LABETTE COUNTY, KANSAS

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

For the Year Ended December 31, 2025

Labette County, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended December 31, 2025

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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, 2025, 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, 2025, 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, 2025, 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), 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 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:

- 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, 2024 (not presented herein), and have issued our report thereon dated October 15, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 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 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year December 31, 2025 (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 2024 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 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 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 2024 basic financial statement or to the 2024 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 2024 comparative information is fairly stated in all material respects in relation to the 2024 basic financial statement as a whole, on the basis of accounting described in Note 1.

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

Chanute, Kansas
September 29, 2026

Labette County, Kansas
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2025

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	$ 2,588,280	8,812,550	8,730,256	2,670,574	465,363	3,135,937
Special Purpose:						
Abandoned Cemetery Maintenance	12,964	76,111	64,000	25,075	1,161	26,236
Health	753,919	499,323	609,360	643,882	10,146	654,028
Health Care Services		1,006,859	1,006,859			
Mental Health		148,305	148,305			
Intellectual Disabilities		128,476	128,476			
Noxious Weed	96,215	128,851	128,101	96,965	2,154	99,119
Opioid Settlement	79,526	17,744		97,270		97,270
Road and Bridge	942,936	4,694,154	4,788,603	848,487	67,380	915,867
Special Alcohol Program	19,428	187	500	19,115		19,115
Special Bridge	524,662	181,437	211,926	494,173		494,173
Special Bridge Reserve	1,043,697	103,648		1,147,345		1,147,345
Special Park and Recreation	519	10		529		529
Tourism and Convention Promotion	465	4,397	4,000	862		862
Special Noxious Weed	100,000			100,000		100,000
Sheriff Vehicle Reserve	218,209	59,492		277,701		277,701
Great Plains Development Franchise Fees		11,231	11,231			
Special Highway	301,397	265,000	77,855	488,542		488,542
Special Machinery	607,384	786,911	947,984	446,311		446,311
Special Industrial Park Road	221,327		114,924	106,403		106,403
Emergency Telephone Service	8,121	140,092	115,670	32,543	333	32,876
Special Auto	41,426	152,923	168,466	25,883	1,706	27,589
Prosecuting Attorney Training	7,588	2,516	1,182	8,922		8,922
Special Law Enforcement Trust	24,444	37,482	19,882	42,044		42,044
Register of Deeds Technology	77,330	21,296	41,749	56,877		56,877
Blue Lives Matter	3,630	753		4,383		4,383
County Clerk Technology	36,178	5,324	3,417	38,085		38,085
County Treasurer Technology	31,950	5,324	10,524	26,750		26,750
Special Prosecutor's Trust	1,345			1,345		1,345
Prosecuting Attorney Check Fees	481			481		481
Drug Enforcement Grant	675	1,500	420	1,755		1,755
CDBG Mortgage Assistance	4,321			4,321		4,321
American Rescue Plan					31,750	31,750
Jail Grant	56,853		56,853			
Labette/Cherokee Youth Services	75,974	311,610	376,716	10,868	3,033	13,901
Labette/Cherokee Youth Program	23,758			23,758		23,758
JJA Diversion	2,708		114	2,594		2,594
Juvenile IIP Carryover	4,929	1,650	1,817	4,762		4,762
JJA Building Remodel	2,169		1,045	1,124		1,124
Diversion Fees	191,050	63,741	29,091	225,700		225,700

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, 2025

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Towards No Drugs Program	8,124	3,000	1,552	9,572		9,572
Juv Justice Reinvestment-JCAB	90,003	16,903	1,728	105,178		105,178
Juv Justice Reinvestment-JJA	126,417	13,522		139,939		139,939
Business:						
Sewer District No. 1	10,016	39,878	42,209	7,685		7,685
Sewer District No. 1 Maintenance	(34,574)	26,290	19,960	(28,244)		(28,244)
Sewer District No. 1 Special Assessment	43,559	32,485	33,478	42,566		42,566
Trusts:						
Employee Benefit Trust	4,677,783	1,161,551	1,313,066	4,526,268		4,526,268
Total Primary Government (1)	13,027,186	18,962,526	19,211,319	12,778,393	583,026	13,361,419

Composition of Cash:	
Cash and Cash Items on Hand	5,170
Certificates of Deposit	7,200,000
Demand Deposits	23,514,085
Less: Agency Funds	(17,357,836)
Total Primary Government (1)	13,361,419

(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, 2025:

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, 2025.

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, 2025, the County amended the budgets of the following funds, in the amounts indicated:

		Original Budget	Amended Budget
Health Care Services Fund	$	1,000,000	1,100,000

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

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Note 2 Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

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

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County had no investments at December 31, 2025 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, 2025, the carrying amount of the County's deposits was $30,714,085 and the bank balance was $30,989,092. The difference between the carrying amount and the actual bank balance is outstanding checks and deposits in transit. Of the bank balance, $3,490,049 was covered by federal depository insurance and the remaining $27,499,043 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, 2025 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, 2025 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	6,000		6,000	-	60
Fair Concession Stand (1)	1.00%	1/11/2016	60,000	1/31/2025	6,000		6,000	-	60
Rock Crusher	4.69%	6/30/2023	699,900	5/01/2027	422,906		133,080	289,826	19,616
JJA Building	4.73%	7/13/2023	100,000	7/01/2033	87,978		8,453	79,525	4,374
Tractor Mowers	4.73%	7/24/2023	602,000	7/15/2030	526,364		78,525	447,839	24,897
Election Equipment	Not Stated	11/15/2023	23,054	2/03/2026	7,650		7,650	-	-
Motor Graders	3.95%	6/10/2025	566,000	7/01/2031	-	566,000		566,000	-
Chevy Tahoe	4.00%	7/09/2025	51,462	1/16/2028	-	51,462		51,462	-
KWPCRF Loan:									
Sewer District No. 1 East	2.51%	3/26/2007	477,482	9/01/2028	111,506		30,872	80,634	2,606
Total Contractual Indebtedness					1,168,404	617,462	270,580	1,515,286	51,613

(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
2026	$ 333,037	61,915	31,652	1,826
2027	351,665	43,289	32,451	1,027
2028	209,863	32,184	16,531	208
2029	200,848	23,205		
2030	205,520	14,391		
2031-2033	133,719	6,154		
Total	1,434,652	181,138	80,634	3,061

Note 4 Interfund Transfers

Operating Transfers:

From	To	Regulatory Authority	Amount
Road and Bridge Fund	Special Bridge Reserve Fund	Resolution	$ 103,648
Road and Bridge Fund	Special Highway Fund	K.S.A. 58-590	265,000
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g	188,911
Special Auto Fund	General Fund	K.S.A. 8-145	43,133
General Fund	Sheriff Vehicle Reserve Fund	K.S.A. 19-119	55,085

Note 5 Other Long-Term Obligations from Operations

Compensated Absences

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

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

Defined Benefit Pension Plan

Plan Description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 9.71% for KPERS and 26.22% for KP&F for the fiscal year ended December 31, 2025 (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 $785,232 for KPERS and $421,054 for KP&F the year ended December 31, 2025.

Net Pension Liability. At December 31, 2025, the County's proportionate share of the collective net pension liability reported by KPERS was $3,988,290 and $2,472,374 for KP&F. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. 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. Note: This limit was raised to $75,000 for 2026. 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, 2025 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, 2025 in the amount of $28,244.

Compliance with Kansas Budget Law

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

Mental Health Fund	$ 3,305
Intellectual Disabilities Fund	1,476

Both of these funds are exempt from the Kansas Budget Law

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 September 29, 2026, 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, 2025

	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:					
General	$ 9,764,983	23,571	9,788,554	8,730,256	(1,058,298)
Special Purpose:					
Abandoned Cemetery Maintenance	76,330		76,330	64,000	(12,330)
Health	815,513	321,578	1,137,091	609,360	(527,731)
Health Care Services	1,100,000		1,100,000	1,006,859	(93,141)
Mental Health	145,000		145,000	148,305	3,305
Intellectual Disabilities	127,000		127,000	128,476	1,476
Noxious Weed	183,048		183,048	128,101	(54,947)
Road and Bridge	4,788,603		4,788,603	4,788,603	
Special Alcohol Program	5,000		5,000	500	(4,500)
Special Bridge	604,463		604,463	211,926	(392,537)
Special Park and Recreation	517		517		(517)
Tourism and Convention Promotion	6,000		6,000	4,000	(2,000)
Special Noxious Weed	100,000		100,000		(100,000)
Emergency Telephone Service	170,000		170,000	115,670	(54,330)
Totals	17,886,457	345,149	18,231,606	15,936,056	(2,295,550)

Labette County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 5,024,606	4,768,060	4,768,735	(675)
Motor Vehicle Tax	474,662	675,569	638,281	37,288
Recreational Vehicle Tax	6,786	9,182	9,921	(739)
Delinquent Tax	105,261	134,063	101,156	32,907
16/20 M Truck Tax	26,115	27,567	34,794	(7,227)
Countywide Sales Tax	1,958,901	1,924,093	1,800,000	124,093
Commercial Vehicle Fees	14,111	19,921	20,068	(147)
In Lieu of Tax	8,181	1,836	6,090	(4,254)
Mineral Production Tax	409	438		438
Watercraft Tax			2,518	(2,518)
Interest on Tax	206,788	244,202	150,000	94,202
Total Taxes	7,825,820	7,804,931	7,531,563	273,368
Intergovernmental				
Federal Emergency Preparedness Grant		23,571		23,571
Local Alcoholic Liquor Tax	28	11	11	
Total Intergovernmental	28	23,582	11	23,571
Licenses, Fees, and Permits				
Officer Fees	164,806	243,201	150,000	93,201
Planning and Zoning Fees		225		225
Total Licenses, Fees, and Permits	164,806	243,426	150,000	93,426
Use of Money and Property				
Interest on Investments	615,461	559,030	400,000	159,030
Rent	13,200	13,200	15,600	(2,400)
Total Use of Money and Property	628,661	572,230	415,600	156,630
Transfers				
Operating Transfers In	33,429	43,133	15,000	28,133
Residual Equity Transfer In	8,929			
Total Transfers	42,358	43,133	15,000	28,133
Miscellaneous				
Sale of Surplus Property	49,200	55,085		55,085
Other	89,326	70,163	10,000	60,163
Total Miscellaneous	138,526	125,248	10,000	115,248
Total Cash Receipts	8,800,199	8,812,550	8,122,174	690,376
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	112,722	103,232	123,745	(20,513)
Contractual Services	15,770	13,951	22,295	(8,344)
Commodities	254	324	800	(476)
Capital Outlay			500	(500)
Reimbursed Expense	(156)			
Total County Commission	128,590	117,507	147,340	(29,833)
County Clerk				
Personal Services	251,649	264,194	268,164	(3,970)
Contractual Services	4,612	4,616	13,150	(8,534)
Commodities	5,776	5,507	7,700	(2,193)
Capital Outlay	1,096	853	4,000	(3,147)
Reimbursed Expense	(296)	(115)		(115)
Total County Clerk	262,837	275,055	293,014	(17,959)

Labette County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
County Treasurer				
Personal Services	$ 284,287	293,267	303,352	(10,085)
Contractual Services	5,581	5,529	8,345	(2,816)
Commodities	1,783	1,102	4,100	(2,998)
Capital Outlay			2,300	(2,300)
Total County Treasurer	291,651	299,898	318,097	(18,199)
County Attorney				
Personal Services	397,134	426,326	532,979	(106,653)
Contractual Services	99,733	100,826	85,425	15,401
Commodities	2,018	2,358	1,636	722
Capital Outlay	3,099	27,752	600	27,152
Reimbursed Expense	(9)	(90)		(90)
Total County Attorney	501,975	557,172	620,640	(63,468)
Register of Deeds				
Personal Services	135,124	142,990	148,548	(5,558)
Contractual Services	2,290	3,780	8,320	(4,540)
Commodities	1,986	1,269	3,400	(2,131)
Reimbursed Expense		(1)		(1)
Total Register of Deeds	139,400	148,038	160,268	(12,230)
District Court				
Contractual Services	267,387	270,905	270,750	155
Commodities	10,183	11,582	13,000	(1,418)
Capital Outlay	34,335	10,681	25,000	(14,319)
Reimbursed Expense	(37,848)	(15,373)		(15,373)
Total District Court	274,057	277,795	308,750	(30,955)
Judicial Annex				
Contractual Services	10,152	11,405	7,500	3,905
Courthouse General				
Personal Services	117,694	115,365	125,470	(10,105)
Contractual Services	929,379	978,491	916,800	61,691
Commodities	52,201	58,968	59,000	(32)
Capital Outlay	83,040	75,761	64,500	11,261
Reimbursed Expense	(38,544)	(72,702)		(72,702)
Total Courthouse General	1,143,770	1,155,883	1,165,770	(9,887)
Local Elected Officials				
Appraiser				
Personal Services	389,934	366,154	527,747	(161,593)
Contractual Services	90,868	79,868	65,900	13,968
Commodities	13,196	10,808	26,500	(15,692)
Capital Outlay	2,000	11,590	44,000	(32,410)
Reimbursed Expense	(7,640)	(574)		(574)
Total Appraiser	488,358	467,846	664,147	(196,301)
Election				
Personal Services	67,967	68,385	72,802	(4,417)
Contractual Services	109,021	55,053	133,218	(78,165)
Commodities	9,473	10,827	11,450	(623)
Capital Outlay	74,110	26,338	74,800	(48,462)
Reimbursed Expense	(24,082)	(7,325)		(7,325)
Total Election	236,489	153,278	292,270	(138,992)
Employee Benefits				
Contractual Services	90,126	72,732	282,000	(209,268)
Planning and Zoning				
Personal Services	13,377	14,645	19,000	(4,355)
Contractual Services	16,091	2,380	5,000	(2,620)
Commodities	240	77	1,000	(923)
Total Planning and Zoning	29,708	17,102	25,000	(7,898)

Labette County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Drug Testing				
Contractual Services	$ 5,202	5,554	4,000	1,554
Indigent Coroner/Burial Expenses				
Contractual Services	1,800	1,775	3,300	(1,525)
Other General Government				
Contractual Services	35,790	37,812	35,000	2,812
Total General Government	3,639,905	3,598,852	4,327,096	(728,244)
Public Safety				
Sheriff				
Personal Services	1,727,306	1,848,791	1,914,400	(65,609)
Contractual Services	225,024	191,723	229,016	(37,293)
Commodities	134,340	119,100	147,600	(28,500)
Capital Outlay	336,092	63,972	15,500	48,472
Operating Transfers Out	178,079			
Reimbursed Expense	(66,947)	(68,363)	(51,000)	(17,363)
Total Sheriff	2,533,894	2,155,223	2,255,516	(100,293)
Jail				
Personal Services	947,128	1,088,040	1,266,464	(178,424)
Contractual Services	165,453	249,058	117,300	131,758
Commodities	149,951	163,578	130,500	33,078
Capital Outlay	224,796	70,684	21,500	49,184
Reimbursed Expense	(43,446)	(90,594)	(30,000)	(60,594)
Total Jail	1,443,882	1,480,766	1,505,764	(24,998)
Juvenile Detention				
Contractual Services	95,446	127,167	115,624	11,543
Juvenile Services				
Contractual Services			12,828	(12,828)
Inmate Housing				
Commodities		1,605		1,605
Fire Protection				
Contractual Services	50,000			
Reimbursed Expense	(50,000)			
Total Fire Protection				
Emergency Preparedness				
Personal Services	41,707	42,133	35,150	6,983
Contractual Services	30,987	37,498	38,300	(802)
Commodities	13,716	19,974	7,000	12,974
Capital Outlay	24	4,120	8,000	(3,880)
Reimbursed Expense	(507)	(307)		(307)
Total Emergency Preparedness	85,927	103,418	88,450	14,968
Dispatch				
Personal Services	645,725	677,267	794,005	(116,738)
Contractual Services	79,117	80,960	87,650	(6,690)
Commodities	39,153	44,649	22,300	22,349
Capital Outlay	39,595	39,906	44,000	(4,094)
Reimbursed Expense	(19)	(3)		(3)
Total Dispatch	803,571	842,779	947,955	(105,176)
Total Public Safety	4,962,720	4,710,958	4,926,137	(215,179)
Health				
Coroner				
Contractual Services	82,862	85,174	51,500	33,674
Commodities			1,000	(1,000)
Total Coroner	82,862	85,174	52,500	32,674
Agriculture				
Agricultural Appropriations				
Conservation District	27,500	30,000	30,000	
Fair	48,000	48,000	48,000	
Total Agricultural Appropriations	75,500	78,000	78,000	

Labette County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Culture and Recreation				
Culture and Recreation Appropriations				
Historical Society	$ 30,000	30,000	30,000	
Economic Development				
Economic Development Department				
Contractual Services	17,415	17,235	70,150	(52,915)
Sanitation				
Solid Waste				
Contractual Services	2,988	3,125	2,500	625
Social Services for Aged and Poor				
Social Services for Aged Appropriation				
Social Service for Aged Appropriation	78,600	78,600	78,600	
Reconstruction and Remodeling				
Courthouse General				
General Government	229,447	73,227	200,000	(126,773)
Reimbursed Expense	(214,394)			
Total Courthouse General	15,053	73,227	200,000	(126,773)
Transfers				
Operating Transfers Out		55,085		55,085
Budget Credit			23,571	(23,571)
Total Expenditures and Transfers	8,905,043	8,730,256	9,788,554	(1,058,298)
Receipts Over (Under) Expenditures and Transfers	(104,844)	82,294		
Unencumbered Cash, Beginning	2,693,124	2,588,280		
Unencumbered Cash, Ending	2,588,280	2,670,574		

Labette County, Kansas
Abandoned Cemetery Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 77,972	63,411	63,683	(272)
Motor Vehicle Tax	1,896	10,297	9,932	365
Recreational Vehicle Tax	28	140	154	(14)
Delinquent Tax	1,193	1,826	1,574	252
16/20 M Truck Tax	317	102	541	(439)
Commercial Vehicle Fees	52	310	312	(2)
In Lieu of Tax	127	25	95	(70)
Watercraft Tax			39	(39)
Total Cash Receipts	81,585	76,111	76,330	(219)
Expenditures and Transfers				
General Government				
Abandoned Cemetery Maintenance				
Personal Services	60,735	58,541	60,130	(1,589)
Contractual Services	2,038	1,176	3,400	(2,224)
Commodities	8,998	7,783	11,500	(3,717)
Capital Outlay			1,300	(1,300)
Reimbursed Expense	(3,500)	(3,500)		(3,500)
Total Expenditures and Transfers	68,271	64,000	76,330	(12,330)
Receipts Over (Under) Expenditures and Transfers	13,314	12,111		
Unencumbered Cash, Beginning	(350)	12,964		
Unencumbered Cash, Ending	12,964	25,075		

Labette County, Kansas
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 132,357	130,276	130,716	(440)
Motor Vehicle Tax	37,699	18,786	16,862	1,924
Recreational Vehicle Tax	540	257	262	(5)
Delinquent Tax	7,048	5,936	2,672	3,264
16/20 M Truck Tax	2,648	2,153	919	1,234
Commercial Vehicle Fees	1,110	526	530	(4)
In Lieu of Tax	216	50	161	(111)
Watercraft Tax			67	(67)
Total Taxes	181,618	157,984	152,189	5,795
Intergovernmental				
Federal Financial Assistance	267,218	229,451		229,451
State Grant	60,131	92,127		92,127
Total Intergovernmental	327,349	321,578		321,578
Licenses, Fees, and Permits				
Service Fees	20,280	19,748	200,000	(180,252)
Miscellaneous				
Other	476	13		13
Total Cash Receipts	529,723	499,323	352,189	147,134
Expenditures and Transfers				
Health				
Health Department				
Personal Services	525,073	526,027	532,747	(6,720)
Contractual Services	98,407	91,212	106,216	(15,004)
Commodities	30,896	29,410	36,550	(7,140)
Capital Outlay	2,457	709	140,000	(139,291)
Reimbursed Expense	(31,741)	(37,998)		(37,998)
Total Health Department	625,092	609,360	815,513	(206,153)
Budget Credit			321,578	(321,578)
Total Expenditures and Transfers	625,092	609,360	1,137,091	(527,731)
Receipts Over (Under) Expenditures and Transfers	(95,369)	(110,037)		
Unencumbered Cash, Beginning	849,288	753,919		
Unencumbered Cash, Ending	753,919	643,882		

Labette County, Kansas
Health Care Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Countywide Sales Tax	$ 1,030,931	1,006,859	1,100,000	(93,141)
Total Cash Receipts	1,030,931	1,006,859	1,100,000	(93,141)
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Contractual Services	1,030,931	1,006,859	1,100,000	(93,141)
Total Expenditures and Transfers	1,030,931	1,006,859	1,100,000	(93,141)
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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 111,997	126,431	126,830	(399)
Motor Vehicle Tax	26,495	15,714	14,268	1,446
Recreational Vehicle Tax	378	215	222	(7)
Delinquent Tax	3,965	3,904	2,261	1,643
16/20 M Truck Tax	934	1,547	778	769
Commercial Vehicle Fees	797	445	449	(4)
In Lieu of Tax	183	49	136	(87)
Watercraft Tax			56	(56)
Total Cash Receipts	144,749	148,305	145,000	3,305
Expenditures and Transfers				
Health				
Health Appropriations				
Health	144,749	148,305	145,000	3,305
Total Expenditures and Transfers	144,749	148,305	145,000	3,305
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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 109,239	108,844	109,278	(434)
Motor Vehicle Tax	14,550	14,885	13,916	969
Recreational Vehicle Tax	208	203	216	(13)
Delinquent Tax	2,863	3,230	2,205	1,025
16/20 M Truck Tax	831	838	759	79
Commercial Vehicle Fees	432	434	438	(4)
In Lieu of Tax	178	42	133	(91)
Watercraft Tax			55	(55)
Total Cash Receipts	128,301	128,476	127,000	1,476
Expenditures and Transfers				
Health				
Health Appropriations				
Health	128,301	128,476	127,000	1,476
Total Expenditures and Transfers	128,301	128,476	127,000	1,476
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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 124,222	107,033	107,367	(334)
Motor Vehicle Tax	14,857	16,867	15,824	1,043
Recreational Vehicle Tax	212	229	246	(17)
Delinquent Tax	2,768	3,325	2,508	817
16/20 M Truck Tax	662	862	863	(1)
Commercial Vehicle Fees	445	494	498	(4)
In Lieu of Tax	203	41	151	(110)
Watercraft Tax			62	(62)
Total Cash Receipts	143,369	128,851	127,519	1,332
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	77,705	77,826	78,003	(177)
Contractual Services	11,006	10,537	19,160	(8,623)
Commodities	29,631	38,840	76,035	(37,195)
Capital Outlay	25,456	900	9,850	(8,950)
Reimbursed Expense	(2)	(2)		(2)
Total Expenditures and Transfers	143,796	128,101	183,048	(54,947)
Receipts Over (Under) Expenditures and Transfers	(427)	750		
Unencumbered Cash, Beginning	96,642	96,215		
Unencumbered Cash, Ending	96,215	96,965		

Labette County, Kansas
Opioid Settlement Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Miscellaneous			
Opioid Settlement Payments	$	36,924	17,744
Other		5,137	
Total Cash Receipts		42,061	17,744
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers		42,061	17,744
Unencumbered Cash, Beginning		37,465	79,526
Unencumbered Cash, Ending		79,526	97,270

Labette County, Kansas
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 2,688,760	3,333,113	3,344,048	(10,935)
Motor Vehicle Tax	441,070	369,563	342,525	27,038
Recreational Vehicle Tax	6,304	5,035	5,324	(289)
Delinquent Tax	81,732	88,564	54,284	34,280
16/20 M Truck Tax	23,360	25,465	18,672	6,793
Commercial Vehicle Fees	13,129	10,690	10,769	(79)
In Lieu of Tax	4,390	1,287	3,268	(1,981)
Watercraft Tax			1,351	(1,351)
Total Taxes	3,258,745	3,833,717	3,780,241	53,476
Intergovernmental				
Special City & County Highway	685,634	686,110	674,083	12,027
Equalization and Adjustment	67,553	61,276		61,276
Total Intergovernmental	753,187	747,386	674,083	73,303
Miscellaneous				
Sale of Surplus Property	125,600	110,300		110,300
Other	32,047	2,751	10,000	(7,249)
Total Miscellaneous	157,647	113,051	10,000	103,051
Total Cash Receipts	4,169,579	4,694,154	4,464,324	229,830
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	2,060,624	2,172,671	2,240,003	(67,332)
Contractual Services	751,927	590,370	574,100	16,270
Commodities	1,593,117	1,900,562	1,657,500	243,062
Capital Outlay	169,780	43,559	317,000	(273,441)
Operating Transfers Out	304,979	557,559		557,559
Reimbursed Expense	(380,124)	(476,118)		(476,118)
Total Expenditures and Transfers	4,500,303	4,788,603	4,788,603	
Receipts Over (Under) Expenditures and Transfers	(330,724)	(94,449)		
Unencumbered Cash, Beginning	1,273,660	942,936		
Unencumbered Cash, Ending	942,936	848,487		

Labette County, Kansas
Rural Hospital Innovation Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

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

Labette County, Kansas
Special Alcohol Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 53	62	161	(99)
Miscellaneous				
Other		125		125
Total Cash Receipts	53	187	161	26
Expenditures and Transfers				
Health				
Other Health				
Contractual Services	500	500	5,000	(4,500)
Total Expenditures and Transfers	500	500	5,000	(4,500)
Receipts Over (Under) Expenditures and Transfers	(447)	(313)		
Unencumbered Cash, Beginning	19,875	19,428		
Unencumbered Cash, Ending	19,428	19,115		

Labette County, Kansas
Special Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 145,455	148,899	149,403	(504)
Motor Vehicle Tax	28,781	20,179	18,530	1,649
Recreational Vehicle Tax	411	275	288	(13)
Delinquent Tax	4,997	4,924	2,937	1,987
16/20 M Truck Tax	1,562	1,660	1,010	650
Commercial Vehicle Fees	856	578	583	(5)
In Lieu of Tax	238	58	177	(119)
Watercraft Tax			73	(73)
Total Taxes	182,300	176,573	173,001	3,572
Miscellaneous				
Other		4,864		4,864
Total Cash Receipts	182,300	181,437	173,001	8,436
Expenditures and Transfers				
Public Works				
Construction				
Contractual Services	2,640	34,054	52,300	(18,246)
Commodities	191,170	187,014	187,000	14
Capital Outlay	50,375		365,163	(365,163)
Reimbursed Expense	(5,983)	(9,142)		(9,142)
Total Expenditures and Transfers	238,202	211,926	604,463	(392,537)
Receipts Over (Under) Expenditures and Transfers	(55,902)	(30,489)		
Unencumbered Cash, Beginning	580,564	524,662		
Unencumbered Cash, Ending	524,662	494,173		

Labette County, Kansas
Special Bridge Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$ 104,979	103,648
Total Cash Receipts	104,979	103,648
Expenditures and Transfers		
Public Works		
Construction		
Contractual Services	13,909	
Commodities	15,529	
Capital Outlay	316,714	
Total Expenditures and Transfers	346,152	
Receipts Over (Under) Expenditures and Transfers	(241,173)	103,648
Unencumbered Cash, Beginning	1,284,870	1,043,697
Unencumbered Cash, Ending	1,043,697	1,147,345

Labette County, Kansas
Special Liability Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Taxes		
Motor Vehicle Tax	$ 3,440	
Recreational Vehicle Tax	49	
Delinquent Tax	515	
16/20 M Truck Tax	202	
Commercial Vehicle Fees	102	
Total Cash Receipts	4,308	
Expenditures and Transfers		
General Government		
Transfers		
Residual Equity Transfer Out	8,929	
Total Expenditures and Transfers	8,929	
Receipts Over (Under) Expenditures and Transfers	(4,621)	
Unencumbered Cash, Beginning	4,621	
Unencumbered Cash, Ending		

Labette County, Kansas
Special Park and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 28	10	11	(1)
Total Cash Receipts	28	10	11	(1)
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services			517	(517)
Total Expenditures and Transfers			517	(517)
Receipts Over (Under) Expenditures and Transfers	28	10		
Unencumbered Cash, Beginning	491	519		
Unencumbered Cash, Ending	519	529		

Labette County, Kansas
Tourism and Convention Promotion Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Transient Guest Tax	$ 4,465	4,397	6,000	(1,603)
Total Cash Receipts	4,465	4,397	6,000	(1,603)
Expenditures and Transfers				
Economic Development				
Economic Development Appropriations				
Contractual Services	6,248	4,000	6,000	(2,000)
Reimbursed Expense	(2,248)			
Total Expenditures and Transfers	4,000	4,000	6,000	(2,000)
Receipts Over (Under) Expenditures and Transfers	465	397		
Unencumbered Cash, Beginning		465		
Unencumbered Cash, Ending	465	862		

Labette County, Kansas
Special Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

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

Labette County, Kansas
Sheriff Vehicle Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	$ 987	4,407
Transfers		
Operating Transfers In	178,079	55,085
Total Cash Receipts	179,066	59,492
Expenditures and Transfers		
Public Safety		
Sheriff		
Capital Outlay	39,436	
Total Expenditures and Transfers	39,436	
Receipts Over (Under) Expenditures and Transfers	139,630	59,492
Unencumbered Cash, Beginning	78,579	218,209
Unencumbered Cash, Ending	218,209	277,701

Labette County, Kansas
Great Plains Development Franchise Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Franchise Fee	$ 9,438	11,231
Total Cash Receipts	9,438	11,231
Expenditures and Transfers		
Economic Development		
Economic Development Department		
Contractual Services	9,438	11,231
Total Expenditures and Transfers	9,438	11,231
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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$ 100,000	265,000
Total Cash Receipts	100,000	265,000
Expenditures and Transfers		
Public Works		
Construction		
Contractual Services	71,924	77,855
Commodities	454,816	
Total Expenditures and Transfers	526,740	77,855
Receipts Over (Under) Expenditures and Transfers	(426,740)	187,145
Unencumbered Cash, Beginning	728,137	301,397
Unencumbered Cash, Ending	301,397	488,542

Labette County, Kansas
Special Machinery Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$ 100,000	188,911
Miscellaneous		
Sale of Surplus Property		32,000
Lease Purchase Proceeds		566,000
Total Miscellaneous		598,000
Total Cash Receipts	100,000	786,911
Expenditures and Transfers		
Public Works		
Equipment		
Capital Outlay	599,547	947,984
Total Expenditures and Transfers	599,547	947,984
Receipts Over (Under) Expenditures and Transfers	(499,547)	(161,073)
Unencumbered Cash, Beginning	1,106,931	607,384
Unencumbered Cash, Ending	607,384	446,311

Labette County, Kansas
Special Industrial Park Road Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
Public Works		
Commodities		114,924
Total Expenditures and Transfers		114,924
Receipts Over (Under) Expenditures and Transfers		(114,924)
Unencumbered Cash, Beginning	221,327	221,327
Unencumbered Cash, Ending	221,327	106,403

Labette County, Kansas
Emergency Telephone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Intergovernmental				
Emergency Telephone Tax	$ 140,340	139,105	170,000	(30,895)
Use of Money and Property				
Interest on Investments	766	987		987
Total Cash Receipts	141,106	140,092	170,000	(29,908)
Expenditures and Transfers				
Public Safety				
Dispatch				
Contractual Services	110,873	47,991	80,000	(32,009)
Commodities	18,646	2,680	30,000	(27,320)
Capital Outlay	8,742	64,999	60,000	4,999
Total Expenditures and Transfers	138,261	115,670	170,000	(54,330)
Receipts Over (Under) Expenditures and Transfers	2,845	24,422		
Unencumbered Cash, Beginning	5,276	8,121		
Unencumbered Cash, Ending	8,121	32,543		

Labette County, Kansas
Special Auto Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Other Intergovernmental	$ 3,325	4,200
Licenses, Fees, and Permits		
Officer Fees	146,689	148,723
Total Cash Receipts	150,014	152,923
Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	95,365	100,517
Contractual Services	787	3,331
Commodities	11,333	21,020
Capital Outlay	124	466
Operating Transfers Out	33,429	43,133
Reimbursed Expense		(1)
Total Expenditures and Transfers	141,038	168,466
Receipts Over (Under) Expenditures and Transfers	8,976	(15,543)
Unencumbered Cash, Beginning	32,450	41,426
Unencumbered Cash, Ending	41,426	25,883

Labette County, Kansas
Prosecuting Attorney Training Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 1,952	2,516
Total Cash Receipts	1,952	2,516
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	928	1,182
Total Expenditures and Transfers	928	1,182
Receipts Over (Under) Expenditures and Transfers	1,024	1,334
Unencumbered Cash, Beginning	6,564	7,588
Unencumbered Cash, Ending	7,588	8,922

Labette County, Kansas
Special Law Enforcement Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Drug Control Tax	$ 1,649	12,347
Licenses, Fees, and Permits		
Officer Fees	21,315	20,710
Miscellaneous		
Forfeiture Proceeds	1,908	
Other	2,590	4,425
Total Miscellaneous	4,498	4,425
Total Cash Receipts	27,462	37,482
Expenditures and Transfers		
Public Safety		
Other Public Safety		
Contractual Services	6,795	4,871
Commodities	13,853	14,507
Capital Outlay	15,034	504
Total Expenditures and Transfers	35,682	19,882
Receipts Over (Under) Expenditures and Transfers	(8,220)	17,600
Unencumbered Cash, Beginning	32,664	24,444
Unencumbered Cash, Ending	24,444	42,044

Labette County, Kansas
Register of Deeds Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 18,840	21,296
Total Cash Receipts	18,840	21,296
Expenditures and Transfers		
General Government		
Register of Deeds		
Capital Outlay	31,674	41,749
Total Expenditures and Transfers	31,674	41,749
Receipts Over (Under) Expenditures and Transfers	(12,834)	(20,453)
Unencumbered Cash, Beginning	90,164	77,330
Unencumbered Cash, Ending	77,330	56,877

Labette County, Kansas
Blue Lives Matter Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Donations and Contributions	$	753
Total Cash Receipts		753
Expenditures and Transfers		
Public Safety		
Other Public Safety		
Contractual Services	80	
Total Expenditures and Transfers	80	
Receipts Over (Under) Expenditures and Transfers	(80)	753
Unencumbered Cash, Beginning	3,710	3,630
Unencumbered Cash, Ending	3,630	4,383

Labette County, Kansas
County Clerk Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Licenses, Fees, and Permits			
Officer Fees	$	4,710	5,324
Total Cash Receipts		4,710	5,324
Expenditures and Transfers			
General Government			
County Clerk			
Contractual Services		2,227	3,417
Total Expenditures and Transfers		2,227	3,417
Receipts Over (Under) Expenditures and Transfers		2,483	1,907
Unencumbered Cash, Beginning		33,695	36,178
Unencumbered Cash, Ending		36,178	38,085

Labette County, Kansas
County Treasurer Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 4,710	5,324
Total Cash Receipts	4,710	5,324
Expenditures and Transfers		
General Government		
County Treasurer		
Capital Outlay	1,179	10,524
Total Expenditures and Transfers	1,179	10,524
Receipts Over (Under) Expenditures and Transfers	3,531	(5,200)
Unencumbered Cash, Beginning	28,419	31,950
Unencumbered Cash, Ending	31,950	26,750

Labette County, Kansas
Special Prosecutor's Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

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

Labette County, Kansas
Prosecuting Attorney Check Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Other	$	1,500
Total Cash Receipts		1,500
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services		451
Reimbursed Expense		(31)
Total Expenditures and Transfers		420
Receipts Over (Under) Expenditures and Transfers		1,080
Unencumbered Cash, Beginning	675	675
Unencumbered Cash, Ending	675	1,755

Labette County, Kansas
CDBG Mortgage Assistance Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

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

Labette County, Kansas
American Rescue Plan Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

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

Labette County, Kansas
Jail Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	$ 170,359	
Total Cash Receipts	170,359	
Expenditures and Transfers		
Public Safety		
Jail		
Contractual Services	21,546	6,980
Commodities	106,177	49,873
Total Expenditures and Transfers	127,723	56,853
Receipts Over (Under) Expenditures and Transfers	42,636	(56,853)
Unencumbered Cash, Beginning	14,217	56,853
Unencumbered Cash, Ending	56,853	

Labette County, Kansas
Local Assist. and Tribal Consistency Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
General Government		
Contractual Services	37,500	
Capital Outlay	62,500	
Total Expenditures and Transfers	100,000	
Receipts Over (Under) Expenditures and Transfers	(100,000)	
Unencumbered Cash, Beginning	100,000	
Unencumbered Cash, Ending		

Labette County, Kansas
Labette/Cherokee Youth Services Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Grant	$ 416,378	311,610
Total Cash Receipts	416,378	311,610
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Personal Services	260,889	273,006
Contractual Services	118,311	100,983
Commodities	1,866	1,838
Capital Outlay		889
Reimbursed Expense	(255)	
Total Expenditures and Transfers	380,811	376,716
Receipts Over (Under) Expenditures and Transfers	35,567	(65,106)
Unencumbered Cash, Beginning	40,407	75,974
Unencumbered Cash, Ending	75,974	10,868

Labette County, Kansas
Labette/Cherokee Youth Program Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	Current Year Actual
Cash Receipts			
None	$		
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning		23,758	23,758
Unencumbered Cash, Ending		23,758	23,758

Labette County, Kansas
JJA Diversion Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Contractual Services	134	114
Commodities	83	
Capital Outlay	369	
Total Expenditures and Transfers	586	114
Receipts Over (Under) Expenditures and Transfers	(586)	(114)
Unencumbered Cash, Beginning	3,294	2,708
Unencumbered Cash, Ending	2,708	2,594

Labette County, Kansas
Juvenile IIP Carryover Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Other	$ 1,731	1,650
Total Cash Receipts	1,731	1,650
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Contractual Services	717	1,439
Commodities	372	378
Total Expenditures and Transfers	1,089	1,817
Receipts Over (Under) Expenditures and Transfers	642	(167)
Unencumbered Cash, Beginning	4,287	4,929
Unencumbered Cash, Ending	4,929	4,762

Labette County, Kansas
JJA Building Remodel Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
Public Safety		
Contractual Services	88,599	1,045
Total Expenditures and Transfers	88,599	1,045
Receipts Over (Under) Expenditures and Transfers	(88,599)	(1,045)
Unencumbered Cash, Beginning	90,768	2,169
Unencumbered Cash, Ending	2,169	1,124

Labette County, Kansas
Diversion Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Licenses, Fees, and Permits			
Officer Fees	$	57,360	54,441
Miscellaneous			
Other			9,300
Total Cash Receipts		57,360	63,741
Expenditures and Transfers			
General Government			
County Attorney			
Contractual Services		5,558	21,887
Commodities		34,652	7,204
Total Expenditures and Transfers		40,210	29,091
Receipts Over (Under) Expenditures and Transfers		17,150	34,650
Unencumbered Cash, Beginning		173,900	191,050
Unencumbered Cash, Ending		191,050	225,700

Labette County, Kansas
Storm Damage Reimbursement Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

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

Labette County, Kansas
Towards No Drugs Program Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Donations and Contributions	$ 3,000	3,000
Other	400	
Total Cash Receipts	3,400	3,000
Expenditures and Transfers		
Public Works		
Contractual Services	3,729	1,552
Total Expenditures and Transfers	3,729	1,552
Receipts Over (Under) Expenditures and Transfers	(329)	1,448
Unencumbered Cash, Beginning	8,453	8,124
Unencumbered Cash, Ending	8,124	9,572

Labette County, Kansas
Juv Justice Reinvestment-JCAB Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Grant	$	16,903
Total Cash Receipts		16,903
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Personal Services	12,850	
Contractual Services	1,087	1,654
Commodities	179	74
Total Expenditures and Transfers	14,116	1,728
Receipts Over (Under) Expenditures and Transfers	(14,116)	15,175
Unencumbered Cash, Beginning	104,119	90,003
Unencumbered Cash, Ending	90,003	105,178

Labette County, Kansas
Juv Justice Reinvestment-JJA Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Grant	$	13,522
Total Cash Receipts		13,522
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Personal Services	4,622	
Contractual Services	90	
Total Expenditures and Transfers	4,712	
Receipts Over (Under) Expenditures and Transfers	(4,712)	13,522
Unencumbered Cash, Beginning	131,129	126,417
Unencumbered Cash, Ending	126,417	139,939

Labette County, Kansas
Sewer District No. 1 Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Service Fees	$ 37,774	39,878
Total Cash Receipts	37,774	39,878
Expenditures and Transfers		
Sanitation		
Other Sanitation		
Contractual Services	32,919	42,209
Total Expenditures and Transfers	32,919	42,209
Receipts Over (Under) Expenditures and Transfers	4,855	(2,331)
Unencumbered Cash, Beginning	5,161	10,016
Unencumbered Cash, Ending	10,016	7,685

Labette County, Kansas
Sewer District No. 1 Maintenance Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Service Fees	$ 22,050	26,290
Total Cash Receipts	22,050	26,290
Expenditures and Transfers		
Sanitation		
Other Sanitation		
Contractual Services	8,169	19,960
Total Expenditures and Transfers	8,169	19,960
Receipts Over (Under) Expenditures and Transfers	13,881	6,330
Unencumbered Cash, Beginning	(48,455)	(34,574)
Unencumbered Cash, Ending	(34,574)	(28,244)

Labette County, Kansas
Sewer District No. 1 Special Assessment Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Taxes		
Special Assessments	$ 32,485	32,485
Total Cash Receipts	32,485	32,485
Expenditures and Transfers		
Debt Service		
Rural Development Loan		
Principal and Interest	33,478	33,478
Total Expenditures and Transfers	33,478	33,478
Receipts Over (Under) Expenditures and Transfers	(993)	(993)
Unencumbered Cash, Beginning	44,552	43,559
Unencumbered Cash, Ending	43,559	42,566

Labette County, Kansas
Employee Benefit Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	$ 57,492	105,907
Miscellaneous		
Payroll Withholdings and Benefits	1,000,704	1,055,644
Total Cash Receipts	1,058,196	1,161,551
Expenditures and Transfers		
General Government		
Employee Benefits		
Contractual Services	6,322	4,740
Commodities	127	849
Medical Claims	1,402,223	1,491,772
Reimbursed Expense	(119,658)	(184,295)
Total Expenditures and Transfers	1,289,014	1,313,066
Receipts Over (Under) Expenditures and Transfers	(230,818)	(151,515)
Unencumbered Cash, Beginning	4,908,601	4,677,783
Unencumbered Cash, Ending	4,677,783	4,526,268

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Labette County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cities:				
Altamont Special Equipment	$	26	26	
Altamont General		245,358	245,358	
Altamont Library		25,595	25,595	
Altamont Recreation		5,975	5,975	
Altamont Annex General		23,737	23,737	
Altamont Annex Library		2,463	2,463	
Altamont Annex Recreation		575	575	
Bartlett General		34,739	34,739	
Chetopa General		137,155	137,155	
Chetopa Library		11,550	11,550	
Chetopa Industrial Development		3	3	
Chetopa Employee Benefits		117,610	117,610	
Chetopa Special Assessments		70	70	
Edna General		117,191	117,191	
Edna Bond and Interest		10,144	10,144	
Edna Employee Benefits		22,393	22,393	
Edna Library		7,316	7,316	
Labette General		2,090	2,090	
Mound Valley General		104,947	104,947	
Oswego General		393,541	393,541	
Oswego Airport		8,126	8,126	
Oswego Employee Benefits		278,182	278,182	
Oswego Library		28,625	28,625	
Oswego Special Assessments		13,893	13,893	
Parsons General		3,268,966	3,268,966	
Parsons Library Employee Benefits		74,469	74,469	
Parsons Industrial Promotion		65,329	65,329	
Parsons Library		387,050	387,050	
Parsons Special Assessments		11,314	11,314	
Subtotal Cities		5,398,432	5,398,432	
Townships:				
Canada General		17,092	17,092	
Elm Grove General		4,248	4,248	
Fairview General		15,457	15,457	
Hackberry General		25,138	25,138	
Howard General		6,200	6,200	
Labette General	879	13,683	13,543	1,019
Liberty General		35,317	35,317	
Montana General		13,245	13,245	
Mound Valley General		16,833	16,833	
Mount Pleasant General		35,082	35,082	
Neosho General		22,495	22,495	
North General		17,572	17,572	
Osage General		47,004	47,004	
Oswego General		11,404	11,404	
Richland General	156	6,908	6,920	144
Subtotal Townships	1,035	287,678	287,550	1,163

Labette County, Kansas

Agency Funds

Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Schools:				
USD #247 General	$	3,367	3,367	
USD #247 Capital Outlay		1,491	1,491	
USD #247 Supplemental General		3,985	3,985	
USD #447 General		289	289	
USD #447 Capital Outlay		308	308	
USD #447 Supplemental General		665	665	
USD #447 Recreation		115	115	
USD #503 General		848,361	848,361	
USD #503 Supplemental General		1,388,348	1,388,348	
USD #503 Recreation		520,064	520,064	
USD #503 Recreation Emp Benefit		103,698	103,698	
USD #503 Capital Outlay		554,387	554,387	
USD #503 Bond and Interest		2,471	2,471	
USD #504 General		214,552	214,552	
USD #504 Bond and Interest		66,778	66,778	
USD #504 Capital Outlay		141,411	141,411	
USD #504 Recreation		35,192	35,192	
USD #504 Supplemental General		361,433	361,433	
USD #505 General		134,619	134,619	
USD #505 Capital Outlay		86,900	86,900	
USD #505 Supplemental General		235,727	235,727	
USD #505 Bond and Interest		75,119	75,119	
USD #505 Recreation Commission		10,854	10,854	
USD #506 General		915,608	915,608	
USD #506 Capital Outlay		627,903	627,903	
USD #506 Supplemental General		1,232,709	1,232,709	
USD #506 Bond and Interest		340,231	340,231	
LCC General		6,190,651	6,190,651	
LCC Adult Education		70,613	70,613	
Subtotal Schools		14,167,849	14,167,849	
Cemeteries:				
Edna/Elm Grove		15,782	15,782	
Mound Valley		22,127	22,127	
Oak Hill		18,376	18,376	
Oswego		63,469	63,469	
Pleasant Valley		7,546	7,546	
Subtotal Cemeteries		127,300	127,300	
Rural Fire Districts:				
Labette No. 9		56,638	56,638	
Subtotal Rural Fire Districts		56,638	56,638	
Watershed Districts:				
Labette/Hackberry No. 96		110,003	110,003	
Neosho Drainage District		12,397	12,397	
Subtotal Watershed Districts		122,400	122,400	

Labette County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Regional Library:				
SEK Library General	$	119,696	119,696	
SEK Library Employee Benefits		8,004	8,004	
Subtotal Regional Library		127,700	127,700	
Total Subdivisions	1,035	20,287,997	20,287,869	1,163
State Funds:				
State Educational Building	3,700	176,910	176,587	4,023
State Institutional Building	1,850	88,455	88,294	2,011
Total State Funds	5,550	265,365	264,881	6,034
Other Agency Funds:				
Motor Vehicle Licenses		1,345,370	1,345,370	
Game Licenses	95	7,996	7,996	95
Cereal Malt Beverage Licenses	150	50	25	175
Heritage Trust	2,488	10,648	10,338	2,798
Cash Bond Deposits	13,300			13,300
Sales Tax	169,689	2,193,458	2,170,268	192,879
State Election Fees		200	200	
Wildcat Extension District #14		269,711	269,711	
Homestead Holding		8,609	8,609	
Inmate Trust	33,114	170,356	143,739	59,731
Jail Commissary	648		648	
Sheriff Fee Account	1	244,199	244,199	1
Total Other Agency Funds	219,485	4,250,597	4,201,103	268,979
Distributable Funds:				
Current Tax	16,644,623	27,482,562	27,495,139	16,632,046
Delinquent Tax	282,631	828,182	798,597	312,216
Motor Vehicle Tax	116,124	3,254,262	3,234,458	135,928
Recreational Vehicle Tax	1,734	40,993	41,677	1,050
Mineral Production Tax	64	1,034	875	223
In Lieu of Tax		8,808	8,808	
Commercial Motor Vehicle Fees	105	96,184	96,092	197
Total Distributable Funds	17,045,281	31,712,025	31,675,646	17,081,660
Total Agency Funds	17,271,351	56,515,984	56,429,499	17,357,836