

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

TABLE OF CONTENTS

| <u>Item</u>   | <u>Page<br/>Number</u> |
|---|------------------------|
| <br>INTRODUCTORY SECTION  |                        |
| Title Page  |                        |
| Table of Contents   |                        |
| <br>FINANCIAL SECTION   |                        |
| Independent Auditor’s Report  | 1-3                    |
| Summary of Cash Receipts, Expenditures<br>and Unencumbered Cash         | 4-5                    |
| Notes to Financial Statements   | 6-14                   |
| <br>ADDITIONAL INFORMATION  |                        |
| Schedule 1  |                        |
| Summary of Expenditures - Actual and Budget                             | 15                     |
| Schedule 2  |                        |
| Statement of Receipts and Expenditures - Individually Presented by Fund |                        |
| General Fund  | 16-19                  |
| Special Purpose Funds   |                        |
| Abandoned Cemetery Maintenance Fund                                     | 20                     |
| Economic Development Loan Fund  | 21                     |
| Health Fund   | 22                     |
| Health Care Services Fund   | 23                     |
| Mental Health Fund  | 24                     |
| Intellectual Disabilities Fund  | 25                     |
| Noxious Weed Fund   | 26                     |
| Road and Bridge Fund  | 27                     |
| Special Alcohol Program Fund  | 28                     |
| Special Bridge Fund   | 29                     |
| Special Bridge Reserve Fund   | 30                     |
| Special Liability Fund  | 31                     |
| Special Park and Recreation Fund  | 32                     |
| Tourism and Convention Promotion Fund                                   | 33                     |
| Special Noxious Weed Fund   | 34                     |
| Special Highway Fund  | 35                     |
| Special Machinery Fund  | 36                     |
| Special Industrial Park Road Fund                                       | 37                     |
| Emergency Telephone Service Fund  | 38                     |
| Transfer Station Royalty Fund   | 39                     |
| Business Funds  |                        |
| Sewer District #1 Fund  | 40                     |
| Sewer District #1 Maintenance Fund                                      | 41                     |
| Sewer District #1 Special Assessment Fund                               | 42                     |

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

TABLE OF CONTENTS

| <u>Item</u>   | <u>Page<br/>Number</u> |
|---|------------------------|
| Trust Funds   |                        |
| Special Auto Fund   | 43                     |
| Prosecuting Attorney Training Fund                                  | 44                     |
| Special Law Enforcement Trust Fund                                  | 45                     |
| Register of Deeds Technology Fund                                   | 46                     |
| Blue Lives Matter Fund  | 47                     |
| County Clerk Technology Fund  | 48                     |
| County Treasurer Technology Fund                                    | 49                     |
| Prosecuting Attorney Trust Fund                                     | 50                     |
| Prosecuting Attorney Check Fees Fund                                | 51                     |
| Drug Enforcement Grant Fund   | 52                     |
| CDBG Mortgage Assistance Fund                                       | 53                     |
| CDBG Micro Loan Fund  | 54                     |
| SPARK Program Grant Fund  | 55                     |
| CDBG Covid Grant Fund   | 56                     |
| JJA – Reinvestment Grant Fund                                       | 57                     |
| JJA - JAIBG Fund  | 58                     |
| Labette/Cherokee Youth Services Fund                                | 59                     |
| Labette/Cherokee Youth Program Fund                                 | 60                     |
| JJA Diversion Fund  | 61                     |
| Employee Benefit Trust Fund   | 62                     |
| Osage Township Fire Grant Fund                                      | 63                     |
| Great Plains Industrial Park Road Grant Fund                        | 64                     |
| Diversion Fees Fund   | 65                     |
| Towards No Drugs Fund   | 66                     |
| Juvenile Justice Reinvestment Grant Fund                            | 67                     |
| Schedule 3  |                        |
| Summary of Cash Receipts, Disbursements and Balances - Agency Funds | 68-71                  |

APPENDIX A

|  |       |
|--|-------|
| Independent Auditor’s Report on Internal Control Over Financial Reporting<br>and on Compliance and Other Matters Based on an Audit of Financial<br>Statements Performed in Accordance with Government Auditing Standards | 72-73 |
| Independent Auditor’s Report on Compliance for each Major Program and<br>on Internal Control Over Compliance Required by the Uniform Guidance  | 74-75 |
| Schedule of Findings and Questioned Costs  | 76    |
| Schedule of Expenditures of Federal Awards   | 77    |

## 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<br>Unencumbered<br>Cash Balance | Receipts  | Expenditures | Ending<br>Unencumbered<br>Cash Balance | Add<br>Encumbrances<br>and Accounts<br>Payable | Ending<br>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                 |

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

|   | Beginning<br>Unencumbered<br>Cash Balance | Receipts          | Expenditures      | Ending<br>Unencumbered<br>Cash Balance | Add<br>Encumbrances<br>and Accounts<br>Payable | Ending<br>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](http://www.kpers.org) or by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

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

|                                | <u>Certified<br/>Budget</u> | <u>Adjustment for<br/>Qualifying<br/>Budget Credits</u> | <u>Total<br/>Budget for<br/>Comparison</u> | <u>Expenditures<br/>Chargeable to<br/>Current Year</u> | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--------------------------------|-----------------------------|---|--|--|---|
| 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<br>Year<br>Actual | Current Year     |                  | Variance<br>Favorable<br>(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<br>Year<br>Actual | Current Year     |                  | Variance<br>Favorable<br>(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<br>Year<br>Actual | Current Year     |                  | Variance<br>Favorable<br>(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<br>Year<br>Actual | Current Year     |                  | Variance<br>Favorable<br>(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<br>Year<br>Actual | Current Year  |                | Variance<br>Favorable<br>(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)

|                                  | Prior<br>Year<br>Actual | Current Year      |                   | Variance<br>Favorable<br>(Unfavorable) |
|----------------------------------|-------------------------|-------------------|-------------------|--|
|                                  |                         | Actual            | Budget            |  |
| Cash Receipts                    |                         |                   |                   |  |
| Use of Money and Property        |                         |                   |                   |  |
| Interest on Investments          | \$ <u>2</u>             | <u>          </u> | <u>          </u> | <u>          </u>                      |
| Total Cash Receipts              | <u>2</u>                | <u>          </u> | <u>          </u> | <u>          </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>              | <u>          </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<br>Year<br>Actual | Current Year   |                | Variance<br>Favorable<br>(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<br>Year<br>Actual | Current Year   |                | Variance<br>Favorable<br>(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)<br>Expenditures and Transfers |                         |                |                |  |
| Unencumbered Cash, Beginning                        | _____                   | _____          |                |  |
| Unencumbered Cash, Ending                           | =====                   | =====          |                |  |

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<br>Year<br>Actual | Current Year      |                | Variance<br>Favorable<br>(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<br>Year<br>Actual | Current Year      |                | Variance<br>Favorable<br>(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<br>Year<br>Actual | Current Year   |                | Variance<br>Favorable<br>(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)<br>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<br>Year<br>Actual | Current Year     |                  | Variance<br>Favorable<br>(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<br>Equalization and Adjustment | 709,009                 | 675,511          | 700,834          | ( 25,323)                              |
| Total Intergovernmental                                      | <u>709,009</u>          | <u>675,511</u>   | <u>700,834</u>   | <u>( 25,323)</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)<br>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<br>Year<br>Actual | Current Year  |               | Variance<br>Favorable<br>(Unfavorable) |
|---|-------------------------|---------------|---------------|--|
|   |                         | Actual        | Budget        |  |
| Cash Receipts                                       |                         |               |               |  |
| Intergovernmental                                   |                         |               |               |  |
| Local Alcoholic Liquor Tax                          | \$ 616                  | 952           | 2,600         | ( 1,648)                               |
| Total Cash Receipts                                 | <u>616</u>              | <u>952</u>    | <u>2,600</u>  | <u>( 1,648)</u>                        |
| Expenditures and Transfers                          |                         |               |               |  |
| Health  |                         |               |               |  |
| Other Health  |                         |               |               |  |
| Contractual Services                                | 500                     | 500           | 10,000        | 9,500                                  |
| Total Expenditures and Transfers                    | <u>500</u>              | <u>500</u>    | <u>10,000</u> | <u>9,500</u>                           |
| Receipts Over (Under)<br>Expenditures and Transfers | 116                     | 452           |               |  |
| Unencumbered Cash, Beginning                        | <u>20,141</u>           | <u>20,257</u> |               |  |
| Unencumbered Cash, Ending                           | <u>20,257</u>           | <u>20,709</u> |               |  |

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<br>Year<br>Actual | Current Year   |                | Variance<br>Favorable<br>(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)<br>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<br/>Year<br/>Actual</u> | <u>Current<br/>Year<br/>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<br>Year<br>Actual | Current Year  |               | Variance<br>Favorable<br>(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)

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

|                                  | <u>Prior<br/>Year<br/>Actual</u> | <u>Current<br/>Year<br/>Actual</u> |
|----------------------------------|----------------------------------|------------------------------------|
| Cash Receipts                    |                                  |                                    |
| Transfers                        |                                  |                                    |
| Operating Transfers In           | \$ <u>300,000</u>                | <u>500,000</u>                     |
| 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<br/>Year<br/>Actual</u> | <u>Current<br/>Year<br/>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>1,064,575</u>                 | <u>1,564,575</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<br/>Year<br/>Actual</u> | <u>Current<br/>Year<br/>Actual</u> |
|----------------------------------|----------------------------------|------------------------------------|
| Cash Receipts                    |                                  |                                    |
| Licenses, Fees, and Permits      |                                  |                                    |
| Permits                          | \$                               | <u>273,650</u>                     |
| Total Cash Receipts              |                                  | <u>273,650</u>                     |
| <br>Expenditures and Transfers   |                                  |                                    |
| Public Works                     |                                  |                                    |
| Contractual Services             |                                  | <u>66,500</u>                      |
| Total Expenditures and Transfers |                                  | <u>66,500</u>                      |
| <br>Receipts Over (Under)        |                                  |                                    |
| Expenditures and Transfers       |                                  | 207,150                            |
| <br>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)

|                                  | Prior<br>Year<br>Actual | Current Year   |                | Variance<br>Favorable<br>(Unfavorable) |
|----------------------------------|-------------------------|----------------|----------------|--|
|                                  |                         | Actual         | Budget         |  |
| 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<br/>Year<br/>Actual</u> | <u>Current<br/>Year<br/>Actual</u> |
|------------------------------|----------------------------------|------------------------------------|
| Cash Receipts                |                                  |                                    |
| Use of Money and Property    |                                  |                                    |
| Royalties                    | \$ <u>4,192</u>                  | <u>5,577</u>                       |
| Total Cash Receipts          | <u>4,192</u>                     | <u>5,577</u>                       |
| Expenditures and Transfers   |                                  |                                    |
| None                         | <u>          </u>                | <u>          </u>                  |
| Receipts Over (Under)        |                                  |                                    |
| Expenditures and Transfers   | 4,192                            | 5,577                              |
| Unencumbered Cash, Beginning | <u>          </u>                | <u>4,192</u>                       |
| 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<br/>Year<br/>Actual</u> | <u>Current<br/>Year<br/>Actual</u> |
|----------------------------------|----------------------------------|------------------------------------|
| Cash Receipts                    |                                  |                                    |
| Taxes                            |                                  |                                    |
| Ad Valorem Tax                   | \$ 725                           |                                    |
| Licenses, Fees, and Permits      |                                  |                                    |
| Service Fees                     | <u>32,156</u>                    | <u>32,082</u>                      |
| Total Cash Receipts              | <u>32,881</u>                    | <u>32,082</u>                      |
| <br>Expenditures and Transfers   |                                  |                                    |
| Sanitation                       |                                  |                                    |
| Other Sanitation                 |                                  |                                    |
| Contractual Services             | <u>31,514</u>                    | <u>29,342</u>                      |
| Total Expenditures and Transfers | <u>31,514</u>                    | <u>29,342</u>                      |
| <br>Receipts Over (Under)        |                                  |                                    |
| Expenditures and Transfers       | 1,367                            | 2,740                              |
| <br>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<br/>Year<br/>Actual</u> | <u>Current<br/>Year<br/>Actual</u> |
|----------------------------------|----------------------------------|------------------------------------|
| Cash Receipts                    |                                  |                                    |
| Taxes                            |                                  |                                    |
| Ad Valorem Tax                   | \$ 860                           |                                    |
| Licenses, Fees, and Permits      |                                  |                                    |
| Service Fees                     | <u>21,740</u>                    | <u>22,200</u>                      |
| Total Cash Receipts              | <u>22,600</u>                    | <u>22,200</u>                      |
| <br>Expenditures and Transfers   |                                  |                                    |
| Sanitation                       |                                  |                                    |
| Other Sanitation                 |                                  |                                    |
| Contractual Services             | <u>53,618</u>                    | <u>35,266</u>                      |
| Total Expenditures and Transfers | <u>53,618</u>                    | <u>35,266</u>                      |
| <br>Receipts Over (Under)        |                                  |                                    |
| Expenditures and Transfers       | ( 31,018)                        | ( 13,066)                          |
| <br>Unencumbered Cash, Beginning | ( <u>73</u> )                    | ( <u>31,091</u> )                  |
| 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)

|                                  | <u>Prior<br/>Year<br/>Actual</u> | <u>Current<br/>Year<br/>Actual</u> |
|----------------------------------|----------------------------------|------------------------------------|
| Cash Receipts                    |                                  |                                    |
| Taxes                            |                                  |                                    |
| Special Assessments              | \$ <u>32,485</u>                 | <u>32,485</u>                      |
| 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)

|                                  | <u>Prior<br/>Year<br/>Actual</u> | <u>Current<br/>Year<br/>Actual</u> |
|----------------------------------|----------------------------------|------------------------------------|
| Cash Receipts                    |                                  |                                    |
| Intergovernmental                |                                  |                                    |
| Other Intergovernmental          | \$ <u>1,750</u>                  | <u>1,575</u>                       |
| Licenses, Fees, and Permits      |                                  |                                    |
| Officer Fees                     | <u>148,212</u>                   | <u>148,874</u>                     |
| Total Cash Receipts              | <u>149,962</u>                   | <u>150,449</u>                     |
| <br>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>          </u>                | ( <u>370</u> )                     |
| Total Expenditures and Transfers | <u>156,077</u>                   | <u>136,112</u>                     |
| <br>Receipts Over (Under)        |                                  |                                    |
| Expenditures and Transfers       | ( 6,115 )                        | 14,337                             |
| <br>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)

|                                  | <u>Prior<br/>Year<br/>Actual</u> | <u>Current<br/>Year<br/>Actual</u> |
|----------------------------------|----------------------------------|------------------------------------|
| 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<br/>Year<br/>Actual</u> | <u>Current<br/>Year<br/>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     | <u>28,080</u>                    | <u>33,423</u>                      |
| Unencumbered Cash, Ending        | <u><u>33,423</u></u>             | <u><u>29,745</u></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)

|                                  | <u>Prior<br/>Year<br/>Actual</u> | <u>Current<br/>Year<br/>Actual</u> |
|----------------------------------|----------------------------------|------------------------------------|
| 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                   | 14,493                           | 3,528                              |
| 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)

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

|                              | <u>Prior<br/>Year<br/>Actual</u> | <u>Current<br/>Year<br/>Actual</u> |
|------------------------------|----------------------------------|------------------------------------|
| 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                         | <u>          </u>                | <u>          </u>                  |
| 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)

|                                  | <u>Prior<br/>Year<br/>Actual</u> | <u>Current<br/>Year<br/>Actual</u> |
|----------------------------------|----------------------------------|------------------------------------|
| Cash Receipts                    |                                  |                                    |
| Licenses, Fees, and Permits      |                                  |                                    |
| Officer Fees                     | \$ 4,394                         | 4,817                              |
| Total Cash Receipts              | <u>4,394</u>                     | <u>4,817</u>                       |
| <br>Expenditures and Transfers   |                                  |                                    |
| General Government               |                                  |                                    |
| County Treasurer                 |                                  |                                    |
| Capital Outlay                   | 4,014                            | <u>          </u>                  |
| Total Expenditures and Transfers | <u>4,014</u>                     | <u>          </u>                  |
| <br>Receipts Over (Under)        |                                  |                                    |
| Expenditures and Transfers       | 380                              | 4,817                              |
| <br>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)

|                                  | <u>Prior<br/>Year<br/>Actual</u> | <u>Current<br/>Year<br/>Actual</u> |
|----------------------------------|----------------------------------|------------------------------------|
| 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<br/>Year<br/>Actual</u> | <u>Current<br/>Year<br/>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>481</u>                       | <u>481</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<br>Year<br>Actual | Current<br>Year<br>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<br/>Year<br/>Actual</u> | <u>Current<br/>Year<br/>Actual</u> |
|----------------------------------|----------------------------------|------------------------------------|
| Cash Receipts                    |                                  |                                    |
| None                             | \$ _____                         | _____                              |
| Expenditures and Transfers       |                                  |                                    |
| Economic Development             |                                  |                                    |
| Housing Assistance               |                                  |                                    |
| Contractual Services             | _____ 21                         | _____                              |
| Total Expenditures and Transfers | _____ 21                         | _____                              |
| Receipts Over (Under)            |                                  |                                    |
| Expenditures and Transfers       | (       21)                      |                                    |
| Unencumbered Cash, Beginning     | _____ 4,382                      | _____ 4,361                        |
| Unencumbered Cash, Ending        | <u>      4,361</u>               | <u>      4,361</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)

|                                  | <u>Prior<br/>Year<br/>Actual</u> | <u>Current<br/>Year<br/>Actual</u> |
|----------------------------------|----------------------------------|------------------------------------|
| 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             | <u>          </u>                | <u>64,403</u>                      |
| Total Expenditures and Transfers | <u>          </u>                | <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<br/>Year<br/>Actual</u> | <u>Current<br/>Year<br/>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<br/>Year<br/>Actual</u> | <u>Current<br/>Year<br/>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     | <u>          </u>                | <u>          </u>                  |
| Unencumbered Cash, Ending        | <u>          </u>                | <u>          </u>                  |

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<br/>Year<br/>Actual</u> | <u>Current<br/>Year<br/>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             |                                  | <u>67,217</u>                      |
| 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<br/>Year<br/>Actual</u> | <u>Current<br/>Year<br/>Actual</u> |
|----------------------------------|----------------------------------|------------------------------------|
| Cash Receipts                    |                                  |                                    |
| None                             | \$ _____                         | _____                              |
| Expenditures and Transfers       |                                  |                                    |
| Public Safety                    |                                  |                                    |
| Juvenile Services                |                                  |                                    |
| Operating Transfers Out          | _____ 60                         | _____                              |
| Total Expenditures and Transfers | _____ 60                         | _____                              |
| Receipts Over (Under)            |                                  |                                    |
| Expenditures and Transfers       | (         60)                    |                                    |
| Unencumbered Cash, Beginning     | _____ 60                         | _____                              |
| Unencumbered Cash, Ending        | =====                            | =====                              |

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<br/>Year<br/>Actual</u> | <u>Current<br/>Year<br/>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                | 137,464                          | 141,643                            |
| Personal Services                | 101,011                          | 90,062                             |
| Contractual Services             | 1,538                            | 2,953                              |
| Commodities                      |                                  | 2,292                              |
| Capital Outlay                   |                                  | ( 172)                             |
| 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<br/>Year<br/>Actual</u> | <u>Current<br/>Year<br/>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>19,659</u>                    | <u>19,659</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<br/>Year<br/>Actual</u> | <u>Current<br/>Year<br/>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>                         |
| 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)

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

|                                  | Prior<br>Year<br>Actual | Current<br>Year<br>Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts                    |                         |                           |
| None                             | \$ _____                | _____                     |
| Expenditures and Transfers       |                         |                           |
| Public Safety                    |                         |                           |
| Fire Protection                  |                         |                           |
| Contractual Services             | 871                     | _____                     |
| Total Expenditures and Transfers | 871                     | _____                     |
| Receipts Over (Under)            |                         |                           |
| Expenditures and Transfers       | ( 871)                  |                           |
| Unencumbered Cash, Beginning     | 871                     | _____                     |
| Unencumbered Cash, Ending        | _____                   | _____                     |

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)

|                              | <u>Prior<br/>Year<br/>Actual</u> | <u>Current<br/>Year<br/>Actual</u> |
|------------------------------|----------------------------------|------------------------------------|
| Cash Receipts                |                                  |                                    |
| Use of Money and Property    |                                  |                                    |
| Interest on Investments      | \$ <u>192</u>                    | <u>197</u>                         |
| Total Cash Receipts          | <u>192</u>                       | <u>197</u>                         |
| Expenditures and Transfers   |                                  |                                    |
| None                         | <u>          </u>                | <u>          </u>                  |
| 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)

|                                  | <u>Prior<br/>Year<br/>Actual</u> | <u>Current<br/>Year<br/>Actual</u> |
|----------------------------------|----------------------------------|------------------------------------|
| Cash Receipts                    |                                  |                                    |
| Licenses, Fees, and Permits      |                                  |                                    |
| Officer Fees                     | \$ <u>78,875</u>                 | <u>58,612</u>                      |
| Miscellaneous                    |                                  |                                    |
| Other                            |                                  | <u>400</u>                         |
| Total Cash Receipts              | <u>78,875</u>                    | <u>59,012</u>                      |
| <br>Expenditures and Transfers   |                                  |                                    |
| General Government               |                                  |                                    |
| County Attorney                  |                                  |                                    |
| Contractual Services             | 66,653                           | 23,519                             |
| Commodities                      | 34,728                           | 14,679                             |
| Capital Outlay                   |                                  | <u>11,985</u>                      |
| Total Expenditures and Transfers | <u>101,381</u>                   | <u>50,183</u>                      |
| <br>Receipts Over (Under)        |                                  |                                    |
| Expenditures and Transfers       | ( 22,506)                        | 8,829                              |
| <br>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<br/>Year<br/>Actual</u> | <u>Current<br/>Year<br/>Actual</u> |
|----------------------------------|----------------------------------|------------------------------------|
| Cash Receipts                    |                                  |                                    |
| Miscellaneous                    |                                  |                                    |
| Other                            | \$                               | 90,844                             |
| Total Cash Receipts              | <u>                    </u>      | <u>90,844</u>                      |
| Expenditures and Transfers       |                                  |                                    |
| Public Works                     |                                  |                                    |
| Contractual Services             | <u>                    </u>      | <u>18,546</u>                      |
| Total Expenditures and Transfers | <u>                    </u>      | <u>18,546</u>                      |
| Receipts Over (Under)            |                                  |                                    |
| Expenditures and Transfers       |                                  | 72,298                             |
| Unencumbered Cash, Beginning     | <u>                    </u>      | <u>                    </u>        |
| Unencumbered Cash, Ending        | <u>                    </u>      | <u>72,298</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<br/>Year<br/>Actual</u> | <u>Current<br/>Year<br/>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             | 500                              | 250                                |
| 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>4,500</u>                     | <u>6,250</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<br/>Year<br/>Actual</u> | <u>Current<br/>Year<br/>Actual</u> |
|----------------------------------|----------------------------------|------------------------------------|
| Cash Receipts                    |                                  |                                    |
| Intergovernmental                |                                  |                                    |
| State Grant                      | \$                               | 32,206                             |
| Total Cash Receipts              | <u>                    </u>      | <u>32,206</u>                      |
| Expenditures and Transfers       |                                  |                                    |
| Public Safety                    |                                  |                                    |
| Juvenile Services                |                                  |                                    |
| Contractual Services             | <u>                    </u>      | <u>32,206</u>                      |
| Total Expenditures and Transfers | <u>                    </u>      | <u>32,206</u>                      |
| Receipts Over (Under)            |                                  |                                    |
| Expenditures and Transfers       |                                  |                                    |
| Unencumbered Cash, Beginning     | <u>                    </u>      | <u>                    </u>        |
| Unencumbered Cash, Ending        | <u>                    </u>      | <u>                    </u>        |

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

| <u>Fund</u>                       | <u>Beginning<br/>Cash<br/>Balance</u> | <u>Cash<br/>Receipts</u> | <u>Cash<br/>Disbursements</u> | <u>Ending<br/>Cash<br/>Balance</u> |
|-----------------------------------|---------------------------------------|--------------------------|-------------------------------|------------------------------------|
| 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                   |                                       | <u>4,681,506</u>         | <u>4,681,506</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<br>Cash<br>Balance | Cash<br>Receipts  | Cash<br>Disbursements | Ending<br>Cash<br>Balance |
|---------------------------------|------------------------------|-------------------|-----------------------|---------------------------|
| <b>Townships:</b>               |                              |                   |                       |                           |
| 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>             |
| <b>Schools:</b>                 |                              |                   |                       |                           |
| 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>13,013,376</u> | <u>13,013,376</u>     |                           |
| <b>Cemeteries:</b>              |                              |                   |                       |                           |
| 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>128,246</u>    | <u>128,246</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<br>Cash<br>Balance | Cash<br>Receipts  | Cash<br>Disbursements | Ending<br>Cash<br>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>         |

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

Board of County Commissioners  
Labette County, Kansas

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

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

**Federal Awards:**

Internal control over major programs:

|   |       |     |       |          |               |
|---|-------|-----|-------|----------|---------------|
| Material weakness(es) identified?       | _____ | Yes | _____ | <u>X</u> | No            |
| Significant deficiency(ies) identified? | _____ | 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

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

Identification of major programs:

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

CFDA No. 21.019

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

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

**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<br/>Number</u> | <u>Agency or<br/>Pass-through<br/>Number</u> | <u>Federal<br/>Award<br/>Expenditures</u> | <u>Subrecipient<br/>Expenditures</u> |
|--|------------------------|--|---|--------------------------------------|
| U.S. Department of Agriculture<br>Passed through Kansas Department of Health and Environment<br>Special Supplemental Nutrition Program for Women, Infants and Children                     | 10.557                 |  | \$ 76,091                                 | 0                                    |
| U.S. Department of Housing and Urban Development<br>Passed through Kansas State Department of Commerce<br>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   |                        |  | <u>73,806</u>                             | <u>0</u>                             |
| U.S. Department of the Interior<br>Payments in Lieu of Taxes   | 15.226                 |  | 7,199                                     | 0                                    |
| U.S. Department of the Treasury<br>Passed through Kansas Governor's Office<br>Coronavirus Relief Fund  | 21.019                 |  | 3,637,476                                 | 3,252,198 (1)                        |
| Passed through Kansas Secretary of State<br>Coronavirus Relief Fund  | 21.019                 |  | 1,020                                     | 0 (1)                                |
| Total U.S. Department of the Treasury  |                        |  | <u>3,638,496</u>                          | <u>3,252,198</u>                     |
| U.S. Department of Health and Human Services<br>Passed through Kansas Department of Health and Environment<br>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   |                        |  | <u>60,536</u>                             | <u>0</u>                             |
| U.S. Department of Homeland Security<br>Passed through Kansas Division of Emergency Management<br>Emergency Management Performance Grants  | 97.042                 |  | 12,145                                    | 0                                    |
| Total Federal Expenditures   |                        |  | <u>3,868,273</u>                          | <u>3,252,198</u>                     |

(1) This was considered to be a Major Program

Note to the Schedule of Expenditures of Federal Awards:

Note A: General

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

Note B: Indirect Cost Rate

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

Note C: Basis of Presentation

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