LABETTE COUNTY, KANSAS

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

For the Year Ended December 31, 2023

Labette County, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended December 31, 2023

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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, 2023, 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, 2023, 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, 2023, 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, 2022 (not presented herein), and have issued our report thereon dated June 6, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 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 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year December 31, 2023 (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 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 comparative information is fairly stated in all material respects in relation to the 2022 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 September 12, 2024, 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
September 12, 2024

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Labette County, Kansas
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	$ 4,667,221	6,508,311	8,482,408	2,693,124	232,247	2,925,371
Special Purpose:						
Abandoned Cemetery Maintenance	43,098	26,347	69,795	(350)	3,687	3,337
Health	882,912	609,360	642,984	849,288	42,497	891,785
Health Care Services		891,673	891,673			
Mental Health		219,220	219,220			
Intellectual Disabilities		126,042	126,042			
Noxious Weed	89,689	125,441	118,488	96,642	3,418	100,060
Opioid Settlement	3,663	33,802		37,465		37,465
Road and Bridge	1,087,372	5,193,705	5,007,417	1,273,660	52,502	1,326,162
Special Alcohol Program	20,084	291	500	19,875		19,875
Special Bridge	359,935	267,250	46,621	580,564	11,734	592,298
Special Bridge Reserve	1,391,247	762,178	868,555	1,284,870		1,284,870
Special Liability	1,383	29,767	26,529	4,621		4,621
Special Park and Recreation	647	12	168	491		491
Tourism and Convention Promotion		1,846	1,846			
Special Noxious Weed	100,000			100,000		100,000
Sheriff Vehicle Reserve		78,579		78,579		78,579
Great Plains Development Franchise Fees		9,308	9,308			
Special Highway	447,900	400,000	119,763	728,137		728,137
Special Machinery	1,850,646	1,751,900	2,495,615	1,106,931		1,106,931
Special Industrial Park Road	219,827	3,000	1,500	221,327		221,327
Emergency Telephone Service	22,878	141,315	158,917	5,276	7,139	12,415
Special Auto	13,674	148,447	129,671	32,450	979	33,429
Prosecuting Attorney Training	5,782	1,814	1,032	6,564		6,564
Special Law Enforcement Trust	28,068	28,171	23,575	32,664	36	32,700
Register of Deeds Technology	77,363	18,978	6,177	90,164		90,164
Blue Lives Matter	2,860	1,150	300	3,710		3,710
County Clerk Technology	32,228	4,745	3,278	33,695		33,695
County Treasurer Technology	25,900	4,744	2,225	28,419		28,419
Special Prosecutor's Trust		1,008		1,008		1,008
Prosecuting Attorney Check Fees	481			481		481
Drug Enforcement Grant	1,955		1,280	675		675
CDBG Mortgage Assistance	4,321			4,321		4,321
American Rescue Plan	1,176,514		776,342	400,172		400,172
Jail Grant	2,507	19,006	7,296	14,217		14,217
Local Assist. and Tribal Consistency		100,000		100,000		100,000

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, 2023

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Labette/Cherokee Youth Services	60,211	402,806	422,610	40,407	2,151	42,558
Labette/Cherokee Youth Program	23,915		157	23,758		23,758
JJA Diversion	5,514	100	2,320	3,294		3,294
Juvenile IIP Carryover	3,970	820	503	4,287		4,287
JJA Building Remodel		110,000	19,232	90,768		90,768
Diversion Fees	117,848	67,230	11,178	173,900		173,900
Storm Damage Reimbursement	95,456			95,456		95,456
Towards No Drugs Program	7,800	3,500	2,847	8,453		8,453
Juv Justice Reinvestment-JCAB	16,944	146,584	59,409	104,119	1,015	105,134
Juv Justice Reinvestment-JJA		133,183	2,054	131,129		131,129
Business:						
Sewer District No. 1	4,683	36,509	36,031	5,161		5,161
Sewer District No. 1 Maintenance	(37,443)	22,400	33,412	(48,455)		(48,455)
Sewer District No. 1 Special Assessment	45,545	32,485	33,478	44,552		44,552
Trusts:						
Employee Benefit Trust	4,998,291	922,510	1,012,200	4,908,601		4,908,601
Total Primary Government (1)	17,902,889	19,385,537	21,873,956	15,414,470	357,405	15,771,875

Composition of Cash:	
Cash and Cash Items on Hand	4,365
Certificates of Deposit	9,238,263
Demand Deposits	23,200,621
Less: Agency Funds	(16,671,375)
Adjustment for Rounding	1
Total Primary Government (1)	15,771,875

(1) Excluding Agency Funds

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, 2023:

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, 2023.

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, 2023, the County had no such amendments.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison 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	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
Prosecuting Attorney Check Fees 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, 2023 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, 2023, the carrying amount of the County's deposits was $32,438,884 and the bank balance was $32,931,624. Of the bank balance, $1,506,665 was covered by federal depository insurance and the remaining $31,424,959 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, 2023 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, 2023 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	18,000		6,000	12,000	180
Fair Concession Stand (1)	1.00%	1/11/2016	60,000	1/31/2025	18,000		6,000	12,000	180
Radio Equipment	2.93%	10/01/2019	233,201	1/31/2024	95,314		46,959	48,355	2,832
Crawler Dozer	3.95%	11/15/2022	357,700	3/01/2026	357,700		91,845	265,855	4,160
Sheriff Vehicles	3.69%	3/31/2023	286,022	4/01/2026	-	286,022	75,651	210,371	29
Rock Crusher	4.69%	6/30/2023	699,900	5/01/2027	-	699,900	137,345	562,555	15,351
JJA Building	4.73%	7/13/2023	100,000	7/01/2033	-	100,000	3,668	96,332	2,746
Tractor Mowers	4.73%	7/24/2023	602,000	7/15/2030	-	602,000		602,000	-
Election Equipment	Not Stated	11/15/2023	23,054	2/03/2026	-	23,054	7,754	15,300	-
KWPCRF Loan:									
Sewer District No. 1 East	2.51%	3/26/2007	477,482	9/01/2028	170,986		29,369	141,617	4,109
Total Contractual Indebtedness					660,000	1,710,976	404,591	1,966,385	29,587

(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
2024	$ 625,394	66,904	30,111	3,367
2025	310,130	54,264	30,872	2,606
2026	302,518	41,140	31,652	1,826
2027	246,013	22,934	32,451	1,027
2028	100,072	15,968	16,531	208
2029-2033	240,641	19,789		
Total	1,824,768	220,999	141,617	9,034

Note 4 Interfund Transfers

Operating Transfers:

From	To	Regulatory Authority	Amount
Road and Bridge Fund	Special Bridge Reserve Fund	Resolution	$ 265,778
Road and Bridge Fund	Special Highway Fund	K.S.A. 58-590	400,000
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g	450,000
Special Auto Fund	General Fund	K.S.A. 8-145	15,201
General Fund	Sheriff Vehicle Reserve Fund	K.S.A. 19-119	78,579
Labette/Cherokee Youth Program Fund	Juv Justice Reinvestment-JCAB Fund	Resolution	157

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 9.43% for KPERS and 24.73% for KP&F for the fiscal year ended December 31, 2023 (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 $695,981 for KPERS and $368,148 for KP&F the year ended December 31, 2023.

Net Pension Liability. At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was $4,289,607 and $2,553,116 for KP&F. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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, 2023 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, 2023 in the amount of $48,455.

The Abandoned Cemetery Maintenance Fund has a deficit fund balance at December 31, 2023 in the amount of $350.

Compliance with Kansas Budget Law

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

Road and Bridge Fund	$ 235,319
Tourism and Convention Promotion Fund	1,846

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 12, 2024, 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, 2023

	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:					
General	$ 9,028,122		9,028,122	8,482,408	(545,714)
Special Purpose:					
Abandoned Cemetery Maintenance	80,776		80,776	69,795	(10,981)
Health	705,163	240,398	945,561	642,984	(302,577)
Health Care Services	900,000		900,000	891,673	(8,327)
Mental Health	223,400		223,400	219,220	(4,180)
Intellectual Disabilities	127,000		127,000	126,042	(958)
Noxious Weed	172,765		172,765	118,488	(54,277)
Road and Bridge	4,772,098		4,772,098	5,007,417	235,319
Special Alcohol Program	10,000		10,000	500	(9,500)
Special Bridge	518,363		518,363	46,621	(471,742)
Special Liability	30,000		30,000	26,529	(3,471)
Special Park and Recreation	781		781	168	(613)
Tourism and Convention Promotion				1,846	1,846
Special Noxious Weed	100,000		100,000		(100,000)
Emergency Telephone Service	170,000		170,000	158,917	(11,083)
Totals	16,838,468	240,398	17,078,866	15,792,608	(1,286,258)

Labette County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 3,371,057	3,486,253	3,466,219	20,034
Motor Vehicle Tax	582,579	473,297	486,189	(12,892)
Recreational Vehicle Tax	8,826	7,301	7,200	101
Delinquent Tax	114,756	98,511	68,099	30,412
16/20 M Truck Tax	34,864	32,402	32,765	(363)
Countywide Sales Tax	1,622,773	1,673,252	1,600,000	73,252
Commercial Vehicle Fees	17,837	14,750	12,644	2,106
In Lieu of Tax	3,427	4,641		4,641
Mineral Production Tax	1,887	4,238		4,238
Watercraft Tax			2,337	(2,337)
Interest on Tax	183,995	147,224		147,224
Total Taxes	5,942,001	5,941,869	5,675,453	266,416
Intergovernmental				
Local Alcoholic Liquor Tax	15	12		12
Licenses, Fees, and Permits				
Officer Fees	175,753	177,570	140,000	37,570
Use of Money and Property				
Interest on Investments	41,570	171,053		171,053
Rent	3,600	8,400		8,400
Total Use of Money and Property	45,170	179,453		179,453
Transfers				
Operating Transfers In	37,499	15,201		15,201
Miscellaneous				
Sale of Surplus Property	3,000	55,785		55,785
Lease Purchase Proceeds		100,000		100,000
Other	35,192	38,421	10,000	28,421
Total Miscellaneous	38,192	194,206	10,000	184,206
Total Cash Receipts	6,238,630	6,508,311	5,825,453	682,858
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	114,365	111,250	123,745	(12,495)
Contractual Services	18,308	18,698	22,295	(3,597)
Commodities	691	176	800	(624)
Capital Outlay	395		500	(500)
Reimbursed Expense	(1,349)	(319)		(319)
Total County Commission	132,410	129,805	147,340	(17,535)
County Clerk				
Personal Services	202,906	242,030	217,748	24,282
Contractual Services	6,176	4,083	12,200	(8,117)
Commodities	7,746	6,024	7,700	(1,676)
Capital Outlay	1,370	223	4,000	(3,777)
Reimbursed Expense	(20)	(73)		(73)
Total County Clerk	218,178	252,287	241,648	10,639
County Treasurer				
Personal Services	193,529	263,514	207,604	55,910
Contractual Services	4,446	3,462	8,345	(4,883)
Commodities	2,680	567	4,100	(3,533)
Capital Outlay	300		2,300	(2,300)
Reimbursed Expense	(2)			
Total County Treasurer	200,953	267,543	222,349	45,194

Labette County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
County Attorney				
Personal Services	$ 382,524	400,155	465,918	(65,763)
Contractual Services	160,690	83,817	63,426	20,391
Commodities	4,446	2,238	1,636	602
Capital Outlay	15	851	2	849
Reimbursed Expense	(11)			
Total County Attorney	547,664	487,061	530,982	(43,921)
Register of Deeds				
Personal Services	109,891	134,181	119,764	14,417
Contractual Services	2,067	1,928	6,920	(4,992)
Commodities	899	907	3,400	(2,493)
Reimbursed Expense	(1)	(13)		(13)
Total Register of Deeds	112,856	137,003	130,084	6,919
District Court				
Contractual Services	252,598	302,822	276,500	26,322
Commodities	15,527	17,252	15,000	2,252
Capital Outlay	5,016	26,076	25,000	1,076
Reimbursed Expense	(11,699)	(9,409)		(9,409)
Total District Court	261,442	336,741	316,500	20,241
Judicial Annex				
Contractual Services	10,734	10,479	7,500	2,979
Courthouse General				
Personal Services	89,124	112,262	250,470	(138,208)
Contractual Services	806,502	831,291	911,800	(80,509)
Commodities	52,661	53,036	59,000	(5,964)
Capital Outlay	66,791	113,503	64,500	49,003
Reimbursed Expense	(29,491)	(29,097)		(29,097)
Total Courthouse General	985,587	1,080,995	1,285,770	(204,775)
Local Elected Officials				
Contractual Services	3,467	50	11,400	(11,350)
Commodities	209		1,200	(1,200)
Total Local Elected Officials	3,676	50	12,600	(12,550)
Appraiser				
Personal Services	359,489	453,910	379,562	74,348
Contractual Services	30,566	41,621	71,000	(29,379)
Commodities	16,448	19,044	32,500	(13,456)
Capital Outlay	28,713	33,251	44,000	(10,749)
Reimbursed Expense	(844)	(7,688)		(7,688)
Total Appraiser	434,372	540,138	527,062	13,076
Election Expense				
Personal Services	62,946	64,715	49,667	15,048
Contractual Services	83,832	56,176	122,650	(66,474)
Commodities	2,713	4,772	11,450	(6,678)
Capital Outlay	153	7,755	75,800	(68,045)
Reimbursed Expense		(8,274)		(8,274)
Total Election Expense	149,644	125,144	259,567	(134,423)
Employee Benefits				
Contractual Services	78,753	63,977	282,000	(218,023)
Technology				
Drug Testing				
Contractual Services	4,688	5,124	4,000	1,124
Indigent Coroner/Burial Expenses				
Contractual Services	956	750	3,300	(2,550)
Total General Government	3,141,913	3,437,097	3,970,702	(533,605)

Labette County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Public Safety				
Sheriff				
Personal Services	$ 1,442,195	1,709,748	1,488,474	221,274
Contractual Services	110,994	158,647	175,540	(16,893)
Commodities	106,586	123,830	250,600	(126,770)
Capital Outlay	80,653	261,953	343,000	(81,047)
Operating Transfers Out		78,579		78,579
Reimbursed Expense	(44,139)	(42,801)	(57,000)	14,199
Total Sheriff	1,696,289	2,289,956	2,200,614	89,342
Jail				
Personal Services	723,501	923,556	830,262	93,294
Contractual Services	142,070	206,507	201,750	4,757
Commodities	235,269	156,102	233,500	(77,398)
Capital Outlay	23,636	17,626	31,000	(13,374)
Reimbursed Expense	(29,319)	(29,665)	(52,000)	22,335
Total Jail	1,095,157	1,274,126	1,244,512	29,614
Juvenile Detention				
Contractual Services	102,271	115,749	115,624	125
Inmate Housing				
Emergency Preparedness				
Personal Services	32,942	49,889	30,100	19,789
Contractual Services	32,417	29,917	43,300	(13,383)
Commodities	5,196	5,127	7,000	(1,873)
Capital Outlay	566	929	8,000	(7,071)
Reimbursed Expense	(12,759)	(22,090)		(22,090)
Total Emergency Preparedness	58,362	63,772	88,400	(24,628)
Dispatch				
Personal Services	572,757	658,383	696,663	(38,280)
Contractual Services	77,478	74,526	80,320	(5,794)
Commodities	24,603	23,350	5,900	17,450
Capital Outlay	15,468	29,292	7,500	21,792
Reimbursed Expense	(147)	(276)		(276)
Total Dispatch	690,159	785,275	790,383	(5,108)
Total Public Safety	3,642,238	4,528,878	4,439,533	89,345
Health				
Coroner				
Contractual Services	63,014	84,131	51,500	32,631
Commodities			1,000	(1,000)
Total Coroner	63,014	84,131	52,500	31,631
Agriculture				
Agricultural Appropriations				
Conservation District	22,500	25,000	25,000	
Fair	65,541	48,000	48,000	
Total Agricultural Appropriations	88,041	73,000	73,000	
Culture and Recreation				
Culture and Recreation Appropriations				
Historical Society	15,000	22,500	22,500	
Economic Development				
Economic Development Department				
Contractual Services	35,339	34,772	90,150	(55,378)
Sanitation				
Landfill				
Contractual Services	9,890	8,049	5,000	3,049
Social Services for Aged and Poor				
Social Services for Aged Appropriation				
Social Service for Aged Appropriation	70,748	74,737	74,737	

Labette County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Reconstruction and Remodeling				
Courthouse General				
General Government	$ 249,293	249,244	300,000	(50,756)
Reimbursed Expense	(56,717)	(30,000)		(30,000)
Total Courthouse General	192,576	219,244	300,000	(80,756)
Total Expenditures and Transfers	7,258,759	8,482,408	9,028,122	(545,714)
Receipts Over (Under) Expenditures and Transfers	(1,020,129)	(1,974,097)		
Unencumbered Cash, Beginning	5,687,350	4,667,221		
Unencumbered Cash, Ending	4,667,221	2,693,124		

Labette County, Kansas
Abandoned Cemetery Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 40,980	12,954	13,377	(423)
Motor Vehicle Tax	11,446	5,898	5,910	(12)
Recreational Vehicle Tax	173	91	88	3
Delinquent Tax	1,858	1,285		1,285
16/20 M Truck Tax	487	643	398	245
Commercial Vehicle Fees	354	179	154	25
In Lieu of Tax	42	17		17
Watercraft Tax			28	(28)
Total Taxes	55,340	21,067	19,955	1,112
Miscellaneous				
Sale of Surplus Property		5,280		5,280
Total Cash Receipts	55,340	26,347	19,955	6,392
Expenditures and Transfers				
General Government				
Abandoned Cemetery Maintenance				
Personal Services	53,107	62,432	56,791	5,641
Contractual Services	1,512	2,409	2,420	(11)
Commodities	13,615	8,454	20,065	(11,611)
Capital Outlay	74,907		1,500	(1,500)
Reimbursed Expense	(3,000)	(3,500)		(3,500)
Total Expenditures and Transfers	140,141	69,795	80,776	(10,981)
Receipts Over (Under) Expenditures and Transfers	(84,801)	(43,448)		
Unencumbered Cash, Beginning	127,899	43,098		
Unencumbered Cash, Ending	43,098	(350)		

Labette County, Kansas
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 341,827	274,281	284,304	(10,023)
Motor Vehicle Tax	43,744	47,519	46,347	1,172
Recreational Vehicle Tax	661	733	686	47
Delinquent Tax	8,233	8,082		8,082
16/20 M Truck Tax	1,485	2,468	3,123	(655)
Commercial Vehicle Fees	1,358	1,496	1,205	291
In Lieu of Tax	347	365		365
Watercraft Tax			223	(223)
Total Taxes	397,655	334,944	335,888	(944)
Intergovernmental				
Federal Financial Assistance	272,053	188,620		188,620
State Grant	48,876	51,778		51,778
Total Intergovernmental	320,929	240,398		240,398
Licenses, Fees, and Permits				
Service Fees	21,048	34,018		34,018
Total Cash Receipts	739,632	609,360	335,888	273,472
Expenditures and Transfers				
Health				
Health Department				
Personal Services	418,866	511,055	436,813	74,242
Contractual Services	67,450	114,789	91,800	22,989
Commodities	45,338	41,315	36,550	4,765
Capital Outlay	47,046	12,747	140,000	(127,253)
Reimbursed Expense	(36,649)	(36,922)		(36,922)
Total Health Department	542,051	642,984	705,163	(62,179)
Budget Credit			240,398	(240,398)
Total Expenditures and Transfers	542,051	642,984	945,561	(302,577)
Receipts Over (Under) Expenditures and Transfers	197,581	(33,624)		
Unencumbered Cash, Beginning	685,331	882,912		
Unencumbered Cash, Ending	882,912	849,288		

Labette County, Kansas
Health Care Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Countywide Sales Tax	$ 870,777	891,673	900,000	(8,327)
Total Cash Receipts	870,777	891,673	900,000	(8,327)
Expenditures and Transfers				
Public Safety				
Ambulance Service				
Contractual Services	870,777	891,673	900,000	(8,327)
Total Expenditures and Transfers	870,777	891,673	900,000	(8,327)
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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 120,525	196,984	204,194	(7,210)
Motor Vehicle Tax	16,535	16,783	17,255	(472)
Recreational Vehicle Tax	250	259	256	3
Delinquent Tax	3,401	3,486		3,486
16/20 M Truck Tax	1,011	919	1,163	(244)
Commercial Vehicle Fees	506	527	449	78
In Lieu of Tax	123	262		262
Watercraft Tax			83	(83)
Total Cash Receipts	142,351	219,220	223,400	(4,180)
Expenditures and Transfers				
Health				
Health Appropriations				
Health	142,351	219,220	223,400	(4,180)
Total Expenditures and Transfers	142,351	219,220	223,400	(4,180)
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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 107,223	106,729	110,648	(3,919)
Motor Vehicle Tax	14,078	14,911	14,691	220
Recreational Vehicle Tax	213	230	218	12
Delinquent Tax	2,907	2,779		2,779
16/20 M Truck Tax	861	782	990	(208)
Commercial Vehicle Fees	431	469	382	87
In Lieu of Tax	109	142		142
Watercraft Tax			71	(71)
Total Cash Receipts	125,822	126,042	127,000	(958)
Expenditures and Transfers				
Health				
Health Appropriations				
Health	125,822	126,042	127,000	(958)
Total Expenditures and Transfers	125,822	126,042	127,000	(958)
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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 85,455	109,828	113,778	(3,950)
Motor Vehicle Tax	11,322	11,886	11,799	87
Recreational Vehicle Tax	172	183	175	8
Delinquent Tax	2,504	2,396		2,396
16/20 M Truck Tax	721	628	795	(167)
Commercial Vehicle Fees	346	374	307	67
In Lieu of Tax	87	146		146
Watercraft Tax			57	(57)
Total Cash Receipts	100,607	125,441	126,911	(1,470)
Expenditures and Transfers				
Agriculture				
Other Agriculture				
Personal Services	64,492	66,047	63,880	2,167
Contractual Services	8,729	9,034	17,550	(8,516)
Commodities	47,796	43,409	81,485	(38,076)
Capital Outlay	1,380		9,850	(9,850)
Reimbursed Expense		(2)		(2)
Total Expenditures and Transfers	122,397	118,488	172,765	(54,277)
Receipts Over (Under) Expenditures and Transfers	(21,790)	6,953		
Unencumbered Cash, Beginning	111,479	89,689		
Unencumbered Cash, Ending	89,689	96,642		

Labette County, Kansas
Opioid Settlement Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Miscellaneous			
Other	$	3,663	33,802
Total Cash Receipts		3,663	33,802
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers		3,663	33,802
Unencumbered Cash, Beginning			3,663
Unencumbered Cash, Ending		3,663	37,465

Labette County, Kansas
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 3,015,410	3,243,654	3,225,049	18,605
Motor Vehicle Tax	433,746	420,571	453,581	(33,010)
Recreational Vehicle Tax	6,570	6,490	6,717	(227)
Delinquent Tax	85,385	80,806	60,914	19,892
16/20 M Truck Tax	24,906	24,157	30,568	(6,411)
Commercial Vehicle Fees	13,298	13,194	11,796	1,398
In Lieu of Tax	3,065	4,318		4,318
Watercraft Tax			2,181	(2,181)
Total Taxes	3,582,380	3,793,190	3,790,806	2,384
Intergovernmental				
Special City & County Highway	698,287	689,113	703,287	(14,174)
Equalization and Adjustment	15,730	48,990		48,990
Total Intergovernmental	714,017	738,103	703,287	34,816
Licenses, Fees, and Permits				
Officer Fees	625			
Miscellaneous				
Sale of Surplus Property	3,500	653,395		653,395
Other	14,829	9,017		9,017
Total Miscellaneous	18,329	662,412		662,412
Total Cash Receipts	4,315,351	5,193,705	4,494,093	699,612
Expenditures and Transfers				
Public Works				
County Engineer				
Personal Services	1,685,477	1,989,279	1,908,598	80,681
Contractual Services	368,237	431,818	392,000	39,818
Commodities	1,529,288	2,187,920	1,939,500	248,420
Capital Outlay	237,676	378,576	532,000	(153,424)
Operating Transfers Out	831,419	1,115,778		1,115,778
Reimbursed Expense	(479,390)	(1,095,954)		(1,095,954)
Total Expenditures and Transfers	4,172,707	5,007,417	4,772,098	235,319
Receipts Over (Under) Expenditures and Transfers	142,644	186,288		
Unencumbered Cash, Beginning	944,728	1,087,372		
Unencumbered Cash, Ending	1,087,372	1,273,660		

Labette County, Kansas
Special Alcohol Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 212	166		166
Miscellaneous				
Other		125		125
Total Cash Receipts	212	291		291
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	(288)	(209)		
Unencumbered Cash, Beginning	20,372	20,084		
Unencumbered Cash, Ending	20,084	19,875		

Labette County, Kansas
Special Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 201,683	211,484	219,113	(7,629)
Motor Vehicle Tax	19,287	27,797	19,549	8,248
Recreational Vehicle Tax	294	429	290	139
Delinquent Tax	4,591	4,935		4,935
16/20 M Truck Tax	2,163	1,041	1,317	(276)
Commercial Vehicle Fees	574	882	508	374
In Lieu of Tax	205	282		282
Watercraft Tax			94	(94)
Total Taxes	228,797	246,850	240,871	5,979
Miscellaneous				
Other		20,400		20,400
Total Cash Receipts	228,797	267,250	240,871	26,379
Expenditures and Transfers				
Public Works				
Construction				
Contractual Services	89,956	30,191	52,300	(22,109)
Commodities	254,536	17,670	187,000	(169,330)
Capital Outlay	74,978		279,063	(279,063)
Reimbursed Expense	(9,364)	(1,240)		(1,240)
Total Expenditures and Transfers	410,106	46,621	518,363	(471,742)
Receipts Over (Under) Expenditures and Transfers	(181,309)	220,629		
Unencumbered Cash, Beginning	541,244	359,935		
Unencumbered Cash, Ending	359,935	580,564		

Labette County, Kansas
Special Bridge Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Grant	$	496,400
Transfers		
Operating Transfers In	231,419	265,778
Total Cash Receipts	231,419	762,178
Expenditures and Transfers		
Public Works		
Construction		
Contractual Services	101	
Capital Outlay	130,735	1,444,259
Reimbursed Expense	(81,472)	(575,704)
Total Expenditures and Transfers	49,364	868,555
Receipts Over (Under) Expenditures and Transfers	182,055	(106,377)
Unencumbered Cash, Beginning	1,209,192	1,391,247
Unencumbered Cash, Ending	1,391,247	1,284,870

Labette County, Kansas
Special Liability Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 26,066	25,203	26,192	(989)
Motor Vehicle Tax	2,678	3,601	2,795	806
Recreational Vehicle Tax	41	56	41	15
Delinquent Tax	566	610		610
16/20 M Truck Tax	161	149	188	(39)
Commercial Vehicle Fees	82	114	73	41
In Lieu of Tax	27	34		34
Watercraft Tax			13	(13)
Total Cash Receipts	29,621	29,767	29,302	465
Expenditures and Transfers				
General Government				
Other General Government				
Contractual Services	30,000	26,529	30,000	(3,471)
Total Expenditures and Transfers	30,000	26,529	30,000	(3,471)
Receipts Over (Under) Expenditures and Transfers	(379)	3,238		
Unencumbered Cash, Beginning	1,762	1,383		
Unencumbered Cash, Ending	1,383	4,621		

Labette County, Kansas
Special Park and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 15	12		12
Total Cash Receipts	15	12		12
Expenditures and Transfers				
Culture and Recreation				
Culture and Recreation Appropriations				
Contractual Services			781	(781)
Commodities		168		168
Total Expenditures and Transfers		168	781	(613)
Receipts Over (Under) Expenditures and Transfers	15	(156)		
Unencumbered Cash, Beginning	632	647		
Unencumbered Cash, Ending	647	491		

Labette County, Kansas
Tourism and Convention Promotion Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes				
Transient Guest Tax	$	1,846		1,846
Total Cash Receipts		1,846		1,846
Expenditures and Transfers				
Economic Development				
Economic Development Appropriations				
Contractual Services		1,846		1,846
Total Expenditures and Transfers		1,846		1,846
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Labette County, Kansas
Special Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$	78,579
Total Cash Receipts		78,579
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		78,579
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		78,579

Labette County, Kansas
Great Plains Development Franchise Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Franchise Fee	$ 17,539	9,308
Total Cash Receipts	17,539	9,308
Expenditures and Transfers		
Economic Development		
Economic Development Department		
Contractual Services	17,539	9,308
Total Expenditures and Transfers	17,539	9,308
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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$ 100,000	400,000
Total Cash Receipts	100,000	400,000
Expenditures and Transfers		
Public Works		
Construction		
Contractual Services	144,589	119,763
Commodities	529,628	
Reimbursed Expense	(36,461)	
Total Expenditures and Transfers	637,756	119,763
Receipts Over (Under) Expenditures and Transfers	(537,756)	280,237
Unencumbered Cash, Beginning	985,656	447,900
Unencumbered Cash, Ending	447,900	728,137

Labette County, Kansas
Special Machinery Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$ 500,000	450,000
Miscellaneous		
Sale of Surplus Property	270,705	
Lease Purchase Proceeds	357,700	1,301,900
Total Miscellaneous	628,405	1,301,900
Total Cash Receipts	1,128,405	1,751,900
Expenditures and Transfers		
Public Works		
Equipment		
Contractual Services	22,637	
Capital Outlay	1,733,621	2,495,615
Total Expenditures and Transfers	1,756,258	2,495,615
Receipts Over (Under) Expenditures and Transfers	(627,853)	(743,715)
Unencumbered Cash, Beginning	2,478,499	1,850,646
Unencumbered Cash, Ending	1,850,646	1,106,931

Labette County, Kansas
Special Industrial Park Road Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Licenses, Fees, and Permits			
Permits	$	2,000	3,000
Total Cash Receipts		2,000	3,000
Expenditures and Transfers			
Public Works			
Contractual Services		1,000	1,500
Total Expenditures and Transfers		1,000	1,500
Receipts Over (Under) Expenditures and Transfers		1,000	1,500
Unencumbered Cash, Beginning		218,827	219,827
Unencumbered Cash, Ending		219,827	221,327

Labette County, Kansas
Emergency Telephone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Intergovernmental				
Emergency Telephone Tax	$ 138,124	141,214	168,822	(27,608)
Use of Money and Property				
Interest on Investments	44	101		101
Total Cash Receipts	138,168	141,315	168,822	(27,507)
Expenditures and Transfers				
Public Safety				
Dispatch				
Contractual Services	114,433	77,901	80,000	(2,099)
Commodities	7,736	7,656	30,000	(22,344)
Capital Outlay	3,369	73,360	60,000	13,360
Total Expenditures and Transfers	125,538	158,917	170,000	(11,083)
Receipts Over (Under) Expenditures and Transfers	12,630	(17,602)		
Unencumbered Cash, Beginning	10,248	22,878		
Unencumbered Cash, Ending	22,878	5,276		

Labette County, Kansas
Transfer Station Royalty Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
Sanitation		
Contractual Services	15,919	
Total Expenditures and Transfers	15,919	
Receipts Over (Under) Expenditures and Transfers	(15,919)	
Unencumbered Cash, Beginning	15,919	
Unencumbered Cash, Ending		

Labette County, Kansas
Special Auto Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Other Intergovernmental	$ 1,750	1,400
Licenses, Fees, and Permits		
Officer Fees	144,362	147,047
Total Cash Receipts	146,112	148,447
Expenditures and Transfers		
General Government		
County Treasurer		
Personal Services	116,883	98,814
Contractual Services	1,795	2,210
Commodities	11,005	12,093
Capital Outlay	905	1,363
Operating Transfers Out	37,499	15,201
Reimbursed Expense	(3)	(10)
Total Expenditures and Transfers	168,084	129,671
Receipts Over (Under) Expenditures and Transfers	(21,972)	18,776
Unencumbered Cash, Beginning	35,646	13,674
Unencumbered Cash, Ending	13,674	32,450

Labette County, Kansas
Prosecuting Attorney Training Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 2,706	1,814
Total Cash Receipts	2,706	1,814
Expenditures and Transfers		
General Government		
County Attorney		
Contractual Services	1,399	1,032
Total Expenditures and Transfers	1,399	1,032
Receipts Over (Under) Expenditures and Transfers	1,307	782
Unencumbered Cash, Beginning	4,475	5,782
Unencumbered Cash, Ending	5,782	6,564

Labette County, Kansas
Special Law Enforcement Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 16,833	19,268
Miscellaneous		
Forfeiture Proceeds		5,712
Other	3,335	3,191
Total Miscellaneous	3,335	8,903
Total Cash Receipts	20,168	28,171
Expenditures and Transfers		
Public Safety		
Other Public Safety		
Contractual Services	5,241	2,330
Commodities	15,247	16,318
Capital Outlay	8,893	4,927
Total Expenditures and Transfers	29,381	23,575
Receipts Over (Under) Expenditures and Transfers	(9,213)	4,596
Unencumbered Cash, Beginning	37,281	28,068
Unencumbered Cash, Ending	28,068	32,664

Labette County, Kansas
Register of Deeds Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Licenses, Fees, and Permits			
Officer Fees	$	18,789	18,978
Total Cash Receipts		18,789	18,978
Expenditures and Transfers			
General Government			
Register of Deeds			
Capital Outlay		10,089	6,177
Total Expenditures and Transfers		10,089	6,177
Receipts Over (Under) Expenditures and Transfers		8,700	12,801
Unencumbered Cash, Beginning		68,663	77,363
Unencumbered Cash, Ending		77,363	90,164

Labette County, Kansas
Blue Lives Matter Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Donations and Contributions	$ 524	1,150
Total Cash Receipts	524	1,150
Expenditures and Transfers		
Public Safety		
Other Public Safety		
Contractual Services		300
Total Expenditures and Transfers		300
Receipts Over (Under) Expenditures and Transfers	524	850
Unencumbered Cash, Beginning	2,336	2,860
Unencumbered Cash, Ending	2,860	3,710

Labette County, Kansas
County Clerk Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 4,697	4,745
Total Cash Receipts	4,697	4,745
Expenditures and Transfers		
General Government		
County Clerk		
Contractual Services		3,278
Total Expenditures and Transfers		3,278
Receipts Over (Under) Expenditures and Transfers	4,697	1,467
Unencumbered Cash, Beginning	27,531	32,228
Unencumbered Cash, Ending	32,228	33,695

Labette County, Kansas
County Treasurer Technology Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Licenses, Fees, and Permits			
Officer Fees	$	4,697	4,744
Total Cash Receipts		4,697	4,744
Expenditures and Transfers			
General Government			
County Treasurer			
Capital Outlay		4,374	2,225
Total Expenditures and Transfers		4,374	2,225
Receipts Over (Under) Expenditures and Transfers		323	2,519
Unencumbered Cash, Beginning		25,577	25,900
Unencumbered Cash, Ending		25,900	28,419

Labette County, Kansas
Special Prosecutor's Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

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

Labette County, Kansas
Prosecuting Attorney Check Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
Public Safety		
Sheriff		
Contractual Services	200	1,280
Total Expenditures and Transfers	200	1,280
Receipts Over (Under) Expenditures and Transfers	(200)	(1,280)
Unencumbered Cash, Beginning	2,155	1,955
Unencumbered Cash, Ending	1,955	675

Labette County, Kansas
CDBG Mortgage Assistance Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	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	4,321
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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	$ 1,905,283	
Total Cash Receipts	1,905,283	
Expenditures and Transfers		
General Government		
Contractual Services	33,750	33,750
Capital Outlay	2,252,338	742,592
Total Expenditures and Transfers	2,286,088	776,342
Receipts Over (Under) Expenditures and Transfers	(380,805)	(776,342)
Unencumbered Cash, Beginning	1,557,319	1,176,514
Unencumbered Cash, Ending	1,176,514	400,172

Labette County, Kansas
Jail Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	$ 15,000	19,006
Total Cash Receipts	15,000	19,006
Expenditures and Transfers		
Public Safety		
Jail		
Contractual Services		180
Commodities	12,493	7,116
Total Expenditures and Transfers	12,493	7,296
Receipts Over (Under) Expenditures and Transfers	2,507	11,710
Unencumbered Cash, Beginning		2,507
Unencumbered Cash, Ending	2,507	14,217

Labette County, Kansas
Local Assist. and Tribal Consistency Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	$	100,000
Total Cash Receipts		100,000
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		100,000
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		100,000

Labette County, Kansas
Labette/Cherokee Youth Services Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Grant	$ 344,692	402,806
Licenses, Fees, and Permits		
Officer Fees	3,486	
Total Cash Receipts	348,178	402,806
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Personal Services	203,968	213,202
Contractual Services	99,724	201,212
Commodities	1,730	3,442
Capital Outlay	224	4,764
Reimbursed Expense	(30)	(10)
Total Expenditures and Transfers	305,616	422,610
Receipts Over (Under) Expenditures and Transfers	42,562	(19,804)
Unencumbered Cash, Beginning	17,649	60,211
Unencumbered Cash, Ending	60,211	40,407

Labette County, Kansas
Labette/Cherokee Youth Program Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Other	$ 4,261	
Total Cash Receipts	4,261	
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Operating Transfers Out		157
Total Expenditures and Transfers		157
Receipts Over (Under) Expenditures and Transfers	4,261	(157)
Unencumbered Cash, Beginning	19,654	23,915
Unencumbered Cash, Ending	23,915	23,758

Labette County, Kansas
JJA Diversion Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Other	$ 4,191	100
Total Cash Receipts	4,191	100
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Personal Services	3,935	
Contractual Services	278	
Commodities	1,288	853
Capital Outlay	145	1,467
Total Expenditures and Transfers	5,646	2,320
Receipts Over (Under) Expenditures and Transfers	(1,455)	(2,220)
Unencumbered Cash, Beginning	6,969	5,514
Unencumbered Cash, Ending	5,514	3,294

Labette County, Kansas
Juvenile IIP Carryover Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Other	$ 4,000	820
Total Cash Receipts	4,000	820
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Contractual Services	30	42
Commodities		461
Total Expenditures and Transfers	30	503
Receipts Over (Under) Expenditures and Transfers	3,970	317
Unencumbered Cash, Beginning		3,970
Unencumbered Cash, Ending	3,970	4,287

Labette County, Kansas
JJA Building Remodel Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

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

Labette County, Kansas
Diversion Fees Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Licenses, Fees, and Permits			
Officer Fees	$	61,544	67,230
Total Cash Receipts		61,544	67,230
Expenditures and Transfers			
General Government			
County Attorney			
Contractual Services		8,840	5,504
Commodities		2,692	5,674
Total Expenditures and Transfers		11,532	11,178
Receipts Over (Under) Expenditures and Transfers		50,012	56,052
Unencumbered Cash, Beginning		67,836	117,848
Unencumbered Cash, Ending		117,848	173,900

Labette County, Kansas
Storm Damage Reimbursement Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Other	$ 20,756	
Total Cash Receipts	20,756	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers	20,756	
Unencumbered Cash, Beginning	74,700	95,456
Unencumbered Cash, Ending	95,456	95,456

Labette County, Kansas
Towards No Drugs Program Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Miscellaneous			
Donations and Contributions	$	3,000	3,500
Total Cash Receipts		3,000	3,500
Expenditures and Transfers			
Public Works			
Contractual Services		499	
Commodities		651	2,847
Total Expenditures and Transfers		1,150	2,847
Receipts Over (Under) Expenditures and Transfers		1,850	653
Unencumbered Cash, Beginning		5,950	7,800
Unencumbered Cash, Ending		7,800	8,453

Labette County, Kansas
Juv Justice Reinvestment-JCAB Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
State Grant	$ 50,710	146,427
Transfers		
Operating Transfers In		157
Total Cash Receipts	50,710	146,584
Expenditures and Transfers		
Public Safety		
Juvenile Services		
Personal Services	39,468	58,989
Contractual Services		335
Commodities		85
Total Expenditures and Transfers	39,468	59,409
Receipts Over (Under) Expenditures and Transfers	11,242	87,175
Unencumbered Cash, Beginning	5,702	16,944
Unencumbered Cash, Ending	16,944	104,119

Labette County, Kansas
Juv Justice Reinvestment-JJA Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

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

Labette County, Kansas
Sewer District No. 1 Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Service Fees	$ 34,675	36,509
Total Cash Receipts	34,675	36,509
Expenditures and Transfers		
Sanitation		
Other Sanitation		
Contractual Services	35,273	36,031
Total Expenditures and Transfers	35,273	36,031
Receipts Over (Under) Expenditures and Transfers	(598)	478
Unencumbered Cash, Beginning	5,281	4,683
Unencumbered Cash, Ending	4,683	5,161

Labette County, Kansas
Sewer District No. 1 Maintenance Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Licenses, Fees, and Permits		
Service Fees	$ 21,850	22,400
Total Cash Receipts	21,850	22,400
Expenditures and Transfers		
Sanitation		
Other Sanitation		
Contractual Services	25,205	33,412
Total Expenditures and Transfers	25,205	33,412
Receipts Over (Under) Expenditures and Transfers	(3,355)	(11,012)
Unencumbered Cash, Beginning	(34,088)	(37,443)
Unencumbered Cash, Ending	(37,443)	(48,455)

Labette County, Kansas
Sewer District No. 1 Special Assessment Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Taxes		
Special Assessments	$ 32,484	32,485
Total Cash Receipts	32,484	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	(994)	(993)
Unencumbered Cash, Beginning	46,539	45,545
Unencumbered Cash, Ending	45,545	44,552

Labette County, Kansas
Employee Benefit Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	$ 8,470	33,388
Miscellaneous		
Payroll Withholdings and Benefits	845,879	889,122
Total Cash Receipts	854,349	922,510
Expenditures and Transfers		
General Government		
Employee Benefits		
Contractual Services		8,977
Commodities		2,018
Medical Claims	987,884	1,082,871
Reimbursed Expense	(67,701)	(81,666)
Total Expenditures and Transfers	920,183	1,012,200
Receipts Over (Under) Expenditures and Transfers	(65,834)	(89,690)
Unencumbered Cash, Beginning	5,064,125	4,998,291
Unencumbered Cash, Ending	4,998,291	4,908,601

Labette County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Cities:				
Altamont Special Equipment	$	173	173	
Altamont General		215,546	215,546	
Altamont Library		18,486	18,486	
Altamont Recreation		5,369	5,369	
Altamont Utility Service		155	155	
Altamont G.O. Fire		15	15	
Altamont Annex General		23,796	23,796	
Altamont Annex Library		2,566	2,566	
Altamont Annex Recreation		599	599	
Bartlett General		33,192	33,192	
Chetopa General		150,169	150,169	
Chetopa Library		10,892	10,892	
Chetopa Industrial Development		26	26	
Chetopa Employee Benefits		81,553	81,553	
Chetopa Fire Equipment		1	1	
Chetopa Special Liability		196	196	
Chetopa Special Assessments		373	373	
Edna General		109,240	109,240	
Edna Bond and Interest		14,902	14,902	
Edna Employee Benefits		15,260	15,260	
Edna Library		6,434	6,434	
Labette General		2,258	2,258	
Mound Valley General		99,846	99,846	
Oswego General		414,109	414,109	
Oswego Airport		7,656	7,656	
Oswego Employee Benefits		201,903	201,903	
Oswego Library		26,904	26,904	
Oswego Special Assessments		5,606	5,606	
Parsons General		3,124,175	3,124,175	
Parsons Library Employee Benefits		76,743	76,743	
Parsons Industrial Promotion		62,913	62,913	
Parsons Library		376,809	376,809	
Parsons Special Assessments		5,482	5,482	
Subtotal Cities		5,093,347	5,093,347	
Townships:				
Canada General		19,741	19,741	
Elm Grove General		4,179	4,179	
Fairview General		15,230	15,230	
Hackberry General		20,563	20,563	
Howard General		6,193	6,193	
Labette General	5,448	8,617	13,045	1,020
Liberty General		22,578	22,578	
Montana General		13,589	13,589	
Mound Valley General		16,820	16,820	
Mount Pleasant General		25,646	25,646	
Neosho General		22,622	22,622	
North General		16,549	16,549	
Osage General		49,131	49,131	
Oswego General		11,895	11,895	
Richland General	6	6,489	6,476	19
Subtotal Townships	5,454	259,842	264,257	1,039

Labette County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Schools:				
USD #247 General	$	3,630	3,630	
USD #247 Capital Outlay		1,446	1,446	
USD #247 Supplemental General		3,503	3,503	
USD #447 General		398	398	
USD #447 Capital Outlay		284	284	
USD #447 Supplemental General		530	530	
USD #447 Recreation		107	107	
USD #503 General		926,825	926,825	
USD #503 Supplemental General		1,170,648	1,170,648	
USD #503 Recreation		413,079	413,079	
USD #503 Recreation Emp Benefit		63,644	63,644	
USD #503 Capital Outlay		533,350	533,350	
USD #503 Bond and Interest		4,857	4,857	
USD #504 General		222,689	222,689	
USD #504 Bond and Interest		74,351	74,351	
USD #504 Capital Outlay		131,109	131,109	
USD #504 Recreation		32,779	32,779	
USD #504 Supplemental General		292,096	292,096	
USD #505 General		137,091	137,091	
USD #505 Capital Outlay		80,481	80,481	
USD #505 Supplemental General		197,155	197,155	
USD #505 Bond and Interest		82,583	82,583	
USD #505 Recreation Commission		10,033	10,033	
USD #506 General		1,023,095	1,023,095	
USD #506 Capital Outlay		590,502	590,502	
USD #506 Supplemental General		1,057,998	1,057,998	
USD #506 Bond and Interest		416,887	416,887	
LCC General		5,874,474	5,874,474	
LCC Adult Education		67,089	67,089	
Subtotal Schools		13,412,713	13,412,713	
Cemeteries:				
Edna/Elm Grove		15,525	15,525	
Mound Valley		22,166	22,166	
Oak Hill		18,748	18,748	
Oswego		64,791	64,791	
Pleasant Valley		7,643	7,643	
Subtotal Cemeteries		128,873	128,873	
Rural Fire Districts:				
Labette No. 9		32,810	32,810	
Subtotal Rural Fire Districts		32,810	32,810	
Watershed Districts:				
Labette/Hackberry No. 96		111,089	111,089	
Neosho Drainage District		12,397	12,397	
Subtotal Watershed Districts		123,486	123,486	

Labette County, Kansas
Agency Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Regional Library:				
SEK Library General	$	116,831	116,831	
SEK Library Employee Benefits		7,564	7,564	
Subtotal Regional Library		124,395	124,395	
Total Subdivisions	5,454	19,175,466	19,179,881	1,039
State Funds:				
State Educational Building	3,806	167,605	167,600	3,811
State Institutional Building	1,903	83,803	83,800	1,906
Total State Funds	5,709	251,408	251,400	5,717
Other Agency Funds:				
Motor Vehicle Licenses		1,309,677	1,309,677	
Game Licenses	122	8,717	8,644	195
Cereal Malt Beverage Licenses	150	25	25	150
Heritage Trust	1,881	9,489	9,430	1,940
Cash Bond Deposits	13,300			13,300
Sales Tax	149,116	1,970,253	1,989,447	129,922
State Election Fees		300	300	
Wildcat Extension District #14		230,602	230,602	
Homestead Holding		9,660	9,660	
Inmate Trust	17,467	78,601	83,601	12,467
Jail Commissary	3,667	50,602	52,986	1,283
Sheriff Fee Account	1	417,125	417,125	1
Total Other Agency Funds	185,704	4,085,051	4,111,497	159,258
Distributable Funds:				
Current Tax	15,332,163	26,473,092	25,606,349	16,198,906
Delinquent Tax	245,992	575,235	651,082	170,145
Motor Vehicle Tax	99,664	2,992,675	2,995,007	97,332
Recreational Vehicle Tax	1,369	43,515	43,363	1,521
Mineral Production Tax	3,153	5,566	8,475	244
In Lieu of Tax	26,108	44,770	34,126	36,752
Commercial Motor Vehicle Fees	178	94,795	94,512	461
Total Distributable Funds	15,708,627	30,229,648	29,432,914	16,505,361
Total Agency Funds	15,905,494	53,741,573	52,975,692	16,671,375

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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, 2023, and have issued our report thereon dated September 12, 2024, 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
September 12, 2024

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, 2023. 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, 2023.

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
September 12, 2024

Labette County, Kansas
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended December 31, 2023

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, 2023

Federal Grantor/Pass-through Grantor/Program Title	Grant Number	Federal Assistance 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 $	93,597	97,687	0	
U.S. Department of Transportation						
Passed through Kansas Department of Transportation						
Highway Planning and Construction	KA390301	20.205	500,973	500,973	0	
U.S. Department of Treasury						
Coronavirus State and Local Fiscal Recovery Funds - COVID-19		21.027	0	776,342		(1)
Local Assistance and Tribal Consistency Fund - COVID-19		21.032	100,000			
Total U.S. Department of Treasury			100,000	776,342	0	
U.S. Department of Health and Human Services						
Passed through Kansas Department of Health and Environment						
477 Cluster:						
Child Care and Development Block Grant	2643450N	93.575	6,030	6,030		
Child Care and Development Block Grant	2643450P	93.575	6,310	6,310		
Child Care and Development Block Grant - COVID-19	2642731_ARPA	93.575	1,144	1,144		
Total 477 Cluster			13,484	13,484	0	
Public Health Emergency Preparedness	264678B	93.069	11,021	11,021		
Public Health Emergency Preparedness	264678C	93.069	8,319	8,319		
Family Planning Services	264FPFFY23	93.217	20,084	20,084		
Immunization Cooperation Agreements	264IMM22PPHF	93.268	1,863	1,863		
Epidemiology and Laboratory Capacity for Infections Diseases (ELC) - COVID-19	264ELC-COVIDED	93.323	2,240	30,451		
Epidemiology and Laboratory Capacity for Infections Diseases (ELC) - COVID-19	264ELC-COVIDEDX	93.323	27,257	20,654		
Epidemiology and Laboratory Capacity for Infections Diseases (ELC) - COVID-19	264ELC-DMCF	93.323	19,006	7,296		
Maternal and Child Health Services Block Grants to the States	264329T	93.994	10,755	10,755		
Total U.S. Department of Health and Human Services			114,029	123,927	0	
U.S. Department of Homeland Security						
Passed through Kansas Division of Emergency Management						
Emergency Management Performance Grants		97.042	21,793	0	0	
Total Federal Awards			830,392	1,498,929	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.