

LEAVENWORTH COUNTY, KANSAS

FINANCIAL STATEMENT

December 31, 2024

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

LEAVENWORTH COUNTY, KANSAS
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April 2, 2025

County Commissioners
Leavenworth County, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2024, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2024, and the aggregate receipts and expenditures for they year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (KMAAG) 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), KMAAG, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 audits. 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 the 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 KMAAG, 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 the financial statement in accordance with KMAAG as described in Note 1; this includes determining 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 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 opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, 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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not required part of the basic financial statement; however, are required to be presented under the provisions of the KMAAG. 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 accompanying supplementary 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.

April 2, 2025
Leavenworth County, Kansas
(Continued)

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 April 2, 2025 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the County's internal control over financial reporting and compliance.

Varyney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

LEAVENWORTH COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds							
General Fund	\$ 3,868,604	\$ -	\$ 35,350,635	\$ 34,724,207	\$ 4,495,032	\$ 53,847	\$ 4,548,879
Special Purpose Funds							
County Health	226,154	-	1,452,921	1,511,611	167,464	-	167,464
Employee Benefits	547,553	-	10,380,097	10,501,897	425,753	-	425,753
Register of Deeds Technology	289,070	-	160,688	132,460	317,298	-	317,298
Road and Bridge	879,119	-	12,939,296	13,147,773	670,642	47,170	717,812
Special Alcohol	85,575	-	39,002	45,500	79,077	-	79,077
Economic Development	13,207	-	360,168	330,818	42,557	-	42,557
Council on Aging	253,985	-	4,108,826	3,647,032	715,779	693	716,472
Special Parks and Recreation Fund	61,530	-	20,387	-	81,917	-	81,917
911 Taxes Fund	95,602	-	838,416	635,855	298,163	-	298,163
Juvenile Detention Fund	120,235	-	405,967	504,260	21,942	1,950	23,892
20 Year Special Sales Tax Revenue Fund	5,445,291	-	5,854,109	2,811,814	8,487,586	-	8,487,586
County Clerk Technology	30,855	-	25,519	26,719	29,655	-	29,655
County Treasurer Technology	12,093	-	25,518	1,460	36,151	-	36,151
Local Service Road and Bridge	420,187	-	4,745,294	4,634,266	531,215	-	531,215
CARES Act Fund	6,591,714	-	207,523	6,198,858	600,379	-	600,379
Drug Prosecutor	1,116	-	3,588	1,788	2,916	-	2,916
Juvenile Supervision Fees	17,992	-	905	-	18,897	-	18,897
General Equipment Reserve	5,605,763	-	1,478,525	1,717,131	5,367,157	-	5,367,157
Juvenile Justice Authority	10,717	-	26,029	35,956	790	3,928	4,718
Juvenile Reinvestment Grant	25,000	-	-	-	25,000	-	25,000
CPJJ-Comm Corrections	-	-	-	(107,806)	107,806	-	107,806
Community Corrections	108,274	-	825,680	866,728	67,226	-	67,226
CCH Permits	47,691	-	4,355	31,886	20,160	-	20,160
KFA	-	-	185,282	158,374	26,908	-	26,908
Juvenile Intake and Assessment	256,995	-	12,935	164,361	105,569	-	105,569
PALS	1,578	-	26,039	12,445	15,172	-	15,172
County Treasurer Special	60,740	-	861,695	905,182	17,253	-	17,253
Memorials	128,082	-	7,253	6,135	129,200	-	129,200

(Continued)

LEAVENWORTH COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Road and Bridge Equipment Reserve	\$ 2,770,882	\$ -	\$ 832,737	\$ 280,762	\$ 3,322,857	\$ -	\$ 3,322,857
Local Service Capital Equipment Reserve	1,157,877	-	500,000	238,149	1,419,728	-	1,419,728
Veterans Treatment Court	-	-	-	(8,996)	8,996	-	8,996
Sheriff Drug Forfeitures	18,799	-	-	8,235	10,564	-	10,564
Juvenile Drinking Program	2,993	-	-	-	2,993	-	2,993
Violent Offenders	118,997	-	34,284	9,628	143,653	-	143,653
Drug Test and Supervision	139,862	-	15,410	9,006	146,266	-	146,266
INK Fee Fund	403,937	-	-	18,582	385,355	-	385,355
Capital Improvement Reserve	1,804,135	-	610,000	195,243	2,218,892	-	2,218,892
Capital Road	4,030,942	-	3,419,378	645,279	6,805,041	-	6,805,041
Opioid Settlement	212,010	-	233,198	76,009	369,199	648	369,847
Federal Grants	101,305	-	37,303	33,006	105,602	-	105,602
Attorney Training	22,100	-	3,655	1,758	23,997	-	23,997
Alcohol Drug Safe Action	29,359	-	-	-	29,359	-	29,359
Landfill Closure	65,885	-	-	-	65,885	-	65,885
Juvenile Crime Prevention	127,454	-	-	127,454	-	-	-
Township Traffic Impact Fees	1,760,885	-	315,735	83,480	1,993,140	-	1,993,140
Bond and Interest Fund							
Bond and Interest	1,428,459	-	2,142,469	1,993,618	1,577,310	-	1,577,310
Business Fund							
Solid Waste Management	351,522	-	2,153,189	2,373,832	130,879	869	131,748
Trust Fund							
Special Law Enforcement	24,133	-	1,160	-	25,293	-	25,293
Total County	\$ 39,776,258	\$ -	\$ 90,645,170	\$ 88,731,755	\$ 41,689,673	\$ 109,105	\$ 41,798,778
Related Municipal Entities							
Sewer District No. 1	\$ 179,234	\$ -	\$ 57,061	\$ 56,871	\$ 179,424	\$ -	\$ 179,424
Sewer District No. 2	339,406	-	72,818	37,254	374,970	-	374,970
Sewer District No. 3	43,239	-	103,417	103,212	43,444	-	43,444
Sewer District No. 5	125,950	-	17,424	20,699	122,675	-	122,675
Sewer District No. 6	6,678	-	-	-	6,678	-	6,678
Sewer District No. 7	29,014	-	63,918	63,918	29,014	-	29,014
Total Related Municipal Entities	\$ 723,521	\$ -	\$ 314,638	\$ 281,954	\$ 756,205	\$ -	\$ 756,205
Total Reporting Entity (Excluding Agency Funds)	\$ 40,499,779	\$ -	\$ 90,959,808	\$ 89,013,709	\$ 42,445,878	\$ 109,105	\$ 42,554,983

(Continued)

LEAVENWORTH COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

Composition of Cash:	
Commerce Bank:	
Checking	\$ 8,667,691
US Treasury Bills	112,083,774
First State Bank and Trust:	
Checking	50,862
Certificates of Deposit	100,000
Country Club Bank:	
Checking	745,684
Total Checking Accounts	<u>\$ 121,648,011</u>
Kansas Municipal Investment Pool	1,682,049
Total Cash and Investments	<u>\$ 123,330,060</u>
Less: Agency Funds (per Schedule 3)	<u>(80,775,077)</u>
Total Reporting Entity (Excluding Agency Funds)	<u><u>\$ 42,554,983</u></u>

LEAVENWORTH COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT
December 31, 2024

Note 1: Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Leavenworth County, Kansas (the County), is a municipal corporation governed by an elected five-member commission. This regulatory financial statement presents the County (the primary government) and any related municipal entities of which the County is considered to be financially accountable. The related municipal entities included in the County's reporting entity are Sewer Districts No. 1, 2, 3, 5, 6 and 7. The related municipal entity that is not included in the County's reporting entity is the Kansas State Research and Extension, Leavenworth County (the Extension). Both the Extension and the Sewer Districts were established to benefit the County and/or its constituents.

The Extension provides services in such areas as agriculture, home economics, and 4-H clubs to all persons in the County. The council is an elected nine-member executive board. The County annually provides significant operating subsidies to the Extension. The Extension is not included in the County's financial statement. Complete financial statements for the Extension are available from its offices at 613 Holiday Plaza, Lansing, Kansas, 66043.

The County Commission also appointed themselves to the five-member governing board of the six individual Sewer Districts. The sewer benefit districts oversee wastewater collection for areas throughout the County. The financial information for the six Sewer Districts is included in the County reporting entity as related municipal entities.

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* (KMAAG) 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 receipts 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 KMAAG 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.

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the County:

General Fund – The chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund – Used to account for the proceeds of specific tax levies and other specific revenue sources (other than capital project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund - Used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Business Fund – Funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund etc.).

Trust Fund - Used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e., pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Fund - Used to report assets held by the municipal reporting entity in purely custodial capacity.

LEAVENWORTH COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2024

Note 2: Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the County 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, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The County did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts 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. The County Commission approved budget amendments for the following funds:

Sewer District 1
Sewer District 5
911 Tax

Employee Benefit
Juvenile Detention
Solid Waste

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for Capital Project Funds, Agency Funds, Trust Funds and certain Special Purpose Funds as noted in the presentation of the appropriate Schedule 2.

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

LEAVENWORTH COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2024

Note 3: Annual Personal Leave Benefits

Under the terms of the County's personnel policy, County employees are granted annual personal leave in varying amounts. Full time employees accrue vacation each year at the following rates:

<u>Years of Service</u>	Accumulation		
	<u>Per Pay Period</u>	<u>Annual Total</u>	<u>Max Leave Accumulation</u>
0 - <5	4 hours	104 hours	144 hours
5 - <10	5 hours	130 hours	176 hours
10 - <15	6 hours	156 hours	208 hours
15 - <20	7 hours	182 hours	240 hours
20+	8 hours	208 hours	272 hours

Note 4: Property Taxes

Compliance with Kansas Statutes

The County property tax is levied each November 1 on the assessed valuation of real and personal property located in the County as of the preceding January 1. The County assessors establish assessed value for real and personal property annually. The final assessed value for real and personal property located in the County as of January 1, 2024 was \$1,110,139,967. The fiscal year 2024 tax levy was based on this final assessed value and was used to fund fiscal year 2024. The County's property tax levies per \$1,000 assessed valuation for the year ended December 2024 were as follows:

<u>Fund</u>	<u>Mill Levy</u>
General Fund	21.945
Road and Bridge Fund	10.809
Employee Benefits Fund	1.256
Other Governmental Funds	3.551
Total	37.561

Note 5: Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase.

Note 6: Use of Estimates

The preparation of financial statement in compliance with the regulatory basis requires management to make estimates and assumptions that affect the reported amounts of encumbrances at the date of the financial statement and the reported amounts of expenditures during the reporting period. Actual results could differ from those estimates.

Note 7: 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, or in an adjoining county if such institution has been designated as an official depository, 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 deposits 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 policies that would further limit its investment choices.

LEAVENWORTH COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2024

Note 7: Deposits and Investments (Continued)

Some of the County's investments are of bond proceeds invested pursuant to K.S.A. 10-131. This statute allows additional investment authority beyond that of K.S.A. 12-1675. Investments of bond proceeds may follow K.S.A. 12-1675 or include other investments such as the KMIP, direct obligations of the U.S. government or any agency thereof, and various other investments as specified in K.S.A. 10-131.

At December 31, 2024, the County has the following investments:

Investment Type	Fair Value	Less than 1	1 - 5	6 - 10	More than 10	Rating
Kansas Municipal Investment Pool	\$ 1,682,049	\$ 1,682,049	\$ -	\$ -	\$ -	N/A

The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest by the U.S. government or any agency thereof, with maturities up to four years. No more than 10 percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

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's investments were composed entirely of KMIP deposits, treasury bills and certificates of deposit as of the fiscal year ended December 31, 2024.

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 County, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has no designated "peak periods". All deposits were legally secured at December 31, 2024.

At December 31, 2024, the County's carrying amount of deposits was \$121,648,011 and the bank balance was \$124,311,487. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$500,000 was covered by federal depository insurance and \$42,335,693 was collateralized with securities held by the pledging financial institutions' agents in the County's name and letters of credit, covering the remaining balance.

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.

LEAVENWORTH COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2024

Note 8: Long-Term Debt Schedule

Following is a summary of changes in long-term debt for the year.

ISSUE	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
Series 2016-A Sales Tax Bonds	\$ 7,975,000	\$ -	\$ 405,000	\$ 7,570,000	\$ 240,350
Series 2016-B Sales Tax Bonds	670,000	-	670,000	-	8,878
Series 2020-A Sales Tax Bonds	8,740,000	-	-	8,740,000	175,965
Series 2022-A Sales Tax Refunding Bonds	6,500,000	-	345,000	6,155,000	148,425
Total General Obligation Bonds	\$ 23,885,000	\$ -	\$ 1,420,000	\$ 22,465,000	\$ 573,618
Revolving Loans - KDHE					
Loan 1429-01	\$ 68,636	\$ -	\$ 22,297	\$ 46,339	\$ 1,622
Loan 1785-01	473,452	-	57,724	415,728	12,488
Total Revolving Loans	\$ 542,088	\$ -	\$ 80,021	\$ 462,067	\$ 14,110
Total Contractual Indebtedness	\$ 24,427,088	\$ -	\$ 1,500,021	\$ 22,927,067	\$ 587,728

Following is a detailed listing of the County's long-term debt outstanding at year-end.

ISSUE	Date Issued	Final Maturity Date	Original Amount	Outstanding Amount	Interest Rate
General Obligation Bonds					
Series 2016-A Sales Tax Bonds	12/22/16	3/1/37	\$ 9,740,000	\$ 7,570,000	3.00-3.25%
Series 2016-B Sales Tax Bonds	12/22/16	3/1/24	4,165,000	-	2.25-2.65%
Series 2020-A Sales Tax Bonds	11/18/20	3/1/37	8,830,000	8,740,000	1.40-3.00%
Series 2022-A Sales Tax Refunding Bonds	1/19/22	3/1/37	6,815,000	6,155,000	2.00-3.00%
Revolving Loans - KDHE					
Loan 1429-01	8/23/05	3/1/27	380,027	46,339	2.32%
Loan 1785-01	10/26/09	3/1/31	1,139,578	415,728	2.47%
			\$ 31,069,605	\$ 22,927,067	

LEAVENWORTH COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2024

Note 8: Long-Term Debt (Continued)

Annual debt service requirements to maturity for general obligation bonds to be paid with tax levies.

Year	Principal Due	Interest Due	Total
2025	\$ 1,470,000	\$ 531,440	\$ 2,001,440
2026	1,515,000	486,665	2,001,665
2027	1,560,000	440,540	2,000,540
2028	1,610,000	392,990	2,002,990
2029	1,655,000	347,515	2,002,515
2030-2034	8,860,000	1,172,811	10,032,811
2035-2038	5,795,000	209,191	6,004,191
Total	\$ 22,465,000	\$ 3,581,152	\$ 26,046,152

The County entered into a loan agreement in 2005 with the Kansas Department of Health and Environment (KDHE) to fund certain project costs for Sewer District No. 7. The project was completed and the final amount of the loan was \$380,027. Interest is paid at a rate of 2.32%.

The County entered into a loan agreement on October 7, 2009 with KDHE to fund certain project costs of Sewer District No. 3 to connect the City of Basehor, Kansas' wastewater collection system and treatment facility. The project was completed and the final amount of the loan was \$1,139,578. Interest is paid at a rate of 2.47%.

Annual debt service loan requirements to maturity are as follows:

Year	Principal Due	Interest Due	Total
2025	\$ 85,391	\$ 12,099	\$ 97,490
2026	81,180	9,800	90,980
2027	62,597	7,615	70,212
2028	64,311	5,901	70,212
2029	66,072	4,139	70,211
2030-2034	102,516	2,801	105,317
Total	\$ 462,067	\$ 42,355	\$ 504,422

LEAVENWORTH COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2024

Note 9: Interfund Transactions

From	To	Regulatory Authority	Amount
General Fund	Employee Benefit	K.S.A. 12-16,102	\$ 6,627,016
General Fund	General Equipment Reserve	K.S.A. 19-119	1,272,206
General Fund	911	Resolution	320,000
General Fund	Capital Improvements	K.S.A. 19-120	410,000
County Health	Employee Benefit	K.S.A. 12-16,102	336,478
County Health	General Equipment Reserve	K.S.A. 19-119	10,000
Register of Deeds Technology	Employee Benefit	K.S.A. 12-16,102	8,444
Register of Deeds Technology	General Equipment Reserve	K.S.A. 19-119	20,000
Road & Bridge	Employee Benefit	K.S.A. 12-16,102	1,100,000
Road & Bridge	Road and Bridge Equipment Reserve	K.S.A. 19-119	600,000
Road & Bridge	Capital Road	K.S.A. 68-590	2,000,000
Local Service Road & Bridge	Local Service Capital Equipment Reserve	K.S.A. 19-119	500,000
Local Service Road & Bridge	Employee Benefit	K.S.A. 12-16,102	305,200
Local Service Road & Bridge	Capital Road	K.S.A. 68-590	1,176,000
Council on Aging	Employee Benefit	K.S.A. 12-16,102	595,392
Council on Aging	General Equipment Reserve	K.S.A. 19-119	41,000
County Treasurer Special	Employee Benefit	K.S.A. 12-16,102	224,798
County Treasurer Special	General	Resolution	60,740
Solid Waste Management	Employee Benefit	K.S.A. 12-16,102	192,472
Solid Waste Management	General Equipment Reserve	K.S.A. 19-119	110,000
Solid Waste Management	Capital Improvements	K.S.A. 19-120	200,000
20 Year Special Sales Tax Revenue	Bond & Interest	Resolution	2,142,468
Juvenile Detention	Employee Benefit	K.S.A. 12-16,102	63,592
Juvenile Crime Prevention	Employee Benefit	K.S.A. 12-16,102	21,953
Juvenile Community Corrections	JCAB	Resolution	12,935
JCAB	Juvenile Community Corrections	Resolution	7,996
Economic Development	General	Resolution	181,818
Sewer District No. 1	General	K.S.A. 12-825d	15,456
Sewer District No. 2	General	K.S.A. 12-825d	12,784
Sewer District No. 5	General	K.S.A. 12-825d	8,624
Total Transfers			\$ 18,577,372

Note 10: 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 South 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 a 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.

LEAVENWORTH COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2024

Note 10: Defined Benefit Pension Plan (Continued)

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.26% for KPERS and 23.10% for KP&F for the fiscal year ended December 31, 2024. Contributions to the pension plan from (non-school municipality) were \$1,930,987 for KPERS and \$1,716,763 for KP&F for the year ended December 31, 2024.

Net Pension Liability. At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was \$16,526,931 and \$15,945,454 for KP&F. The net pension liability was measured as of June 30, 2024 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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 KPERS website at www.kpers.org or can be obtained as described above.

Note 11: Other Post-Employment Benefits

Other Post-Employment Benefits. As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the County under this program.

Death and Disability Other Post Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2024.

Note 12: Commitments and Contingencies

The County receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursements of funds received under these programs generally require compliance with terms and conditions specified in the grant agreements and are subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the County as of December 31, 2024.

LEAVENWORTH COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2024

Note 13: Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets, errors and omissions; injuries to employees; and natural disasters for which it carries commercial insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There have not been significant reductions in coverage from prior years.

The County pays an annual premium to KERIT for its workers compensation insurance coverage. The agreement to participate provides that the KERIT risk pool will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of four hundred fifty thousand dollars (\$450,000) up to five million dollars (\$5,000,000), for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KERIT management.

The County and its related entities are involved in various lawsuits arising in the ordinary course of activities. In the opinion of County management and the County Counselor, the ultimate effect of these legal matters will not have a material effect on the County's financial position.

Note 14: Subsequent Events

Management has evaluated the effects on the financial statement of subsequent events through the date of the auditor's report, which is the date the financial statement was available to be issued.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

LEAVENWORTH COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General Fund	\$ 35,432,064	\$ -	\$ 35,432,064	\$ 34,724,207	\$ (707,857)
Special Purpose Funds					
County Health	1,554,304	-	1,554,304	1,511,611	(42,693)
Employee Benefits	10,937,000	-	10,937,000	10,501,897	(435,103)
Register of Deeds Technology	136,436	-	136,436	132,460	(3,976)
Road and Bridge	13,457,815	-	13,457,815	13,147,773	(310,042)
Special Alcohol	50,000	-	50,000	45,500	(4,500)
Economic Development	374,678	-	374,678	330,818	(43,860)
Council on Aging	4,024,004	366,966	4,390,970	3,647,032	(743,938)
Special Parks and Recreation Fund	30,000	-	30,000	-	(30,000)
911 Taxes Fund	699,000	-	699,000	635,855	(63,145)
Juvenile Detention Fund	516,802	-	516,802	504,260	(12,542)
20 Year Special Sales Tax Revenue Fund	7,312,300	-	7,312,300	2,811,814	(4,500,486)
County Clerk Technology	33,000	-	33,000	26,719	(6,281)
County Treasurer Technology	30,000	-	30,000	1,460	(28,540)
Local Service Road and Bridge	4,881,300	-	4,881,300	4,634,266	(247,034)
Bond and Interest Fund	1,993,618	-	1,993,618	1,993,618	-
Business Fund					
Solid Waste Management	2,429,472	-	2,429,472	2,373,832	(55,640)
Related Municipal Entities					
Sewer District No. 1	60,000	-	60,000	56,871	(3,129)
Sewer District No. 2	79,084	-	79,084	37,254	(41,830)
Sewer District No. 3	103,712	-	103,712	103,212	(500)
Sewer District No. 5	22,000	-	22,000	20,699	(1,301)
Sewer District No. 7	63,920	-	63,920	63,918	(2)
	<u>\$ 84,220,509</u>	<u>\$ 366,966</u>	<u>\$ 84,587,475</u>	<u>\$ 77,305,076</u>	<u>\$ (7,282,399)</u>

LEAVENWORTH COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and Shared Revenues:			
Ad valorem taxes	\$ 22,427,504	\$ 22,897,754	\$ (470,250)
Delinquent taxes	320,135	150,000	170,135
Motor vehicle taxes	2,453,276	2,085,197	368,079
Other taxes	60,654	146,468	(85,814)
Interest and penalties	418,265	360,000	58,265
Licenses, permits & fees	1,296,960	4,178,625	(2,881,665)
Charges for services	3,579,122	-	3,579,122
Interest on idle funds	2,333,705	1,500,000	833,705
Intergovernmental	103,829	-	103,829
Reimbursements	1,493,190	923,344	569,846
Miscellaneous	584,573	631,978	(47,405)
Transfers in	279,422	181,818	97,604
Total Receipts	\$ 35,350,635	\$ 33,055,184	\$ 2,295,451
EXPENDITURES			
County Commission			
Personnel services	\$ 620,604	\$ 564,557	\$ 56,047
Contractual services	50,331	64,800	(14,469)
Commodities	4,940	4,100	840
Total County Commission	\$ 675,875	\$ 633,457	\$ 42,418
County Clerk			
Personnel services	\$ 192,425	\$ 292,374	\$ (99,949)
Contractual services	22,578	28,900	(6,322)
Commodities	4,436	4,800	(364)
Total County Clerk	\$ 219,439	\$ 326,074	\$ (106,635)
County Treasurer			
Personnel services	\$ 575,990	\$ 556,468	\$ 19,522
Contractual services	34,495	35,800	(1,305)
Commodities	8,132	8,000	132
Capital outlay	-	5,000	(5,000)
Total County Treasurer	\$ 618,617	\$ 605,268	\$ 13,349
Register of Deeds			
Personnel services	\$ 220,369	\$ 267,007	\$ (46,638)
Contractual services	5,597	5,800	(203)
Commodities	4,177	9,300	(5,123)
Capital outlay	-	1,600	(1,600)
Total Register of Deeds	\$ 230,143	\$ 283,707	\$ (53,564)

(continued)

**LEAVENWORTH COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024**

	Actual	Budget	Variance Over (Under)
EXPENDITURES			
Emergency Medical Service			
Personnel services	\$ 3,602,563	\$ 3,599,974	\$ 2,589
Contractual services	319,420	354,058	(34,638)
Commodities	222,199	266,750	(44,551)
Capital outlay	6,557	10,000	(3,443)
Transfers out	2,064,178	2,064,178	-
Total Emergency Medical Service	\$ 6,214,917	\$ 6,294,960	\$ (80,043)
Planning and Zoning			
Personnel services	\$ 498,203	\$ 493,464	\$ 4,739
Contractual services	68,729	116,236	(47,507)
Commodities	1,964	6,050	(4,086)
Total Planning and Zoning	\$ 568,896	\$ 615,750	\$ (46,854)
County Sheriff			
Personnel services	\$ 7,660,953	\$ 7,661,197	\$ (244)
Contractual services	1,365,279	1,441,266	(75,987)
Commodities	294,289	439,500	(145,211)
Capital outlay	130,350	11,000	119,350
Transfers out	4,105,432	3,780,432	325,000
Total County Sheriff	\$ 13,556,303	\$ 13,333,395	\$ 222,908
County Counselor			
Personnel services	\$ 372,058	\$ 346,728	\$ 25,330
Contractual services	373,919	378,700	(4,781)
Commodities	1,668	2,650	(982)
Total County Counselor	\$ 747,645	\$ 728,078	\$ 19,567
County Attorney			
Personnel services	\$ 1,798,426	\$ 1,642,568	\$ 155,858
Contractual services	124,093	177,324	(53,231)
Commodities	34,486	42,750	(8,264)
Transfers out	488,406	488,406	-
Court ordered payments	89,943	75,500	14,443
Total County Attorney	\$ 2,535,354	\$ 2,426,548	\$ 108,806
Coroner			
Contractual services	\$ 270,885	\$ 280,000	\$ (9,115)
Courthouse General			
Contractual services	\$ 475,143	\$ 1,461,500	\$ (986,357)
Commodities	257,109	438,500	(181,391)
Transfers out	1,125,045	50,000	1,075,045
Total Courthouse General	\$ 1,857,297	\$ 1,950,000	\$ (92,703)

(continued)

**LEAVENWORTH COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024**

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Information Services			
Personnel services	\$ 397,728	\$ 390,000	\$ 7,728
Contractual services	181,149	195,922	(14,773)
Commodities	2,086	6,000	(3,914)
Capital outlay	-	39,700	(39,700)
Transfers out	128,661	128,661	-
Total Information Services	\$ 709,624	\$ 760,283	\$ (50,659)
District Court			
Contractual services	\$ 203,703	\$ 228,441	\$ (24,738)
Commodities	66,315	80,000	(13,685)
Total District Court	\$ 270,018	\$ 308,441	\$ (38,423)
Human Resources			
Personnel services	\$ 278,340	\$ 264,000	\$ 14,340
Contractual services	101,902	174,350	(72,448)
Commodities	4,835	6,100	(1,265)
Total Human Resources	\$ 385,077	\$ 444,450	\$ (59,373)
Building Maintenance			
Personnel services	\$ 312,344	\$ 330,000	\$ (17,656)
Contractual services	161,927	168,215	(6,288)
Commodities	55,097	59,700	(4,603)
Transfers out	185,000	185,000	-
Total Building Maintenance	\$ 714,368	\$ 742,915	\$ (28,547)
Justice Center			
Personnel services	\$ 179,618	\$ 217,751	\$ (38,133)
Contractual services	229,572	278,374	(48,802)
Commodities	389,859	450,000	(60,141)
Transfers out	270,000	245,000	25,000
Total Justice Center	\$ 1,069,049	\$ 1,191,125	\$ (122,076)
Appraiser			
Personnel services	\$ 746,111	\$ 828,492	\$ (82,381)
Contractual services	74,402	114,303	(39,901)
Commodities	43,464	50,450	(6,986)
Total Appraiser	\$ 863,977	\$ 993,245	\$ (129,268)
GIS Appraiser			
Personnel services	\$ 288,030	\$ 285,000	\$ 3,030
Contractual services	36,369	52,500	(16,131)
Commodities	2,138	8,000	(5,862)
Transfers out	12,500	12,500	-
Total GIS Appraiser	\$ 339,037	\$ 358,000	\$ (18,963)

(continued)

**LEAVENWORTH COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
EXPENDITURES (CONTINUED)			
Election			
Personnel services	\$ 319,644	\$ 326,550	\$ (6,906)
Contractual services	26,138	51,450	(25,312)
Commodities	210,676	288,000	(77,324)
Capital outlay	10,958	-	10,958
Transfers out	25,000	25,000	-
Total Election	<u>\$ 592,416</u>	<u>\$ 691,000</u>	<u>\$ (98,584)</u>
 Noxious Weeds			
Personnel services	\$ 280,087	\$ 261,100	\$ 18,987
Contractual services	55,399	102,101	(46,702)
Commodities	307,483	320,500	(13,017)
Transfers out	50,000	50,000	-
Total Noxious Weeds	<u>\$ 692,969</u>	<u>\$ 733,701</u>	<u>\$ (40,732)</u>
 Risk Management			
Personnel services	\$ 3,300	\$ 3,985	\$ (685)
Commodities	1,224	6,500	(5,276)
Total Risk Management	<u>\$ 4,524</u>	<u>\$ 10,485</u>	<u>\$ (5,961)</u>
 Administration			
Personnel services	\$ 190,200	\$ 161,118	\$ 29,082
Contractual	10,793	19,000	(8,207)
Commodities	76.00	1,700	(1,624)
Total Administration	<u>\$ 201,069</u>	<u>\$ 181,818</u>	<u>\$ 19,251</u>
 Infrastructure			
Commodities	\$ 71,324	\$ -	\$ 71,324
 Cushing			
Personnel services	\$ 168,561	\$ 168,561	\$ -
Contractual	91,346	180,000	(88,654)
Commodities	137,995	275,000	(137,005)
Transfers out	175,000	175,000	-
Total Cushing	<u>\$ 572,902</u>	<u>\$ 798,561</u>	<u>\$ (225,659)</u>
 Appropriations	<u>\$ 740,803</u>	<u>\$ 740,803</u>	<u>\$ -</u>
 Health Dept	<u>\$ 1,679</u>	<u>\$ -</u>	<u>\$ 1,679</u>
Total Expenditures	<u>\$ 34,724,207</u>	<u>\$ 35,432,064</u>	<u>\$ (707,857)</u>
 RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ 626,428</u>		
 UNENCUMBERED CASH - JANUARY 1	<u>3,868,604</u>		
 UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 4,495,032</u></u>		

**LEAVENWORTH COUNTY, KANSAS
COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem	\$ 512,415	\$ 523,615	\$ (11,200)
Delinquent	8,345	-	8,345
Motor vehicle	65,308	59,771	5,537
Grants	775,470	651,412	124,058
Charges for services	89,174	110,000	(20,826)
Miscellaneous	2,209	79,674	(77,465)
Total Cash Receipts	<u>\$ 1,452,921</u>	<u>\$ 1,424,472</u>	<u>\$ 28,449</u>
EXPENDITURES			
Personnel services	\$ 941,804	\$ 976,769	\$ (34,965)
Contractual services	132,602	142,000	(9,398)
Commodities	46,481	53,000	(6,519)
Grant county cost	44,246	37,500	6,746
Capital outlay	-	-	-
Transfers out	346,478	345,035	1,443
Total Expenditures	<u>\$ 1,511,611</u>	<u>\$ 1,554,304</u>	<u>\$ (42,693)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (58,690)		
UNENCUMBERED CASH - JANUARY 1	<u>226,154</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 167,464</u>		

**LEAVENWORTH COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem	\$ 579,217	\$ 591,391	\$ (12,174)
Delinquent	7,487	-	7,487
Motor vehicle	62,870	56,939	5,931
Miscellaneous	245,178	18,893	226,285
Reimbursements	10,000	-	10,000
Transfers in	9,475,345	8,645,432	829,913
Total Cash Receipts	\$ 10,380,097	\$ 9,312,655	\$ 1,067,442
EXPENDITURES			
Personnel services	\$ 10,501,897	\$ 10,777,000	\$ (275,103)
Non-budgeted funds	-	160,000	(160,000)
Total Expenditures	\$ 10,501,897	\$ 10,937,000	\$ (435,103)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (121,800)		
UNENCUMBERED CASH - JANUARY 1	547,553		
UNENCUMBERED CASH - DECEMBER 31	\$ 425,753		

**LEAVENWORTH COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Program income	\$ 160,688	\$ 100,000	\$ 60,688
EXPENDITURES			
Contractual services	\$ 45,674	\$ 76,936	\$ (31,262)
Personnel services	39,900	-	39,900
Commodities	637	3,500	(2,863)
Capital outlay	17,805	36,000	(18,195)
Transfer out	28,444	20,000	8,444
Total Expenditures	<u>\$ 132,460</u>	<u>\$ 136,436</u>	<u>\$ (3,976)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 28,228		
UNENCUMBERED CASH - JANUARY 1	<u>289,070</u>		
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 317,298</u></u>		

**LEAVENWORTH COUNTY, KANSAS
ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem	\$ 10,248,453	\$ 10,464,603	\$ (216,150)
Delinquent	139,764	50,000	89,764
Motor vehicle	1,105,582	943,283	162,299
Other taxes	-	58,083	(58,083)
Intergovernmental	1,441,152	1,094,135	347,017
Reimbursements	900	185,253	(184,353)
Other receipts	3,445	45,606	(42,161)
Total Cash Receipts	\$ 12,939,296	\$ 12,840,963	\$ 98,333
EXPENDITURES			
Personnel services	\$ 3,052,518	\$ 3,002,000	\$ 50,518
Contractual services	470,035	947,415	(477,380)
Commodities	5,625,604	6,683,400	(1,057,796)
Capital outlay	162,735	125,000	37,735
Debt service	136,881	-	136,881
Transfers out	3,700,000	2,700,000	1,000,000
Total Expenditures	\$ 13,147,773	\$ 13,457,815	\$ (310,042)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (208,477)		
UNENCUMBERED CASH - JANUARY 1	879,119		
UNENCUMBERED CASH - DECEMBER 31	\$ 670,642		

**LEAVENWORTH COUNTY, KANSAS
SPECIAL ALCOHOL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Liquor tax	\$ 39,002	\$ 33,086	\$ 5,916
EXPENDITURES			
Contractual services	\$ 45,500	\$ 50,000	\$ (4,500)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (6,498)		
UNENCUMBERED CASH - JANUARY 1	<u>85,575</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 79,077</u>		

**LEAVENWORTH COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes and shared revenue			
Ad valorem	\$ 320,419	\$ 327,976	\$ (7,557)
Delinquent	4,612	-	4,612
Motor vehicle	35,106	31,727	3,379
Other receipts	31	-	31
Total Cash Receipts	<u>\$ 360,168</u>	<u>\$ 359,703</u>	<u>\$ 465</u>
EXPENDITURES			
Contractual services	\$ 149,000	\$ 192,860	\$ (43,860)
Transfers out	181,818	181,818	-
Total Expenditures	<u>\$ 330,818</u>	<u>\$ 374,678</u>	<u>\$ (43,860)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 29,350		
UNENCUMBERED CASH - JANUARY 1	<u>13,207</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 42,557</u>		

**LEAVENWORTH COUNTY, KANSAS
COUNCIL ON AGING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes and shared revenue			
Ad valorem	\$ 2,900,588	\$ 2,962,457	\$ (61,869)
Delinquent	36,407	-	36,407
Motor vehicle	311,016	285,184	25,832
Intergovernmental	829,672	621,713	207,959
Miscellaneous	31,143	-	31,143
Total Cash Receipts	<u>\$ 4,108,826</u>	<u>\$ 3,869,354</u>	<u>\$ 239,472</u>
EXPENDITURES			
Personnel services	\$ 1,742,230	\$ 1,839,000	\$ (96,770)
Contractual services	1,102,752	1,020,899	81,853
Commodities	129,325	154,200	(24,875)
Grants	-	373,513	(373,513)
Other expenditures	36,333	-	36,333
Transfers out	636,392	636,392	-
Adjustments for budget credits	-	366,966	(366,966)
Total Expenditures	<u>\$ 3,647,032</u>	<u>\$ 4,390,970</u>	<u>\$ (743,938)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 461,794		
UNENCUMBERED CASH - JANUARY 1	<u>253,985</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 715,779</u>		

**LEAVENWORTH COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Liquor tax	<u>\$ 20,387</u>	<u>\$ 17,672</u>	<u>\$ 2,715</u>
EXPENDITURES			
Contractual services	<u>\$ -</u>	<u>\$ 30,000</u>	<u>\$ (30,000)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ 20,387</u>		
UNENCUMBERED CASH - JANUARY 1	<u>61,530</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 81,917</u>		

**LEAVENWORTH COUNTY, KANSAS
911 TAXES FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	Actual	Budget	Variance Over (Under)
RECEIPTS			
911 tax	\$ 513,416	\$ 510,656	\$ 2,760
Transfers in	325,000	-	325,000
Total Cash Receipts	<u>\$ 838,416</u>	<u>\$ 510,656</u>	<u>\$ 327,760</u>
EXPENDITURES			
Contractual services	\$ 635,855	\$ 692,000	\$ (56,145)
Commodities	-	2,000	(2,000)
Capital outlay	-	5,000	(5,000)
Total Expenditures	<u>\$ 635,855</u>	<u>\$ 699,000</u>	<u>\$ (63,145)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 202,561		
UNENCUMBERED CASH - JANUARY 1	<u>95,602</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 298,163</u>		

**LEAVENWORTH COUNTY, KANSAS
JUVENILE DETENTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem	\$ 352,519	\$ 360,363	\$ (7,844)
Delinquent	5,243	-	5,243
Motor vehicle	39,173	36,772	2,401
Charges for services	9,017	-	9,017
Reimbursement	15	-	15
Total Cash Receipts	\$ 405,967	\$ 397,135	\$ 8,832
EXPENDITURES			
Personnel services	\$ 210,358	\$ 239,584	\$ (29,226)
Contractual services	8,970	169,416	(160,446)
Commodities	221,340	53,000	168,340
Transfers out	63,592	54,802	8,790
Total Expenditures	\$ 504,260	\$ 516,802	\$ (12,542)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (98,293)		
UNENCUMBERED CASH - JANUARY 1	120,235		
UNENCUMBERED CASH - DECEMBER 31	\$ 21,942		

**LEAVENWORTH COUNTY, KANSAS
20 YEAR SPECIAL SALES TAX REVENUE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Local assistance	\$ 5,557,662	\$ 5,100,000	\$ 457,662
Interest on idle funds	296,447	-	296,447
Total Cash Receipts	<u>\$ 5,854,109</u>	<u>\$ 5,100,000</u>	<u>\$ 754,109</u>
EXPENDITURES			
Contractual services	\$ 563,864	\$ 5,318,682	\$ (4,754,818)
Commodities	105,483	-	105,483
Transfers out	2,142,467	1,993,618	148,849
Total Expenditures	<u>\$ 2,811,814</u>	<u>\$ 7,312,300</u>	<u>\$ (4,500,486)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 3,042,295		
UNENCUMBERED CASH - JANUARY 1	<u>5,445,291</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 8,487,586</u>		

**LEAVENWORTH COUNTY, KANSAS
COUNTY CLERK TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Program income	\$ 25,519	\$ 20,000	\$ 5,519
EXPENDITURES			
Contractual services	\$ 1,804	\$ 3,000	\$ (1,196)
Commodities	24,915	30,000	(5,085)
Total Expenditures	\$ 26,719	\$ 33,000	\$ (6,281)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (1,200)		
UNENCUMBERED CASH - JANUARY 1	<u>30,855</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 29,655</u>		

**LEAVENWORTH COUNTY, KANSAS
COUNTY TREASURER TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Program income	\$ 25,518	\$ 20,000	\$ 5,518
EXPENDITURES			
Contractual services	\$ 1,460	\$ 20,000	\$ (18,540)
Transfers out	-	10,000	(10,000)
Total Expenditures	<u>\$ 1,460</u>	<u>\$ 30,000</u>	<u>\$ (28,540)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 24,058		
UNENCUMBERED CASH - JANUARY 1	<u>12,093</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 36,151</u>		

**LEAVENWORTH COUNTY, KANSAS
LOCAL SERVICE ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes and shared revenue			
Ad valorem	\$ 3,838,274	\$ 3,897,586	\$ (59,312)
Delinquent	43,797	-	43,797
Motor vehicle	418,100	373,047	45,053
Fuel	444,970	444,648	322
Miscellaneous	153	-	153
Total Cash Receipts	<u>\$ 4,745,294</u>	<u>\$ 4,715,281</u>	<u>\$ 30,013</u>
EXPENDITURES			
Personnel services	\$ 786,827	\$ 775,400	\$ 11,427
Contractual services	24,044	24,700	(656)
Commodities	1,842,195	2,500,000	(657,805)
Transfers out	1,981,200	1,581,200	400,000
Total Expenditures	<u>\$ 4,634,266</u>	<u>\$ 4,881,300</u>	<u>\$ (247,034)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 111,028		
UNENCUMBERED CASH - JANUARY 1	<u>420,187</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 531,215</u>		

LEAVENWORTH COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS*
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

	Drug Prosecutor	Juvenile Supervision Fees	General Equipment Reserve	Juvenile Justice Authority	Juvenile Reinvestment Grant	Community Corrections	CCH Permits
RECEIPTS							
Licenses, permits and fees	\$ -	\$ 905	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	3,588	-	-	26,029	-	817,424	-
Miscellaneous	-	-	30,319	-	-	260	4,355
Transfer in	-	-	1,448,206	-	-	7,996	-
Total Cash Receipts	\$ 3,588	\$ 905	\$ 1,478,525	\$ 26,029	\$ -	\$ 825,680	\$ 4,355
EXPENDITURES							
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 588,503	\$ -
Contractual services	1,788	-	-	35,956	-	226,281	1,614
Commodities	-	-	-	-	-	33,802	30,272
Capital outlay	-	-	1,717,131	-	-	-	-
Miscellaneous	-	-	-	-	-	5,207	-
Transfers out	-	-	-	-	-	12,935	-
Total Expenditures	\$ 1,788	\$ -	\$ 1,717,131	\$ 35,956	\$ -	\$ 866,728	\$ 31,886
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,800	\$ 905	\$ (238,606)	\$ (9,927)	\$ -	\$ (41,048)	\$ (27,531)
UNENCUMBERED CASH - JANUARY 1	1,116	17,992	5,605,763	10,717	25,000	108,274	47,691
UNENCUMBERED CASH - DECEMBER 31	\$ 2,916	\$ 18,897	\$ 5,367,157	\$ 790	\$ 25,000	\$ 67,226	\$ 20,160

*These funds are not required to be budgeted.

(Continued)

LEAVENWORTH COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS* (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

	Juvenile Intake and Assessment	PALS	County Treasurer Special	Memorials	Road and Bridge Equipment Reserve	Local Service Capital Equipment Reserve	CARES Act Fund
RECEIPTS							
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	26,039	861,639	7,253	-	-	-
Interest income	-	-	-	-	232,737	-	207,523
Transfer in	12,935	-	-	-	600,000	500,000	-
Reimbursements	-	-	56	-	-	-	-
Total Cash Receipts	<u>\$ 12,935</u>	<u>\$ 26,039</u>	<u>\$ 861,695</u>	<u>\$ 7,253</u>	<u>\$ 832,737</u>	<u>\$ 500,000</u>	<u>\$ 207,523</u>
EXPENDITURES							
Personnel services	\$ 107,090	\$ -	\$ 561,840	\$ -	\$ -	\$ -	\$ -
Contractual services	5,382	6,600	5,160	1,306	-	-	-
Commodities	743	5,845	52,644	4,829	-	-	4,235,366
Employee Benefit	43,150	-	-	-	-	-	-
Capital outlay	-	-	-	-	280,762	238,149	1,963,492
Transfers out	7,996	-	285,538	-	-	-	-
Total Expenditures	<u>\$ 164,361</u>	<u>\$ 12,445</u>	<u>\$ 905,182</u>	<u>\$ 6,135</u>	<u>\$ 280,762</u>	<u>\$ 238,149</u>	<u>\$ 6,198,858</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (151,426)	\$ 13,594	\$ (43,487)	\$ 1,118	\$ 551,975	\$ 261,851	\$ (5,991,335)
UNENCUMBERED CASH - JANUARY 1	<u>256,995</u>	<u>1,578</u>	<u>60,740</u>	<u>128,082</u>	<u>2,770,882</u>	<u>1,157,877</u>	<u>6,591,714</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 105,569</u></u>	<u><u>\$ 15,172</u></u>	<u><u>\$ 17,253</u></u>	<u><u>\$ 129,200</u></u>	<u><u>\$ 3,322,857</u></u>	<u><u>\$ 1,419,728</u></u>	<u><u>\$ 600,379</u></u>

*These funds are not required to be budgeted.

(Continued)

LEAVENWORTH COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS* (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

	Sheriff Drug Forfeitures	Juvenile Drinking Program	Violent Offenders	Drug Test and Supervision	INK Fee Fund	Capital Improvement Reserve	Capital Road
RECEIPTS							
Licenses, permits and fees	\$ -	\$ -	\$ 34,284	\$ 15,410	\$ -	\$ -	\$ 243,378
Transfer in	-	-	-	-	-	610,000	3,176,000
Total Cash Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,284</u>	<u>\$ 15,410</u>	<u>\$ -</u>	<u>\$ 610,000</u>	<u>\$ 3,419,378</u>
EXPENDITURES							
Contractual services	\$ 8,235	\$ -	\$ 7,744	\$ 9,006	\$ 18,582	\$ 44,774	\$ -
Commodities	-	-	1,884	-	-	-	35,529
Capital outlay	-	-	-	-	-	150,469	609,750
Total Expenditures	<u>\$ 8,235</u>	<u>\$ -</u>	<u>\$ 9,628</u>	<u>\$ 9,006</u>	<u>\$ 18,582</u>	<u>\$ 195,243</u>	<u>\$ 645,279</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (8,235)	\$ -	\$ 24,656	\$ 6,404	\$ (18,582)	\$ 414,757	\$ 2,774,099
UNENCUMBERED CASH - JANUARY 1	<u>18,799</u>	<u>2,993</u>	<u>118,997</u>	<u>139,862</u>	<u>403,937</u>	<u>1,804,135</u>	<u>4,030,942</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 10,564</u>	<u>\$ 2,993</u>	<u>\$ 143,653</u>	<u>\$ 146,266</u>	<u>\$ 385,355</u>	<u>\$ 2,218,892</u>	<u>\$ 6,805,041</u>

*These funds are not required to be budgeted.

(Continued)

LEAVENWORTH COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS* (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

	Opioid Settlement	Federal Grants	Attorney Training	Alcohol Drug Safe Action	Landfill Closure	Juvenile Crime Prevention	Township Traffic Impact Fee
RECEIPTS							
Licenses, permits and fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 315,735
Intergovernmental	-	37,303	3,655	-	-	-	-
Miscellaneous	233,198	-	-	-	-	-	-
Total Cash Receipts	<u>\$ 233,198</u>	<u>\$ 37,303</u>	<u>\$ 3,655</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 315,735</u>
EXPENDITURES							
Personnel services	\$ 50,726	\$ -	\$ -	\$ -	\$ -	\$ 59,293	\$ -
Contractual services	24,974	20,386	1,758	-	-	400	83,480
Commodities	309	6,762	-	-	-	45,808	-
Other expenditures	-	5,858	-	-	-	-	-
Transfers out	-	-	-	-	-	21,953	-
Total Expenditures	<u>\$ 76,009</u>	<u>\$ 33,006</u>	<u>\$ 1,758</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 127,454</u>	<u>\$ 83,480</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 157,189	\$ 4,297	\$ 1,897	\$ -	\$ -	\$ (127,454)	\$ 232,255
UNENCUMBERED CASH - JANUARY 1	<u>212,010</u>	<u>101,305</u>	<u>22,100</u>	<u>29,359</u>	<u>65,885</u>	<u>127,454</u>	<u>1,760,885</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 369,199</u></u>	<u><u>\$ 105,602</u></u>	<u><u>\$ 23,997</u></u>	<u><u>\$ 29,359</u></u>	<u><u>\$ 65,885</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,993,140</u></u>

*These funds are not required to be budgeted.

(Continued)

LEAVENWORTH COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS* (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

	CPJJ Comm Corrections	KFA	Veterans Treatment Court
RECEIPTS			
Intergovernmental	\$ -	\$ 185,282	\$ -
Miscellaneous	-	-	-
Interest income	-	-	-
Transfer in	-	-	-
Reimbursements	-	-	-
Total Cash Receipts	<u>\$ -</u>	<u>\$ 185,282</u>	<u>\$ -</u>
EXPENDITURES			
Personnel services	\$ (113,402)	\$ (2,304)	\$ (78,476)
Contractual services	84	161,548	55,666
Commodities	180	-	365
Employee Benefit	5,332	(870)	13,449
Capital outlay	-	-	-
Transfers out	-	-	-
Total Expenditures	<u>\$ (107,806)</u>	<u>\$ 158,374</u>	<u>\$ (8,996)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 107,806	\$ 26,908	\$ 8,996
UNENCUMBERED CASH - JANUARY 1	<u>-</u>	<u>-</u>	<u>-</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 107,806</u></u>	<u><u>\$ 26,908</u></u>	<u><u>\$ 8,996</u></u>

*These funds are not required to be budgeted.

**LEAVENWORTH COUNTY, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes and shared revenue			
Delinquent	\$ 2	\$ -	\$ 2
Transfer in	2,142,467	1,993,618	148,849
Total Cash Receipts	<u>\$ 2,142,469</u>	<u>\$ 1,993,618</u>	<u>\$ 148,851</u>
EXPENDITURES			
Principal	\$ 1,696,745	\$ 1,420,000	\$ 276,745
Interest	296,873	573,618	(276,745)
Total Expenditures	<u>\$ 1,993,618</u>	<u>\$ 1,993,618</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 148,851		
UNENCUMBERED CASH - JANUARY 1	<u>1,428,459</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 1,577,310</u>		

**LEAVENWORTH COUNTY, KANSAS
SOLID WASTE MANAGEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes and shared revenue			
Ad Valorem	\$ 1	\$ -	\$ 1
Delinquent	459	-	459
Charges for services	2,152,729	2,120,000	32,729
Total Cash Receipts	<u><u>\$ 2,153,189</u></u>	<u><u>\$ 2,120,000</u></u>	<u><u>\$ 33,189</u></u>
EXPENDITURES			
Personnel services	\$ 556,195	\$ 560,000	\$ (3,805)
Contractual services	1,274,578	1,295,000	(20,422)
Commodities	29,601	43,000	(13,399)
Capital outlay	10,986	29,000	(18,014)
Transfers out	502,472	502,472	-
Total Expenditures	<u><u>\$ 2,373,832</u></u>	<u><u>\$ 2,429,472</u></u>	<u><u>\$ (55,640)</u></u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (220,643)		
UNENCUMBERED CASH - JANUARY 1	<u>351,522</u>		
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 130,879</u></u>		

**LEAVENWORTH COUNTY, KANSAS
TRUST FUND - SPECIAL LAW ENFORCEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

RECEIPTS

Taxes	\$ 1,160
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EXPENDITURES

Commodities	\$ -
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RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,160
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UNENCUMBERED CASH - JANUARY 1	24,133
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UNENCUMBERED CASH - DECEMBER 31	\$ 25,293
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*This fund is not required to be budgeted.

**LEAVENWORTH COUNTY, KANSAS
RELATED MUNICIPAL ENTITY
SEWER DISTRICT NO. 1
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Special assessments	\$ 57,061	\$ 54,331	\$ 2,730
EXPENDITURES			
Contractual services	\$ 41,414	\$ 41,569	\$ (155)
Commodities	1	2,975	(2,974)
Transfers out	15,456	15,456	-
Total Expenditures	<u>\$ 56,871</u>	<u>\$ 60,000</u>	<u>\$ (3,129)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 190		
UNENCUMBERED CASH - JANUARY 1	<u>179,234</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 179,424</u>		

**LEAVENWORTH COUNTY, KANSAS
RELATED MUNICIPAL ENTITY
SEWER DISTRICT NO. 2
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Special assessments	\$ 72,818	\$ 72,092	\$ 726
EXPENDITURES			
Contractual services	\$ 23,783	\$ 63,050	\$ (39,267)
Commodities	687	3,250	(2,563)
Transfers out	12,784	12,784	-
Total Expenditures	<u>\$ 37,254</u>	<u>\$ 79,084</u>	<u>\$ (41,830)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 35,564		
UNENCUMBERED CASH - JANUARY 1	<u>339,406</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 374,970</u>		

**LEAVENWORTH COUNTY, KANSAS
RELATED MUNICIPAL ENTITY
SEWER DISTRICT NO. 3
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Special assessments	\$ 103,417	\$ 103,212	\$ 205
EXPENDITURES			
Contractual services	\$ 33,000	\$ 33,500	\$ (500)
Debt service	70,212	70,212	-
Total Expenditures	<u>\$ 103,212</u>	<u>\$ 103,712</u>	<u>\$ (500)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 205		
UNENCUMBERED CASH - JANUARY 1	<u>43,239</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 43,444</u>		

**LEAVENWORTH COUNTY, KANSAS
RELATED MUNICIPAL ENTITY
SEWER DISTRICT NO. 5
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Special assessments	\$ 17,424	\$ 17,424	\$ -
EXPENDITURES			
Contractual services	\$ 12,002	\$ 9,776	\$ 2,226
Commodities	73	3,600	(3,527)
Transfers out	8,624	8,624	-
Total Expenditures	<u>\$ 20,699</u>	<u>\$ 22,000</u>	<u>\$ (1,301)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (3,275)		
UNENCUMBERED CASH - JANUARY 1	<u>125,950</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 122,675</u>		

**LEAVENWORTH COUNTY, KANSAS
RELATED MUNICIPAL ENTITY
SEWER DISTRICT NO. 6
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Special assessments	\$ -	\$ -	\$ -
EXPENDITURES			
Contractual services	\$ -	\$ -	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -		
UNENCUMBERED CASH - JANUARY 1	<u>6,678</u>		
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 6,678</u></u>		

**LEAVENWORTH COUNTY, KANSAS
RELATED MUNICIPAL ENTITY
SEWER DISTRICT NO. 7
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Special assessments	\$ 63,918	\$ 63,919	\$ (1)
EXPENDITURES			
Contractual services	\$ 40,000	\$ 40,000	\$ -
Capital outlay	23,918	23,920	(2)
Total Expenditures	<u>\$ 63,918</u>	<u>\$ 63,920</u>	<u>\$ (2)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -		
UNENCUMBERED CASH - JANUARY 1	<u>29,014</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 29,014</u>		

LEAVENWORTH COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Road and Bridge Escrow	\$ 100,724	\$ 7,450	\$ 2,300	\$ 105,874
Payroll Clearing	307,263	37,484,119	37,491,591	299,791
Cash Over or Short	57	-	-	57
Sales Tax Vehicle	347,369	7,313,878	7,108,502	552,745
Current Ad Valorem Tax	74,602,446	132,935,548	129,971,941	77,566,053
Motor Vehicle Tax	467,982	11,615,948	11,554,351	529,579
Recreational Vehicle Tax	4,101	183,547	182,290	5,358
In Lieu of Tax	9,955	12,086	11,706	10,335
Redemption	719,584	1,378,231	1,673,735	424,080
City/County Highway Fuel Tax	18,787	1,692,570	1,711,357	-
Delinquent Taxes	24,537	198,168	196,133	26,572
Real Estate Part Pay Property Tax	988	-	-	988
Personal Property Part Pay Property Tax	1,518	-	-	1,518
Advance Taxes	6,663	9,626	6,663	9,626
Local Alcohol Liquor Tax	25,955	70,739	79,776	16,918
Special County Mineral Production Tax	213	658	684	187
Change - Treasurer Overcharge	14,800	231,765	230,605	15,960
Tax Escrow Delinquent	318,157	2,084,001	2,085,735	316,423
Game Licenses - State	172	885	901	156
Park Permits - State	-	36,340	36,340	-
Statutory Filing Fee	50	500	550	-
Unclaimed Legacies	59,489	-	781	58,708
CMB State Stamps	125	25	25	125
Kansas Drivers License Records	-	23,525	22,760	765
County Sales Tax	450	459	450	459
Commercial Motor Vehicle	11,249	745,683	735,162	21,770
Auto Registration	-	3,470,021	3,470,021	-
Auto Titles - State	-	150,287	150,287	-
Auto Transfer - State	-	340,446	340,446	-
Antique Auto Tax	-	35,248	35,248	-
Antique Auto Fees	-	14,220	14,220	-
Total Distributable Funds	\$ 77,042,634	\$ 200,035,973	\$ 197,114,560	\$ 79,964,047
State Funds:				
State Institutional Building	\$ -	\$ 592,376	\$ 592,376	\$ -
State Education Building	-	1,184,753	1,184,753	-
Total State Funds	\$ -	\$ 1,777,129	\$ 1,777,129	\$ -

(Continued)

**LEAVENWORTH COUNTY, KANSAS
AGENCY FUNDS (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2024**

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subdivision Funds:				
Cities	\$ -	\$ 24,908,338	\$ 24,908,357	\$ (19)
Townships	-	2,893,828	2,893,989	(161)
Schools	(36,357)	62,288,508	62,252,299	(148)
Cemeteries	-	3,189	3,189	-
Fire Districts	-	2,454,447	2,454,447	-
Watersheds & Drainage	4,937	8,980	8,980	4,937
Libraries	-	2,220,805	2,220,805	-
Total Subdivision Funds	\$ (31,420)	\$ 94,778,095	\$ 94,742,066	\$ 4,609
Office Cash:				
District Court	\$ 484,315	\$ 167,951	\$ 171,241	\$ 481,025
Law Library - Checking	27,564	34,462	9,887	52,139
Law Library - CD	200,000	12,520	-	212,520
Sheriff	52,944	403,469	395,676	60,737
Total Office Cash	\$ 764,823	\$ 618,402	\$ 576,804	\$ 806,421
Total Agency Funds	\$ 77,776,037	\$ 297,209,599	\$ 294,210,559	\$ 80,775,077

April 2, 2025

County Commissioners
Leavenworth County, Kansas

**Independent Auditor's Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial Statement
Performed in Accordance With Government Auditing Standards**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Leavenworth County, Kansas (the County) as of and for the year ended December 31, 2024, and the related notes to the financial statement, which collectively comprise the County's basic financial statement, and have issued our report thereon dated April 2, 2025.

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 opinions 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement 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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

April 2, 2025
Leavenworth County, Kansas
(Continued)

Purpose of this Report

The 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 entity'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.

Varyney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas



April 2, 2025

County Commissioners
Leavenworth County, Kansas

**Independent Auditor's Report on Compliance for Each
Major Program and on Internal Control Over
Compliance in Accordance with the Uniform Guidance**

Unmodified Opinions

We have audited Leavenworth County's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of County's major federal programs for the year ended December 31, 2024. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Unmodified Opinions

We conducted our audit of compliance 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 (*Government Auditing Standards*); 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 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 GAAS, *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.

Auditor's Responsibilities for the Audit of Compliance (continued)

In performing an audit in accordance with GAAS, *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 a 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 these 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.

Purpose of this Report

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.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

LEAVENWORTH COUNTY, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2024

	<u>Assistance Listing Number</u>	<u>Federal Award Expenditures</u>	<u>Subrecipient Expenditures</u>
Federal Grantor/Pass-Through Grantor/Program Title			
U.S. Department of Agriculture			
Passed through Kansas Department of Health & Environment			
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	\$ 315,910	\$ -
U.S. Department of the Treasury			
Covid-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	\$ 6,198,858	\$ -
Local Assistance and Tribal Consistency Fund	21.032	100,157	-
Total Department of the Treasury		<u>\$ 6,299,015</u>	<u>\$ -</u>
U.S. Department of Transportation			
Passed through Kansas Department of Transportation			
Highway Planning and Construction	20.205	\$ 280,000	\$ -
U.S. Department of Health and Human Services			
Passed through Kansas Department of Health & Environment			
Aging Cluster			
Special Programs for the Aging, Title III, Part B	93.044	\$ 63,843	\$ -
Special Programs for the Aging, Title III, Part C	93.045	141,656	-
Total Aging Cluster		<u>\$ 205,499</u>	<u>\$ -</u>
Nutrition Services Incentive Program	93.053	\$ 47,702	
Maternal and Child Health Services Block Grant to the States	93.994	89,594	-
Family Planning Services	93.217	57,925	-
Immunization Cooperative Agreements	93.268	9,466	-
Child Care and Development Block Grant	93.575	44,000	-
Medical Assistance Program	93.778	39,217	-
Public Health Emergency Preparedness	93.069	54,472	-
Cancer Prevention and Control Programs	93.898	970	
Total Department of Health and Human Services		<u>\$ 548,845</u>	<u>\$ -</u>
U.S. Department of Justice			
Veterans Treatment Court Grant	16.753	\$ 130,490	\$ -
U.S. Department of Homeland Security			
Passed through Kansas Division of Emergency Management			
Emergency Management Performance Grants	97.042	\$ 27,148	\$ -
Total Federal Expenditures		<u><u>\$ 7,601,408</u></u>	<u><u>\$ -</u></u>

LEAVENWORTH COUNTY, KANSAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
December 31, 2024

Note 1: Organization

Leavenworth County, Kansas, (the County), is the recipient of several federal awards. All federal awards received directly from federal agencies as well as those awards that are passed through other government agencies, are included on the schedule of Expenditures of Federal Awards.

Note 2: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County, and is presented on the Kansas regulatory basis of accounting which includes cash disbursements, accounts payable and encumbrances. The information presented in this schedule is 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. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statement. The County elected not to use the 10% de minimis indirect cost rate.

Note 3: Local Government Contributions

Local cost sharing is required by certain federal grants. The amount of cost sharing varies with each program. Only the federal share of expenditures is presented in the Schedule of Expenditures of Federal Awards.

Note 4: Additional Audits

Grantor agencies reserve the right to conduct additional audits of the County's grant programs for economy and efficiency and program results that may result in disallowed costs to the County. However, management does not believe such audits would result in any disallowed costs that would be material to the County's financial position at December 31, 2024.

Note 5: Outstanding Loans

The County did not have any outstanding loans under any federal grants at December 31, 2024.

LEAVENWORTH COUNTY, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
December 31, 2024

Section I - Summary of Auditor's Results

Financial Statement

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
Material weaknesses identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None
Reportable conditions identified not considered to be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported
Noncompliance material to financial statement noted?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None

Federal Awards

Internal controls over major programs:		
Material weaknesses identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Reportable conditions identified not considered to be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported

Type of auditor's report issued on compliance for major programs:	Unmodified
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Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200.516(a)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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Identification of major programs:

<u>Name of Federal program</u>	<u>Assistance Listing Number</u>
Coronavirus Relief Fund	21.027

Dollar threshold used to distinguish between Type A and Type B programs:	\$	750,000
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Auditee qualified as a low-risk auditee?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
--	------------------------------	--

Note:

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County, and is presented on the Kansas regulatory basis of accounting which includes cash disbursements, accounts payable and encumbrances. The information presented in this schedule is 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. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statement. The County elected not to use the 10% de minimis indirect cost rate.

Section II - Financial Statement Findings

No matters were reported.

Section III - Federal Award Findings and Questioned Costs

There were no current year findings or questioned costs.