

COUNTY OF LABETTE, KANSAS

Financial Statements
and
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2019

County of Labette, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2019

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INDEPENDENT AUDITORS' 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, 2019, 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; 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, 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 County'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 financial statement, the financial statement is prepared by Labette County, Kansas, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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, 2019, or changes in financial position and cash flows thereof for the year then ended.

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, 2019, 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 Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Labette County, Kansas, as of and for the year ended December 31, 2018 (not presented herein), and have issued our report thereon dated May 31, 2019, which contained an unmodified opinion on the basic financial statement. The 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year December 31, 2019 (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 2018 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 2018 basic financial statement. The 2018 comparative information was subjected to the auditing

procedures applied in the audit of the 2018 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 2018 basic financial statement or to the 2018 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 2018 comparative information is fairly stated in all material respects in relation to the 2018 basic financial statement as a whole, on the basis of accounting described in Note 1.

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

June 15, 2020

Labette County, Kansas
Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2019

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 4,270,511	6,747,086	6,594,983	4,422,614	373,607	4,796,221
Special Purpose:						
Abandoned Cemetery Maintenance	53,076	71,749	54,512	70,313	927	71,240
Economic Development Loan	2,019	2	1,333	688	111	799
Health	518,546	529,079	436,667	610,958	9,487	620,445
Health Care Services		676,165	676,165			
Mental Health		142,012	142,012			
Intellectual Disabilities		120,745	120,745			
Noxious Weed	108,504	118,427	102,900	124,031	1,416	125,447
Road and Bridge	910,988	4,282,567	4,454,032	739,523	43,286	782,809
Special Alcohol Program	20,141	616	500	20,257		20,257
Special Bridge	449,849	152,200	238,156	363,893	18	363,911
Special Bridge Reserve	614,305	345,897		960,202		960,202
Special Liability	6,263	24,490	27,162	3,591		3,591
Special Park and Recreation	2,633	109		2,742		2,742
Tourism and Convention Promotion	1,797		1,797			
Special Noxious Weed	100,000			100,000		100,000
Special Highway	700,618	300,000	21,831	978,787		978,787
Special Machinery	872,389	300,000	107,814	1,064,575		1,064,575
Emergency Telephone Service	1,155	124,391	118,038	7,508	9,701	17,209
Transfer Station Royalty		4,192		4,192		4,192
Business:						
Sewer District No. 1	193	32,881	31,514	1,560		1,560
Sewer District No. 1 Maintenance	(73)	22,600	53,618	(31,091)	375	(30,716)
Sewer District No. 1 Special Assessment	49,518	32,485	33,478	48,525		48,525
Trusts:						
Special Auto	14,760	149,962	156,077	8,645	2,020	10,665
Prosecuting Attorney Training	2,612	2,216	1,823	3,005		3,005
Special Law Enforcement Trust	28,080	39,340	33,997	33,423	500	33,923
Register of Deeds Technology	39,422	17,576	14,493	42,505		42,505
Blue Lives Matter	1,336	500		1,836		1,836
County Clerk Technology	18,001	4,394		22,395		22,395
County Treasurer Technology	15,255	4,394	4,014	15,635		15,635
Prosecuting Attorney Trust	5,277	1,214	6,491			
Prosecuting Attorney Check Fees	471	10		481		481
Drug Enforcement Grant	1,115		560	555		555
CDBG Mortgage Assistance	4,382		21	4,361		4,361
CDBG Micro Loan	64,296	64		64,360		64,360
JJA - Reinvestment Grant	43,979	23,238		67,217		67,217
JJA - JAIBG	60		60			
Labette/Cherokee Youth Services	32,024	219,367	239,328	12,063	1,635	13,698
Labette/Cherokee Youth Program	19,581	78		19,659		19,659
JJA Diversion	3,794	7,014	4,875	5,933		5,933

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

Labette County, Kansas
 Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2019

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Employee Benefit Trust	4,205,724	1,196,997	668,055	4,734,666		4,734,666
Osage Township Fire Grant	871		871			
Great Plains Industrial Park Road Grant	9,538	192		9,730		9,730
Diversion Fees	57,863	78,875	101,381	35,357		35,357
Towards No Drugs Program		5,000	500	4,500		4,500
Total Primary Government (1)	<u>13,250,873</u>	<u>15,778,124</u>	<u>14,449,803</u>	<u>14,579,194</u>	<u>443,083</u>	<u>15,022,277</u>
Composition of Cash:						
Cash and Cash Items on Hand						5,383
Certificates of Deposit						10,710,797
Demand Deposits						19,034,070
Due from State of Kansas						5,430
Less: Agency Funds						(14,733,402)
Adjustment for Rounding						(1)
Total Primary Government (1)						<u>15,022,277</u>

(1) Excluding Agency Funds

County of Labette, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2019

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, 2019:

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, 2019

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 2019 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

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, 2019

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, 2019

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, 2019 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, 2019, the carrying amount of the County's deposits was \$29,744,867 and the bank balance was \$30,040,562. Of the bank balance, \$1,733,252 was covered by federal depository insurance and \$28,307,310 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, 2019 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, 2019

Changes in Outstanding Debt

Changes in the County's outstanding long-term debt, for the year ended December 31, 2019, 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>
Capital Lease Obligations:									
Judicial Center Annex	4.00%	12/06/04	\$ 180,000	12/01/19	15,502		15,502	0	455
Fair Bleachers (1)	1.00%	04/07/14	60,000	01/01/25	42,000		6,000	36,000	420
Refurbished Motor Grader	2.25%	11/03/14	157,741	01/31/19	32,430		32,430	0	686
Fair Concession Stand (1)	1.00%	01/11/16	60,000	01/31/25	42,000		6,000	36,000	420
Motor Graders	1.74%	01/19/16	857,716	04/01/22	512,760		143,305	369,455	8,415
Radio Equipment	2.93%	10/01/19	233,201	01/31/24	0	233,201		233,201	0
KPWCRF Loan:									
Sewer District No. 1 East	2.51%	03/26/07	477,482	09/01/28	281,405		26,580	254,825	6,898
Total Contractual Indebtedness					926,097	233,201	229,817	929,481	17,294

(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>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025-2028</u>	<u>Total</u>
Capital Lease Obligations	\$ 205,834	204,703	132,804	58,960	60,355	12,000	674,656
KPWCRF Loan	27,252	27,940	28,646	29,370	30,111	111,506	254,825
Total Principal	233,086	232,643	161,450	88,330	90,466	123,506	929,481
Interest							
Capital Lease Obligations	8,398	9,408	5,328	3,192	1,676	120	28,122
KPWCRF Loan	6,226	5,538	4,832	4,109	3,367	5,667	29,739
Total Interest	14,624	14,946	10,160	7,301	5,043	5,787	57,861
Total Principal and Interest	247,710	247,589	171,610	95,631	95,509	129,293	987,342

County of Labette, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2019

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	\$ 16,790
JJA-JAIBG Fund	General Fund	Close Fund	60
Road and Bridge Fund	Special Bridge Reserve Fund	Resolution	345,897
Road and Bridge Fund	Special Highway Fund	K.S.A. 68-590	300,000
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g	300,000

Note 5 Other Long-Term Obligations from Operations

Compensated Absences.

The County's policies regarding vacation permit employees to accumulate a maximum of 144 hours of vacation time annually, depending on longevity. Policies prohibit payment for vacation time in lieu of time off, however, employees may carry over up to 72 hours of unused vacation time at the end of the year to use in the following year. Accumulated, but unused, vacation time is paid to the employee on the date of employment termination, for employees who are past their six month training period.

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

Defined Benefit Pension Plan

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

County of Labette, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2019

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 8.89% for KPERS and 24.25% for KP&F for the fiscal year ended December 31, 2019 (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 \$530,430 for KPERS and \$230,854 for KP&F for the year ended December 31, 2019.

Net Pension Liability. At December 31, 2019, the County's proportionate share of the collective net pension liability reported by KPERS was \$2,607,413 and \$1,335,139 for KP&F. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. 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 publically available on the website at www.kpers.org or can be obtained as described above.

Employee Benefit Health Insurance Trust Fund

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

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

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

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

No record is maintained of outstanding medical claims incurred, but not paid; therefore the amount of unreimbursed medical claims as of December 31, 2019 is not available.

County of Labette, Kansas
Notes to Financial Statements
For the Year Ended December 31, 2019

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, 2019, in the amount of \$31,091.

Compliance with Kansas Depository Security Law

No violations.

Compliance with Kansas Budget Law

Expenditures exceeded the adopted budget of the Economic Development Loan Fund in the amount of \$41.

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 Subsequent Events

In preparing this financial statement, the County has evaluated events and transactions for potential recognition or disclosure through June 15, 2020 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, 2019

Schedule 1

	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Favorable (Unfavorable)</u>
Governmental Type Funds:					
General	\$ 8,085,872		8,085,872	6,594,983	1,490,889
Special Purpose:					
Abandoned Cemetery Maintenance	76,696		76,696	54,512	22,184
Economic Development Loan	1,292		1,292	1,333	(41)
Health	570,677	137,567	708,244	436,667	271,577
Health Care Services	750,000		750,000	676,165	73,835
Mental Health	143,400		143,400	142,012	1,388
Intellectual Disabilities	122,000		122,000	120,745	1,255
Noxious Weed	166,513		166,513	102,900	63,613
Road and Bridge	4,780,057		4,780,057	4,454,032	326,025
Special Alcohol Program	10,000		10,000	500	9,500
Special Bridge	441,900		441,900	238,156	203,744
Special Liability	27,200		27,200	27,162	38
Special Park and Recreation	2,700		2,700		2,700
Tourism and Convention Promotion	1,797		1,797	1,797	
Special Noxious Weed	100,000		100,000		100,000
Emergency Telephone Service	151,251		151,251	118,038	33,213
Totals	<u>15,431,355</u>	<u>137,567</u>	<u>15,568,922</u>	<u>12,969,002</u>	<u>2,599,920</u>

Labette County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 3,975,979	4,093,454	4,215,729	(122,275)
Motor Vehicle Tax	601,693	595,586	588,557	7,029
Recreational Vehicle Tax	7,433	7,594	7,093	501
Delinquent Tax	96,513	135,400		135,400
16/20 M Truck Tax	35,129	32,655	35,778	(3,123)
Countywide Sales Tax	1,257,498	1,284,865	1,000,000	284,865
Commercial Vehicle Fees	15,948	16,979	14,591	2,388
In Lieu of Tax	15,149	2,389		2,389
Mineral Production Tax	964	819		819
Watercraft Tax			2,843	(2,843)
Interest on Tax	176,417	204,419		204,419
Total Taxes	<u>6,182,723</u>	<u>6,374,160</u>	<u>5,864,591</u>	<u>509,569</u>
Intergovernmental				
Local Alcoholic Liquor Tax	3	109		109
Licenses, Fees, and Permits				
Mortgage Registration	25,985			
Officer Fees	165,283	164,172	90,000	74,172
Planning and Zoning Fees		50		50
Total Licenses, Fees, and Permits	<u>191,268</u>	<u>164,222</u>	<u>90,000</u>	<u>74,222</u>
Use of Money and Property				
Interest on Investments	62,901	144,517		144,517
Rent	3,600	3,600		3,600
Total Use of Money and Property	<u>66,501</u>	<u>148,117</u>		<u>148,117</u>
Transfers				
Operating Transfers In	22,146	16,850		16,850
Miscellaneous				
Sale of Surplus Property	3,350			
Other	27,280	43,628	10,000	33,628
Total Miscellaneous	<u>30,630</u>	<u>43,628</u>	<u>10,000</u>	<u>33,628</u>
Total Cash Receipts	<u>6,493,271</u>	<u>6,747,086</u>	<u>5,964,591</u>	<u>782,495</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	124,570	124,713	127,447	2,734
Contractual Services	7,930	8,586	25,385	16,799
Commodities	277	150	950	800
Capital Outlay		500	500	
Reimbursed Expense		(21)		21
Total County Commission	<u>132,777</u>	<u>133,928</u>	<u>154,282</u>	<u>20,354</u>
County Clerk				
Personal Services	197,402	215,731	208,189	(7,542)
Contractual Services	3,258	5,416	10,415	4,999
Commodities	7,238	3,043	6,500	3,457
Capital Outlay	2,188	1,003	4,000	2,997
Reimbursed Expense	(20)			20
Total County Clerk	<u>210,066</u>	<u>225,193</u>	<u>229,104</u>	<u>3,911</u>
County Treasurer				
Personal Services	171,316	174,290	184,324	10,034
Contractual Services	4,128	4,240	5,545	1,305
Commodities	1,122	1,885	2,200	315
Capital Outlay	378	338	1,300	962
Reimbursed Expense		(60)		60
Total County Treasurer	<u>176,944</u>	<u>180,693</u>	<u>193,369</u>	<u>12,676</u>

Labette County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
County Attorney				
Personal Services	\$ 348,372	393,062	414,784	21,722
Contractual Services	27,353	31,072	29,525	(1,547)
Commodities	4,073	4,001	136	(3,865)
Capital Outlay	844	3,040		(3,040)
Reimbursed Expense	(80)	(7)		7
Total County Attorney	<u>380,562</u>	<u>431,168</u>	<u>444,445</u>	<u>13,277</u>
Special Trial Contingency				
Contractual Services			500,000	500,000
Register of Deeds				
Personal Services	92,702	95,250	106,093	10,843
Contractual Services	2,178	3,006	4,035	1,029
Commodities	1,206	837	4,300	3,463
Reimbursed Expense		(2)		2
Total Register of Deeds	<u>96,086</u>	<u>99,091</u>	<u>114,428</u>	<u>15,337</u>
Unified Court				
Contractual Services	194,204	221,082	218,450	(2,632)
Commodities	15,004	22,431	16,500	(5,931)
Capital Outlay	58,105	27,160	25,000	(2,160)
Reimbursed Expense	(10,118)	(10,324)		10,324
Total Unified Court	<u>257,195</u>	<u>260,349</u>	<u>259,950</u>	<u>(399)</u>
Judicial Annex				
Contractual Services	24,229	24,284	24,068	(216)
Courthouse General				
Personal Services	89,373	91,698	95,900	4,202
Contractual Services	767,935	726,626	912,500	185,874
Commodities	40,469	47,083	78,400	31,317
Capital Outlay	3,720	33,876	101,500	67,624
Reimbursed Expense	(15,727)	(52,323)		52,323
Total Courthouse General	<u>885,770</u>	<u>846,960</u>	<u>1,188,300</u>	<u>341,340</u>
Local Elected Officials				
Contractual Services	5,522	5,138	13,400	8,262
Commodities		1,066	1,200	134
Capital Outlay		857		(857)
Total Local Elected Officials	<u>5,522</u>	<u>7,061</u>	<u>14,600</u>	<u>7,539</u>
Appraiser				
Personal Services	380,182	419,617	435,440	15,823
Contractual Services	53,454	39,191	61,200	22,009
Commodities	19,421	20,776	27,000	6,224
Capital Outlay	8,078	9,357	21,000	11,643
Reimbursed Expense	(2,950)	(1,028)		1,028
Total Appraiser	<u>458,185</u>	<u>487,913</u>	<u>544,640</u>	<u>56,727</u>
Election Expense				
Personal Services	61,063	60,845	65,870	5,025
Contractual Services	73,570	48,498	103,850	55,352
Commodities	4,506	4,556	6,650	2,094
Capital Outlay	1,815		80,000	80,000
Reimbursed Expense	(136)	(8,424)		8,424
Total Election Expense	<u>140,818</u>	<u>105,475</u>	<u>256,370</u>	<u>150,895</u>
Employee Benefits				
Contractual Services	74,931	223,772	282,000	58,228
Drug Testing				
Contractual Services	5,293	3,753	4,000	247
Indigent Unclaimed Burial				
Contractual Services	425	550	3,300	2,750
Total General Government	<u>2,848,803</u>	<u>3,030,190</u>	<u>4,212,856</u>	<u>1,182,666</u>

Labette County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Public Safety				
Sheriff				
Personal Services	\$ 1,092,743	1,153,115	1,184,516	31,401
Contractual Services	77,921	86,501	83,000	(3,501)
Commodities	111,394	87,963	143,500	55,537
Capital Outlay	2,791	72,036	15,500	(56,536)
Reimbursed Expense	(37,096)	(50,366)	(33,600)	16,766
Total Sheriff	<u>1,247,753</u>	<u>1,349,249</u>	<u>1,392,916</u>	<u>43,667</u>
Jail				
Personal Services	630,132	723,123	804,117	80,994
Contractual Services	107,534	123,884	137,700	13,816
Commodities	185,600	191,752	173,500	(18,252)
Capital Outlay	12,608	57,562	38,500	(19,062)
Reimbursed Expense	(2,260)	(32,365)		32,365
Total Jail	<u>933,614</u>	<u>1,063,956</u>	<u>1,153,817</u>	<u>89,861</u>
Juvenile Detention				
Contractual Services	<u>109,945</u>	<u>110,377</u>	<u>130,000</u>	<u>19,623</u>
Inmate Housing				
Personal Services	53,905		65,000	65,000
Commodities	2,178		15,000	15,000
Capital Outlay	220,070		120,000	120,000
Reimbursed Expense	(102,165)		(200,000)	(200,000)
Total Inmate Housing	<u>173,988</u>			
Emergency Preparedness				
Personal Services	23,508	26,850	27,739	889
Contractual Services	35,311	30,107	42,030	11,923
Commodities	2,669	1,853	5,000	3,147
Capital Outlay	11,615	4,833	7,600	2,767
Reimbursed Expense	(4,987)	(173)		173
Total Emergency Preparedness	<u>68,116</u>	<u>63,470</u>	<u>82,369</u>	<u>18,899</u>
Dispatch				
Personal Services	535,480	534,833	602,099	67,266
Contractual Services	8,809	56,314	66,840	10,526
Commodities	4,016	3,128	4,450	1,322
Capital Outlay	2,900	4,131	5,600	1,469
Reimbursed Expense	(66)	(13)		13
Total Dispatch	<u>551,139</u>	<u>598,393</u>	<u>678,989</u>	<u>80,596</u>
Total Public Safety	<u>3,084,555</u>	<u>3,185,445</u>	<u>3,438,091</u>	<u>252,646</u>
Health				
Coroner				
Personal Services			2,000	2,000
Contractual Services	40,026	70,682	51,500	(19,182)
Commodities			1,000	1,000
Total Coroner	<u>40,026</u>	<u>70,682</u>	<u>54,500</u>	<u>(16,182)</u>
Agriculture				
Agricultural Appropriations				
Conservation District	22,500	22,500	22,500	
Fair	<u>48,000</u>	<u>48,000</u>	<u>48,000</u>	
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>11,791</u>	<u>35,312</u>	<u>90,150</u>	<u>54,838</u>
Sanitation				
Landfill				
Contractual Services	<u>3,532</u>	<u>6,384</u>	<u>4,000</u>	<u>(2,384)</u>

Labette County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Social Services for Aged and Poor				
Social Services for Aged Appropriation				
Social Service for Aged Appropriation	\$ 63,775	66,775	66,775	
Reconstruction and Remodeling				
Courthouse General				
General Government	7,496	114,695	134,000	19,305
Total Expenditures and Transfers	<u>6,145,478</u>	<u>6,594,983</u>	<u>8,085,872</u>	<u>1,490,889</u>
Receipts Over (Under)				
Expenditures and Transfers	347,793	152,103		
Unencumbered Cash, Beginning	<u>3,922,718</u>	<u>4,270,511</u>		
Unencumbered Cash, Ending	<u>4,270,511</u>	<u>4,422,614</u>		

Labette County, Kansas
Abandoned Cemetery Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 56,727	60,466	63,445	(2,979)
Motor Vehicle Tax	8,554	8,498	8,402	96
Recreational Vehicle Tax	105	108	101	7
Delinquent Tax	1,356	1,934		1,934
16/20 M Truck Tax	422	466	511	(45)
Commercial Vehicle Fees	227	242	208	34
In Lieu of Tax	216	35		35
Watercraft Tax			41	(41)
Total Cash Receipts	<u>67,607</u>	<u>71,749</u>	<u>72,708</u>	<u>(959)</u>
Expenditures and Transfers				
General Government				
Abandoned Cemetery Maintenance				
Personal Services	49,595	50,944	51,580	636
Contractual Services	888	848	3,165	2,317
Commodities	6,089	5,720	9,451	3,731
Capital Outlay			12,500	12,500
Reimbursed Expense	(3,020)	(3,000)		3,000
Total Expenditures and Transfers	<u>53,552</u>	<u>54,512</u>	<u>76,696</u>	<u>22,184</u>
Receipts Over (Under)				
Expenditures and Transfers	14,055	17,237		
Unencumbered Cash, Beginning	<u>39,021</u>	<u>53,076</u>		
Unencumbered Cash, Ending	<u>53,076</u>	<u>70,313</u>		

Labette County, Kansas
Economic Development Loan Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Use of Money and Property				
Interest on Investments	\$ 3	2	_____	2
Total Cash Receipts	3	2	_____	2
Expenditures and Transfers				
Economic Development				
Economic Development Department				
Contractual Services	1,276	1,333	1,292	(41)
Total Expenditures and Transfers	1,276	1,333	1,292	(41)
Receipts Over (Under)				
Expenditures and Transfers	(1,273)	(1,331)		
Unencumbered Cash, Beginning	3,292	2,019		
Unencumbered Cash, Ending	2,019	688		

Labette County, Kansas
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 295,467	302,576	317,484	(14,908)
Motor Vehicle Tax	44,751	44,260	43,736	524
Recreational Vehicle Tax	553	564	527	37
Delinquent Tax	7,647	10,850		10,850
16/20 M Truck Tax	2,605	2,429	2,659	(230)
Commercial Vehicle Fees	1,186	1,262	1,084	178
In Lieu of Tax	1,126	177		177
Watercraft Tax			211	(211)
Total Taxes	<u>353,335</u>	<u>362,118</u>	<u>365,701</u>	<u>(3,583)</u>
Intergovernmental				
Federal Financial Assistance	31,483	89,282		89,282
State Grant	47,086	48,285		48,285
Other Intergovernmental	4,000			
Total Intergovernmental	<u>82,569</u>	<u>137,567</u>		<u>137,567</u>
Licenses, Fees, and Permits				
Service Fees	<u>30,401</u>	<u>29,394</u>		<u>29,394</u>
Transfers				
Operating Transfers In	<u>25,508</u>			
Miscellaneous				
Other	<u>5</u>			
Total Cash Receipts	<u>491,818</u>	<u>529,079</u>	<u>365,701</u>	<u>163,378</u>
Expenditures and Transfers				
Health				
Health Department				
Personal Services	326,208	350,033	356,877	6,844
Contractual Services	57,451	70,798	78,500	7,702
Commodities	32,376	50,911	35,300	(15,611)
Capital Outlay	9,095	3,480	100,000	96,520
Reimbursed Expense	(40,281)	(38,555)		38,555
Total Health Department	<u>384,849</u>	<u>436,667</u>	<u>570,677</u>	<u>134,010</u>
Budget Credit			<u>137,567</u>	<u>137,567</u>
Total Expenditures and Transfers	<u>384,849</u>	<u>436,667</u>	<u>708,244</u>	<u>271,577</u>
Receipts Over (Under)				
Expenditures and Transfers	106,969	92,412		
Unencumbered Cash, Beginning	<u>411,577</u>	<u>518,546</u>		
Unencumbered Cash, Ending	<u>518,546</u>	<u>610,958</u>		

Labette County, Kansas
Health Care Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Countywide Sales Tax	\$ 662,842	676,165	750,000	(73,835)
Total Cash Receipts	662,842	676,165	750,000	(73,835)
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Contractual Services	662,842	676,165	750,000	73,835
Total Expenditures and Transfers	662,842	676,165	750,000	73,835
Receipts Over (Under) 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, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 116,904	118,505	124,319	(5,814)
Motor Vehicle Tax	18,168	17,522	17,307	215
Recreational Vehicle Tax	224	223	209	14
Delinquent Tax	3,016	4,208		4,208
16/20 M Truck Tax	1,063	986	1,052	(66)
Commercial Vehicle Fees	482	499	429	70
In Lieu of Tax	445	69		69
Watercraft Tax			84	(84)
Total Cash Receipts	<u>140,302</u>	<u>142,012</u>	<u>143,400</u>	<u>(1,388)</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Health	<u>140,302</u>	<u>142,012</u>	<u>143,400</u>	<u>1,388</u>
Total Expenditures and Transfers	<u>140,302</u>	<u>142,012</u>	<u>143,400</u>	<u>1,388</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, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 99,393	100,773	105,777	(5,004)
Motor Vehicle Tax	15,460	14,898	14,715	183
Recreational Vehicle Tax	191	190	177	13
Delinquent Tax	2,559	3,562		3,562
16/20 M Truck Tax	904	839	895	(56)
Commercial Vehicle Fees	410	424	365	59
In Lieu of Tax	379	59		59
Watercraft Tax			71	(71)
Total Cash Receipts	<u>119,296</u>	<u>120,745</u>	<u>122,000</u>	<u>(1,255)</u>
Expenditures and Transfers				
Health				
Health Appropriations				
Health	<u>119,296</u>	<u>120,745</u>	<u>122,000</u>	<u>1,255</u>
Total Expenditures and Transfers	<u>119,296</u>	<u>120,745</u>	<u>122,000</u>	<u>1,255</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, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 94,707	99,372	104,323	(4,951)
Motor Vehicle Tax	14,416	14,189	14,014	175
Recreational Vehicle Tax	178	181	169	12
Delinquent Tax	2,458	3,441		3,441
16/20 M Truck Tax	846	782	852	(70)
Commercial Vehicle Fees	382	404	347	57
In Lieu of Tax	361	58		58
Watercraft Tax			68	(68)
Total Cash Receipts	<u>113,348</u>	<u>118,427</u>	<u>119,773</u>	<u>(1,346)</u>
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	51,784	52,397	55,456	3,059
Contractual Services	11,559	8,043	23,407	15,364
Commodities	39,247	41,822	77,300	35,478
Capital Outlay	462	638	10,350	9,712
Reimbursed Expense	(15)			
Total Expenditures and Transfers	<u>103,037</u>	<u>102,900</u>	<u>166,513</u>	<u>63,613</u>
Receipts Over (Under) Expenditures and Transfers	10,311	15,527		
Unencumbered Cash, Beginning	<u>98,193</u>	<u>108,504</u>		
Unencumbered Cash, Ending	<u>108,504</u>	<u>124,031</u>		

Labette County, Kansas
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 2,842,699	2,939,151	3,025,606	(86,455)
Motor Vehicle Tax	429,577	425,813	420,801	5,012
Recreational Vehicle Tax	5,306	5,430	5,071	359
Delinquent Tax	70,436	99,117		99,117
16/20 M Truck Tax	24,985	23,317	25,581	(2,264)
Commercial Vehicle Fees	11,387	12,139	10,432	1,707
In Lieu of Tax	10,831	1,715		1,715
Watercraft Tax			2,033	(2,033)
Total Taxes	<u>3,395,221</u>	<u>3,506,682</u>	<u>3,489,524</u>	<u>17,158</u>
Intergovernmental				
Special City & County Highway Equalization and Adjustment	701,108	709,009	700,834	8,175
Total Intergovernmental	<u>754,004</u>	<u>749,500</u>	<u>700,834</u>	<u>48,666</u>
Miscellaneous				
Sale of Surplus Property	550	13,845		13,845
Other	6,108	12,540		12,540
Total Miscellaneous	<u>6,658</u>	<u>26,385</u>		<u>26,385</u>
Total Cash Receipts	<u>4,155,883</u>	<u>4,282,567</u>	<u>4,190,358</u>	<u>92,209</u>
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	1,651,804	1,721,048	1,807,371	86,323
Contractual Services	538,665	513,242	432,451	(80,791)
Commodities	1,463,053	1,583,294	1,744,235	160,941
Capital Outlay	33,685	112,520	796,000	683,480
Operating Transfers Out	729,193	945,897		(945,897)
Reimbursed Expense	(393,115)	(421,969)		421,969
Total Expenditures and Transfers	<u>4,023,285</u>	<u>4,454,032</u>	<u>4,780,057</u>	<u>326,025</u>
Receipts Over (Under) Expenditures and Transfers	132,598	(171,465)		
Unencumbered Cash, Beginning	<u>778,390</u>	<u>910,988</u>		
Unencumbered Cash, Ending	<u>910,988</u>	<u>739,523</u>		

Labette County, Kansas
Special Alcohol Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 785	616	2,600	(1,984)
Total Cash Receipts	<u>785</u>	<u>616</u>	<u>2,600</u>	<u>(1,984)</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)				
Expenditures and Transfers	285	116		
Unencumbered Cash, Beginning	<u>19,856</u>	<u>20,141</u>		
Unencumbered Cash, Ending	<u>20,141</u>	<u>20,257</u>		

Labette County, Kansas
Special Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 123,316	127,563	133,908	(6,345)
Motor Vehicle Tax	18,642	18,472	18,255	217
Recreational Vehicle Tax	230	236	220	16
Delinquent Tax	3,076	4,316		4,316
16/20 M Truck Tax	1,064	1,012	1,110	(98)
Commercial Vehicle Fees	494	527	453	74
In Lieu of Tax	470	74		74
Watercraft Tax			88	(88)
Total Cash Receipts	<u>147,292</u>	<u>152,200</u>	<u>154,034</u>	<u>(1,834)</u>
Expenditures and Transfers				
Public Works				
Construction				
Contractual Services	4,531	69,304	52,300	(17,004)
Commodities	87,258	145,438	187,000	41,562
Capital Outlay		46,044	202,600	156,556
Reimbursed Expense	(25,179)	(22,630)		22,630
Total Expenditures and Transfers	<u>66,610</u>	<u>238,156</u>	<u>441,900</u>	<u>203,744</u>
Receipts Over (Under) Expenditures and Transfers	80,682	(85,956)		
Unencumbered Cash, Beginning	<u>369,167</u>	<u>449,849</u>		
Unencumbered Cash, Ending	<u>449,849</u>	<u>363,893</u>		

Labette County, Kansas
Special Bridge Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ <u>129,193</u>	<u>345,897</u>
Total Cash Receipts	<u>129,193</u>	<u>345,897</u>
Expenditures and Transfers		
None	<u> </u>	<u> </u>
Receipts Over (Under)		
Expenditures and Transfers	129,193	345,897
Unencumbered Cash, Beginning	<u>485,112</u>	<u>614,305</u>
Unencumbered Cash, Ending	<u><u>614,305</u></u>	<u><u>960,202</u></u>

Labette County, Kansas
Special Liability Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 17,635	20,920	21,994	(1,074)
Motor Vehicle Tax	2,436	2,636	2,618	18
Recreational Vehicle Tax	30	34	32	2
Delinquent Tax	459	681		681
16/20 M Truck Tax	163	132	159	(27)
Commercial Vehicle Fees	64	75	65	10
In Lieu of Tax	67	12		12
Watercraft Tax			13	(13)
Total Cash Receipts	<u>20,854</u>	<u>24,490</u>	<u>24,881</u>	<u>(391)</u>
Expenditures and Transfers				
General Government				
Other General Government				
Contractual Services	<u>23,072</u>	<u>27,162</u>	<u>27,200</u>	<u>38</u>
Total Expenditures and Transfers	<u>23,072</u>	<u>27,162</u>	<u>27,200</u>	<u>38</u>
Receipts Over (Under)				
Expenditures and Transfers	(2,218)	(2,672)		
Unencumbered Cash, Beginning	<u>8,481</u>	<u>6,263</u>		
Unencumbered Cash, Ending	<u>6,263</u>	<u>3,591</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, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 3	109	1,000	(891)
Total Cash Receipts	<u>3</u>	<u>109</u>	<u>1,000</u>	<u>(891)</u>
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services			2,700	2,700
Total Expenditures and Transfers			<u>2,700</u>	<u>2,700</u>
Receipts Over (Under)				
Expenditures and Transfers	3	109		
Unencumbered Cash, Beginning	<u>2,630</u>	<u>2,633</u>		
Unencumbered Cash, Ending	<u>2,633</u>	<u>2,742</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, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

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

Labette County, Kansas
Special Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

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

Labette County, Kansas
Special Highway Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ <u>300,000</u>	<u>300,000</u>
Total Cash Receipts	<u>300,000</u>	<u>300,000</u>
Expenditures and Transfers		
Public Works		
Construction		
Contractual Services	36,566	
Capital Outlay	<u>317,321</u>	<u>21,831</u>
Total Expenditures and Transfers	<u>353,887</u>	<u>21,831</u>
Receipts Over (Under)		
Expenditures and Transfers	(53,887)	278,169
Unencumbered Cash, Beginning	<u>754,505</u>	<u>700,618</u>
Unencumbered Cash, Ending	<u><u>700,618</u></u>	<u><u>978,787</u></u>

Labette County, Kansas
Special Machinery Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ 300,000	300,000
Total Cash Receipts	<u>300,000</u>	<u>300,000</u>
Expenditures and Transfers		
Public Works		
Equipment		
Contractual Services	12,305	9,071
Commodities	104,408	
Capital Outlay	<u>128,451</u>	<u>98,743</u>
Total Expenditures and Transfers	<u>245,164</u>	<u>107,814</u>
Receipts Over (Under)		
Expenditures and Transfers	54,836	192,186
Unencumbered Cash, Beginning	<u>817,553</u>	<u>872,389</u>
Unencumbered Cash, Ending	<u><u>872,389</u></u>	<u><u>1,064,575</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, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
Emergency Telephone Tax	\$ 120,578	124,364	151,000	(26,636)
Use of Money and Property				
Interest on Investments	30	27		27
Miscellaneous				
Other	96			
Total Cash Receipts	<u>120,704</u>	<u>124,391</u>	<u>151,000</u>	<u>(26,609)</u>
Expenditures and Transfers				
Public Safety				
Dispatch				
Contractual Services	93,243	113,958	73,251	(40,707)
Commodities	14,437	933	28,000	27,067
Capital Outlay	44,946	3,914	50,000	46,086
Reimbursed Expense	(326)	(767)		767
Total Expenditures and Transfers	<u>152,300</u>	<u>118,038</u>	<u>151,251</u>	<u>33,213</u>
Receipts Over (Under)				
Expenditures and Transfers	(31,596)	6,353		
Unencumbered Cash, Beginning	<u>32,751</u>	<u>1,155</u>		
Unencumbered Cash, Ending	<u>1,155</u>	<u>7,508</u>		

Labette County, Kansas
Transfer Station Royalty Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Royalties	\$ <u>3,520</u>	<u>4,192</u>
Total Cash Receipts	<u>3,520</u>	<u>4,192</u>
Expenditures and Transfers		
Sanitation		
Contractual Services	<u>16,669</u>	<u> </u>
Total Expenditures and Transfers	<u>16,669</u>	<u> </u>
Receipts Over (Under)		
Expenditures and Transfers	(13,149)	4,192
Unencumbered Cash, Beginning	<u>13,149</u>	<u> </u>
Unencumbered Cash, Ending	<u> </u>	<u>4,192</u>

Labette County, Kansas
Sewer District No. 1 Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Taxes		
Ad Valorem Tax	\$ _____	_____ 725
Licenses, Fees, and Permits		
Service Fees	_____ 25,183	_____ 32,156
Total Cash Receipts	<u>_____ 25,183</u>	<u>_____ 32,881</u>
 Expenditures and Transfers		
Sanitation		
Other Sanitation		
Contractual Services	_____ 25,977	_____ 31,514
Total Expenditures and Transfers	<u>_____ 25,977</u>	<u>_____ 31,514</u>
 Receipts Over (Under)		
Expenditures and Transfers	(794)	1,367
 Unencumbered Cash, Beginning	_____ 987	_____ 193
Unencumbered Cash, Ending	<u>_____ 193</u>	<u>_____ 1,560</u>

Labette County, Kansas
Sewer District No. 1 Maintenance Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Taxes		
Ad Valorem Tax	\$ _____	_____ 860
Licenses, Fees, and Permits		
Service Fees	_____ 16,420	_____ 21,740
Total Cash Receipts	_____ 16,420	_____ 22,600
Expenditures and Transfers		
Sanitation		
Other Sanitation		
Contractual Services	_____ 22,278	_____ 53,618
Total Expenditures and Transfers	_____ 22,278	_____ 53,618
Receipts Over (Under)		
Expenditures and Transfers	(5,858)	(31,018)
Unencumbered Cash, Beginning	_____ 5,785	(_____ 73)
Unencumbered Cash, Ending	(_____ 73)	(_____ 31,091)

Labette County, Kansas
Sewer District No. 1 Special Assessment Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Taxes		
Special Assessments	\$ <u>32,485</u>	<u>32,485</u>
Miscellaneous		
Other	<u>1,000</u>	<u> </u>
Total Cash Receipts	<u>33,485</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	7	(993)
 Unencumbered Cash, Beginning	<u>49,511</u>	<u>49,518</u>
Unencumbered Cash, Ending	<u><u>49,518</u></u>	<u><u>48,525</u></u>

Labette County, Kansas
Special Auto Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Other Intergovernmental	\$ <u>1,750</u>	<u>1,750</u>
Licenses, Fees, and Permits		
Officer Fees	<u>152,257</u>	<u>148,212</u>
Total Cash Receipts	<u>154,007</u>	<u>149,962</u>
 Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	124,232	126,885
Contractual Services	2,139	2,024
Commodities	11,280	10,040
Capital Outlay		338
Operating Transfers Out	22,146	16,790
Reimbursed Expense	(<u>33</u>)	
Total Expenditures and Transfers	<u>159,764</u>	<u>156,077</u>
 Receipts Over (Under)		
Expenditures and Transfers	(5,757)	(6,115)
 Unencumbered Cash, Beginning	<u>20,517</u>	<u>14,760</u>
Unencumbered Cash, Ending	<u><u>14,760</u></u>	<u><u>8,645</u></u>

Labette County, Kansas
 Prosecuting Attorney Training Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 3,858	2,216
Total Cash Receipts	<u>3,858</u>	<u>2,216</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	4,833	1,823
Total Expenditures and Transfers	<u>4,833</u>	<u>1,823</u>
Receipts Over (Under)		
Expenditures and Transfers	(975)	393
Unencumbered Cash, Beginning	<u>3,587</u>	<u>2,612</u>
Unencumbered Cash, Ending	<u><u>2,612</u></u>	<u><u>3,005</u></u>

Labette County, Kansas
Special Law Enforcement Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
Drug Control Tax	\$	<u>625</u>
Licenses, Fees, and Permits		
Officer Fees	<u>19,073</u>	<u>20,230</u>
Miscellaneous		
Other	<u>15,069</u>	<u>18,485</u>
Total Cash Receipts	<u>34,142</u>	<u>39,340</u>
Expenditures and Transfers		
Public Safety		
Other Public Safety		
Contractual Services	810	1,202
Commodities	9,481	26,599
Capital Outlay	<u>9,137</u>	<u>6,196</u>
Total Expenditures and Transfers	<u>19,428</u>	<u>33,997</u>
Receipts Over (Under)		
Expenditures and Transfers	14,714	5,343
Unencumbered Cash, Beginning	<u>13,366</u>	<u>28,080</u>
Unencumbered Cash, Ending	<u><u>28,080</u></u>	<u><u>33,423</u></u>

Labette County, Kansas
Register of Deeds Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 18,038	17,576
Total Cash Receipts	<u>18,038</u>	<u>17,576</u>
Expenditures and Transfers		
General Government		
Register of Deeds		
Capital Outlay	4,247	14,493
Total Expenditures and Transfers	<u>4,247</u>	<u>14,493</u>
Receipts Over (Under)		
Expenditures and Transfers	13,791	3,083
Unencumbered Cash, Beginning	<u>25,631</u>	<u>39,422</u>
Unencumbered Cash, Ending	<u><u>39,422</u></u>	<u><u>42,505</u></u>

Labette County, Kansas
Blue Lives Matter Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Donations	\$ 435	500
Total Cash Receipts	<u>435</u>	<u>500</u>
Expenditures and Transfers		
None	<u> </u>	<u> </u>
Receipts Over (Under)		
Expenditures and Transfers	435	500
Unencumbered Cash, Beginning	<u>901</u>	<u>1,336</u>
Unencumbered Cash, Ending	<u><u>1,336</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, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 4,509	4,394
Total Cash Receipts	<u>4,509</u>	<u>4,394</u>
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under)		
Expenditures and Transfers	4,509	4,394
Unencumbered Cash, Beginning	<u>13,492</u>	<u>18,001</u>
Unencumbered Cash, Ending	<u><u>18,001</u></u>	<u><u>22,395</u></u>

Labette County, Kansas
County Treasurer Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 4,509	4,394
Total Cash Receipts	<u>4,509</u>	<u>4,394</u>
Expenditures and Transfers		
General Government		
County Treasurer		
Capital Outlay	<u> </u>	4,014
Total Expenditures and Transfers	<u> </u>	<u>4,014</u>
Receipts Over (Under)		
Expenditures and Transfers	4,509	380
Unencumbered Cash, Beginning	<u>10,746</u>	<u>15,255</u>
Unencumbered Cash, Ending	<u><u>15,255</u></u>	<u><u>15,635</u></u>

Labette County, Kansas
Prosecuting Attorney Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Other	\$ <u>2,715</u>	<u>1,214</u>
Total Cash Receipts	<u>2,715</u>	<u>1,214</u>
 Expenditures and Transfers		
General Government		
Contractual Services	<u> </u>	<u>6,491</u>
Total Expenditures and Transfers	<u> </u>	<u>6,491</u>
 Receipts Over (Under)		
Expenditures and Transfers	2,715	(5,277)
 Unencumbered Cash, Beginning	<u>2,562</u>	<u>5,277</u>
Unencumbered Cash, Ending	<u><u>5,277</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, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 30	10
Total Cash Receipts	<u>30</u>	<u>10</u>
Expenditures and Transfers		
None	<u> </u>	<u> </u>
Receipts Over (Under)		
Expenditures and Transfers	30	10
Unencumbered Cash, Beginning	<u>441</u>	<u>471</u>
Unencumbered Cash, Ending	<u><u>471</u></u>	<u><u>481</u></u>

Labette County, Kansas
Drug Enforcement Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Other	\$ 200	
Total Cash Receipts	200	
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	200	560
Total Expenditures and Transfers	200	560
Receipts Over (Under)		
Expenditures and Transfers		(560)
Unencumbered Cash, Beginning	1,115	1,115
Unencumbered Cash, Ending	1,115	555

Labette County, Kansas
CDBG Mortgage Assistance Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
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	_____ 4,382
Unencumbered Cash, Ending	_____ 4,382	_____ 4,361

Labette County, Kansas
CDBG Micro Loan Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 64	64
Total Cash Receipts	<u>64</u>	<u>64</u>
Expenditures and Transfers		
Economic Development		
Other Economic Development		
Contractual Services	<u>24</u>	<u> </u>
Total Expenditures and Transfers	<u>24</u>	<u> </u>
Receipts Over (Under)		
Expenditures and Transfers	40	64
Unencumbered Cash, Beginning	<u>64,256</u>	<u>64,296</u>
Unencumbered Cash, Ending	<u><u>64,296</u></u>	<u><u>64,360</u></u>

Labette County, Kansas
 JJA - Reinvestment Grant Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Grant	\$ 40,568	23,238
Total Cash Receipts	40,568	23,238
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Personal Services	13,079	
Contractual Services	8,980	
Commodities	1,576	
Reimbursed Expense	(1)	
Total Expenditures and Transfers	23,634	
Receipts Over (Under)		
Expenditures and Transfers	16,934	23,238
Unencumbered Cash, Beginning	27,045	43,979
Unencumbered Cash, Ending	43,979	67,217

Labette County, Kansas
JJA - JAIBG Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
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	_____ 60
Unencumbered Cash, Ending	===== 60	===== 60

Labette County, Kansas
Labette/Cherokee Youth Services Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental		
State Grant	\$ <u>270,608</u>	<u>218,419</u>
Miscellaneous		
Other	<u>1,048</u>	<u>948</u>
Total Cash Receipts	<u>271,656</u>	<u>219,367</u>
Expenditures and Transfers		
Public Safety		
Juvenile Services	145,373	137,464
Personal Services	83,387	101,011
Contractual Services	2,413	1,538
Commodities	31,579	
Capital Outlay	1,231	
Operating Transfers Out		
Reimbursed Expense		(<u>685</u>)
Total Expenditures and Transfers	<u>263,983</u>	<u>239,328</u>
Receipts Over (Under)		
Expenditures and Transfers	7,673	(19,961)
Unencumbered Cash, Beginning	<u>24,351</u>	<u>32,024</u>
Unencumbered Cash, Ending	<u><u>32,024</u></u>	<u><u>12,063</u></u>

Labette County, Kansas
Labette/Cherokee Youth Program Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Other	\$ 88	78
Total Cash Receipts	88	78
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Contractual Services	96	
Total Expenditures and Transfers	96	
Receipts Over (Under)		
Expenditures and Transfers	(8)	78
Unencumbered Cash, Beginning	19,589	19,581
Unencumbered Cash, Ending	19,581	19,659

Labette County, Kansas
 JJA Diversion Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ <u>1,231</u>	<u> </u>
Miscellaneous		
Other	<u>7,014</u>	<u>7,014</u>
Total Cash Receipts	<u>8,245</u>	<u>7,014</u>
 Expenditures and Transfers		
Public Safety		
Juvenile Services		
Personal Services	4,735	4,819
Contractual Services		<u>56</u>
Total Expenditures and Transfers	<u>4,735</u>	<u>4,875</u>
 Receipts Over (Under)		
Expenditures and Transfers	3,510	2,139
 Unencumbered Cash, Beginning	<u>284</u>	<u>3,794</u>
Unencumbered Cash, Ending	<u><u>3,794</u></u>	<u><u>5,933</u></u>

Labette County, Kansas
Employee Benefit Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ <u>10,027</u>	<u>18,181</u>
Miscellaneous		
Payroll Withholdings and Benefits	<u>1,161,554</u>	<u>1,178,816</u>
Total Cash Receipts	<u>1,171,581</u>	<u>1,196,997</u>
 Expenditures and Transfers		
General Government		
Employee Benefits		
Medical Claims	748,487	674,668
Reimbursed Expense	(<u>3,155</u>)	(<u>6,613</u>)
Total Expenditures and Transfers	<u>745,332</u>	<u>668,055</u>
 Receipts Over (Under)		
Expenditures and Transfers	426,249	528,942
 Unencumbered Cash, Beginning	<u>3,779,475</u>	<u>4,205,724</u>
Unencumbered Cash, Ending	<u><u>4,205,724</u></u>	<u><u>4,734,666</u></u>

Labette County, Kansas
Osage Township Fire Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year 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	_____ 871
Unencumbered Cash, Ending	_____ 871	_____ 871

Labette County, Kansas
Great Plains Industrial Park Road Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ <u>189</u>	<u>192</u>
Miscellaneous		
Other	<u>1</u>	<u>192</u>
Total Cash Receipts	<u>190</u>	<u>192</u>
Expenditures and Transfers		
None	<u> </u>	<u> </u>
Receipts Over (Under)		
Expenditures and Transfers	190	192
Unencumbered Cash, Beginning	<u>9,348</u>	<u>9,538</u>
Unencumbered Cash, Ending	<u><u>9,538</u></u>	<u><u>9,730</u></u>

Labette County, Kansas
 Diversion Fees Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 88,106	78,875
Total Cash Receipts	<u>88,106</u>	<u>78,875</u>
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	26,696	66,653
Commodities	23,869	34,728
Capital Outlay	4,691	
Total Expenditures and Transfers	<u>55,256</u>	<u>101,381</u>
Receipts Over (Under)		
Expenditures and Transfers	32,850	(22,506)
Unencumbered Cash, Beginning	<u>25,013</u>	<u>57,863</u>
Unencumbered Cash, Ending	<u><u>57,863</u></u>	<u><u>35,357</u></u>

Labette County, Kansas
Towards No Drugs Program Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

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

Labette County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2019

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cities:				
Altamont General	\$	179,782	179,782	
Altamont Library		21,694	21,694	
Altamont Recreation		5,063	5,063	
Altamont Special Assessments		94	94	
Altamont Utility Service		22,847	22,847	
Altamont G.O. Fire		502	502	
Altamont Annex General		19,723	19,723	
Altamont Annex Library		2,360	2,360	
Altamont Annex Recreation		550	550	
Altamont Annex Utility Service		2,197	2,197	
Bartlett General		30,594	30,594	
Bartlett Special Assessments		926	926	
Chetopa General		139,286	139,286	
Chetopa Library		11,630	11,630	
Chetopa Industrial Development		364	364	
Chetopa Employee Benefits		89,058	89,058	
Chetopa Fire Equipment		19	19	
Chetopa Special Liability		2,281	2,281	
Chetopa Special Assessments		4,104	4,104	
Edna General		102,118	102,118	
Edna Bond and Interest		13,123	13,123	
Edna Employee Benefits		15,335	15,335	
Edna Library		6,301	6,301	
Labette General		2,338	2,338	
Mound Valley General		102,676	102,676	
Oswego General		395,449	395,449	
Oswego Airport		9,608	9,608	
Oswego Employee Benefits		183,387	183,387	
Oswego Library		24,668	24,668	
Oswego Special Assessments		4,560	4,560	
Parsons General		2,738,484	2,738,484	
Parsons Library Employee Benefits		75,736	75,736	
Parsons Industrial Promotion		59,303	59,303	
Parsons Library		364,038	364,038	
Parsons Special Assessments		31,967	31,967	
Subtotal Cities		<u>4,662,165</u>	<u>4,662,165</u>	

Labette County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2019

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Townships:				
Canada General	\$	18,997	18,997	
Elm Grove General		4,568	4,568	
Fairview General		14,331	14,331	
Hackberry General		18,858	18,858	
Howard General		6,207	6,207	
Labette General	8,040	12,881	11,309	9,612
Liberty General		21,863	21,863	
Montana General		12,641	12,641	
Mound Valley General		16,891	16,891	
Mount Pleasant General		24,977	24,977	
Neosho General		24,161	24,161	
North General		15,531	15,531	
Osage General		46,615	46,615	
Oswego General		10,642	10,642	
Richland General	1,171	5,669	5,652	1,188
Walton General	2,718			2,718
Subtotal Townships	<u>11,929</u>	<u>254,832</u>	<u>253,243</u>	<u>13,518</u>
Schools:				
USD #247 General		2,526	2,526	
USD #247 Capital Outlay		1,037	1,037	
USD #247 Supplemental General		2,562	2,562	
USD #447 General		676	676	
USD #447 Capital Outlay		279	279	
USD #447 Supplemental General		815	815	
USD #447 Recreation		152	152	
USD #503 General		927,216	927,216	
USD #503 Supplemental General		1,102,669	1,102,669	
USD #503 Recreation		338,182	338,182	
USD #503 Recreation Emp Benefit		61,828	61,828	
USD #503 Capital Outlay		230,947	230,947	
USD #503 Bond and Interest		801,808	801,808	
USD #504 General		213,472	213,472	
USD #504 Bond and Interest		74,039	74,039	
USD #504 Capital Outlay		114,290	114,290	
USD #504 Recreation		28,655	28,655	
USD #504 Supplemental General		266,815	266,815	
USD #505 General		141,972	141,972	
USD #505 Capital Outlay		76,572	76,572	
USD #505 Supplemental General		167,728	167,728	
USD #505 Bond and Interest		130,531	130,531	
USD #505 Recreation Commission		8,093	8,093	
USD #506 General		1,004,358	1,004,358	
USD #506 Capital Outlay		540,295	540,295	
USD #506 Supplemental General		1,135,248	1,135,248	
USD #506 Bond and Interest		348,933	348,933	
LCC General		5,377,368	5,377,368	
LCC Adult Education		61,340	61,340	
Subtotal Schools		<u>13,160,406</u>	<u>13,160,406</u>	
Cemeteries:				
Edna/Elm Grove		15,562	15,562	
Mound Valley		23,901	23,901	
Oak Hill		19,422	19,422	
Oswego		62,846	62,846	
Pleasant Valley		7,541	7,541	
Subtotal Cemeteries		<u>129,272</u>	<u>129,272</u>	

Labette County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2019

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Rural Fire Districts:				
Labette/Liberty	\$ 985			985
Labette No. 9		27,113	27,113	
Subtotal Rural Fire Districts	<u>985</u>	<u>27,113</u>	<u>27,113</u>	<u>985</u>
Watershed Districts:				
Labette/Hackberry No. 96		103,327	103,327	
Neosho Drainage District	(7)	12,398	12,391	
Subtotal Watershed Districts	<u>(7)</u>	<u>115,725</u>	<u>115,718</u>	
Regional Library:				
SEK Library General		107,340	107,340	
SEK Library Employee Benefits		7,174	7,174	
Subtotal Regional Library		<u>114,514</u>	<u>114,514</u>	
Total Subdivisions	<u>12,907</u>	<u>18,464,027</u>	<u>18,462,431</u>	<u>14,503</u>
State Funds:				
State Educational Building	4,031	153,675	153,856	3,850
State Institutional Building	2,016	76,837	76,928	1,925
Total State Funds	<u>6,047</u>	<u>230,512</u>	<u>230,784</u>	<u>5,775</u>
Other Agency Funds:				
Motor Vehicle Licenses		1,255,120	1,255,120	
Game Licenses	95	9,923	9,808	210
Cereal Malt Beverage Licenses	150	550	550	150
Heritage Trust	2,130	8,788	8,682	2,236
Unclaimed Money		713	713	
Stray Animal	729		729	
Cash Bond Deposits	13,300			13,300
Sales Tax	81,735	1,467,290	1,444,025	105,000
State Election Fees		500	500	
Wildcat Extension District #14		207,042	207,042	
Homestead Holding		14,871	14,871	
Total Other Agency Funds	<u>98,139</u>	<u>2,964,797</u>	<u>2,942,040</u>	<u>120,896</u>
Distributable Funds:				
Current Tax	14,364,964	24,574,526	24,746,652	14,192,838
Delinquent Tax	361,436	773,053	851,902	282,587
Motor Vehicle Tax	68,935	3,244,571	3,202,064	111,442
Recreational Vehicle Tax	625	38,001	37,820	806
Mineral Production Tax	187	1,566	1,638	115
In Lieu of Tax	3,172	14,489	13,395	4,266
Commercial Motor Vehicle Fees	794	87,376	87,996	174
Total Distributable Funds	<u>14,800,113</u>	<u>28,733,582</u>	<u>28,941,467</u>	<u>14,592,228</u>
Total Agency Funds	<u>14,917,206</u>	<u>50,392,918</u>	<u>50,576,722</u>	<u>14,733,402</u>