LABETTE COUNTY, KANSAS

Independent Auditors' Report and
Regulatory Basis Financial Statement
With Supplementary Information

For the Year Ended December 31, 2024

Labette County, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended December 31, 2024

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INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Labette County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Labette County, Kansas (the County), as of and for the year ended December 31, 2024, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse and Unmodified Opinions" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County, as of December 31, 2024, 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 accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County, as of December 31, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Other Matters

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Labette County, Kansas, as of and for the year ended December 31, 2023 (not presented herein), and have issued our report thereon dated September 12, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year December 31, 2024 (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 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 comparative information is fairly stated in all material respects in relation to the 2023 basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated October 15, 2025, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Rodney M. Burns, CPA, LLC

Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
October 15, 2025

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Labette County, Kansas
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	$ 2,693,124	8,800,199	8,905,043	2,588,280	660,904	3,249,184
Special Purpose:						
Abandoned Cemetery Maintenance	(350)	81,585	68,271	12,964	1,162	14,126
Health	849,288	529,723	625,092	753,919	9,164	763,083
Health Care Services		1,030,931	1,030,931			
Mental Health		144,749	144,749			
Intellectual Disabilities		128,301	128,301			
Noxious Weed	96,642	143,369	143,796	96,215	1,746	97,961
Opioid Settlement	37,465	42,061		79,526		79,526
Road and Bridge	1,273,660	4,169,579	4,500,303	942,936	64,397	1,007,333
Rural Hospital Innovation Grant		150,000	150,000			
Special Alcohol Program	19,875	53	500	19,428		19,428
Special Bridge	580,564	182,300	238,202	524,662		524,662
Special Bridge Reserve	1,284,870	104,979	346,152	1,043,697		1,043,697
Special Liability	4,621	4,308	8,929			
Special Park and Recreation	491	28		519		519
Tourism and Convention Promotion		4,465	4,000	465		465
Special Noxious Weed	100,000			100,000		100,000
Sheriff Vehicle Reserve	78,579	179,066	39,436	218,209		218,209
Great Plains Development Franchise Fees		9,438	9,438			
Special Highway	728,137	100,000	526,740	301,397		301,397
Special Machinery	1,106,931	100,000	599,547	607,384		607,384
Special Industrial Park Road	221,327			221,327		221,327
Emergency Telephone Service	5,276	141,106	138,261	8,121	12,339	20,460
Special Auto	32,450	150,014	141,038	41,426	1,707	43,133
Prosecuting Attorney Training	6,564	1,952	928	7,588		7,588
Special Law Enforcement Trust	32,664	27,462	35,682	24,444		24,444
Register of Deeds Technology	90,164	18,840	31,674	77,330		77,330
Blue Lives Matter	3,710		80	3,630		3,630
County Clerk Technology	33,695	4,710	2,227	36,178		36,178
County Treasurer Technology	28,419	4,710	1,179	31,950		31,950
Special Prosecutor's Trust	1,008	337		1,345		1,345
Prosecuting Attorney Check Fees	481			481		481
Drug Enforcement Grant	675			675		675
CDBG Mortgage Assistance	4,321			4,321		4,321
American Rescue Plan	400,172		400,172		66,500	66,500
Jail Grant	14,217	170,359	127,723	56,853		56,853
Local Assist. and Tribal Consistency	100,000		100,000			
Labette/Cherokee Youth Services	40,407	416,378	380,811	75,974	3,036	79,010
Labette/Cherokee Youth Program	23,758			23,758		23,758
JJA Diversion	3,294		586	2,708		2,708
Juvenile IIP Carryover	4,287	1,731	1,089	4,929		4,929
JJA Building Remodel	90,768		88,599	2,169		2,169

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

Labette County, Kansas
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Diversion Fees	173,900	57,360	40,210	191,050		191,050
Storm Damage Reimbursement	95,456		95,456			
Towards No Drugs Program	8,453	3,400	3,729	8,124		8,124
Juv Justice Reinvestment-JCAB	104,119		14,116	90,003		90,003
Juv Justice Reinvestment-JJA	131,129		4,712	126,417		126,417
Business:						
Sewer District No. 1	5,161	37,774	32,919	10,016		10,016
Sewer District No. 1 Maintenance	(48,455)	22,050	8,169	(34,574)		(34,574)
Sewer District No. 1 Special Assessment	44,552	32,485	33,478	43,559		43,559
Trusts:						
Employee Benefit Trust	4,908,601	1,058,196	1,289,014	4,677,783		4,677,783
Total Primary Government (1)	15,414,470	18,053,998	20,441,282	13,027,186	820,955	13,848,141

Composition of Cash:	
Cash and Cash Items on Hand	7,452
Certificates of Deposit	8,200,000
Demand Deposits	22,908,045
Due from State of Kansas	3,994
Less: Agency Funds	(17,271,351)
Adjustment for Rounding	1
Total Primary Government (1)	13,848,141

(1) Excluding Agency Funds

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

Note 1 Summary of Significant Accounting Policies

The financial statement and schedules of Labette County, Kansas, have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies follow. Note 1 describes how the County's accounting policies differ from accounting principles generally accepted in the United States of America.

Reporting Entity

The County is a municipal corporation governed by an elected three-member Board of County Commissioners. This financial statement presents Labette County, Kansas, as a primary government only. The County has waived the application of generally accepted accounting principles and, as such, has not included any related municipal entities in this financial statement.

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.

The County has approved a resolution 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.

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, 2024:

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 specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31 such taxes are a lien on the property.

Reimbursed Expenses

K.S.A. 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than as revenues. In the financial statements and budget comparison schedules presented in this report, reimbursements and refunds are recorded as revenues. The reimbursements are recorded as cash receipts when received by the County Treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

Pension Plan

Substantially all full-time County employees are members of either the Kansas Public Employees Retirement System or Kansas Police and Fire Retirement System, both of which are multi-employer state-wide pension plans. The County’s policy is to fund all pension costs accrued. Such costs to be funded are actuarially determined annually by the State of Kansas.

Budgetary Information

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 of the proposed budget and notice of public hearing on the budget on or before August 5th.
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.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The County held a revenue neutral rate hearing for the year ending December 31, 2024.

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 the year ended December 31, 2024, the County amended the budgets of the following funds, in the amounts indicated:

	Original Budget	Amended Budget
Health Care Services Fund	$ 870,000	1,100,000
Tourism and Convention Promotion Fund	-	6,500

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 schedules 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 regulatory basis of accounting, in which 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. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds of the County:

Opioid Settlement Fund	Prosecuting Attorney Check Fees Fund
Rural Hospital Innovation Grant Fund	Drug Enforcement Grant Fund
Special Bridge Reserve Fund	CDBG Mortgage Assistance Fund
Sheriff Vehicle Reserve Fund	American Rescue Plan Fund
Great Plains Development Franchise Fees Fund	Jail Grant Fund
Special Highway Fund	Local Assistance and Tribal Consistency Fund
Special Machinery Fund	Labette/Cherokee Youth Services Fund
Special Industrial Park Road Fund	Labette/Cherokee Youth Program Fund
Special Auto Fund	JJA Diversion Fund
Prosecuting Attorney Training Fund	Juvenile IIP Carryover Fund
Special Law Enforcement Trust Fund	JJA Building Remodel Fund
Register of Deeds Technology Fund	Diversion Fees Fund
Blue Lives Matter Fund	Storm Damage Reimburseement Fund
County Clerk Technology Fund	Towards No Drugs Program Fund
County Treasurer Technology Fund	Juvenile Justice Reimvestment-JCAB Fund
Special Prosecutor's Trust Fund	Juvenile Justice Reimvestment-JJA 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.

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 in which the County is located 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. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices

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. The County had no investments at December 31, 2024 and held no investments throughout the year.

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.

At December 31, 2024, the carrying amount of the County's deposits was $31,108,045 and the bank balance was $30,628,648. The difference between the carrying amount and the actual bank balance is outstanding checks and deposits in transit. Of the bank balance, $4,989,648 was covered by federal depository insurance, $25,172,339 was collateralized with securities held by the pledging financial institutions' agents in the County's name and the remaining $466,661 was not covered.

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.

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, 2024 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.

Changes in Long-Term Debt

Changes in the County's outstanding long-term debt, for the year ending December 31, 2024 were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Lease Obligations:									
Fair Bleachers (1)	1.00%	4/07/2014	$ 60,000	1/01/2025	12,000		6,000	6,000	120
Fair Concession Stand (1)	1.00%	1/11/2016	60,000	1/31/2025	12,000		6,000	6,000	120
Radio Equipment	2.93%	10/01/2019	233,201	1/31/2024	48,355		48,355	-	1,440
Crawler Dozer	3.95%	11/15/2022	357,700	3/01/2026	265,855		265,855	-	12,048
Sheriff Vehicles	3.69%	3/31/2023	286,022	4/01/2026	210,371		210,371	-	10,619
Rock Crusher	4.69%	6/30/2023	699,900	5/01/2027	562,555		139,649	422,906	13,047
JJA Building	4.73%	7/13/2023	100,000	7/01/2033	96,332		8,354	87,978	4,082
Tractor Mowers	4.73%	7/24/2023	602,000	7/15/2030	602,000		75,636	526,364	27,786
Election Equipment	Not Stated	11/15/2023	23,054	2/03/2026	15,300		7,650	7,650	-
KWPCRF Loan:									
Sewer District No. 1 East	2.51%	3/26/2007	477,482	9/01/2028	141,617		30,111	111,506	3,367
Total Contractual Indebtedness					1,966,385	-	797,981	1,168,404	72,629

(1) These leases have no interest rate stated, but contain 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:

	Capital Lease Obligations		KPWCRF Loan	
	Principal	Interest	Principal	Interest
2025	$ 239,708	49,007	30,872	2,606
2026	230,464	38,481	31,652	1,826
2027	246,013	22,934	32,451	1,027
2028	100,072	15,968	16,531	208
2029	104,873	11,377		
2030-2033	135,768	8,411		
Total	1,056,898	146,178	111,506	5,667

Note 4 Interfund Transfers

Operating Transfers:

From	To	Regulatory Authority	Amount
Road and Bridge Fund	Special Bridge Reserve Fund	Resolution	$ 104,979
Road and Bridge Fund	Special Highway Fund	K.S.A. 58-590	100,000
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g	100,000
Special Auto Fund	General Fund	K.S.A. 8-145	33,429
Special Liability Fund	General Fund	K.S.A. 79-2958	8,929
General Fund	Sheriff Vehicle Reserve Fund	K.S.A. 19-119	178,079

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. 74-4901, 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.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 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 and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 9.26% for KPERS and 24.63% for KP&F for the fiscal year ended December 31, 2024 (The County KP&F rate includes an additional amount for prior service that applies to Labette County only). Contributions to the pension plan from the County were $741,599 for KPERS and $358,605 for KP&F the year ended December 31, 2024.

Net Pension Liability. At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $4,436,815 and $2,456,101 for KP&F. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

Employee Benefit Health Insurance Trust Fund

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

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

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

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

No record is maintained of outstanding medical claims incurred, but not paid; therefore the amount of unreimbursed medical claims as of December 31, 2024 is not available.

Note 6 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

The Sewer District No. 1 Maintenance Fund has a deficit fund balance at December 31, 2024 in the amount of $34,574.

Compliance with Kansas Budget Law

Expenditures and encumbrances exceeded the adopted budget in the following funds, in the amount indicated:

Intellectual Disabilities Fund	$ 1,301 (a)
Special Liability Fund	4,713 (b)

(a) This fund is exempt from the Kansas Budget Law
(b) This was caused by closing the fund to the General Fund, and is not a violation of the Kansas Budget Law.

Compliance with Kansas Depository Security Law

The amount on deposit with Commercial Bank exceeded the FDIC coverage and pledged securities, in the amount of $466,661, as of December 31, 2024.

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

The County has evaluated subsequent events through October 15, 2025, the date which the financial statement was available to be issued.

In June, 2025, the County entered into a lease purchase agreement, with a local bank, to allow the purchase of Motor Graders. The principal amount of this agreement is $566,000 and payments will be made over six years, beginning in 2026. In July, 2025, the County entered into a lease purchase agreement, with a local bank, for the purchase of a new vehicle. The principal amount of this agreement is $51,462 and payments will be made over three years, beginning in 2026.

SUPPLEMENTARY INFORMATION

Labette County, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

Schedule 1

	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:					
General	$ 9,875,601		9,875,601	8,905,043	(970,558)
Special Purpose:					
Abandoned Cemetery Maintenance	80,143		80,143	68,271	(11,872)
Health	784,193	327,349	1,111,542	625,092	(486,450)
Health Care Services	1,100,000		1,100,000	1,030,931	(69,069)
Mental Health	145,000		145,000	144,749	(251)
Intellectual Disabilities	127,000		127,000	128,301	1,301
Noxious Weed	183,683		183,683	143,796	(39,887)
Road and Bridge	4,882,197		4,882,197	4,500,303	(381,894)
Special Alcohol Program	5,000		5,000	500	(4,500)
Special Bridge	604,463		604,463	238,202	(366,261)
Special Liability	4,216		4,216	8,929	4,713
Special Park and Recreation					
Tourism and Convention Promotion	6,500		6,500	4,000	(2,500)
Special Noxious Weed	100,000		100,000		(100,000)
Emergency Telephone Service	170,000		170,000	138,261	(31,739)
Totals	18,067,996	327,349	18,395,345	15,936,378	(2,458,967)

Labette County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 3,486,253	5,024,606	5,009,528	15,078
Motor Vehicle Tax	473,297	474,662	451,912	22,750
Recreational Vehicle Tax	7,301	6,786	6,840	(54)
Delinquent Tax	98,511	105,261	70,532	34,729
16/20 M Truck Tax	32,402	26,115	26,461	(346)
Countywide Sales Tax	1,673,252	1,958,901	1,950,000	8,901
Commercial Vehicle Fees	14,750	14,111	22,159	(8,048)
In Lieu of Tax	4,641	8,181	3,303	4,878
Mineral Production Tax	4,238	409		409
Watercraft Tax			2,035	(2,035)
Interest on Tax	147,224	206,788	160,000	46,788
Total Taxes	5,941,869	7,825,820	7,702,770	123,050
Intergovernmental				
Local Alcoholic Liquor Tax	12	28	15	13
Licenses, Fees, and Permits				
Officer Fees	177,570	164,806	140,000	24,806
Use of Money and Property				
Interest on Investments	171,053	615,461	55,000	560,461
Rent	8,400	13,200	15,600	(2,400)
Total Use of Money and Property	179,453	628,661	70,600	558,061
Transfers				
Operating Transfers In	15,201	33,429	15,000	18,429
Residual Equity Transfer In		8,929	4,216	4,713
Total Transfers	15,201	42,358	19,216	23,142
Miscellaneous				
Sale of Surplus Property	55,785	49,200		49,200
Lease Purchase Proceeds	100,000			
Other	38,421	89,326	10,000	79,326
Total Miscellaneous	194,206	138,526	10,000	128,526
Total Cash Receipts	6,508,311	8,800,199	7,942,601	857,598
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	111,250	112,722	123,745	(11,023)
Contractual Services	18,698	15,770	22,295	(6,525)
Commodities	176	254	800	(546)
Capital Outlay			500	(500)
Reimbursed Expense	(319)	(156)		(156)
Total County Commission	129,805	128,590	147,340	(18,750)
County Clerk				
Personal Services	242,030	251,649	260,845	(9,196)
Contractual Services	4,083	4,612	12,300	(7,688)
Commodities	6,024	5,776	7,700	(1,924)
Capital Outlay	223	1,096	4,000	(2,904)
Reimbursed Expense	(73)	(296)		(296)
Total County Clerk	252,287	262,837	284,845	(22,008)
County Treasurer				
Personal Services	263,514	284,287	294,266	(9,979)
Contractual Services	3,462	5,581	8,345	(2,764)
Commodities	567	1,783	4,100	(2,317)
Capital Outlay			2,300	(2,300)
Total County Treasurer	267,543	291,651	309,011	(17,360)

Labette County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
County Attorney				
Personal Services	$ 400,155	397,134	522,521	(125,387)
Contractual Services	83,817	99,733	69,425	30,308
Commodities	2,238	2,018	1,636	382
Capital Outlay	851	3,099	600	2,499
Reimbursed Expense		(9)		(9)
Total County Attorney	487,061	501,975	594,182	(92,207)
Register of Deeds				
Personal Services	134,181	135,124	142,500	(7,376)
Contractual Services	1,928	2,290	7,320	(5,030)
Commodities	907	1,986	3,400	(1,414)
Reimbursed Expense	(13)			
Total Register of Deeds	137,003	139,400	153,220	(13,820)
District Court				
Contractual Services	302,822	267,387	268,500	(1,113)
Commodities	17,252	10,183	13,000	(2,817)
Capital Outlay	26,076	34,335	4,000	30,335
Reimbursed Expense	(9,409)	(37,848)		(37,848)
Total District Court	336,741	274,057	285,500	(11,443)
Judicial Annex				
Contractual Services	10,479	10,152	7,500	2,652
Courthouse General				
Personal Services	112,262	117,694	125,470	(7,776)
Contractual Services	831,291	929,379	911,800	17,579
Commodities	53,036	52,201	59,000	(6,799)
Capital Outlay	113,503	83,040	64,500	18,540
Reimbursed Expense	(29,097)	(38,544)		(38,544)
Total Courthouse General	1,080,995	1,143,770	1,160,770	(17,000)
Local Elected Officials				
Contractual Services	50			
Appraiser				
Personal Services	453,910	389,934	511,419	(121,485)
Contractual Services	41,621	90,868	64,500	26,368
Commodities	19,044	13,196	27,500	(14,304)
Capital Outlay	33,251	2,000	14,000	(12,000)
Reimbursed Expense	(7,688)	(7,640)		(7,640)
Total Appraiser	540,138	488,358	617,419	(129,061)
Election				
Personal Services	64,715	67,967	72,101	(4,134)
Contractual Services	56,176	109,021	133,218	(24,197)
Commodities	4,772	9,473	11,450	(1,977)
Capital Outlay	7,755	74,110	69,800	4,310
Reimbursed Expense	(8,274)	(24,082)		(24,082)
Total Election	125,144	236,489	286,569	(50,080)
Employee Benefits				
Contractual Services	63,977	90,126	282,000	(191,874)
Planning and Zoning				
Personal Services		13,377	21,590	(8,213)
Contractual Services		16,091	3,000	13,091
Commodities		240	1,000	(760)
Total Planning and Zoning		29,708	25,590	4,118
Drug Testing				
Contractual Services	5,124	5,202	4,000	1,202
Indigent Coroner/Burial Expenses				
Contractual Services	750	1,800	3,300	(1,500)
Other General Government				
Contractual Services		35,790	35,000	790
Total General Government	3,437,097	3,639,905	4,196,246	(556,341)

Labette County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Public Safety				
Sheriff				
Personal Services	$ 1,709,748	1,727,306	1,866,137	(138,831)
Contractual Services	158,647	225,024	195,040	29,984
Commodities	123,830	134,340	227,100	(92,760)
Capital Outlay	261,953	336,092	343,000	(6,908)
Operating Transfers Out	78,579	178,079		178,079
Reimbursed Expense	(42,801)	(66,947)	(57,000)	(9,947)
Total Sheriff	2,289,956	2,533,894	2,574,277	(40,383)
Jail				
Personal Services	923,556	947,128	1,096,432	(149,304)
Contractual Services	206,507	165,453	210,950	(45,497)
Commodities	156,102	149,951	186,500	(36,549)
Capital Outlay	17,626	224,796	32,000	192,796
Reimbursed Expense	(29,665)	(43,446)	(20,000)	(23,446)
Total Jail	1,274,126	1,443,882	1,505,882	(62,000)
Juvenile Detention				
Contractual Services	115,749	95,446	115,624	(20,178)
Fire Protection				
Contractual Services		50,000		50,000
Reimbursed Expense		(50,000)		(50,000)
Total Fire Protection				
Emergency Preparedness				
Personal Services	49,889	41,707	36,600	5,107
Contractual Services	29,917	30,987	34,300	(3,313)
Commodities	5,127	13,716	7,000	6,716
Capital Outlay	929	24	8,000	(7,976)
Reimbursed Expense	(22,090)	(507)		(507)
Total Emergency Preparedness	63,772	85,927	85,900	27
Dispatch				
Personal Services	658,383	645,725	765,182	(119,457)
Contractual Services	74,526	79,117	84,780	(5,663)
Commodities	23,350	39,153	7,100	32,053
Capital Outlay	29,292	39,595	34,000	5,595
Reimbursed Expense	(276)	(19)		(19)
Total Dispatch	785,275	803,571	891,062	(87,491)
Total Public Safety	4,528,878	4,962,720	5,172,745	(210,025)
Health				
Coroner				
Contractual Services	84,131	82,862	51,500	31,362
Commodities			1,000	(1,000)
Total Coroner	84,131	82,862	52,500	30,362
Agriculture				
Agricultural Appropriations				
Conservation District	25,000	27,500	27,500	
Fair	48,000	48,000	48,000	
Total Agricultural Appropriations	73,000	75,500	75,500	
Culture and Recreation				
Culture and Recreation Appropriations				
Historical Society	22,500	30,000	30,000	
Economic Development				
Economic Development Department				
Contractual Services	34,772	17,415	70,150	(52,735)
Sanitation				
Solid Waste				
Contractual Services	8,049	2,988	2,500	488

Labette County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Social Services for Aged and Poor				
Social Services for Aged Appropriation				
Social Service for Aged Appropriation	$ 74,737	78,600	78,600	
Reconstruction and Remodeling				
Courthouse General				
General Government	249,244	229,447	197,360	32,087
Reimbursed Expense	(30,000)	(214,394)		(214,394)
Total Courthouse General	219,244	15,053	197,360	(182,307)
Total Expenditures and Transfers	8,482,408	8,905,043	9,875,601	(970,558)
Receipts Over (Under) Expenditures and Transfers	(1,974,097)	(104,844)		
Unencumbered Cash, Beginning	4,667,221	2,693,124		
Unencumbered Cash, Ending	2,693,124	2,588,280		

Labette County, Kansas
Abandoned Cemetery Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 12,954	77,972	77,977	(5)
Motor Vehicle Tax	5,898	1,896	1,679	217
Recreational Vehicle Tax	91	28	25	3
Delinquent Tax	1,285	1,193	262	931
16/20 M Truck Tax	643	317	98	219
Commercial Vehicle Fees	179	52	82	(30)
In Lieu of Tax	17	127	12	115
Watercraft Tax			8	(8)
Total Taxes	21,067	81,585	80,143	1,442
Miscellaneous				
Sale of Surplus Property	5,280			
Total Cash Receipts	26,347	81,585	80,143	1,442
Expenditures and Transfers				
General Government				
Abandoned Cemetery Maintenance				
Personal Services	62,432	60,735	62,556	(1,821)
Contractual Services	2,409	2,038	3,986	(1,948)
Commodities	8,454	8,998	12,101	(3,103)
Capital Outlay			1,500	(1,500)
Reimbursed Expense	(3,500)	(3,500)		(3,500)
Total Expenditures and Transfers	69,795	68,271	80,143	(11,872)
Receipts Over (Under) Expenditures and Transfers	(43,448)	13,314		
Unencumbered Cash, Beginning	43,098	(350)		
Unencumbered Cash, Ending	(350)	12,964		

Labette County, Kansas
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 274,281	132,357	132,270	87
Motor Vehicle Tax	47,519	37,699	35,554	2,145
Recreational Vehicle Tax	733	540	538	2
Delinquent Tax	8,082	7,048	5,549	1,499
16/20 M Truck Tax	2,468	2,648	2,082	566
Commercial Vehicle Fees	1,496	1,110	1,743	(633)
In Lieu of Tax	365	216	260	(44)
Watercraft Tax			160	(160)
Total Taxes	334,944	181,618	178,156	3,462
Intergovernmental				
Federal Financial Assistance	188,620	267,218		267,218
State Grant	51,778	60,131		60,131
Total Intergovernmental	240,398	327,349		327,349
Licenses, Fees, and Permits				
Service Fees	34,018	20,280		20,280
Miscellaneous				
Other		476		476
Total Cash Receipts	609,360	529,723	178,156	351,567
Expenditures and Transfers				
Health				
Health Department				
Personal Services	511,055	525,073	436,813	88,260
Contractual Services	114,789	98,407	91,800	6,607
Commodities	41,315	30,896	36,550	(5,654)
Capital Outlay	12,747	2,457	219,030	(216,573)
Reimbursed Expense	(36,922)	(31,741)		(31,741)
Total Health Department	642,984	625,092	784,193	(159,101)
Budget Credit			327,349	(327,349)
Total Expenditures and Transfers	642,984	625,092	1,111,542	(486,450)
Receipts Over (Under) Expenditures and Transfers	(33,624)	(95,369)		
Unencumbered Cash, Beginning	882,912	849,288		
Unencumbered Cash, Ending	849,288	753,919		

Labette County, Kansas
Health Care Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Countywide Sales Tax	$ 891,673	1,030,931	1,100,000	(69,069)
Total Cash Receipts	891,673	1,030,931	1,100,000	(69,069)
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Contractual Services	891,673	1,030,931	1,100,000	(69,069)
Total Expenditures and Transfers	891,673	1,030,931	1,100,000	(69,069)
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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 196,984	111,997	112,046	(49)
Motor Vehicle Tax	16,783	26,495	25,534	961
Recreational Vehicle Tax	259	378	386	(8)
Delinquent Tax	3,486	3,965	3,985	(20)
16/20 M Truck Tax	919	934	1,495	(561)
Commercial Vehicle Fees	527	797	1,252	(455)
In Lieu of Tax	262	183	187	(4)
Watercraft Tax			115	(115)
Total Cash Receipts	219,220	144,749	145,000	(251)
Expenditures and Transfers				
Health				
Health Appropriations				
Health	219,220	144,749	145,000	(251)
Total Expenditures and Transfers	219,220	144,749	145,000	(251)
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Labette County, Kansas
Intellectual Disabilities Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 106,729	109,239	109,146	93
Motor Vehicle Tax	14,911	14,550	13,835	715
Recreational Vehicle Tax	230	208	209	(1)
Delinquent Tax	2,779	2,863	2,159	704
16/20 M Truck Tax	782	831	810	21
Commercial Vehicle Fees	469	432	678	(246)
In Lieu of Tax	142	178	101	77
Watercraft Tax			62	(62)
Total Cash Receipts	126,042	128,301	127,000	1,301
Expenditures and Transfers				
Health				
Health Appropriations				
Health	126,042	128,301	127,000	1,301
Total Expenditures and Transfers	126,042	128,301	127,000	1,301
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Labette County, Kansas
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 109,828	124,222	124,156	66
Motor Vehicle Tax	11,886	14,857	14,236	621
Recreational Vehicle Tax	183	212	215	(3)
Delinquent Tax	2,396	2,768	2,222	546
16/20 M Truck Tax	628	662	834	(172)
Commercial Vehicle Fees	374	445	698	(253)
In Lieu of Tax	146	203	104	99
Watercraft Tax			64	(64)
Total Cash Receipts	125,441	143,369	142,529	840
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	66,047	77,705	76,898	807
Contractual Services	9,034	11,006	17,950	(6,944)
Commodities	43,409	29,631	78,985	(49,354)
Capital Outlay		25,456	9,850	15,606
Reimbursed Expense	(2)	(2)		(2)
Total Expenditures and Transfers	118,488	143,796	183,683	(39,887)
Receipts Over (Under) Expenditures and Transfers	6,953	(427)		
Unencumbered Cash, Beginning	89,689	96,642		
Unencumbered Cash, Ending	96,642	96,215		

Labette County, Kansas
Opioid Settlement Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Opioid Settlement Payments	$ 33,802	36,924
Other		5,137
Total Cash Receipts	33,802	42,061
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers	33,802	42,061
Unencumbered Cash, Beginning	3,663	37,465
Unencumbered Cash, Ending	37,465	79,526

Labette County, Kansas
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 3,243,654	2,688,760	2,688,295	465
Motor Vehicle Tax	420,571	441,070	420,464	20,606
Recreational Vehicle Tax	6,490	6,304	6,364	(60)
Delinquent Tax	80,806	81,732	65,624	16,108
16/20 M Truck Tax	24,157	23,360	24,619	(1,259)
Commercial Vehicle Fees	13,194	13,129	20,617	(7,488)
In Lieu of Tax	4,318	4,390	3,073	1,317
Watercraft Tax			1,894	(1,894)
Total Taxes	3,793,190	3,258,745	3,230,950	27,795
Intergovernmental				
Special City & County Highway	689,113	685,634	691,883	(6,249)
Equalization and Adjustment	48,990	67,553		67,553
Total Intergovernmental	738,103	753,187	691,883	61,304
Miscellaneous				
Sale of Surplus Property	653,395	125,600		125,600
Other	9,017	32,047		32,047
Total Miscellaneous	662,412	157,647		157,647
Total Cash Receipts	5,193,705	4,169,579	3,922,833	246,746
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	1,989,279	2,060,624	2,173,997	(113,373)
Contractual Services	431,818	751,927	664,700	87,227
Commodities	2,187,920	1,593,117	1,726,500	(133,383)
Capital Outlay	378,576	169,780	317,000	(147,220)
Operating Transfers Out	1,115,778	304,979		304,979
Reimbursed Expense	(1,095,954)	(380,124)		(380,124)
Total Expenditures and Transfers	5,007,417	4,500,303	4,882,197	(381,894)
Receipts Over (Under) Expenditures and Transfers	186,288	(330,724)		
Unencumbered Cash, Beginning	1,087,372	1,273,660		
Unencumbered Cash, Ending	1,273,660	942,936		

Labette County, Kansas
Rural Hospital Innovation Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	$	150,000
Total Cash Receipts		150,000
Expenditures and Transfers		
Health		
Contractual Services		150,000
Total Expenditures and Transfers		150,000
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Labette County, Kansas
Special Alcohol Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 166	53	210	(157)
Miscellaneous				
Other	125			
Total Cash Receipts	291	53	210	(157)
Expenditures and Transfers				
Health				
Other Health				
Contractual Services	500	500	5,000	(4,500)
Total Expenditures and Transfers	500	500	5,000	(4,500)
Receipts Over (Under) Expenditures and Transfers	(209)	(447)		
Unencumbered Cash, Beginning	20,084	19,875		
Unencumbered Cash, Ending	19,875	19,428		

Labette County, Kansas
Special Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 211,484	145,455	145,484	(29)
Motor Vehicle Tax	27,797	28,781	27,414	1,367
Recreational Vehicle Tax	429	411	415	(4)
Delinquent Tax	4,935	4,997	4,279	718
16/20 M Truck Tax	1,041	1,562	1,605	(43)
Commercial Vehicle Fees	882	856	1,344	(488)
In Lieu of Tax	282	238	200	38
Watercraft Tax			123	(123)
Total Taxes	246,850	182,300	180,864	1,436
Miscellaneous				
Other	20,400			
Total Cash Receipts	267,250	182,300	180,864	1,436
Expenditures and Transfers				
Public Works				
Construction				
Contractual Services	30,191	2,640	52,300	(49,660)
Commodities	17,670	191,170	187,000	4,170
Capital Outlay		50,375	365,163	(314,788)
Reimbursed Expense	(1,240)	(5,983)		(5,983)
Total Expenditures and Transfers	46,621	238,202	604,463	(366,261)
Receipts Over (Under) Expenditures and Transfers	220,629	(55,902)		
Unencumbered Cash, Beginning	359,935	580,564		
Unencumbered Cash, Ending	580,564	524,662		

Labette County, Kansas
Special Bridge Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Grant	$ 496,400	
Transfers		
Operating Transfers In	265,778	104,979
Total Cash Receipts	762,178	104,979
Expenditures and Transfers		
Public Works		
Construction		
Contractual Services		13,909
Commodities		15,529
Capital Outlay	1,444,259	316,714
Reimbursed Expense	(575,704)	
Total Expenditures and Transfers	868,555	346,152
Receipts Over (Under) Expenditures and Transfers	(106,377)	(241,173)
Unencumbered Cash, Beginning	1,391,247	1,284,870
Unencumbered Cash, Ending	1,284,870	1,043,697

Labette County, Kansas
Special Liability Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 25,203			
Motor Vehicle Tax	3,601	3,440	3,267	173
Recreational Vehicle Tax	56	49	49	
Delinquent Tax	610	515	510	5
16/20 M Truck Tax	149	202	191	11
Commercial Vehicle Fees	114	102	160	(58)
In Lieu of Tax	34		24	(24)
Watercraft Tax			15	(15)
Total Cash Receipts	29,767	4,308	4,216	92
Expenditures and Transfers				
General Government				
Other General Government				
Contractual Services	26,529			
Transfers				
Residual Equity Transfer Out		8,929	4,216	4,713
Total Expenditures and Transfers	26,529	8,929	4,216	4,713
Receipts Over (Under) Expenditures and Transfers	3,238	(4,621)		
Unencumbered Cash, Beginning	1,383	4,621		
Unencumbered Cash, Ending	4,621			

Labette County, Kansas
Special Park and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 12	28	15	13
Total Cash Receipts	12	28	15	13
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Commodities	168			
Total Expenditures and Transfers	168			
Receipts Over (Under) Expenditures and Transfers	(156)	28		
Unencumbered Cash, Beginning	647	491		
Unencumbered Cash, Ending	491	519		

Labette County, Kansas
Tourism and Convention Promotion Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Transient Guest Tax	$ 1,846	4,465	6,500	(2,035)
Total Cash Receipts	1,846	4,465	6,500	(2,035)
Expenditures and Transfers				
Economic Development				
Economic Development Appropriations				
Contractual Services	1,846	6,248	6,500	(252)
Reimbursed Expense		(2,248)		(2,248)
Total Expenditures and Transfers	1,846	4,000	6,500	(2,500)
Receipts Over (Under) Expenditures and Transfers		465		
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending		465		

Labette County, Kansas
Special Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
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
Sheriff Vehicle Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Use of Money and Property			
Interest on Investments	$		987
Transfers			
Operating Transfers In		78,579	178,079
Total Cash Receipts		78,579	179,066
Expenditures and Transfers			
Public Safety			
Sheriff			
Capital Outlay			39,436
Total Expenditures and Transfers			39,436
Receipts Over (Under) Expenditures and Transfers		78,579	139,630
Unencumbered Cash, Beginning			78,579
Unencumbered Cash, Ending		78,579	218,209

Labette County, Kansas
Great Plains Development Franchise Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Franchise Fee	$ 9,308	9,438
Total Cash Receipts	9,308	9,438
Expenditures and Transfers		
Economic Development		
Economic Development Department		
Contractual Services	9,308	9,438
Total Expenditures and Transfers	9,308	9,438
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Labette County, Kansas
Special Highway Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$ 400,000	100,000
Total Cash Receipts	400,000	100,000
Expenditures and Transfers		
Public Works		
Construction		
Contractual Services	119,763	71,924
Commodities		454,816
Total Expenditures and Transfers	119,763	526,740
Receipts Over (Under) Expenditures and Transfers	280,237	(426,740)
Unencumbered Cash, Beginning	447,900	728,137
Unencumbered Cash, Ending	728,137	301,397

Labette County, Kansas
Special Machinery Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$ 450,000	100,000
Miscellaneous		
Lease Purchase Proceeds	1,301,900	
Total Cash Receipts	1,751,900	100,000
Expenditures and Transfers		
Public Works		
Equipment		
Capital Outlay	2,495,615	599,547
Total Expenditures and Transfers	2,495,615	599,547
Receipts Over (Under) Expenditures and Transfers	(743,715)	(499,547)
Unencumbered Cash, Beginning	1,850,646	1,106,931
Unencumbered Cash, Ending	1,106,931	607,384

Labette County, Kansas
Special Industrial Park Road Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Permits	$ 3,000	
Total Cash Receipts	3,000	
Expenditures and Transfers		
Public Works		
Contractual Services	1,500	
Total Expenditures and Transfers	1,500	
Receipts Over (Under) Expenditures and Transfers	1,500	
Unencumbered Cash, Beginning	219,827	221,327
Unencumbered Cash, Ending	221,327	221,327

Labette County, Kansas
Emergency Telephone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Intergovernmental				
Emergency Telephone Tax	$ 141,214	140,340	148,300	(7,960)
Use of Money and Property				
Interest on Investments	101	766		766
Total Cash Receipts	141,315	141,106	148,300	(7,194)
Expenditures and Transfers				
Public Safety				
Dispatch				
Contractual Services	77,901	110,873	80,000	30,873
Commodities	7,656	18,646	30,000	(11,354)
Capital Outlay	73,360	8,742	60,000	(51,258)
Total Expenditures and Transfers	158,917	138,261	170,000	(31,739)
Receipts Over (Under) Expenditures and Transfers	(17,602)	2,845		
Unencumbered Cash, Beginning	22,878	5,276		
Unencumbered Cash, Ending	5,276	8,121		

Labette County, Kansas
Special Auto Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Other Intergovernmental	$ 1,400	3,325
Licenses, Fees, and Permits		
Officer Fees	147,047	146,689
Total Cash Receipts	148,447	150,014
Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	98,814	95,365
Contractual Services	2,210	787
Commodities	12,093	11,333
Capital Outlay	1,363	124
Operating Transfers Out	15,201	33,429
Reimbursed Expense	(10)	
Total Expenditures and Transfers	129,671	141,038
Receipts Over (Under) Expenditures and Transfers	18,776	8,976
Unencumbered Cash, Beginning	13,674	32,450
Unencumbered Cash, Ending	32,450	41,426

Labette County, Kansas
Prosecuting Attorney Training Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Licenses, Fees, and Permits			
Officer Fees	$	1,814	1,952
Total Cash Receipts		1,814	1,952
Expenditures and Transfers			
General Government			
County Attorney			
Contractual Services		1,032	928
Total Expenditures and Transfers		1,032	928
Receipts Over (Under) Expenditures and Transfers		782	1,024
Unencumbered Cash, Beginning		5,782	6,564
Unencumbered Cash, Ending		6,564	7,588

Labette County, Kansas
Special Law Enforcement Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Drug Control Tax	$	1,649
Licenses, Fees, and Permits		
Officer Fees	19,268	21,315
Miscellaneous		
Forfeiture Proceeds	5,712	1,908
Other	3,191	2,590
Total Miscellaneous	8,903	4,498
Total Cash Receipts	28,171	27,462
Expenditures and Transfers		
Public Safety		
Other Public Safety		
Contractual Services	2,330	6,795
Commodities	16,318	13,853
Capital Outlay	4,927	15,034
Total Expenditures and Transfers	23,575	35,682
Receipts Over (Under) Expenditures and Transfers	4,596	(8,220)
Unencumbered Cash, Beginning	28,068	32,664
Unencumbered Cash, Ending	32,664	24,444

Labette County, Kansas
Register of Deeds Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 18,978	18,840
Total Cash Receipts	18,978	18,840
Expenditures and Transfers		
General Government		
Register of Deeds		
Capital Outlay	6,177	31,674
Total Expenditures and Transfers	6,177	31,674
Receipts Over (Under) Expenditures and Transfers	12,801	(12,834)
Unencumbered Cash, Beginning	77,363	90,164
Unencumbered Cash, Ending	90,164	77,330

Labette County, Kansas
Blue Lives Matter Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Donations and Contributions	$ 1,150	
Total Cash Receipts	1,150	
Expenditures and Transfers		
Public Safety		
Other Public Safety		
Contractual Services	300	80
Total Expenditures and Transfers	300	80
Receipts Over (Under) Expenditures and Transfers	850	(80)
Unencumbered Cash, Beginning	2,860	3,710
Unencumbered Cash, Ending	3,710	3,630

Labette County, Kansas
County Clerk Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Licenses, Fees, and Permits			
Officer Fees	$	4,745	4,710
Total Cash Receipts		4,745	4,710
Expenditures and Transfers			
General Government			
County Clerk			
Contractual Services		3,278	2,227
Total Expenditures and Transfers		3,278	2,227
Receipts Over (Under) Expenditures and Transfers		1,467	2,483
Unencumbered Cash, Beginning		32,228	33,695
Unencumbered Cash, Ending		33,695	36,178

Labette County, Kansas
County Treasurer Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Licenses, Fees, and Permits			
Officer Fees	$	4,744	4,710
Total Cash Receipts		4,744	4,710
Expenditures and Transfers			
General Government			
County Treasurer			
Capital Outlay		2,225	1,179
Total Expenditures and Transfers		2,225	1,179
Receipts Over (Under) Expenditures and Transfers		2,519	3,531
Unencumbered Cash, Beginning		25,900	28,419
Unencumbered Cash, Ending		28,419	31,950

Labette County, Kansas
Special Prosecutor's Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Miscellaneous			
Forfeiture Proceeds	$	1,008	337
Total Cash Receipts		1,008	337
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers		1,008	337
Unencumbered Cash, Beginning			1,008
Unencumbered Cash, Ending		1,008	1,345

Labette County, Kansas
Prosecuting Attorney Check Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	481	481
Unencumbered Cash, Ending	481	481

Labette County, Kansas
Drug Enforcement Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	1,280	
Total Expenditures and Transfers	1,280	
Receipts Over (Under) Expenditures and Transfers	(1,280)	
Unencumbered Cash, Beginning	1,955	675
Unencumbered Cash, Ending	675	675

Labette County, Kansas
CDBG Mortgage Assistance Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	Current Year Actual
Cash Receipts			
None	$		
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning		4,321	4,321
Unencumbered Cash, Ending		4,321	4,321

Labette County, Kansas
American Rescue Plan Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
General Government		
Contractual Services	33,750	108,750
Capital Outlay	742,592	291,422
Total Expenditures and Transfers	776,342	400,172
Receipts Over (Under) Expenditures and Transfers	(776,342)	(400,172)
Unencumbered Cash, Beginning	1,176,514	400,172
Unencumbered Cash, Ending	400,172	

Labette County, Kansas
Jail Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	$ 19,006	170,359
Total Cash Receipts	19,006	170,359
Expenditures and Transfers		
Public Safety		
Jail		
Contractual Services	180	21,546
Commodities	7,116	106,177
Total Expenditures and Transfers	7,296	127,723
Receipts Over (Under) Expenditures and Transfers	11,710	42,636
Unencumbered Cash, Beginning	2,507	14,217
Unencumbered Cash, Ending	14,217	56,853

Labette County, Kansas
Local Assist. and Tribal Consistency Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Intergovernmental			
Federal Financial Assistance	$	100,000	
Total Cash Receipts		100,000	
Expenditures and Transfers			
General Government			
Contractual Services			37,500
Capital Outlay			62,500
Total Expenditures and Transfers			100,000
Receipts Over (Under) Expenditures and Transfers		100,000	(100,000)
Unencumbered Cash, Beginning			100,000
Unencumbered Cash, Ending		100,000	

Labette County, Kansas
Labette/Cherokee Youth Services Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Grant	$ 402,806	416,378
Total Cash Receipts	402,806	416,378
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Personal Services	213,202	260,889
Contractual Services	201,212	118,311
Commodities	3,442	1,866
Capital Outlay	4,764	
Reimbursed Expense	(10)	(255)
Total Expenditures and Transfers	422,610	380,811
Receipts Over (Under) Expenditures and Transfers	(19,804)	35,567
Unencumbered Cash, Beginning	60,211	40,407
Unencumbered Cash, Ending	40,407	75,974

Labette County, Kansas
Labette/Cherokee Youth Program Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Operating Transfers Out	157	
Total Expenditures and Transfers	157	
Receipts Over (Under) Expenditures and Transfers	(157)	
Unencumbered Cash, Beginning	23,915	23,758
Unencumbered Cash, Ending	23,758	23,758

Labette County, Kansas
JJA Diversion Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Other	$ 100	
Total Cash Receipts	100	
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Contractual Services		134
Commodities	853	83
Capital Outlay	1,467	369
Total Expenditures and Transfers	2,320	586
Receipts Over (Under) Expenditures and Transfers	(2,220)	(586)
Unencumbered Cash, Beginning	5,514	3,294
Unencumbered Cash, Ending	3,294	2,708

Labette County, Kansas
Juvenile IIP Carryover Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Miscellaneous			
Other	$	820	1,731
Total Cash Receipts		820	1,731
Expenditures and Transfers			
Public Safety			
Juvenile Services			
Contractual Services		42	717
Commodities		461	372
Total Expenditures and Transfers		503	1,089
Receipts Over (Under) Expenditures and Transfers		317	642
Unencumbered Cash, Beginning		3,970	4,287
Unencumbered Cash, Ending		4,287	4,929

Labette County, Kansas
JJA Building Remodel Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Other	$ 110,000	
Total Cash Receipts	110,000	
Expenditures and Transfers		
Public Safety		
Contractual Services	19,232	88,599
Total Expenditures and Transfers	19,232	88,599
Receipts Over (Under) Expenditures and Transfers	90,768	(88,599)
Unencumbered Cash, Beginning		90,768
Unencumbered Cash, Ending	90,768	2,169

Labette County, Kansas
Diversion Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 67,230	57,360
Total Cash Receipts	67,230	57,360
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	5,504	5,558
Commodities	5,674	34,652
Total Expenditures and Transfers	11,178	40,210
Receipts Over (Under) Expenditures and Transfers	56,052	17,150
Unencumbered Cash, Beginning	117,848	173,900
Unencumbered Cash, Ending	173,900	191,050

Labette County, Kansas
Storm Damage Reimbursement Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
Public Works		
Contractual Services		95,456
Total Expenditures and Transfers		95,456
Receipts Over (Under) Expenditures and Transfers		(95,456)
Unencumbered Cash, Beginning	95,456	95,456
Unencumbered Cash, Ending	95,456	

Labette County, Kansas
Towards No Drugs Program Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Donations and Contributions	$ 3,500	3,000
Other		400
Total Cash Receipts	3,500	3,400
Expenditures and Transfers		
Public Works		
Contractual Services		3,729
Commodities	2,847	
Total Expenditures and Transfers	2,847	3,729
Receipts Over (Under) Expenditures and Transfers	653	(329)
Unencumbered Cash, Beginning	7,800	8,453
Unencumbered Cash, Ending	8,453	8,124

Labette County, Kansas
Juv Justice Reinvestment-JCAB Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Grant	$ 146,427	
Transfers		
Operating Transfers In	157	
Total Cash Receipts	146,584	
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Personal Services	58,989	12,850
Contractual Services	335	1,087
Commodities	85	179
Total Expenditures and Transfers	59,409	14,116
Receipts Over (Under) Expenditures and Transfers	87,175	(14,116)
Unencumbered Cash, Beginning	16,944	104,119
Unencumbered Cash, Ending	104,119	90,003

Labette County, Kansas
Juv Justice Reinvestment-JJA Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Grant	$ 133,183	
Total Cash Receipts	133,183	
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Personal Services	1,265	4,622
Contractual Services	722	90
Commodities	67	
Total Expenditures and Transfers	2,054	4,712
Receipts Over (Under) Expenditures and Transfers	131,129	(4,712)
Unencumbered Cash, Beginning		131,129
Unencumbered Cash, Ending	131,129	126,417

Labette County, Kansas
Sewer District No. 1 Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Licenses, Fees, and Permits			
Service Fees	$	36,509	37,774
Total Cash Receipts		36,509	37,774
Expenditures and Transfers			
Sanitation			
Other Sanitation			
Contractual Services		36,031	32,919
Total Expenditures and Transfers		36,031	32,919
Receipts Over (Under) Expenditures and Transfers		478	4,855
Unencumbered Cash, Beginning		4,683	5,161
Unencumbered Cash, Ending		5,161	10,016

Labette County, Kansas
Sewer District No. 1 Maintenance Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Service Fees	$ 22,400	22,050
Total Cash Receipts	22,400	22,050
Expenditures and Transfers		
Sanitation		
Other Sanitation		
Contractual Services	33,412	8,169
Total Expenditures and Transfers	33,412	8,169
Receipts Over (Under) Expenditures and Transfers	(11,012)	13,881
Unencumbered Cash, Beginning	(37,443)	(48,455)
Unencumbered Cash, Ending	(48,455)	(34,574)

Labette County, Kansas
Sewer District No. 1 Special Assessment Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Taxes		
Special Assessments	$ 32,485	32,485
Total Cash Receipts	32,485	32,485
Expenditures and Transfers		
Debt Service		
Rural Development Loan		
Principal and Interest	33,478	33,478
Total Expenditures and Transfers	33,478	33,478
Receipts Over (Under) Expenditures and Transfers	(993)	(993)
Unencumbered Cash, Beginning	45,545	44,552
Unencumbered Cash, Ending	44,552	43,559

Labette County, Kansas
Employee Benefit Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	$ 33,388	57,492
Miscellaneous		
Payroll Withholdings and Benefits	889,122	1,000,704
Total Cash Receipts	922,510	1,058,196
Expenditures and Transfers		
General Government		
Employee Benefits		
Contractual Services	8,977	6,322
Commodities	2,018	127
Medical Claims	1,082,871	1,402,223
Reimbursed Expense	(81,666)	(119,658)
Total Expenditures and Transfers	1,012,200	1,289,014
Receipts Over (Under) Expenditures and Transfers	(89,690)	(230,818)
Unencumbered Cash, Beginning	4,998,291	4,908,601
Unencumbered Cash, Ending	4,908,601	4,677,783

Labette County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2024

Schedule 3

Fund		Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cities:					
Altamont General	$		225,118	225,118	
Altamont Library			23,888	23,888	
Altamont Recreation			5,602	5,602	
Altamont Utility Service			19	19	
Altamont Annex General			23,422	23,422	
Altamont Annex Library			2,494	2,494	
Altamont Annex Recreation			581	581	
Bartlett General			30,866	30,866	
Chetopa General			160,357	160,357	
Chetopa Library			11,824	11,824	
Chetopa Industrial Development			136	136	
Chetopa Employee Benefits			86,773	86,773	
Chetopa Fire Equipment			8	8	
Chetopa Special Liability			1,142	1,142	
Chetopa Special Assessments			365	365	
Edna General			151,191	151,191	
Edna Bond and Interest			14,350	14,350	
Edna Employee Benefits			25,585	25,585	
Edna Library			7,080	7,080	
Edna Special Assessments			200	200	
Labette General			2,011	2,011	
Mound Valley General			102,349	102,349	
Oswego General			381,483	381,483	
Oswego Airport			7,613	7,613	
Oswego Employee Benefits			221,714	221,714	
Oswego Library			26,768	26,768	
Oswego Special Assessments			5,611	5,611	
Parsons General			3,172,507	3,172,507	
Parsons Library Employee Benefits			73,389	73,389	
Parsons Industrial Promotion			61,876	61,876	
Parsons Library			377,188	377,188	
Parsons Special Assessments			19,712	19,712	
Subtotal Cities			5,223,222	5,223,222	
Townships:					
Canada General			17,440	17,440	
Elm Grove General			4,187	4,187	
Fairview General			15,509	15,509	
Hackberry General			24,764	24,764	
Howard General			6,308	6,308	
Labette General		1,020	13,322	13,463	879
Liberty General			22,238	22,238	
Montana General			13,515	13,515	
Mound Valley General			16,886	16,886	
Mount Pleasant General			25,523	25,523	
Neosho General			22,565	22,565	
North General			17,692	17,692	
Osage General			47,620	47,620	
Oswego General			11,339	11,339	
Richland General		19	6,799	6,662	156
Subtotal Townships		1,039	265,707	265,711	1,035

Labette County, Kansas

Agency Funds

Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2024

Schedule 3

Fund		Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Schools:					
USD #247 General	$		3,335	3,335	
USD #247 Capital Outlay			1,356	1,356	
USD #247 Supplemental General			3,532	3,532	
USD #447 General			417	417	
USD #447 Capital Outlay			341	341	
USD #447 Supplemental General			634	634	
USD #447 Recreation			128	128	
USD #503 General			901,996	901,996	
USD #503 Supplemental General			1,200,429	1,200,429	
USD #503 Recreation			486,910	486,910	
USD #503 Recreation Emp Benefit			95,060	95,060	
USD #503 Capital Outlay			528,579	528,579	
USD #503 Bond and Interest			2,463	2,463	
USD #504 General			229,652	229,652	
USD #504 Bond and Interest			56,344	56,344	
USD #504 Capital Outlay			134,525	134,525	
USD #504 Recreation			33,639	33,639	
USD #504 Supplemental General			345,505	345,505	
USD #505 General			143,015	143,015	
USD #505 Capital Outlay			85,047	85,047	
USD #505 Supplemental General			214,130	214,130	
USD #505 Bond and Interest			82,914	82,914	
USD #505 Recreation Commission			10,540	10,540	
USD #506 General			1,069,603	1,069,603	
USD #506 Capital Outlay			620,300	620,300	
USD #506 Supplemental General			1,174,291	1,174,291	
USD #506 Bond and Interest			369,045	369,045	
LCC General			6,013,709	6,013,709	
LCC Adult Education			68,742	68,742	
Subtotal Schools			13,876,181	13,876,181	
Cemeteries:					
Edna/Elm Grove			15,558	15,558	
Mound Valley			22,209	22,209	
Oak Hill			19,674	19,674	
Oswego			62,941	62,941	
Pleasant Valley			7,199	7,199	
Subtotal Cemeteries			127,581	127,581	
Rural Fire Districts:					
Labette No. 9			41,516	41,516	
Subtotal Rural Fire Districts			41,516	41,516	
Watershed Districts:					
Labette/Hackberry No. 96			112,309	112,309	
Neosho Drainage District			12,397	12,397	
Subtotal Watershed Districts			124,706	124,706	

Labette County, Kansas

Agency Funds

Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2024

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Regional Library:				
SEK Library General	$	122,080	122,080	
SEK Library Employee Benefits		7,389	7,389	
Subtotal Regional Library		129,469	129,469	
Total Subdivisions	1,039	19,788,382	19,788,386	1,035
State Funds:				
State Educational Building	3,811	171,876	171,987	3,700
State Institutional Building	1,906	85,938	85,994	1,850
Total State Funds	5,717	257,814	257,981	5,550
Other Agency Funds:				
Motor Vehicle Licenses		1,328,354	1,328,354	
Game Licenses	195	7,464	7,564	95
Cereal Malt Beverage Licenses	150	25	25	150
Heritage Trust	1,940	9,420	8,872	2,488
Cash Bond Deposits	13,300			13,300
Sales Tax	129,922	2,223,231	2,183,464	169,689
State Election Fees		550	550	
Wildcat Extension District #14		232,032	232,032	
Homestead Holding		10,344	10,344	
Inmate Trust	12,467	104,573	83,926	33,114
Jail Commissary	1,283		635	648
Sheriff Fee Account	1	199,003	199,003	1
Total Other Agency Funds	159,258	4,114,996	4,054,769	219,485
Distributable Funds:				
Current Tax	16,198,906	27,075,965	26,630,248	16,644,623
Delinquent Tax	170,145	780,635	668,149	282,631
Motor Vehicle Tax	97,333	3,076,352	3,057,561	116,124
Recreational Vehicle Tax	1,521	41,225	41,012	1,734
Mineral Production Tax	244	638	818	64
In Lieu of Tax	36,752	8,527	45,279	
Commercial Motor Vehicle Fees	461	90,800	91,156	105
Total Distributable Funds	16,505,362	31,074,142	30,534,223	17,045,281
Total Agency Funds	16,671,376	55,235,334	54,635,359	17,271,351

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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, 2024, and have issued our report thereon dated October 15, 2025, which was qualified because the County prepares its financial statement 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.

Report on 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.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is 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.

Rodney M. Burns, CPA, LLC
Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
October 15, 2025

Rodney M. Burns
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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

Opinion on 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, 2024. 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.

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, identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

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). Our responsibilities under those standards and the Uniform Guidance are further described in the "Auditor's Responsibilities for the Audit of Compliance" section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and other provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 "Auditor's Responsibilities for the Audit of Compliance" section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given those limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

Rodney M. Burns, CPA, LLC

Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
October 15, 2025

I. Summary of Independent Auditors' Results

Financial Statement:
The independent 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	X	No
Significant deficiency(ies) identified?	______	Yes	X	None reported
Noncompliance or other matters required to be reported under *Government Auditing Standards?*	______	Yes	X	No

Federal Awards:
Internal control over major programs:

Material weakness(es) identified?	______	Yes	X	No
Significant deficiency(ies) identified?	______	Yes	X	None reported

The independent 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 2 CFR 200.516(a)?	______	Yes	X	No

Identification of major programs:

U.S. Department of the Treasury
Coronavirus State and Local Fiscal Recovery Funds CFDA #21.027

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

Auditee qualified as a low risk auditee?	______	Yes	X	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, 2024

Federal Grantor/Pass-through Grantor/Program Title	Grant Number	Federal Assistance Number	Cash Receipts	Disbursements/ Expenditures	Passed through to Subrecipients
U.S. Department of Agriculture					
Passed through Kansas Department of Health and Environment					
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	264310W	10.557	$ 99,017	88,790	0
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	264310Y	10.557	7,163	7,163	0
Total Special Supplemental Nutrition Program for Women, Infants, and Children			106,180	95,953	0
Total U.S. Department of Agriculture			106,180	95,953	0
U.S. Department of Justice					
Bulletproof Vest Partnership Program	2024BUBX24041192	16.607	0	9,935	0
U.S. Department of Treasury					
Coronavirus State and Local Fiscal Recovery Funds - COVID-19		21.027	0	400,173	0 (1)
Passed through the Kansas Judicial Branch					
Coronavirus State and Local Fiscal Recovery Funds - COVID-19		21.027	27,333	27,333	0 (1)
Passed through the Kansas Governor's Office					
Coronavirus State and Local Fiscal Recovery Funds - COVID-19		21.027	210,644	210,644	0 (1)
Passed through Kansas Department of Health and Environment					
Coronavirus State and Local Fiscal Recovery Funds - RHIG Program - COVID-19		21.027	150,000	150,000	150,000 (1)
Total Coronavirus State and Local Fiscal Recovery Funds			387,977	788,150	150,000
Local Assistance and Tribal Consistency Fund - COVID-19		21.032	0	100,000	0
Total U.S. Department of Treasury			387,977	888,150	150,000
U.S. Department of Health and Human Services					
Passed through Kansas Department of Health and Environment					
477 Cluster:					
Child Care and Development Block Grant	2643450R	93.575	5,337	5,337	0
Child Care and Development Block Grant	2643450P	93.575	8,347	8,347	0
Child Care and Development Block Grant - COVID-19	2642731_ARPA	93.575	897	897	0
Total 477 Cluster			14,581	14,581	0
Public Health Emergency Preparedness	264678D	93.069	8,427	8,427	0
Public Health Emergency Preparedness	264678C	93.069	11,059	11,059	0
Total Public Health Emergency Preparedness			19,486	19,486	0
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	264LEAD23	93.197	5,179	5,179	0
Family Planning Services	264FPFFY23	93.217	20,737	20,737	0
Family Planning Services	264FPFFY24	93.217	37,252	37,252	0
Total Family Planning Services			57,989	57,989	0
Immunization Cooperation Agreements	264IMM22PPHF	93.268	1,863	1,863	0
Epidemiology and Laboratory Capacity for Infections Diseases (ELC) - COVID-19	264ELC-COVIDEDX	93.323	33,732	3,281	0
Epidemiology and Laboratory Capacity for Infections Diseases (ELC) - COVID-19	264ELC-DMCF	93.323	170,360	127,723	0
Total Family Planning Services			204,092	131,004	0
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	2643926YR2A1	93.967	22,079	22,079	0
Maternal and Child Health Services Block Grants to the States	264329U	93.994	6,126	6,126	0
Total U.S. Department of Health and Human Services			331,395	258,307	0
Total Federal Awards			825,552	1,252,345	150,000

(1) This program was considered to be a major program

Note to the Schedule of Expenditures of Federal Awards:

Note A: General

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) presents the activity of all federal financial assistance programs of Labette County, Kansas (the County). The reporting entity is defined in Note 1 of the County's basic financial statement. Federal financial assistance received directly from federal agencies, as well as federal financial assistance passed through other government agencies are included on the 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 (the Schedule) is presented using the regulatory basis of accounting, which is described in Note 1 of the County's basic financial statement. This is the same basis of accounting used in the County's regulatory basis financial statement. The information in the Schedule is presented 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 (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes