LABETTE COUNTY, KANSAS

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

For the Year Ended December 31, 2022

Labette County, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended December 31, 2022

TABLE OF CONTENTS

Item	Page Number
Independent Auditor's Report	1-4
Summary Statement of Receipts, Expenditures, and Unencumbered Cash – Regulatory Basis	6-7
Notes to the Financial Statement	8-17
SUPPLEMENTARY INFORMATION	
Schedule 1	
Summary of Expenditures - Actual and Budget – Regulatory Basis (Budgeted Funds Only)	19
Schedule 2	
Summary of Receipts and Expenditures - Individually Presented by Fund	
General Fund	20-23
Special Purpose Funds:	
Abandoned Cemetery Maintenance Fund	24
Health Fund	25
Health Care Services Fund	26
Mental Health Fund	27
Intellectual Disabilities Fund	28
Noxious Weed Fund	29
Opioid Settlement Fund	30
Road and Bridge Fund	31
Special Alcohol Program Fund	32
Special Bridge Fund	33
Special Bridge Reserve Fund	34
Special Liability Fund	35
Special Park and Recreation Fund	36
Special Noxious Weed Fund	37
Great Plains Development Franchise Fees Fund	38
Special Highway Fund	39
Special Machinery Fund	40
Special Industrial Park Road Fund	41
Emergency Telephone Service Fund	42
Transfer Station Royalty Fund	43
Special Auto Fund	44
Prosecuting Attorney Training Fund	45
Special Law Enforcement Trust Fund	46
Register of Deeds Technology Fund	47
Blue Lives Matter Fund	48
County Clerk Technology Fund	49
County Treasurer Technology Fund	50
Prosecuting Attorney Check Fees Fund	51
Drug Enforcement Grant Fund	52
CDBG Mortgage Assistance Fund	53
American Rescue Plan Fund	54
Jail Grant Fund	55
Labette/Cherokee Youth Services Fund	56

Labette County, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended December 31, 2022

TABLE OF CONTENTS

Item		Page Number
	Labette/Cherokee Youth Program Fund	57
	JJA Diversion Fund	58
	Juvenile IIP Carryover Fund	59
	Diversion Fees Fund	60
	Storm Damage Reimbursement Fund	61
	Towards No Drugs Program Fund	62
	Juvenile Justice Reinvestment Grant Fund	63
	Business Funds:	
	Sewer District No. 1 Fund	64
	Sewer District No. 1 Maintenance Fund	65
	Sewer District No. 1 Special Assessment Fund	66
	Trust Funds:	
	Employee Benefit Trust Fund	67
Schedule 3		
	Schedule of Receipts and Disbursements - Agency Funds	68-70
APPENDIX A		
	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	71-72
	Independent Auditor's Report on Compliance for each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	73-75
	Schedule of Findings and Questioned Costs	76
	Schedule of Expenditures of Federal Awards	77

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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, 2022, 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, 2022, 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, 2022, 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, 2021 (not presented herein), and have issued our report thereon dated September 1, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 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 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year December 31, 2022 (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 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 comparative information is fairly stated in all material respects in relation to the 2021 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 June 6, 2023, 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
June 6, 2023

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Labette County, Kansas
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	$ 5,687,350	6,238,630	7,258,759	4,667,221	197,296	4,864,517
Special Purpose:						
Abandoned Cemetery Maintenance	127,899	55,340	140,141	43,098	884	43,982
Health	685,331	739,632	542,051	882,912	6,493	889,405
Health Care Services		870,777	870,777			
Mental Health		142,351	142,351			
Intellectual Disabilities		125,822	125,822			
Noxious Weed	111,479	100,607	122,397	89,689	31,780	121,469
Opioid Settlement		3,663		3,663		3,663
Road and Bridge	944,728	4,315,351	4,172,707	1,087,372	56,443	1,143,815
Special Alcohol Program	20,372	212	500	20,084		20,084
Special Bridge	541,244	228,797	410,106	359,935		359,935
Special Bridge Reserve	1,209,192	231,419	49,364	1,391,247		1,391,247
Special Liability	1,762	29,621	30,000	1,383		1,383
Special Park and Recreation	632	15		647		647
Special Noxious Weed	100,000			100,000		100,000
Great Plains Development Franchise Fees		17,539	17,539			
Special Highway	985,656	100,000	637,756	447,900		447,900
Special Machinery	2,478,499	1,128,405	1,756,258	1,850,646		1,850,646
Special Industrial Park Road	218,827	2,000	1,000	219,827		219,827
Emergency Telephone Service	10,248	138,168	125,538	22,878	6,489	29,367
Transfer Station Royalty	15,919		15,919			
Special Auto	35,646	146,112	168,084	13,674	1,527	15,201
Prosecuting Attorney Training	4,475	2,706	1,399	5,782		5,782
Special Law Enforcement Trust	37,281	20,168	29,381	28,068		28,068
Register of Deeds Technology	68,663	18,789	10,089	77,363		77,363
Blue Lives Matter	2,336	524		2,860		2,860
County Clerk Technology	27,531	4,697		32,228		32,228
County Treasurer Technology	25,577	4,697	4,374	25,900		25,900
Prosecuting Attorney Check Fees	481			481		481
Drug Enforcement Grant	2,155		200	1,955		1,955
CDBG Mortgage Assistance	4,361		40	4,321		4,321
American Rescue Plan	1,557,319	1,905,283	2,286,088	1,176,514		1,176,514
Jail Grant		15,000	12,493	2,507		2,507
Labette/Cherokee Youth Services	17,649	348,178	305,616	60,211	1,558	61,769
Labette/Cherokee Youth Program	19,654	4,261		23,915		23,915
JJA Diversion	6,969	4,191	5,646	5,514		5,514
Juvenile IIP Carryover		4,000	30	3,970		3,970
Diversion Fees	67,836	61,544	11,532	117,848	74	117,922
Storm Damage Reimbursement	74,700	20,756		95,456		95,456
Towards No Drugs Program	5,950	3,000	1,150	7,800		7,800

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, 2022

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Juvenile Justice Reinvestment Grant	5,702	50,710	39,468	16,944	1,016	17,960
Business:						
Sewer District No. 1	5,281	34,675	35,273	4,683		4,683
Sewer District No. 1 Maintenance	(34,088)	21,850	25,205	(37,443)		(37,443)
Sewer District No. 1 Special Assessment	46,539	32,484	33,478	45,545		45,545
Trusts:						
Employee Benefit Trust	5,064,125	854,349	920,183	4,998,291		4,998,291
Total Primary Government (1)	20,185,280	18,026,323	20,308,714	17,902,889	303,560	18,206,449

Composition of Cash:	
Cash and Cash Items on Hand	8,568
Certificates of Deposit	9,217,476
Demand Deposits	24,864,765
Less: Agency Funds	(15,884,361)
Adjustment for Rounding	1
Total Primary Government (1)	18,206,449

(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, 2022:

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, 2022.

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, 2022, the County amended the following funds, in the amounts indicated:

		Original Budget	Amended Budget
Abandoned Cemetery Maintenance Fund	$	120,723	145,723
Healthcare Services Fund		850,000	1,000,000

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
Special Bridge Reserve Fund	Drug Enforcement Grant Fund
Great Plains Development Franchise Fees Fund	CDBG Mortgage Assistance Fund
Special Highway Fund	American Rescue Plan Fund
Special Machinery Fund	Jail Grant Fund
Special Industrial Park Road Fund	Labette/Cherokee Youth Services Fund
Transfer Station Royalty 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	Diversion Fees Fund
Register of Deeds Technology Fund	Storm Damage Reimburseement Fund
Blue Lives Matter Fund	Towards No Drugs Program Fund
County Clerk Technology Fund	Juvenile Justice Reimvestment Grant
County Treasurer Technology 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, 2022 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, 2022, the carrying amount of the County's deposits was $34,082,241 and the bank balance was $34,464,300. Of the bank balance, $1,744,941 was covered by federal depository insurance and the remaining $32,719,359 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

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, 2022 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, 2022 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	24,000		6,000	18,000	240
Fair Concession Stand (1)	1.00%	1/11/2016	60,000	1/31/2025	24,000		6,000	18,000	240
Motor Graders	1.74%	1/19/2016	857,716	4/01/2022	75,199		75,199	-	609
Radio Equipment	2.93%	10/01/2019	233,201	1/31/2024	140,919		45,605	95,314	4,186
Crawler Dozer	3.95%	11/15/2022	357,700	3/01/2026	-	357,700		357,700	
KWPCRF Loan:									
Sewer District No. 1 East	2.51%	3/26/2007	477,482	9/01/2028	199,632		28,646	170,986	4,832
Total Contractual Indebtedness					463,750	357,700	161,450	660,000	10,107

(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
2023	$ 150,805	7,352	29,369	4,109
2024	145,859	12,178	30,111	3,367
2025	100,881	7,244	30,872	2,606
2026	91,469	3,613	31,652	1,826
2027			32,451	1,027
2028			16,531	208
Total	489,014	30,387	170,986	13,143

Note 4 Interfund Transfers

Operating Transfers:

From	To	Regulatory Authority	Amount
Road and Bridge Fund	Special Bridge Reserve Fund	Resolution	$ 231,419
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	500,000
Special Auto Fund	General Fund	K.S.A. 8-145	37,499

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 8.90% for KPERS and 25.00% for KP&F for the fiscal year ended December 31, 2022 (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 $623,727 for KPERS and $308,557 for KP&F the year ended December 31, 2022.

Net Pension Liability. At December 31, 2022, the County's proportionate share of the collective net pension liability reported by KPERS was $4,080,143 and $2,466,202 for KP&F. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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, 2022 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, 2022 in the amount of $37,443.

Compliance with Kansas Budget Law

No violations.

Compliance with Kansas Depository Security Law

No violations.

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 June 6, 2023, the date which the financial statement was available to be issued.

SUPPLEMENTARY INFORMATION

Labette County, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:					
General	$ 8,139,080		8,139,080	7,258,759	(880,321)
Special Purpose:					
Abandoned Cemetery Maintenance	145,723		145,723	140,141	(5,582)
Health	705,772	320,929	1,026,701	542,051	(484,650)
Health Care Services	1,000,000		1,000,000	870,777	(129,223)
Mental Health	143,400		143,400	142,351	(1,049)
Intellectual Disabilities	127,000		127,000	125,822	(1,178)
Noxious Weed	163,279		163,279	122,397	(40,882)
Road and Bridge	4,884,049		4,884,049	4,172,707	(711,342)
Special Alcohol Program	10,000		10,000	500	(9,500)
Special Bridge	591,378		591,378	410,106	(181,272)
Special Liability	30,000		30,000	30,000	
Special Park and Recreation	969		969		(969)
Special Noxious Weed	100,000		100,000		(100,000)
Emergency Telephone Service	170,000		170,000	125,538	(44,462)
Totals	16,210,650	320,929	16,531,579	13,941,149	(2,590,430)

Labette County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 4,193,692	3,371,057	3,428,472	(57,415)
Motor Vehicle Tax	624,911	582,579	585,233	(2,654)
Recreational Vehicle Tax	9,170	8,826	7,953	873
Delinquent Tax	130,739	114,756		114,756
16/20 M Truck Tax	33,660	34,864	34,312	552
Countywide Sales Tax	1,520,136	1,622,773	1,000,000	622,773
Commercial Vehicle Fees	16,217	17,837	16,510	1,327
In Lieu of Tax	2,962	3,427		3,427
Mineral Production Tax	817	1,887		1,887
Watercraft Tax			2,752	(2,752)
Interest on Tax	202,538	183,995		183,995
Total Taxes	6,734,842	5,942,001	5,075,232	866,769
Intergovernmental				
Local Alcoholic Liquor Tax	12	15	148	(133)
Licenses, Fees, and Permits				
Officer Fees	172,353	175,753	70,000	105,753
Use of Money and Property				
Interest on Investments	66,678	41,570		41,570
Rent	3,600	3,600		3,600
Total Use of Money and Property	70,278	45,170		45,170
Transfers				
Operating Transfers In	24,942	37,499		37,499
Miscellaneous				
Sale of Surplus Property		3,000		3,000
Other	58,658	35,192	10,000	25,192
Total Miscellaneous	58,658	38,192	10,000	28,192
Total Cash Receipts	7,061,085	6,238,630	5,155,380	1,083,250
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	116,536	114,365	121,855	(7,490)
Contractual Services	15,774	18,308	24,385	(6,077)
Commodities	641	691	600	91
Capital Outlay	1,528	395	500	(105)
Reimbursed Expense	(32)	(1,349)		(1,349)
Total County Commission	134,447	132,410	147,340	(14,930)
County Clerk				
Personal Services	210,996	202,906	209,805	(6,899)
Contractual Services	2,707	6,176	12,200	(6,024)
Commodities	4,640	7,746	7,700	46
Capital Outlay	777	1,370	4,000	(2,630)
Reimbursed Expense	(11,672)	(20)		(20)
Total County Clerk	207,448	218,178	233,705	(15,527)
County Treasurer				
Personal Services	191,158	193,529	201,367	(7,838)
Contractual Services	2,470	4,446	5,545	(1,099)
Commodities	922	2,680	2,200	480
Capital Outlay		300	1,300	(1,000)
Reimbursed Expense	(8,749)	(2)		(2)
Total County Treasurer	185,801	200,953	210,412	(9,459)

Labette County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
County Attorney				
Personal Services	$ 338,674	382,524	406,236	(23,712)
Contractual Services	107,601	160,690	26,126	134,564
Commodities	2,097	4,446	136	4,310
Capital Outlay	10,032	15	2	13
Reimbursed Expense	(17,065)	(11)		(11)
Total County Attorney	441,339	547,664	432,500	115,164
Register of Deeds				
Personal Services	105,822	109,891	117,504	(7,613)
Contractual Services	2,240	2,067	4,095	(2,028)
Commodities	1,197	899	3,125	(2,226)
Reimbursed Expense	(5,826)	(1)		(1)
Total Register of Deeds	103,433	112,856	124,724	(11,868)
Unified Court				
Contractual Services	208,414	252,598	276,500	(23,902)
Commodities	16,055	15,527	15,000	527
Capital Outlay	29,790	5,016	25,000	(19,984)
Reimbursed Expense	(10,831)	(11,699)		(11,699)
Total Unified Court	243,428	261,442	316,500	(55,058)
Judicial Annex				
Contractual Services	8,409	10,734	7,500	3,234
Courthouse General				
Personal Services	100,940	89,124	100,470	(11,346)
Contractual Services	773,941	806,502	834,300	(27,798)
Commodities	46,161	52,661	58,700	(6,039)
Capital Outlay	7,795	66,791	76,500	(9,709)
Reimbursed Expense	(19,625)	(29,491)		(29,491)
Total Courthouse General	909,212	985,587	1,069,970	(84,383)
Local Elected Officials				
Contractual Services	5,284	3,467	13,400	(9,933)
Commodities	45	209	1,200	(991)
Total Local Elected Officials	5,329	3,676	14,600	(10,924)
Appraiser				
Personal Services	356,793	359,489	420,717	(61,228)
Contractual Services	31,797	30,566	57,800	(27,234)
Commodities	19,854	16,448	22,500	(6,052)
Capital Outlay	14,300	28,713	38,000	(9,287)
Reimbursed Expense	(17,597)	(844)		(844)
Total Appraiser	405,147	434,372	539,017	(104,645)
Election Expense				
Personal Services	63,689	62,946	72,276	(9,330)
Contractual Services	51,208	83,832	108,350	(24,518)
Commodities	1,406	2,713	8,150	(5,437)
Capital Outlay		153	70,817	(70,664)
Reimbursed Expense	(5,284)			
Total Election Expense	111,019	149,644	259,593	(109,949)
Employee Benefits				
Contractual Services	253,274	78,753	282,000	(203,247)
Drug Testing				
Contractual Services	4,575	4,688	4,000	688
Indigent Coroner/Burial Expenses				
Contractual Services		956	3,300	(2,344)
Total General Government	3,012,861	3,141,913	3,645,161	(503,248)

Labette County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Public Safety				
Sheriff				
Personal Services	$ 1,443,293	1,442,195	1,423,727	18,468
Contractual Services	92,688	110,994	99,920	11,074
Commodities	79,795	106,586	116,500	(9,914)
Capital Outlay	55,590	80,653	114,500	(33,847)
Reimbursed Expense	(146,982)	(44,139)	(50,000)	5,861
Total Sheriff	1,524,384	1,696,289	1,704,647	(8,358)
Jail				
Personal Services	674,477	723,501	854,075	(130,574)
Contractual Services	145,589	142,070	185,000	(42,930)
Commodities	243,683	235,269	202,500	32,769
Capital Outlay	5,626	23,636	26,000	(2,364)
Reimbursed Expense	(54,084)	(29,319)	(6,000)	(23,319)
Total Jail	1,015,291	1,095,157	1,261,575	(166,418)
Juvenile Detention				
Contractual Services	90,772	102,271	110,000	(7,729)
Emergency Preparedness				
Personal Services	31,394	32,942	33,100	(158)
Contractual Services	22,402	32,417	34,400	(1,983)
Commodities	5,278	5,196	5,400	(204)
Capital Outlay	2,192	566	8,000	(7,434)
Reimbursed Expense	(19,148)	(12,759)		(12,759)
Total Emergency Preparedness	42,118	58,362	80,900	(22,538)
Dispatch				
Personal Services	535,200	572,757	652,079	(79,322)
Contractual Services	69,374	77,478	69,070	8,408
Commodities	23,829	24,603	4,850	19,753
Capital Outlay	13,520	15,468	5,900	9,568
Reimbursed Expense	(29,280)	(147)		(147)
Total Dispatch	612,643	690,159	731,899	(41,740)
Total Public Safety	3,285,208	3,642,238	3,889,021	(246,783)
Health				
Coroner				
Personal Services			2,000	(2,000)
Contractual Services	52,433	63,014	51,500	11,514
Commodities			1,000	(1,000)
Total Coroner	52,433	63,014	54,500	8,514
Agriculture				
Agricultural Appropriations				
Conservation District	22,500	22,500	22,500	
Fair	48,000	65,541	48,000	17,541
Total Agricultural Appropriations	70,500	88,041	70,500	17,541
Culture and Recreation				
Culture and Recreation Appropriations				
Historical Society	15,000	15,000	15,000	
Economic Development				
Economic Development Department				
Contractual Services	35,334	35,339	90,150	(54,811)
Sanitation				
Landfill				
Contractual Services	7,804	9,890	4,000	5,890
Social Services for Aged and Poor				
Social Services for Aged Appropriation				
Social Service for Aged Appropriation	66,775	70,748	70,748	

Labette County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Reconstruction and Remodeling				
Courthouse General				
General Government	$	249,293	300,000	(50,707)
Reimbursed Expense		(56,717)		(56,717)
Total Courthouse General		192,576	300,000	(107,424)
Total Expenditures and Transfers	6,545,915	7,258,759	8,139,080	(880,321)
Receipts Over (Under) Expenditures and Transfers	515,170	(1,020,129)		
Unencumbered Cash, Beginning	5,172,180	5,687,350		
Unencumbered Cash, Ending	5,687,350	4,667,221		

Labette County, Kansas
Abandoned Cemetery Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 83,197	40,980	42,539	(1,559)
Motor Vehicle Tax	8,749	11,446	11,609	(163)
Recreational Vehicle Tax	128	173	158	15
Delinquent Tax	1,942	1,858		1,858
16/20 M Truck Tax	497	487	681	(194)
Commercial Vehicle Fees	227	354	328	26
In Lieu of Tax	59	42		42
Watercraft Tax			55	(55)
Total Cash Receipts	94,799	55,340	55,370	(30)
Expenditures and Transfers				
General Government				
Abandoned Cemetery Maintenance				
Personal Services	53,622	53,107	53,952	(845)
Contractual Services	907	1,512	2,320	(808)
Commodities	5,315	13,615	9,451	4,164
Capital Outlay	710	74,907	80,000	(5,093)
Reimbursed Expense	(5,913)	(3,000)		(3,000)
Total Expenditures and Transfers	54,641	140,141	145,723	(5,582)
Receipts Over (Under) Expenditures and Transfers	40,158	(84,801)		
Unencumbered Cash, Beginning	87,741	127,899		
Unencumbered Cash, Ending	127,899	43,098		

Labette County, Kansas
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 319,508	341,827	354,843	(13,016)
Motor Vehicle Tax	27,213	43,744	44,583	(839)
Recreational Vehicle Tax	400	661	606	55
Delinquent Tax	7,936	8,233		8,233
16/20 M Truck Tax	2,488	1,485	2,614	(1,129)
Commercial Vehicle Fees	693	1,358	1,258	100
In Lieu of Tax	226	347		347
Watercraft Tax			210	(210)
Total Taxes	358,464	397,655	404,114	(6,459)
Intergovernmental				
Federal Financial Assistance	189,166	272,053		272,053
State Grant	43,430	48,876		48,876
Total Intergovernmental	232,596	320,929		320,929
Licenses, Fees, and Permits				
Service Fees	21,733	21,048		21,048
Miscellaneous				
Other	221			
Total Cash Receipts	613,014	739,632	404,114	335,518
Expenditures and Transfers				
Health				
Health Department				
Personal Services	436,112	418,866	438,422	(19,556)
Contractual Services	131,396	67,450	91,800	(24,350)
Commodities	26,300	45,338	35,550	9,788
Capital Outlay	3,285	47,046	140,000	(92,954)
Reimbursed Expense	(66,698)	(36,649)		(36,649)
Total Health Department	530,395	542,051	705,772	(163,721)
Budget Credit			320,929	(320,929)
Total Expenditures and Transfers	530,395	542,051	1,026,701	(484,650)
Receipts Over (Under) Expenditures and Transfers	82,619	197,581		
Unencumbered Cash, Beginning	602,712	685,331		
Unencumbered Cash, Ending	685,331	882,912		

Labette County, Kansas
Health Care Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Countywide Sales Tax	$ 798,083	870,777	1,000,000	(129,223)
Total Cash Receipts	798,083	870,777	1,000,000	(129,223)
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Contractual Services	798,083	870,777	1,000,000	(129,223)
Total Expenditures and Transfers	798,083	870,777	1,000,000	(129,223)
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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 118,938	120,525	125,044	(4,519)
Motor Vehicle Tax	18,127	16,535	16,598	(63)
Recreational Vehicle Tax	266	250	226	24
Delinquent Tax	3,808	3,401		3,401
16/20 M Truck Tax	974	1,011	973	38
Commercial Vehicle Fees	470	506	468	38
In Lieu of Tax	84	123		123
Watercraft Tax			78	(78)
Total Cash Receipts	142,667	142,351	143,387	(1,036)
Expenditures and Transfers				
Health				
Health Appropriations				
Health	142,667	142,351	143,400	(1,049)
Total Expenditures and Transfers	142,667	142,351	143,400	(1,049)
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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 101,265	107,223	111,293	(4,070)
Motor Vehicle Tax	15,429	14,078	14,131	(53)
Recreational Vehicle Tax	226	213	192	21
Delinquent Tax	3,239	2,907		2,907
16/20 M Truck Tax	829	861	829	32
Commercial Vehicle Fees	400	431	399	32
In Lieu of Tax	71	109		109
Watercraft Tax			66	(66)
Total Cash Receipts	121,459	125,822	126,910	(1,088)
Expenditures and Transfers				
Health				
Health Appropriations				
Health	121,459	125,822	127,000	(1,178)
Total Expenditures and Transfers	121,459	125,822	127,000	(1,178)
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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 81,328	85,455	88,747	(3,292)
Motor Vehicle Tax	12,996	11,322	11,350	(28)
Recreational Vehicle Tax	191	172	154	18
Delinquent Tax	2,890	2,504		2,504
16/20 M Truck Tax	817	721	665	56
Commercial Vehicle Fees	336	346	320	26
In Lieu of Tax	57	87		87
Watercraft Tax			53	(53)
Total Cash Receipts	98,615	100,607	101,289	(682)
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	61,523	64,492	64,379	113
Contractual Services	9,284	8,729	17,250	(8,521)
Commodities	43,947	47,796	71,800	(24,004)
Capital Outlay	1,221	1,380	9,850	(8,470)
Reimbursed Expense	(2,913)			
Total Expenditures and Transfers	113,062	122,397	163,279	(40,882)
Receipts Over (Under) Expenditures and Transfers	(14,447)	(21,790)		
Unencumbered Cash, Beginning	125,926	111,479		
Unencumbered Cash, Ending	111,479	89,689		

Labette County, Kansas
Opioid Settlement Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Miscellaneous			
Other	$		3,663
Total Cash Receipts			3,663
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers			3,663
Unencumbered Cash, Beginning			
Unencumbered Cash, Ending			3,663

Labette County, Kansas
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 3,126,599	3,015,410	3,066,688	(51,278)
Motor Vehicle Tax	446,496	433,746	436,315	(2,569)
Recreational Vehicle Tax	6,552	6,570	5,930	640
Delinquent Tax	94,034	85,385		85,385
16/20 M Truck Tax	24,168	24,906	25,581	(675)
Commercial Vehicle Fees	11,585	13,298	12,309	989
In Lieu of Tax	2,208	3,065		3,065
Watercraft Tax			2,052	(2,052)
Total Taxes	3,711,642	3,582,380	3,548,875	33,505
Intergovernmental				
Special City & County Highway	751,728	698,287	666,878	31,409
Equalization and Adjustment	50,526	15,730		15,730
Total Intergovernmental	802,254	714,017	666,878	47,139
Licenses, Fees, and Permits				
Officer Fees		625		625
Miscellaneous				
Sale of Surplus Property		3,500		3,500
Other	12,882	14,829		14,829
Total Miscellaneous	12,882	18,329		18,329
Total Cash Receipts	4,526,778	4,315,351	4,215,753	99,598
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	1,766,334	1,685,477	1,923,528	(238,051)
Contractual Services	456,165	368,237	440,521	(72,284)
Commodities	1,485,015	1,529,288	1,628,000	(98,712)
Capital Outlay	76,593	237,676	892,000	(654,324)
Operating Transfers Out	1,073,631	831,419		831,419
Reimbursed Expense	(468,456)	(479,390)		(479,390)
Total Expenditures and Transfers	4,389,282	4,172,707	4,884,049	(711,342)
Receipts Over (Under) Expenditures and Transfers	137,496	142,644		
Unencumbered Cash, Beginning	807,232	944,728		
Unencumbered Cash, Ending	944,728	1,087,372		

Labette County, Kansas
Special Alcohol Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 163	212	815	(603)
Total Cash Receipts	163	212	815	(603)
Expenditures and Transfers				
Health				
Other Health				
Contractual Services	500	500	10,000	(9,500)
Total Expenditures and Transfers	500	500	10,000	(9,500)
Receipts Over (Under) Expenditures and Transfers	(337)	(288)		
Unencumbered Cash, Beginning	20,709	20,372		
Unencumbered Cash, Ending	20,372	20,084		

Labette County, Kansas
Special Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 134,723	201,683	209,386	(7,703)
Motor Vehicle Tax	38,185	19,287	18,805	482
Recreational Vehicle Tax	559	294	256	38
Delinquent Tax	5,859	4,591		4,591
16/20 M Truck Tax	1,049	2,163	1,103	1,060
Commercial Vehicle Fees	1,004	574	531	43
In Lieu of Tax	95	205		205
Watercraft Tax			88	(88)
Total Cash Receipts	181,474	228,797	230,169	(1,372)
Expenditures and Transfers				
Public Works				
Construction				
Contractual Services	49,166	89,956	52,300	37,656
Commodities	165,406	254,536	187,000	67,536
Capital Outlay		74,978	352,078	(277,100)
Reimbursed Expense	(5,960)	(9,364)		(9,364)
Total Expenditures and Transfers	208,612	410,106	591,378	(181,272)
Receipts Over (Under) Expenditures and Transfers	(27,138)	(181,309)		
Unencumbered Cash, Beginning	568,382	541,244		
Unencumbered Cash, Ending	541,244	359,935		

Labette County, Kansas
Special Bridge Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$ 123,631	231,419
Total Cash Receipts	123,631	231,419
Expenditures and Transfers		
Public Works		
Construction		
Contractual Services		101
Capital Outlay		130,735
Reimbursed Expense		(81,472)
Total Expenditures and Transfers		49,364
Receipts Over (Under) Expenditures and Transfers	123,631	182,055
Unencumbered Cash, Beginning	1,085,561	1,209,192
Unencumbered Cash, Ending	1,209,192	1,391,247

Labette County, Kansas
Special Liability Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 19,268	26,066	27,027	(961)
Motor Vehicle Tax	2,901	2,678	2,689	(11)
Recreational Vehicle Tax	43	41	37	4
Delinquent Tax	612	566		566
16/20 M Truck Tax	172	161	158	3
Commercial Vehicle Fees	75	82	76	6
In Lieu of Tax	14	27		27
Watercraft Tax			13	(13)
Total Cash Receipts	23,085	29,621	30,000	(379)
Expenditures and Transfers				
General Government				
Other General Government				
Contractual Services	23,584	30,000	30,000	
Total Expenditures and Transfers	23,584	30,000	30,000	
Receipts Over (Under) Expenditures and Transfers	(499)	(379)		
Unencumbered Cash, Beginning	2,261	1,762		
Unencumbered Cash, Ending	1,762	1,383		

Labette County, Kansas
Special Park and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 11	15	148	(133)
Total Cash Receipts	11	15	148	(133)
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services			969	(969)
Total Expenditures and Transfers			969	(969)
Receipts Over (Under) Expenditures and Transfers	11	15		
Unencumbered Cash, Beginning	621	632		
Unencumbered Cash, Ending	632	647		

Labette County, Kansas
Special Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	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
Great Plains Development Franchise Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Franchise Fee	$	17,539
Total Cash Receipts		17,539
Expenditures and Transfers		
Economic Development		
Economic Development Department		
Contractual Services		17,539
Total Expenditures and Transfers		17,539
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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$	100,000
Total Cash Receipts		100,000
Expenditures and Transfers		
Public Works		
Construction		
Contractual Services	76,372	144,589
Commodities	416,759	529,628
Reimbursed Expense		(36,461)
Total Expenditures and Transfers	493,131	637,756
Receipts Over (Under) Expenditures and Transfers	(493,131)	(537,756)
Unencumbered Cash, Beginning	1,478,787	985,656
Unencumbered Cash, Ending	985,656	447,900

Labette County, Kansas
Special Machinery Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$ 950,000	500,000
Miscellaneous		
Sale of Surplus Property		270,705
Lease Purchase Proceeds		357,700
Total Miscellaneous		628,405
Total Cash Receipts	950,000	1,128,405
Expenditures and Transfers		
Public Works		
Equipment		
Contractual Services		22,637
Capital Outlay	36,076	1,733,621
Total Expenditures and Transfers	36,076	1,756,258
Receipts Over (Under) Expenditures and Transfers	913,924	(627,853)
Unencumbered Cash, Beginning	1,564,575	2,478,499
Unencumbered Cash, Ending	2,478,499	1,850,646

Labette County, Kansas
Special Industrial Park Road Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Licenses, Fees, and Permits			
Permits	$	3,000	2,000
Transfers			
Operating Transfers In		9,927	
Total Cash Receipts		12,927	2,000
Expenditures and Transfers			
Public Works			
Contractual Services		1,250	1,000
Total Expenditures and Transfers		1,250	1,000
Receipts Over (Under) Expenditures and Transfers		11,677	1,000
Unencumbered Cash, Beginning		207,150	218,827
Unencumbered Cash, Ending		218,827	219,827

Labette County, Kansas
Emergency Telephone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Intergovernmental				
Emergency Telephone Tax	$ 133,059	138,124	160,930	(22,806)
Use of Money and Property				
Interest on Investments	25	44		44
Total Cash Receipts	133,084	138,168	160,930	(22,762)
Expenditures and Transfers				
Public Safety				
Dispatch				
Contractual Services	53,588	114,433	80,000	34,433
Commodities	338	7,736	30,000	(22,264)
Capital Outlay	68,918	3,369	60,000	(56,631)
Total Expenditures and Transfers	122,844	125,538	170,000	(44,462)
Receipts Over (Under) Expenditures and Transfers	10,240	12,630		
Unencumbered Cash, Beginning	8	10,248		
Unencumbered Cash, Ending	10,248	22,878		

Labette County, Kansas
Transfer Station Royalty Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Royalties	$ 6,150	
Total Cash Receipts	6,150	
Expenditures and Transfers		
Sanitation		
Contractual Services		15,919
Total Expenditures and Transfers		15,919
Receipts Over (Under) Expenditures and Transfers	6,150	(15,919)
Unencumbered Cash, Beginning	9,769	15,919
Unencumbered Cash, Ending	15,919	

Labette County, Kansas
Special Auto Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Other Intergovernmental	$ 1,750	1,750
Licenses, Fees, and Permits		
Officer Fees	152,174	144,362
Miscellaneous		
Other	21	
Total Cash Receipts	153,945	146,112
Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	113,909	116,883
Contractual Services	1,076	1,795
Commodities	8,314	11,005
Capital Outlay		905
Operating Transfers Out	24,942	37,499
Reimbursed Expense	(6,960)	(3)
Total Expenditures and Transfers	141,281	168,084
Receipts Over (Under) Expenditures and Transfers	12,664	(21,972)
Unencumbered Cash, Beginning	22,982	35,646
Unencumbered Cash, Ending	35,646	13,674

Labette County, Kansas
Prosecuting Attorney Training Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 2,680	2,706
Total Cash Receipts	2,680	2,706
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	1,998	1,399
Total Expenditures and Transfers	1,998	1,399
Receipts Over (Under) Expenditures and Transfers	682	1,307
Unencumbered Cash, Beginning	3,793	4,475
Unencumbered Cash, Ending	4,475	5,782

Labette County, Kansas
Special Law Enforcement Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 23,311	16,833
Miscellaneous		
Other	13,580	3,335
Total Cash Receipts	36,891	20,168
Expenditures and Transfers		
Public Safety		
Other Public Safety		
Contractual Services	3,716	5,241
Commodities	17,220	15,247
Capital Outlay	8,419	8,893
Total Expenditures and Transfers	29,355	29,381
Receipts Over (Under) Expenditures and Transfers	7,536	(9,213)
Unencumbered Cash, Beginning	29,745	37,281
Unencumbered Cash, Ending	37,281	28,068

Labette County, Kansas
Register of Deeds Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Licenses, Fees, and Permits			
Officer Fees	$	21,890	18,789
Total Cash Receipts		21,890	18,789
Expenditures and Transfers			
General Government			
Register of Deeds			
Capital Outlay		11,472	10,089
Total Expenditures and Transfers		11,472	10,089
Receipts Over (Under) Expenditures and Transfers		10,418	8,700
Unencumbered Cash, Beginning		58,245	68,663
Unencumbered Cash, Ending		68,663	77,363

Labette County, Kansas
Blue Lives Matter Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Donations and Contributions	$ 500	524
Total Cash Receipts	500	524
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers	500	524
Unencumbered Cash, Beginning	1,836	2,336
Unencumbered Cash, Ending	2,336	2,860

Labette County, Kansas
County Clerk Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Licenses, Fees, and Permits			
Officer Fees	$	5,473	4,697
Total Cash Receipts		5,473	4,697
Expenditures and Transfers			
General Government			
County Clerk			
Contractual Services		5,154	
Total Expenditures and Transfers		5,154	
Receipts Over (Under) Expenditures and Transfers		319	4,697
Unencumbered Cash, Beginning		27,212	27,531
Unencumbered Cash, Ending		27,531	32,228

Labette County, Kansas
County Treasurer Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Licenses, Fees, and Permits			
Officer Fees	$	5,473	4,697
Total Cash Receipts		5,473	4,697
Expenditures and Transfers			
General Government			
County Treasurer			
Capital Outlay		348	4,374
Total Expenditures and Transfers		348	4,374
Receipts Over (Under) Expenditures and Transfers		5,125	323
Unencumbered Cash, Beginning		20,452	25,577
Unencumbered Cash, Ending		25,577	25,900

Labette County, Kansas
Prosecuting Attorney Check Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services		200
Total Expenditures and Transfers		200
Receipts Over (Under) Expenditures and Transfers		(200)
Unencumbered Cash, Beginning	2,155	2,155
Unencumbered Cash, Ending	2,155	1,955

Labette County, Kansas
CDBG Mortgage Assistance Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
Economic Development		
Housing Assistance		
Contractual Services		40
Total Expenditures and Transfers		40
Receipts Over (Under) Expenditures and Transfers		(40)
Unencumbered Cash, Beginning	4,361	4,361
Unencumbered Cash, Ending	4,361	4,321

Labette County, Kansas
American Rescue Plan Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	$ 1,905,284	1,905,283
Total Cash Receipts	1,905,284	1,905,283
Expenditures and Transfers		
General Government		
Personal Services	311,215	
Contractual Services	31,750	33,750
Capital Outlay	5,000	2,252,338
Total Expenditures and Transfers	347,965	2,286,088
Receipts Over (Under) Expenditures and Transfers	1,557,319	(380,805)
Unencumbered Cash, Beginning		1,557,319
Unencumbered Cash, Ending	1,557,319	1,176,514

Labette County, Kansas
Jail Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Intergovernmental			
Federal Financial Assistance	$		15,000
Total Cash Receipts			15,000
Expenditures and Transfers			
Public Safety			
Jail			
Commodities			12,493
Total Expenditures and Transfers			12,493
Receipts Over (Under) Expenditures and Transfers			2,507
Unencumbered Cash, Beginning			
Unencumbered Cash, Ending			2,507

Labette County, Kansas
Labette/Cherokee Youth Services Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Grant	$ 232,446	344,692
Licenses, Fees, and Permits		
Officer Fees		3,486
Miscellaneous		
Other	1,148	
Total Cash Receipts	233,594	348,178
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Personal Services	164,501	203,968
Contractual Services	90,311	99,724
Commodities	1,663	1,730
Capital Outlay	928	224
Reimbursed Expense	(5,942)	(30)
Total Expenditures and Transfers	251,461	305,616
Receipts Over (Under) Expenditures and Transfers	(17,867)	42,562
Unencumbered Cash, Beginning	35,516	17,649
Unencumbered Cash, Ending	17,649	60,211

Labette County, Kansas
Labette/Cherokee Youth Program Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Other	$ 72	4,261
Total Cash Receipts	72	4,261
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Contractual Services	77	
Total Expenditures and Transfers	77	
Receipts Over (Under) Expenditures and Transfers	(5)	4,261
Unencumbered Cash, Beginning	19,659	19,654
Unencumbered Cash, Ending	19,654	23,915

Labette County, Kansas
JJA Diversion Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Other	$ 7,014	4,191
Total Cash Receipts	7,014	4,191
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Personal Services	6,159	3,935
Contractual Services	125	278
Commodities	1,337	1,288
Capital Outlay		145
Total Expenditures and Transfers	7,621	5,646
Receipts Over (Under) Expenditures and Transfers	(607)	(1,455)
Unencumbered Cash, Beginning	7,576	6,969
Unencumbered Cash, Ending	6,969	5,514

Labette County, Kansas
Juvenile IIP Carryover Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Other	$	4,000
Total Cash Receipts		4,000
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Contractual Services		30
Total Expenditures and Transfers		30
Receipts Over (Under) Expenditures and Transfers		3,970
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		3,970

Labette County, Kansas
Diversion Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 96,548	61,544
Total Cash Receipts	96,548	61,544
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	16,549	8,840
Commodities	36,349	2,692
Capital Outlay	20,000	
Total Expenditures and Transfers	72,898	11,532
Receipts Over (Under) Expenditures and Transfers	23,650	50,012
Unencumbered Cash, Beginning	44,186	67,836
Unencumbered Cash, Ending	67,836	117,848

Labette County, Kansas
Storm Damage Reimbursement Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Other	$ 9,153	20,756
Total Cash Receipts	9,153	20,756
Expenditures and Transfers		
Public Works		
Contractual Services	6,751	
Total Expenditures and Transfers	6,751	
Receipts Over (Under) Expenditures and Transfers	2,402	20,756
Unencumbered Cash, Beginning	72,298	74,700
Unencumbered Cash, Ending	74,700	95,456

Labette County, Kansas
Towards No Drugs Program Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Donations and Contributions	$	3,000
Total Cash Receipts		3,000
Expenditures and Transfers		
Public Works		
Contractual Services	300	499
Commodities		651
Total Expenditures and Transfers	300	1,150
Receipts Over (Under) Expenditures and Transfers	(300)	1,850
Unencumbered Cash, Beginning	6,250	5,950
Unencumbered Cash, Ending	5,950	7,800

Labette County, Kansas
Juvenile Justice Reinvestment Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Grant	$ 66,012	50,710
Total Cash Receipts	66,012	50,710
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Personal Services		39,468
Contractual Services	60,310	
Total Expenditures and Transfers	60,310	39,468
Receipts Over (Under) Expenditures and Transfers	5,702	11,242
Unencumbered Cash, Beginning		5,702
Unencumbered Cash, Ending	5,702	16,944

Labette County, Kansas
Sewer District No. 1 Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Service Fees	$ 34,082	34,675
Total Cash Receipts	34,082	34,675
Expenditures and Transfers		
Sanitation		
Other Sanitation		
Contractual Services	33,101	35,273
Total Expenditures and Transfers	33,101	35,273
Receipts Over (Under) Expenditures and Transfers	981	(598)
Unencumbered Cash, Beginning	4,300	5,281
Unencumbered Cash, Ending	5,281	4,683

Labette County, Kansas
Sewer District No. 1 Maintenance Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Service Fees	$ 22,110	21,850
Total Cash Receipts	22,110	21,850
Expenditures and Transfers		
Sanitation		
Other Sanitation		
Contractual Services	12,041	25,205
Total Expenditures and Transfers	12,041	25,205
Receipts Over (Under) Expenditures and Transfers	10,069	(3,355)
Unencumbered Cash, Beginning	(44,157)	(34,088)
Unencumbered Cash, Ending	(34,088)	(37,443)

Labette County, Kansas
Sewer District No. 1 Special Assessment Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Taxes		
Special Assessments	$ 32,485	32,484
Total Cash Receipts	32,485	32,484
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)	(994)
Unencumbered Cash, Beginning	47,532	46,539
Unencumbered Cash, Ending	46,539	45,545

Labette County, Kansas
Employee Benefit Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	$ 8,637	8,470
Miscellaneous		
Payroll Withholdings and Benefits	792,942	845,879
Total Cash Receipts	801,579	854,349
Expenditures and Transfers		
General Government		
Employee Benefits		
Medical Claims	832,129	987,884
Reimbursed Expense	(60,503)	(67,701)
Total Expenditures and Transfers	771,626	920,183
Receipts Over (Under) Expenditures and Transfers	29,953	(65,834)
Unencumbered Cash, Beginning	5,034,172	5,064,125
Unencumbered Cash, Ending	5,064,125	4,998,291

Labette County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cities:				
Altamont Special Equipment	$	4,033	4,033	
Altamont General		214,160	214,160	
Altamont Library		4,758	4,758	
Altamont Recreation		5,210	5,210	
Altamont Utility Service		214	214	
Altamont Annex General		23,568	23,568	
Altamont Annex Library		25	25	
Altamont Annex Recreation		559	559	
Bartlett General		32,036	32,036	
Chetopa General		134,347	134,347	
Chetopa Library		11,043	11,043	
Chetopa Industrial Development		54	54	
Chetopa Employee Benefits		91,932	91,932	
Chetopa Fire Equipment		1	1	
Chetopa Special Liability		140	140	
Chetopa Special Assessments		348	348	
Edna General		106,876	106,876	
Edna Bond and Interest		10,561	10,561	
Edna Employee Benefits		14,247	14,247	
Edna Library		5,917	5,917	
Edna Special Assessments		5,620	5,620	
Altamont Annex Equipment Reserve		22	22	
Labette General		2,136	2,136	
Mound Valley General		100,175	100,175	
Oswego General		428,519	428,519	
Oswego Airport		7,515	7,515	
Oswego Employee Benefits		193,791	193,791	
Oswego Library		25,833	25,833	
Oswego Special Assessments		2,304	2,304	
Parsons General		2,887,841	2,887,841	
Parsons Library Employee Benefits		76,660	76,660	
Parsons Industrial Promotion		59,483	59,483	
Parsons Library		374,375	374,375	
Parsons Special Assessments		8,391	8,391	
Subtotal Cities		4,832,694	4,832,694	

Labette County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Townships:				
Canada General	$	19,433	19,433	
Elm Grove General		4,248	4,248	
Fairview General		14,733	14,733	
Hackberry General		20,157	20,157	
Howard General		6,164	6,164	
Labette General	6,887	8,957	10,396	5,448
Liberty General		22,209	22,209	
Montana General		13,361	13,361	
Mound Valley General		17,202	17,202	
Mount Pleasant General		25,887	25,887	
Neosho General		22,739	22,739	
North General		11,631	11,631	
Osage General		47,973	47,973	
Oswego General		11,534	11,534	
Richland General	892	5,790	6,676	6
Walton General	2,718		2,718	
Subtotal Townships	10,497	252,018	257,061	5,454
Schools:				
USD #247 General		3,451	3,451	
USD #247 Capital Outlay		1,426	1,426	
USD #247 Supplemental General		3,341	3,341	
USD #447 General		475	475	
USD #447 Capital Outlay		295	295	
USD #447 Supplemental General		584	584	
USD #447 Recreation		111	111	
USD #503 General		967,918	967,918	
USD #503 Supplemental General		1,042,475	1,042,475	
USD #503 Recreation		411,501	411,501	
USD #503 Recreation Emp Benefit		63,525	63,525	
USD #503 Capital Outlay		506,306	506,306	
USD #503 Bond and Interest		11,769	11,769	
USD #504 General		240,954	240,954	
USD #504 Bond and Interest		83,692	83,692	
USD #504 Capital Outlay		125,699	125,699	
USD #504 Recreation		31,425	31,425	
USD #504 Supplemental General		283,402	283,402	
USD #505 General		152,843	152,843	
USD #505 Capital Outlay		81,022	81,022	
USD #505 Supplemental General		183,115	183,115	
USD #505 Bond and Interest		99,547	99,547	
USD #505 Recreation Commission		10,043	10,043	
USD #506 General		1,067,891	1,067,891	
USD #506 Capital Outlay		557,219	557,219	
USD #506 Supplemental General		998,634	998,634	
USD #506 Bond and Interest		425,364	425,364	
LCC General		5,621,573	5,621,573	
LCC Adult Education		64,195	64,195	
Subtotal Schools		13,039,795	13,039,795	

Labette County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cemeteries:				
Edna/Elm Grove	$	15,742	15,742	
Mound Valley		22,892	22,892	
Oak Hill		19,611	19,611	
Oswego		64,882	64,882	
Pleasant Valley		7,588	7,588	
Subtotal Cemeteries		130,715	130,715	
Rural Fire Districts:				
Labette/Liberty	985		985	
Labette No. 9	35,000	25,774	60,774	
Subtotal Rural Fire Districts	35,985	25,774	61,759	
Watershed Districts:				
Labette/Hackberry No. 96		111,179	111,179	
Neosho Drainage District		12,397	12,397	
Subtotal Watershed Districts		123,576	123,576	
Regional Library:				
SEK Library General		114,522	114,522	
SEK Library Employee Benefits		7,818	7,818	
Subtotal Regional Library		122,340	122,340	
Total Subdivisions	46,482	18,526,912	18,567,940	5,454
State Funds:				
State Educational Building	3,950	160,494	160,638	3,806
State Institutional Building	1,975	80,247	80,319	1,903
Total State Funds	5,925	240,741	240,957	5,709
Other Agency Funds:				
Motor Vehicle Licenses		1,263,698	1,263,698	
Game Licenses	210	8,448	8,536	122
Cereal Malt Beverage Licenses	150	25	25	150
Heritage Trust	2,869	9,395	10,383	1,881
Cash Bond Deposits	13,300			13,300
Sales Tax	158,564	1,720,909	1,730,357	149,116
State Election Fees		550	550	
Wildcat Extension District #14		221,436	221,436	
Homestead Holding		9,577	9,577	
Total Other Agency Funds	175,093	3,234,038	3,244,562	164,569
Distributable Funds:				
Current Tax	14,913,865	24,848,142	24,429,844	15,332,163
Delinquent Tax	256,673	691,400	702,080	245,993
Motor Vehicle Tax	98,960	3,087,380	3,086,676	99,664
Recreational Vehicle Tax	1,744	43,616	43,990	1,370
Mineral Production Tax	348	6,578	3,773	3,153
In Lieu of Tax	16,705	33,591	24,188	26,108
Commercial Motor Vehicle Fees	164	91,144	91,130	178
Total Distributable Funds	15,288,459	28,801,851	28,381,681	15,708,629
Total Agency Funds	15,515,959	50,803,542	50,435,140	15,884,361

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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, 2022, and have issued our report thereon dated June 6, 2023, 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
June 6, 2023

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, 2022. 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, 2022.

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
June 6, 2023

Labette County, Kansas
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended December 31, 2022

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, 2022

Federal Grantor/Pass-through Grantor/Program Title	Pass-through Entity Identifying Number	Federal CFDA Number	Cash Receipts	Disbursements/ Expenditures	Provided to Subrecipients
U.S. Department of Agriculture					
Passed through Kansas Department of Health and Environment					
Special Supplemental Nutrition Program for Women, Infants, and Children	264310T	10.557 $	87,176	107,390	0
U.S. Department of the Interior					
Payments in Lieu of Taxes		15.226	7,483	7,483	0
U.S. Department of Transportation					
Passed through Kansas Department of Transportation					
Highway Planning and Construction	KA390301	20.205	36,460	36,460	0
U.S. Department of Treasury					
Coronavirus State and Local Fiscal Recovery Funds - COVID-19		21.027	1,905,283	2,286,088	0 (1)
U.S. Department of Health and Human Services					
Passed through Kansas Department of Health and Environment					
Public Health Emergency Preparedness	264678A	93.069	10,878	10,878	
Public Health Emergency Preparedness	264678B	93.069	8,077	8,077	
Immunization Cooperation Agreements	264IMM22PPHF	93.268	1,863	1,863	
Epidemiology and Laboratory Capacity for Infections Diseases (ELC) - COVID-19	264ELC-COVIDED	93.323	20,621	22,861	
Epidemiology and Laboratory Capacity for Infections Diseases (ELC) - COVID-19	264ELC-COVIDEDX	93.323	109,609	116,211	
Epidemiology and Laboratory Capacity for Infections Diseases (ELC) - COVID-19	264ELC-DMCF	93.323	15,000	12,493	
Child Care and Development Block Grant	2643450N	93.575	5,449	5,449	
Child Care and Development Block Grant	2643450M	93.575	6,331	6,331	
Child Care and Development Block Grant - COVID-19	2642731_ARPA	93.575	857	857	
Maternal and Child Health Services Block Grants to the States	264329R	93.994	21,193	21,193	
Total U.S. Department of Health and Human Services			199,878	206,213	0
U.S. Department of Homeland Security					
Passed through Kansas Division of Emergency Management					
Emergency Management Performance Grants		97.042	31,056	52,849	0
Total Federal Awards			2,267,336	2,696,483	0

(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 in net assets, or cash flows of the County.