Cereal Malt Beverage Licenses	150	125	125	150
Heritage Trust	2,457	10,945	10,533	2,869
Stray Animal		34	34	
Cash Bond Deposits	13,300			13,300
Sales Tax	147,134	1,977,435	1,966,005	158,564
State Election Fees		350	350	
Wildcat Extension District #14		212,916	212,916	
Homestead Holding		11,569	11,569	
Total Other Agency Funds	<u>163,379</u>	<u>3,515,259</u>	<u>3,503,545</u>	<u>175,093</u>
Distributable Funds:				
Current Tax	13,271,308	26,696,043	25,053,486	14,913,865
Delinquent Tax	250,001	788,080	781,408	256,673
Motor Vehicle Tax	104,055	3,299,519	3,304,614	98,960
Recreational Vehicle Tax	1,423	45,277	44,956	1,744
Mineral Production Tax	33	1,950	1,635	348
In Lieu of Tax	9,388	24,011	16,694	16,705
Commercial Motor Vehicle Fees	310	82,331	82,477	164
Total Distributable Funds	<u>13,636,518</u>	<u>30,937,211</u>	<u>29,285,270</u>	<u>15,288,459</u>
Total Agency Funds	<u>13,820,427</u>	<u>53,215,548</u>	<u>51,520,018</u>	<u>15,515,957</u>

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**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
Labette 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 Labette County, Kansas, (the County) as of and for the year ended December 31, 2021, and have issued our report thereon dated September 1, 2022.

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 1, 2022

**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
Labette County, Kansas

Report on Compliance for Each Major Federal Program

We have audited the compliance of Labette 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, 2021. 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, 2021.

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 1, 2022

Labette County, Kansas
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended December 31, 2021

I. Summary of Audit Results

Financial Statement:

The auditors' report expresses an adverse opinion on the financial statement of Labette 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 Labette 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
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Identification of major programs:

U.S. Department of the Treasury

Coronavirus Relief Program

CFDA No. 21.019

Coronavirus State and Local Fiscal Recovery Fund

CFDA No. 21.027

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
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II. Financial Statement Findings

None.

III. Federal Award Findings and Questioned Costs

None.

Labette County, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Agency or Pass-through Number</u>	<u>Federal Award Expenditures</u>	<u>Subrecipient Expenditures</u>
U.S. Department of Agriculture Passed through Kansas Department of Health and Environment Special Supplemental Nutrition Program for Women, Infants and Children	10.557	264310R	\$ 88,906	
U.S. Department of Housing and Urban Development Passed through Kansas State Department of Commerce Community Development Block Grants/State's Program	14.228	20-CV-037	30,103	
U.S. Department of the Interior Payments in Lieu of Taxes	15.226		7,306	
U.S. Department of the Treasury Passed through Kansas Governor's Office Coronavirus Relief Fund	21.019		346,082	75,678 (1)
Coronavirus State and Local Fiscal Recovery Funds	21.027		347,965	
Total U.S. Department of the Treasury			<u>694,047</u>	<u>75,678</u> (1)
U.S. Department of Health and Human Services Passed through Kansas Department of Health and Environment Public Health Emergency Preparedness	93.069	264678Z	14,459	
Public Health Emergency Preparedness	93.069	264678A	4,809	
Immunization Cooperative Agreements	93.268	264IMM21PPHF	1,863	
Epidemiology and Laboratory Capacity for Infections Diseases	93.323	264ELC_COVIDED	28,648	
Epidemiology and Laboratory Capacity for Infections Diseases	93.323	264ELC_COVIDED	27,044	
Public Health Emergency Response: Cooperative Agreement for Emergency Response	93.354	264COVID19	2,207	
Child Care and Development Block Grant	93.575	2643450K	5,903	
Child Care and Development Block Grant	93.575	2643450M	5,435	
Maternal and Child Health Services Block Grant to the States	93.994	264329P	9,892	
Total U.S. Department of Health and Human Services			<u>100,260</u>	<u>0</u>
U.S. Department of Homeland Security Passed through Kansas Division of Emergency Management Emergency Management Performance Grants	97.042		17,511	0
Total Federal Expenditures			<u>938,133</u>	<u>75,678</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 Labette 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.