

COUNTY OF LABETTE, KANSAS

Financial Statements
and
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2020

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

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Labette County, Kansas

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, 2020, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 10, 2021, on our consideration of Labette County, Kansas, internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Labette County, Kansas, internal control over financial reporting and compliance.

Regulatory-Required Supplementary Information

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

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

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

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

Prior Year Comparative Analysis

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Labette County, Kansas, as of December 31, 2019 (not presented herein) and have issued our report thereon dated June 15, 2020, which contained an unmodified opinion on the basic financial statement. The 2019 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2020 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2019 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2019 financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2019 financial statement or to the 2019 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2019 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole, for the year ended December 31, 2019, on the basis of accounting described in Note 1.

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

September 10, 2021

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

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 4,422,614	7,045,825	6,296,259	5,172,180	178,080	5,350,260
Special Purpose:						
Abandoned Cemetery Maintenance	70,313	70,225	52,797	87,741	1,027	88,768
Economic Development Loan	688		688			
Health	610,958	434,944	443,190	602,712	7,464	610,176
Health Care Services		735,368	735,368			
Mental Health		144,690	144,690			
Intellectual Disabilities		123,138	123,138			
Noxious Weed	124,031	105,860	103,965	125,926	1,417	127,343
Road and Bridge	739,523	4,320,212	4,252,503	807,232	58,648	865,880
Special Alcohol Program	20,257	952	500	20,709		20,709
Special Bridge	363,893	285,776	81,287	568,382	93	568,475
Special Bridge Reserve	960,202	125,359		1,085,561		1,085,561
Special Liability	3,591	23,370	24,700	2,261		2,261
Special Park and Recreation	2,742	621	2,742	621		621
Special Noxious Weed	100,000			100,000		100,000
Special Highway	978,787	500,000		1,478,787		1,478,787
Special Machinery	1,064,575	500,000		1,564,575		1,564,575
Special Industrial Park Road		273,650	66,500	207,150	9,900	217,050
Emergency Telephone Service	7,508	135,542	143,042	8	19,505	19,513
Transfer Station Royalty	4,192	5,577		9,769		9,769
Business:						
Sewer District No. 1	1,560	32,082	29,342	4,300		4,300
Sewer District No. 1 Maintenance	(31,091)	22,200	35,266	(44,157)		(44,157)
Sewer District No. 1 Special Assessment	48,525	32,485	33,478	47,532		47,532
Trusts:						
Special Auto	8,645	150,449	136,112	22,982	1,960	24,942
Prosecuting Attorney Training	3,005	1,706	918	3,793		3,793
Special Law Enforcement Trust	33,423	27,593	31,271	29,745	50	29,795
Register of Deeds Technology	42,505	19,268	3,528	58,245		58,245
Blue Lives Matter	1,836			1,836		1,836
County Clerk Technology	22,395	4,817		27,212		27,212
County Treasurer Technology	15,635	4,817		20,452		20,452
Prosecuting Attorney Check Fees	481			481		481
Drug Enforcement Grant	555	1,600		2,155		2,155
CDBG Mortgage Assistance	4,361			4,361		4,361
CDBG Micro Loan	64,360	43	64,403			
SPARK Program Grant		3,983,560	3,637,477	346,083		346,083
CDBG COVID Grant		9,403	9,403			
JJA - Reinvestment Grant	67,217		67,217			
Labette/Cherokee Youth Services	12,063	260,231	236,778	35,516	1,673	37,189

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, 2020

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Labette/Cherokee Youth Program	19,659			19,659		19,659
JJA Diversion	5,933	7,014	5,371	7,576	60	7,636
Employee Benefit Trust	4,734,666	960,561	661,055	5,034,172		5,034,172
Great Plains Industrial Park Road Grant	9,730	197		9,927		9,927
Diversion Fees	35,357	59,012	50,183	44,186		44,186
Storm Damage Reimbursement		90,844	18,546	72,298		72,298
Towards No Drugs Program	4,500	2,000	250	6,250		6,250
Juvenile Justice Reinvestment Grant		32,206	32,206			
Total Primary Government (1)	<u>14,579,194</u>	<u>20,533,197</u>	<u>17,524,173</u>	<u>17,588,218</u>	<u>279,877</u>	<u>17,868,095</u>
Composition of Cash:						
Cash and Cash Items on Hand						8,307
Certificates of Deposit						9,708,690
Demand Deposits						21,971,524
Less: Agency Funds						(13,820,427)
Adjustment for Rounding						1
Total Primary Government (1)						<u>17,868,095</u>

(1) Excluding Agency Funds

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

Note 1 **Summary of Significant Accounting Policies**

A. **Reporting Entity**

The County of 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, 2020:

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, 2020

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 2020 the County had no such amendments.

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

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

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, 2020

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, 2020

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, 2020 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, 2020, the carrying amount of the County's deposits was \$31,680,214 and the bank balance was \$32,019,050. Of the bank balance, \$1,486,765 was covered by federal depository insurance and the remaining \$30,532,285 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, 2020 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, 2020

Changes in Outstanding Debt

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

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
<u>Capital Lease Obligations:</u>									
Fair Bleachers (1)	1.00%	04/07/14	\$ 60,000	01/01/25	36,000		6,000	30,000	360
Fair Concession Stand (1)	1.00%	01/11/16	60,000	01/31/25	36,000		6,000	30,000	360
Motor Graders	1.74%	01/19/16	857,716	04/01/22	369,455		145,827	223,628	5,894
Radio Equipment	2.93%	10/01/19	233,201	01/31/24	233,201		48,007	185,194	1,784
<u>KPWCRF Loan:</u>									
Sewer District No. 1 East	2.51%	03/26/07	477,482	09/01/28	254,825		27,252	227,573	6,226
Total Contractual Indebtedness					929,481	0	233,086	696,395	14,624

(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>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026-2028</u>	<u>Total</u>
Capital Lease Obligations	\$ 204,703	132,804	58,960	60,355	12,000		468,822
KPWCRF Loan	27,940	28,646	29,370	30,111	30,872	80,634	227,573
Total Principal	232,643	161,450	88,330	90,466	42,872	80,634	696,395
<u>Interest</u>							
Capital Lease Obligations	9,408	5,328	3,192	1,676	120		19,724
KPWCRF Loan	5,538	4,832	4,109	3,367	2,606	3,061	23,513
Total Interest	14,946	10,160	7,301	5,043	2,726	3,061	43,237
Total Principal and Interest	247,589	171,610	95,631	95,509	45,598	83,695	739,632

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

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	\$ 10,665
Special Bridge Fund	Special Bridge Reserve Fund	Resolution	125,359
Road and Bridge Fund	Special Highway Fund	K.S.A. 68-590	500,000
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g	500,000
Special Law Enforcement Trust Fund	Drug Enforcement Grant Fund	Resolution	1,600

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.

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 S. Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. 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, 2020

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 8.61% for KPERS and 24.08% for KP&F for the fiscal year ended December 31, 2020 (Labette County pays a special employer contribution rate for KP&F that includes a prior service amount). Contributions to the pension plan from the County were \$533,588 for KPERS and \$245,916 for KP&F for the year ended December 31, 2020.

Net Pension Liability. At December 31, 2020, the County's proportionate share of the collective net pension liability reported by KPERS was \$3,267,002 and \$1,693,208 for KP&F. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org 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, 2020 is not available.

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

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, 2020, in the amount of \$44,157.

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.

Mental Health Fund	\$1,290
Intellectual Disabilities Fund	\$1,138

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 2020 or 2021.

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

As a result of COVID-19, the State of Kansas received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties in Kansas through Strengthening People and Revitalizing Kansas (SPARK) Program. SPARK's first round distribution was to local governments in the amount of \$400 million. The County received CRF in the amount of \$3,638,496 during 2020. The County was encouraged to share the CRF with cities, school districts and local businesses within the County, and during 2020, the County shared \$3,252,198 with those entities. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

Note 10 Subsequent Events

In preparing this financial statement, the County has evaluated events and transactions for potential recognition or disclosure through September 10, 2021 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, 2020

Schedule 1

	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:					
General	\$ 8,160,277		8,160,277	6,296,259	1,864,018
Special Purpose:					
Abandoned Cemetery Maintenance	119,189		119,189	52,797	66,392
Economic Development Loan	727		727	688	39
Health	546,683	171,823	718,506	443,190	275,316
Health Care Services	750,000		750,000	735,368	14,632
Mental Health	143,400		143,400	144,690	(1,290)
Intellectual Disabilities	122,000		122,000	123,138	(1,138)
Noxious Weed	166,458		166,458	103,965	62,493
Road and Bridge	4,715,910		4,715,910	4,252,503	463,407
Special Alcohol Program	10,000		10,000	500	9,500
Special Bridge	448,450		448,450	81,287	367,163
Special Liability	27,200		27,200	24,700	2,500
Special Park and Recreation	3,033		3,033	2,742	291
Special Noxious Weed	100,000		100,000		100,000
Emergency Telephone Service	174,200		174,200	143,042	31,158
Totals	<u>15,487,527</u>	<u>171,823</u>	<u>15,659,350</u>	<u>12,404,869</u>	<u>3,254,481</u>

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 4,093,454	4,195,787	4,289,484	(93,697)
Motor Vehicle Tax	595,586	599,460	596,833	2,627
Recreational Vehicle Tax	7,594	7,994	7,303	691
Delinquent Tax	135,400	131,215		131,215
16/20 M Truck Tax	32,655	31,969	34,275	(2,306)
Countywide Sales Tax	1,284,865	1,401,789	900,000	501,789
Commercial Vehicle Fees	16,979	16,891	15,915	976
In Lieu of Tax	2,389	2,790		2,790
Mineral Production Tax	819	212		212
Watercraft Tax			2,659	(2,659)
Interest on Tax	204,419	197,235		197,235
Total Taxes	<u>6,374,160</u>	<u>6,585,342</u>	<u>5,846,469</u>	<u>738,873</u>
Intergovernmental				
Local Alcoholic Liquor Tax	109	621		621
Licenses, Fees, and Permits				
Officer Fees	164,172	158,489	70,000	88,489
Planning and Zoning Fees	50	550		550
Total Licenses, Fees, and Permits	<u>164,222</u>	<u>159,039</u>	<u>70,000</u>	<u>89,039</u>
Use of Money and Property				
Interest on Investments	144,517	174,601		174,601
Rent	3,600	3,900		3,900
Total Use of Money and Property	<u>148,117</u>	<u>178,501</u>		<u>178,501</u>
Transfers				
Operating Transfers In	16,850	10,665		10,665
Miscellaneous				
Sale of Surplus Property		57,400		57,400
Other	43,628	54,257	10,000	44,257
Total Miscellaneous	<u>43,628</u>	<u>111,657</u>	<u>10,000</u>	<u>101,657</u>
Total Cash Receipts	<u>6,747,086</u>	<u>7,045,825</u>	<u>5,926,469</u>	<u>1,119,356</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	124,713	117,914	127,447	9,533
Contractual Services	8,586	6,666	23,385	16,719
Commodities	150	293	500	207
Capital Outlay	500		500	500
Reimbursed Expense	(21)			
Total County Commission	<u>133,928</u>	<u>124,873</u>	<u>151,832</u>	<u>26,959</u>
County Clerk				
Personal Services	215,731	186,010	203,665	17,655
Contractual Services	5,416	2,552	12,600	10,048
Commodities	3,043	4,029	7,700	3,671
Capital Outlay	1,003	974	4,000	3,026
Reimbursed Expense		(20)		20
Total County Clerk	<u>225,193</u>	<u>193,545</u>	<u>227,965</u>	<u>34,420</u>
County Treasurer				
Personal Services	174,290	176,797	186,849	10,052
Contractual Services	4,240	3,007	5,545	2,538
Commodities	1,885	1,195	2,200	1,005
Capital Outlay	338	646	1,300	654
Reimbursed Expense	(60)	(1,627)		1,627
Total County Treasurer	<u>180,693</u>	<u>180,018</u>	<u>195,894</u>	<u>15,876</u>

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
County Attorney				
Personal Services	\$ 393,062	355,994	429,914	73,920
Contractual Services	31,072	45,717	26,126	(19,591)
Commodities	4,001	14,658	136	(14,522)
Capital Outlay	3,040	2,731	2	(2,729)
Reimbursed Expense	(7)	(2,541)		2,541
Total County Attorney	<u>431,168</u>	<u>416,559</u>	<u>456,178</u>	<u>39,619</u>
Special Trial Contingency				
Contractual Services			500,000	500,000
Register of Deeds				
Personal Services	95,250	96,986	107,990	11,004
Contractual Services	3,006	1,355	4,095	2,740
Commodities	837	241	4,300	4,059
Reimbursed Expense	(2)	(404)		404
Total Register of Deeds	<u>99,091</u>	<u>98,178</u>	<u>116,385</u>	<u>18,207</u>
Unified Court				
Contractual Services	221,082	216,658	232,450	15,792
Commodities	22,431	17,021	15,000	(2,021)
Capital Outlay	27,160	28,048	25,000	(3,048)
Reimbursed Expense	(10,324)	(7,290)		7,290
Total Unified Court	<u>260,349</u>	<u>254,437</u>	<u>272,450</u>	<u>18,013</u>
Judicial Annex				
Contractual Services	24,284	7,725	8,100	375
Courthouse General				
Personal Services	91,698	93,596	96,992	3,396
Contractual Services	726,626	671,337	926,500	255,163
Commodities	47,083	45,605	78,400	32,795
Capital Outlay	33,876	27,244	101,500	74,256
Reimbursed Expense	(52,323)	(39,131)		39,131
Total Courthouse General	<u>846,960</u>	<u>798,651</u>	<u>1,203,392</u>	<u>404,741</u>
Local Elected Officials				
Contractual Services	5,138	4,049	13,400	9,351
Commodities	1,066		1,200	1,200
Capital Outlay	857			
Total Local Elected Officials	<u>7,061</u>	<u>4,049</u>	<u>14,600</u>	<u>10,551</u>
Appraiser				
Personal Services	419,617	382,020	440,452	58,432
Contractual Services	39,191	47,357	59,000	11,643
Commodities	20,776	14,273	26,000	11,727
Capital Outlay	9,357	13,850	21,000	7,150
Reimbursed Expense	(1,028)	(26,119)		26,119
Total Appraiser	<u>487,913</u>	<u>431,381</u>	<u>546,452</u>	<u>115,071</u>
Election Expense				
Personal Services	60,845	64,096	69,053	4,957
Contractual Services	48,498	83,058	114,350	31,292
Commodities	4,556	15,358	8,150	(7,208)
Capital Outlay			64,817	64,817
Reimbursed Expense	(8,424)	(9,562)		9,562
Total Election Expense	<u>105,475</u>	<u>152,950</u>	<u>256,370</u>	<u>103,420</u>
Employee Benefits				
Contractual Services	223,772	264,076	282,000	17,924
Drug Testing				
Contractual Services	3,753	4,578	4,000	(578)
Indigent Coroner/Burial Expenses				
Contractual Services	550	550	3,300	2,750
Total General Government	<u>3,030,190</u>	<u>2,931,570</u>	<u>4,238,918</u>	<u>1,307,348</u>

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Public Safety				
Sheriff				
Personal Services	\$ 1,153,115	1,195,304	1,223,120	27,816
Contractual Services	86,501	97,313	77,260	(20,053)
Commodities	87,963	102,981	105,500	2,519
Capital Outlay	72,036	25,729	14,000	(11,729)
Reimbursed Expense	(50,366)	(67,351)	(30,722)	36,629
Total Sheriff	<u>1,349,249</u>	<u>1,353,976</u>	<u>1,389,158</u>	<u>35,182</u>
Jail				
Personal Services	723,123	723,203	823,459	100,256
Contractual Services	123,884	122,479	156,980	34,501
Commodities	191,752	166,463	191,000	24,537
Capital Outlay	57,562	28,594	35,000	6,406
Reimbursed Expense	(32,365)	(29,641)	(5,000)	24,641
Total Jail	<u>1,063,956</u>	<u>1,011,098</u>	<u>1,201,439</u>	<u>190,341</u>
Juvenile Detention				
Contractual Services	<u>110,377</u>	<u>104,232</u>	<u>115,000</u>	<u>10,768</u>
Emergency Preparedness				
Personal Services	26,850	31,509	27,925	(3,584)
Contractual Services	30,107	17,850	28,360	10,510
Commodities	1,853	2,582	5,400	2,818
Capital Outlay	4,833	20,974	8,000	(12,974)
Reimbursed Expense	(173)	(12,201)		12,201
Total Emergency Preparedness	<u>63,470</u>	<u>60,714</u>	<u>69,685</u>	<u>8,971</u>
Dispatch				
Personal Services	534,833	519,896	594,732	74,836
Contractual Services	56,314	57,795	71,070	13,275
Commodities	3,128	4,251	4,450	199
Capital Outlay	4,131	3,713	5,900	2,187
Reimbursed Expense	(13)			
Total Dispatch	<u>598,393</u>	<u>585,655</u>	<u>676,152</u>	<u>90,497</u>
Total Public Safety	<u>3,185,445</u>	<u>3,115,675</u>	<u>3,451,434</u>	<u>335,759</u>
Health				
Coroner				
Personal Services			2,000	2,000
Contractual Services	70,682	58,269	51,500	(6,769)
Commodities			1,000	1,000
Total Coroner	<u>70,682</u>	<u>58,269</u>	<u>54,500</u>	<u>(3,769)</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				
Culture and Recreation Appropriations				
Historical Society	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	
Economic Development				
Economic Development Department				
Contractual Services	<u>35,312</u>	<u>31,572</u>	<u>90,150</u>	<u>58,578</u>
Sanitation				
Landfill				
Contractual Services	<u>6,384</u>	<u>6,898</u>	<u>4,000</u>	<u>(2,898)</u>
Social Services for Aged and Poor				
Social Services for Aged Appropriation				
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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Reconstruction and Remodeling				
Courthouse General				
General Government	\$ 114,695		169,000	169,000
Total Expenditures and Transfers	<u>6,594,983</u>	<u>6,296,259</u>	<u>8,160,277</u>	<u>1,864,018</u>
Receipts Over (Under)				
Expenditures and Transfers	152,103	749,566		
Unencumbered Cash, Beginning	<u>4,270,511</u>	<u>4,422,614</u>		
Unencumbered Cash, Ending	<u>4,422,614</u>	<u>5,172,180</u>		

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 60,466	58,642	60,405	(1,763)
Motor Vehicle Tax	8,498	8,844	8,808	36
Recreational Vehicle Tax	108	118	108	10
Delinquent Tax	1,934	1,876		1,876
16/20 M Truck Tax	466	456	506	(50)
Commercial Vehicle Fees	242	250	235	15
In Lieu of Tax	35	39		39
Watercraft Tax			39	(39)
Total Cash Receipts	<u>71,749</u>	<u>70,225</u>	<u>70,101</u>	<u>124</u>
Expenditures and Transfers				
General Government				
Abandoned Cemetery Maintenance				
Personal Services	50,944	50,136	51,573	1,437
Contractual Services	848	912	3,165	2,253
Commodities	5,720	4,749	9,451	4,702
Capital Outlay			55,000	55,000
Reimbursed Expense	(3,000)	(3,000)		3,000
Total Expenditures and Transfers	<u>54,512</u>	<u>52,797</u>	<u>119,189</u>	<u>66,392</u>
Receipts Over (Under)				
Expenditures and Transfers	17,237	17,428		
Unencumbered Cash, Beginning	<u>53,076</u>	<u>70,313</u>		
Unencumbered Cash, Ending	<u>70,313</u>	<u>87,741</u>		

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Use of Money and Property				
Interest on Investments	\$ 2			
Total Cash Receipts	<u>2</u>			
Expenditures and Transfers				
Economic Development				
Economic Development Department				
Contractual Services	<u>1,333</u>	<u>688</u>	<u>727</u>	<u>39</u>
Total Expenditures and Transfers	<u>1,333</u>	<u>688</u>	<u>727</u>	<u>39</u>
Receipts Over (Under)				
Expenditures and Transfers	(1,331)	(688)		
Unencumbered Cash, Beginning	<u>2,019</u>	<u>688</u>		
Unencumbered Cash, Ending	<u>688</u>			

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 302,576	178,630	184,549	(5,919)
Motor Vehicle Tax	44,260	44,318	44,117	201
Recreational Vehicle Tax	564	591	540	51
Delinquent Tax	10,850	9,139		9,139
16/20 M Truck Tax	2,429	2,376	2,534	(158)
Commercial Vehicle Fees	1,262	1,249	1,176	73
In Lieu of Tax	177	119		119
Watercraft Tax			197	(197)
Total Taxes	<u>362,118</u>	<u>236,422</u>	<u>233,113</u>	<u>3,309</u>
Intergovernmental				
Federal Financial Assistance	89,282	136,627		136,627
State Grant	<u>48,285</u>	<u>35,196</u>		<u>35,196</u>
Total Intergovernmental	<u>137,567</u>	<u>171,823</u>		<u>171,823</u>
Licenses, Fees, and Permits				
Service Fees	<u>29,394</u>	<u>26,699</u>		<u>26,699</u>
Total Cash Receipts	<u>529,079</u>	<u>434,944</u>	<u>233,113</u>	<u>201,831</u>
Expenditures and Transfers				
Health				
Health Department				
Personal Services	350,033	370,536	364,133	(6,403)
Contractual Services	70,798	64,098	78,900	14,802
Commodities	50,911	29,656	35,550	5,894
Capital Outlay	3,480	1,472	68,100	66,628
Reimbursed Expense	(38,555)	(22,572)		<u>22,572</u>
Total Health Department	<u>436,667</u>	<u>443,190</u>	<u>546,683</u>	<u>103,493</u>
Budget Credit			<u>171,823</u>	<u>171,823</u>
Total Expenditures and Transfers	<u>436,667</u>	<u>443,190</u>	<u>718,506</u>	<u>275,316</u>
Receipts Over (Under)				
Expenditures and Transfers	92,412	(8,246)		
Unencumbered Cash, Beginning	<u>518,546</u>	<u>610,958</u>		
Unencumbered Cash, Ending	<u>610,958</u>	<u>602,712</u>		

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Countywide Sales Tax	\$ 676,165	735,368	750,000	(14,632)
Total Cash Receipts	<u>676,165</u>	<u>735,368</u>	<u>750,000</u>	<u>(14,632)</u>
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Contractual Services	<u>676,165</u>	<u>735,368</u>	<u>750,000</u>	<u>14,632</u>
Total Expenditures and Transfers	<u>676,165</u>	<u>735,368</u>	<u>750,000</u>	<u>14,632</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, 2020

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 118,505	121,714	124,388	(2,674)
Motor Vehicle Tax	17,522	17,364	17,271	93
Recreational Vehicle Tax	223	232	211	21
Delinquent Tax	4,208	3,870		3,870
16/20 M Truck Tax	986	940	992	(52)
Commercial Vehicle Fees	499	489	461	28
In Lieu of Tax	69	81		81
Watercraft Tax			77	(77)
Total Cash Receipts	<u>142,012</u>	<u>144,690</u>	<u>143,400</u>	<u>1,290</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Health	<u>142,012</u>	<u>144,690</u>	<u>143,400</u>	(<u>1,290</u>)
Total Expenditures and Transfers	<u>142,012</u>	<u>144,690</u>	<u>143,400</u>	(<u>1,290</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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 100,773	103,601	105,827	(2,226)
Motor Vehicle Tax	14,898	14,766	14,692	74
Recreational Vehicle Tax	190	197	180	17
Delinquent Tax	3,562	3,290		3,290
16/20 M Truck Tax	839	799	844	(45)
Commercial Vehicle Fees	424	416	392	24
In Lieu of Tax	59	69		69
Watercraft Tax			65	(65)
Total Cash Receipts	<u>120,745</u>	<u>123,138</u>	<u>122,000</u>	<u>1,138</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Health	<u>120,745</u>	<u>123,138</u>	<u>122,000</u>	(<u>1,138</u>)
Total Expenditures and Transfers	<u>120,745</u>	<u>123,138</u>	<u>122,000</u>	(<u>1,138</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, 2020

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 99,372	86,785	88,737	(1,952)
Motor Vehicle Tax	14,189	14,543	14,496	47
Recreational Vehicle Tax	181	194	177	17
Delinquent Tax	3,441	3,108		3,108
16/20 M Truck Tax	782	762	832	(70)
Commercial Vehicle Fees	404	410	387	23
In Lieu of Tax	58	58		58
Watercraft Tax			65	(65)
Total Cash Receipts	<u>118,427</u>	<u>105,860</u>	<u>104,694</u>	<u>1,166</u>
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	52,397	54,847	56,141	1,294
Contractual Services	8,043	6,628	22,667	16,039
Commodities	41,822	42,575	77,300	34,725
Capital Outlay	638		10,350	10,350
Reimbursed Expense		(85)		85
Total Expenditures and Transfers	<u>102,900</u>	<u>103,965</u>	<u>166,458</u>	<u>62,493</u>
Receipts Over (Under)				
Expenditures and Transfers	15,527	1,895		
Unencumbered Cash, Beginning	<u>108,504</u>	<u>124,031</u>		
Unencumbered Cash, Ending	<u>124,031</u>	<u>125,926</u>		

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

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 2,939,151	2,997,397	3,061,330	(63,933)
Motor Vehicle Tax	425,813	430,356	428,539	1,817
Recreational Vehicle Tax	5,430	5,739	5,243	496
Delinquent Tax	99,117	94,171		94,171
16/20 M Truck Tax	23,317	22,857	24,610	(1,753)
Commercial Vehicle Fees	12,139	12,128	11,427	701
In Lieu of Tax	1,715	1,993		1,993
Watercraft Tax			1,909	(1,909)
Total Taxes	<u>3,506,682</u>	<u>3,564,641</u>	<u>3,533,058</u>	<u>31,583</u>
Intergovernmental				
Special City & County Highway	709,009	675,511	700,834	(25,323)
Equalization and Adjustment	40,491	29,344		29,344
Total Intergovernmental	<u>749,500</u>	<u>704,855</u>	<u>700,834</u>	<u>4,021</u>
Miscellaneous				
Sale of Surplus Property	13,845			
Other	12,540	50,716		50,716
Total Miscellaneous	<u>26,385</u>	<u>50,716</u>		<u>50,716</u>
Total Cash Receipts	<u>4,282,567</u>	<u>4,320,212</u>	<u>4,233,892</u>	<u>86,320</u>
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	1,721,048	1,634,213	1,789,110	154,897
Contractual Services	513,242	516,612	490,000	(26,612)
Commodities	1,583,294	1,394,887	1,681,800	286,913
Capital Outlay	112,520	45,263	755,000	709,737
Operating Transfers Out	945,897	1,125,359		(1,125,359)
Reimbursed Expense	(421,969)	(463,831)		463,831
Total Expenditures and Transfers	<u>4,454,032</u>	<u>4,252,503</u>	<u>4,715,910</u>	<u>463,407</u>
Receipts Over (Under)				
Expenditures and Transfers	(171,465)	67,709		
Unencumbered Cash, Beginning	<u>910,988</u>	<u>739,523</u>		
Unencumbered Cash, Ending	<u>739,523</u>	<u>807,232</u>		

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 616	952	2,600	(1,648)
Total Cash Receipts	616	952	2,600	(1,648)
Expenditures and Transfers				
Health				
Other Health				
Contractual Services	500	500	10,000	9,500
Total Expenditures and Transfers	500	500	10,000	9,500
Receipts Over (Under)				
Expenditures and Transfers	116	452		
Unencumbered Cash, Beginning	20,141	20,257		
Unencumbered Cash, Ending	20,257	20,709		

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

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 127,563	260,404	265,997	(5,593)
Motor Vehicle Tax	18,472	18,678	18,595	83
Recreational Vehicle Tax	236	249	228	21
Delinquent Tax	4,316	4,754		4,754
16/20 M Truck Tax	1,012	992	1,068	(76)
Commercial Vehicle Fees	527	526	496	30
In Lieu of Tax	74	173		173
Watercraft Tax			83	(83)
Total Cash Receipts	<u>152,200</u>	<u>285,776</u>	<u>286,467</u>	<u>(691)</u>
Expenditures and Transfers				
Public Works				
Construction				
Contractual Services	69,304	5,371	52,300	46,929
Commodities	145,438	105,946	187,000	81,054
Capital Outlay	46,044		209,150	209,150
Reimbursed Expense	(22,630)	(30,030)		30,030
Total Expenditures and Transfers	<u>238,156</u>	<u>81,287</u>	<u>448,450</u>	<u>367,163</u>
Receipts Over (Under)				
Expenditures and Transfers	(85,956)	204,489		
Unencumbered Cash, Beginning	<u>449,849</u>	<u>363,893</u>		
Unencumbered Cash, Ending	<u>363,893</u>	<u>568,382</u>		

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 345,897	125,359
Total Cash Receipts	<u>345,897</u>	<u>125,359</u>
Expenditures and Transfers		
None	<u> </u>	<u> </u>
Receipts Over (Under)		
Expenditures and Transfers	345,897	125,359
Unencumbered Cash, Beginning	<u>614,305</u>	<u>960,202</u>
Unencumbered Cash, Ending	<u><u>960,202</u></u>	<u><u>1,085,561</u></u>

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

For the Year Ended December 31, 2020

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 20,920	19,417	19,893	(476)
Motor Vehicle Tax	2,636	3,049	3,056	(7)
Recreational Vehicle Tax	34	41	37	4
Delinquent Tax	681	622		622
16/20 M Truck Tax	132	142	175	(33)
Commercial Vehicle Fees	75	86	81	5
In Lieu of Tax	12	13		13
Watercraft Tax			14	(14)
Total Cash Receipts	<u>24,490</u>	<u>23,370</u>	<u>23,256</u>	<u>114</u>
Expenditures and Transfers				
General Government				
Other General Government				
Contractual Services	<u>27,162</u>	<u>24,700</u>	<u>27,200</u>	<u>2,500</u>
Total Expenditures and Transfers	<u>27,162</u>	<u>24,700</u>	<u>27,200</u>	<u>2,500</u>
Receipts Over (Under)				
Expenditures and Transfers	(2,672)	(1,330)		
Unencumbered Cash, Beginning	<u>6,263</u>	<u>3,591</u>		
Unencumbered Cash, Ending	<u>3,591</u>	<u>2,261</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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Favorable (Unfavorable)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 109	621	200	421
Total Cash Receipts	<u>109</u>	<u>621</u>	<u>200</u>	<u>421</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services		2,742	3,033	291
Total Expenditures and Transfers		<u>2,742</u>	<u>3,033</u>	<u>291</u>
Receipts Over (Under)				
Expenditures and Transfers	109	(2,121)		
Unencumbered Cash, Beginning	<u>2,633</u>	<u>2,742</u>		
Unencumbered Cash, Ending	<u>2,742</u>	<u>621</u>		

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
None	\$			
Expenditures and Transfers				
Economic Development				
Economic Development Appropriations				
Contractual Services	<u>1,797</u>			
Total Expenditures and Transfers	<u>1,797</u>			
Receipts Over (Under)				
Expenditures and Transfers	(1,797)			
Unencumbered Cash, Beginning	<u>1,797</u>			
Unencumbered Cash, Ending				

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	\$ 300,000	500,000
Total Cash Receipts	<u>300,000</u>	<u>500,000</u>
Expenditures and Transfers		
Public Works		
Construction		
Capital Outlay	<u>21,831</u>	<u> </u>
Total Expenditures and Transfers	<u>21,831</u>	<u> </u>
Receipts Over (Under)		
Expenditures and Transfers	278,169	500,000
Unencumbered Cash, Beginning	<u>700,618</u>	<u>978,787</u>
Unencumbered Cash, Ending	<u><u>978,787</u></u>	<u><u>1,478,787</u></u>

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 300,000	500,000
Total Cash Receipts	<u>300,000</u>	<u>500,000</u>
Expenditures and Transfers		
Public Works		
Equipment		
Contractual Services	9,071	
Capital Outlay	<u>98,743</u>	
Total Expenditures and Transfers	<u>107,814</u>	
Receipts Over (Under)		
Expenditures and Transfers	192,186	500,000
Unencumbered Cash, Beginning	<u>872,389</u>	<u>1,064,575</u>
Unencumbered Cash, Ending	<u><u>1,064,575</u></u>	<u><u>1,564,575</u></u>

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Permits	\$	273,650
Total Cash Receipts		<u>273,650</u>
Expenditures and Transfers		
Public Works		
Contractual Services		66,500
Total Expenditures and Transfers		<u>66,500</u>
Receipts Over (Under)		
Expenditures and Transfers		207,150
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		<u><u>207,150</u></u>

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Intergovernmental				
Emergency Telephone Tax	\$ 124,364	135,509	173,296	(37,787)
Use of Money and Property				
Interest on Investments	27	33		33
Total Cash Receipts	<u>124,391</u>	<u>135,542</u>	<u>173,296</u>	<u>(37,754)</u>
Expenditures and Transfers				
Public Safety				
Dispatch				
Contractual Services	113,958	117,897	76,200	(41,697)
Commodities	933	18,104	28,000	9,896
Capital Outlay	3,914	7,041	70,000	62,959
Reimbursed Expense	(767)			
Total Expenditures and Transfers	<u>118,038</u>	<u>143,042</u>	<u>174,200</u>	<u>31,158</u>
Receipts Over (Under)				
Expenditures and Transfers	6,353	(7,500)		
Unencumbered Cash, Beginning	<u>1,155</u>	<u>7,508</u>		
Unencumbered Cash, Ending	<u>7,508</u>	<u>8</u>		

Labette County, Kansas
Transfer Station Royalty Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

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

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Taxes		
Ad Valorem Tax	\$ 725	
Licenses, Fees, and Permits		
Service Fees	32,156	32,082
Total Cash Receipts	<u>32,881</u>	<u>32,082</u>
Expenditures and Transfers		
Sanitation		
Other Sanitation		
Contractual Services	31,514	29,342
Total Expenditures and Transfers	<u>31,514</u>	<u>29,342</u>
Receipts Over (Under)		
Expenditures and Transfers	1,367	2,740
Unencumbered Cash, Beginning	<u>193</u>	<u>1,560</u>
Unencumbered Cash, Ending	<u><u>1,560</u></u>	<u><u>4,300</u></u>

Labette County, Kansas
Sewer District No. 1 Maintenance Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Taxes		
Ad Valorem Tax	\$ 860	
Licenses, Fees, and Permits		
Service Fees	21,740	22,200
Total Cash Receipts	<u>22,600</u>	<u>22,200</u>
Expenditures and Transfers		
Sanitation		
Other Sanitation		
Contractual Services	53,618	35,266
Total Expenditures and Transfers	<u>53,618</u>	<u>35,266</u>
Receipts Over (Under)		
Expenditures and Transfers	(31,018)	(13,066)
Unencumbered Cash, Beginning	(73)	(31,091)
Unencumbered Cash, Ending	<u>(31,091)</u>	<u>(44,157)</u>

Labette County, Kansas
Sewer District No. 1 Special Assessment Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
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>49,518</u>	<u>48,525</u>
Unencumbered Cash, Ending	<u><u>48,525</u></u>	<u><u>47,532</u></u>

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Other Intergovernmental	\$ 1,750	1,575
Licenses, Fees, and Permits		
Officer Fees	148,212	148,874
Total Cash Receipts	<u>149,962</u>	<u>150,449</u>
Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	126,885	105,566
Contractual Services	2,024	934
Commodities	10,040	18,664
Capital Outlay	338	653
Operating Transfers Out	16,790	10,665
Reimbursed Expense	<u>(370)</u>	<u>(370)</u>
Total Expenditures and Transfers	<u>156,077</u>	<u>136,112</u>
Receipts Over (Under)		
Expenditures and Transfers	(6,115)	14,337
Unencumbered Cash, Beginning	<u>14,760</u>	<u>8,645</u>
Unencumbered Cash, Ending	<u><u>8,645</u></u>	<u><u>22,982</u></u>

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,216	1,706
Total Cash Receipts	<u>2,216</u>	<u>1,706</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	<u>1,823</u>	<u>918</u>
Total Expenditures and Transfers	<u>1,823</u>	<u>918</u>
Receipts Over (Under)		
Expenditures and Transfers	393	788
Unencumbered Cash, Beginning	<u>2,612</u>	<u>3,005</u>
Unencumbered Cash, Ending	<u><u>3,005</u></u>	<u><u>3,793</u></u>

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Drug Control Tax	\$ 625	
Licenses, Fees, and Permits		
Officer Fees	20,230	25,986
Miscellaneous		
Other	18,485	1,607
Total Cash Receipts	<u>39,340</u>	<u>27,593</u>
Expenditures and Transfers		
Public Safety		
Other Public Safety		
Contractual Services	1,202	7,281
Commodities	26,599	12,425
Capital Outlay	6,196	9,965
Operating Transfers Out	1,600	1,600
Total Expenditures and Transfers	<u>33,997</u>	<u>31,271</u>
Receipts Over (Under)		
Expenditures and Transfers	5,343	(3,678)
Unencumbered Cash, Beginning	28,080	33,423
Unencumbered Cash, Ending	<u>33,423</u>	<u>29,745</u>

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 17,576	19,268
Total Cash Receipts	<u>17,576</u>	<u>19,268</u>
Expenditures and Transfers		
General Government		
Register of Deeds		
Capital Outlay	<u>14,493</u>	<u>3,528</u>
Total Expenditures and Transfers	<u>14,493</u>	<u>3,528</u>
Receipts Over (Under)		
Expenditures and Transfers	3,083	15,740
Unencumbered Cash, Beginning	<u>39,422</u>	<u>42,505</u>
Unencumbered Cash, Ending	<u><u>42,505</u></u>	<u><u>58,245</u></u>

Labette County, Kansas
Blue Lives Matter Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

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

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 4,394	4,817
Total Cash Receipts	<u>4,394</u>	<u>4,817</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	4,394	4,817
Unencumbered Cash, Beginning	<u>18,001</u>	<u>22,395</u>
Unencumbered Cash, Ending	<u><u>22,395</u></u>	<u><u>27,212</u></u>

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 4,394	4,817
Total Cash Receipts	<u>4,394</u>	<u>4,817</u>
Expenditures and Transfers		
General Government		
County Treasurer		
Capital Outlay	<u>4,014</u>	
Total Expenditures and Transfers	<u>4,014</u>	
Receipts Over (Under)		
Expenditures and Transfers	380	4,817
Unencumbered Cash, Beginning	<u>15,255</u>	<u>15,635</u>
Unencumbered Cash, Ending	<u><u>15,635</u></u>	<u><u>20,452</u></u>

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Other	\$ 1,214	
Total Cash Receipts	<u>1,214</u>	
Expenditures and Transfers		
General Government		
Contractual Services	<u>6,491</u>	
Total Expenditures and Transfers	<u>6,491</u>	
Receipts Over (Under)		
Expenditures and Transfers	(5,277)	
Unencumbered Cash, Beginning	<u>5,277</u>	
Unencumbered Cash, Ending	<u><u> </u></u>	<u><u> </u></u>

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 10	
Total Cash Receipts	<u>10</u>	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	10	
Unencumbered Cash, Beginning	<u>471</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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	\$	1,600
Total Cash Receipts		1,600
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	560	
Total Expenditures and Transfers	560	
Receipts Over (Under)		
Expenditures and Transfers	(560)	1,600
Unencumbered Cash, Beginning	1,115	555
Unencumbered Cash, Ending	555	2,155

Labette County, Kansas
CDBG Mortgage Assistance Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
Economic Development		
Housing Assistance		
Contractual Services	<u>21</u>	_____
Total Expenditures and Transfers	<u>21</u>	_____
Receipts Over (Under)		
Expenditures and Transfers	(21)	
Unencumbered Cash, Beginning	<u>4,382</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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 64	43
Total Cash Receipts	<u>64</u>	<u>43</u>
Expenditures and Transfers		
Economic Development		
Other Economic Development		
Contractual Services		64,403
Total Expenditures and Transfers		<u>64,403</u>
Receipts Over (Under)		
Expenditures and Transfers	64	(64,360)
Unencumbered Cash, Beginning	<u>64,296</u>	<u>64,360</u>
Unencumbered Cash, Ending	<u><u>64,360</u></u>	<u><u>64,360</u></u>

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
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
Capital Outlay		<u>3,519,078</u>
Total Expenditures and Transfers		<u>3,637,477</u>
Receipts Over (Under)		
Expenditures and Transfers		346,083
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		<u><u>346,083</u></u>

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

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

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 23,238	
Total Cash Receipts	<u>23,238</u>	
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Contractual Services		67,217
Total Expenditures and Transfers		<u>67,217</u>
Receipts Over (Under)		
Expenditures and Transfers	23,238	(67,217)
Unencumbered Cash, Beginning	<u>43,979</u>	<u>67,217</u>
Unencumbered Cash, Ending	<u><u>67,217</u></u>	<u><u>67,217</u></u>

Labette County, Kansas
JJA - JAIBG Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Operating Transfers Out	<u>60</u>	_____
Total Expenditures and Transfers	<u>60</u>	_____
Receipts Over (Under)		
Expenditures and Transfers	(60)	
Unencumbered Cash, Beginning	<u>60</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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ 218,419	259,515
Miscellaneous		
Other	948	716
Total Cash Receipts	<u>219,367</u>	<u>260,231</u>
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Personal Services	137,464	141,643
Contractual Services	101,011	90,062
Commodities	1,538	2,953
Capital Outlay		2,292
Reimbursed Expense	(685)	(172)
Total Expenditures and Transfers	<u>239,328</u>	<u>236,778</u>
Receipts Over (Under)		
Expenditures and Transfers	(19,961)	23,453
Unencumbered Cash, Beginning	<u>32,024</u>	<u>12,063</u>
Unencumbered Cash, Ending	<u><u>12,063</u></u>	<u><u>35,516</u></u>

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Other	\$ 78	
Total Cash Receipts	<u>78</u>	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	78	
Unencumbered Cash, Beginning	<u>19,581</u>	<u>19,659</u>
Unencumbered Cash, Ending	<u><u>19,659</u></u>	<u><u>19,659</u></u>

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
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	4,819	5,016
Contractual Services	56	132
Commodities	<u>223</u>	<u>223</u>
Total Expenditures and Transfers	<u>4,875</u>	<u>5,371</u>
Receipts Over (Under)		
Expenditures and Transfers	2,139	1,643
Unencumbered Cash, Beginning	<u>3,794</u>	<u>5,933</u>
Unencumbered Cash, Ending	<u><u>5,933</u></u>	<u><u>7,576</u></u>

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 18,181	25,136
Miscellaneous		
Payroll Withholdings and Benefits	1,178,816	935,195
Other	230	230
Total Miscellaneous	<u>1,178,816</u>	<u>935,425</u>
Total Cash Receipts	<u>1,196,997</u>	<u>960,561</u>
Expenditures and Transfers		
General Government		
Employee Benefits		
Medical Claims	674,668	684,385
Reimbursed Expense	(6,613)	(23,330)
Total Expenditures and Transfers	<u>668,055</u>	<u>661,055</u>
Receipts Over (Under)		
Expenditures and Transfers	528,942	299,506
Unencumbered Cash, Beginning	<u>4,205,724</u>	<u>4,734,666</u>
Unencumbered Cash, Ending	<u><u>4,734,666</u></u>	<u><u>5,034,172</u></u>

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
Public Safety		
Fire Protection		
Contractual Services	<u>871</u>	_____
Total Expenditures and Transfers	<u>871</u>	_____
Receipts Over (Under)		
Expenditures and Transfers	(871)	
Unencumbered Cash, Beginning	<u>871</u>	_____
Unencumbered Cash, Ending	<u><u> </u></u>	<u><u> </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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 192	197
Total Cash Receipts	<u>192</u>	<u>197</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	192	197
Unencumbered Cash, Beginning	<u>9,538</u>	<u>9,730</u>
Unencumbered Cash, Ending	<u><u>9,730</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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 78,875	58,612
Miscellaneous		
Other		400
Total Cash Receipts	<u>78,875</u>	<u>59,012</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	66,653	23,519
Commodities	34,728	14,679
Capital Outlay		11,985
Total Expenditures and Transfers	<u>101,381</u>	<u>50,183</u>
Receipts Over (Under)		
Expenditures and Transfers	(22,506)	8,829
Unencumbered Cash, Beginning	<u>57,863</u>	<u>35,357</u>
Unencumbered Cash, Ending	<u><u>35,357</u></u>	<u><u>44,186</u></u>

Labette County, Kansas
Storm Damage Reimbursement Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

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

Labette County, Kansas
Towards No Drugs Program Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

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

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

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

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

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cities:				
Altamont General	\$	186,099	186,099	
Altamont Library		22,169	22,169	
Altamont Recreation		5,167	5,167	
Altamont Utility Service		19,856	19,856	
Altamont G.O. Fire		32	32	
Altamont Annex General		19,856	19,856	
Altamont Annex Library		2,361	2,361	
Altamont Annex Recreation		550	550	
Altamont Annex Utility Service		2,071	2,071	
Bartlett General		31,335	31,335	
Bartlett Special Assessments		927	927	
Chetopa General		134,423	134,423	
Chetopa Library		11,599	11,599	
Chetopa Industrial Development		82	82	
Chetopa Employee Benefits		91,102	91,102	
Chetopa Fire Equipment		3	3	
Chetopa Special Liability		370	370	
Chetopa Special Assessments		227	227	
Edna General		107,966	107,966	
Edna Bond and Interest		3,548	3,548	
Edna Employee Benefits		16,037	16,037	
Edna Library		6,101	6,101	
Edna Special Assessments		100	100	
Labette General		2,291	2,291	
Mound Valley General		98,375	98,375	
Oswego General		384,088	384,088	
Oswego Airport		8,123	8,123	
Oswego Employee Benefits		193,779	193,779	
Oswego Library		25,173	25,173	
Oswego Special Assessments		4,389	4,389	
Parsons General		2,778,809	2,778,809	
Parsons Employee Benefits		6	6	
Parsons Library Employee Benefits		79,655	79,655	
Parsons Industrial Promotion		58,706	58,706	
Parsons Library		369,759	369,759	
Parsons Special Assessments		16,370	16,370	
Parsons Utility Service		2	2	
Subtotal Cities		4,681,506	4,681,506	

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

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Townships:				
Canada General	\$	19,278	19,278	
Elm Grove General		4,624	4,624	
Fairview General		14,617	14,617	
Hackberry General		19,710	19,710	
Howard General		6,435	6,435	
Labette General	9,612	11,829	11,526	9,915
Liberty General		21,239	21,239	
Montana General		13,488	13,488	
Mound Valley General		16,448	16,448	
Mount Pleasant General		25,380	25,380	
Neosho General		22,651	22,651	
North General		15,783	15,783	
Osage General		47,359	47,359	
Oswego General		10,739	10,739	
Richland General	1,188	5,783	5,901	1,070
Walton General	2,718			2,718
Subtotal Townships	<u>13,518</u>	<u>255,363</u>	<u>255,178</u>	<u>13,703</u>
Schools:				
USD #247 General		2,605	2,605	
USD #247 Capital Outlay		1,076	1,076	
USD #247 Supplemental General		2,570	2,570	
USD #447 General		477	477	
USD #447 Capital Outlay		267	267	
USD #447 Supplemental General		663	663	
USD #447 Recreation		107	107	
USD #503 General		956,310	956,310	
USD #503 Supplemental General		1,131,384	1,131,384	
USD #503 Recreation		347,437	347,437	
USD #503 Recreation Emp Benefit		63,350	63,350	
USD #503 Capital Outlay		250,904	250,904	
USD #503 Bond and Interest		426,491	426,491	
USD #504 General		221,191	221,191	
USD #504 Bond and Interest		75,871	75,871	
USD #504 Capital Outlay		117,887	117,887	
USD #504 Recreation		29,488	29,488	
USD #504 Supplemental General		269,517	269,517	
USD #505 General		144,176	144,176	
USD #505 Capital Outlay		77,219	77,219	
USD #505 Supplemental General		210,656	210,656	
USD #505 Bond and Interest		81,861	81,861	
USD #505 Recreation Commission		9,374	9,374	
USD #506 General		1,023,788	1,023,788	
USD #506 Capital Outlay		548,653	548,653	
USD #506 Supplemental General		1,034,775	1,034,775	
USD #506 Bond and Interest		446,713	446,713	
LCC General		5,476,069	5,476,069	
LCC Adult Education		62,497	62,497	
Subtotal Schools	<u> </u>	<u>13,013,376</u>	<u>13,013,376</u>	<u> </u>
Cemeteries:				
Edna/Elm Grove		15,923	15,923	
Mound Valley		23,178	23,178	
Oak Hill		19,525	19,525	
Oswego		61,987	61,987	
Pleasant Valley		7,633	7,633	
Subtotal Cemeteries	<u> </u>	<u>128,246</u>	<u>128,246</u>	<u> </u>

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

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Rural Fire Districts:				
Labette/Liberty	\$ 985			985
Labette No. 9		26,071	26,071	
Subtotal Rural Fire Districts	<u>985</u>	<u>26,071</u>	<u>26,071</u>	<u>985</u>
Watershed Districts:				
Labette/Hackberry No. 96		105,702	105,702	
Neosho Drainage District		12,584	12,584	
Subtotal Watershed Districts		<u>118,286</u>	<u>118,286</u>	
Regional Library:				
SEK Library General		114,793	114,793	
SEK Library Employee Benefits		7,457	7,457	
Subtotal Regional Library		<u>122,250</u>	<u>122,250</u>	
Total Subdivisions	<u>14,503</u>	<u>18,345,098</u>	<u>18,344,913</u>	<u>14,688</u>
State Funds:				
State Educational Building	3,850	156,629	156,584	3,895
State Institutional Building	1,925	78,313	78,291	1,947
Total State Funds	<u>5,775</u>	<u>234,942</u>	<u>234,875</u>	<u>5,842</u>
Other Agency Funds:				
Motor Vehicle Licenses		1,256,064	1,256,064	
Game Licenses	210	10,775	10,647	338
Cereal Malt Beverage Licenses	150	25	25	150
Heritage Trust	2,236	9,634	9,413	2,457
Cash Bond Deposits	13,300			13,300
Sales Tax	105,000	1,606,244	1,564,110	147,134
State Election Fees		450	450	
Wildcat Extension District #14		215,738	215,738	
Homestead Holding		12,445	12,445	
Total Other Agency Funds	<u>120,896</u>	<u>3,111,375</u>	<u>3,068,892</u>	<u>163,379</u>
Distributable Funds:				
Current Tax	14,192,838	23,886,298	24,807,828	13,271,308
Delinquent Tax	282,587	774,394	806,980	250,001
Motor Vehicle Tax	111,442	3,214,871	3,222,258	104,055
Recreational Vehicle Tax	806	41,021	40,404	1,423
Mineral Production Tax	115	341	423	33
In Lieu of Tax	4,266	20,677	15,555	9,388
Commercial Motor Vehicle Fees	174	89,120	88,984	310
Total Distributable Funds	<u>14,592,228</u>	<u>28,026,722</u>	<u>28,982,432</u>	<u>13,636,518</u>
Total Agency Funds	<u>14,733,402</u>	<u>49,718,137</u>	<u>50,631,112</u>	<u>13,820,427</u>

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

Board of County Commissioners
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, 2020, and have issued our report thereon dated September 10, 2021.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

September 10, 2021

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

Board of County Commissioners
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, 2020. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management Responsibility

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

Auditor's Responsibility

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

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

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

Opinion on Each Major Federal Program

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

Report on Internal Control over Compliance

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

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

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

Purpose of this Report

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

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

September 10, 2021

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

I. Summary of Audit Results

Financial Statement:

The auditors' report expresses an adverse opinion on the financial statement of 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

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, 2020

<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		\$ 76,091	0
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	9,403	0
Community Development Block Grants/State's Program	14.228	99-ML-003	64,403	0
Total U.S. Department of Housing and Urban Development			73,806	0
U.S. Department of the Interior Payments in Lieu of Taxes	15.226		7,199	0
U.S. Department of the Treasury Passed through Kansas Governor's Office Coronavirus Relief Fund	21.019		3,637,476	3,252,198 (1)
Passed through Kansas Secretary of State Coronavirus Relief Fund	21.019		1,020	0 (1)
Total U.S. Department of the Treasury			3,638,496	3,252,198
U.S. Department of Health and Human Services Passed through Kansas Department of Health and Environment Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness	93.074		19,121	0
Immunization Cooperative Agreements	93.268		1,240	0
Public Health Emergency Response: Cooperative Agreement for Emergency Response	93.354		12,971	0
Child Care and Development Block Grant	93.575		10,403	0
Maternal and Child Health Services Block Grant to the States	93.994		16,801	0
Total U.S. Department of Health and Human Services			60,536	0
U.S. Department of Homeland Security Passed through Kansas Division of Emergency Management Emergency Management Performance Grants	97.042		12,145	0
Total Federal Expenditures			3,868,273	3,252,198

(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.