

LEAVENWORTH COUNTY, KANSAS

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

December 31, 2019

LEAVENWORTH COUNTY, KANSAS
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May 19, 2020

County Commissioners
Leavenworth County, Kansas

Independent Auditor's Report

We have audited the accompanying summary statement of cash receipts, expenditures, and unencumbered cash - regulatory basis of Leavenworth County, Kansas (the County), as of and for the year ended December 31, 2019, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 to the financial statement, the financial statement is prepared by the County to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. 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.

May 19, 2020
Leavenworth County, Kansas
(Continued)

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 Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the 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, 2019, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the 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, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters - Regulatory-Required and Other Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the summary statement of receipts, expenditures, and unencumbered cash - regulatory basis (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, summary of regulatory basis receipts and disbursements-agency funds (Schedules 1, 2, and 3, as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement; however they are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Varnoff & 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, 2019

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	\$ 4,002,638	\$ -	\$ 21,033,616	\$ 21,005,924	\$ 4,030,330	\$ 648,979	\$ 4,679,309
Special Purpose Funds							
County Health	(10,163)	-	1,343,405	1,266,297	66,945	30,000	96,945
Employee Benefits	1,802,255	-	6,307,200	7,024,634	1,084,821	-	1,084,821
Register of Deeds Technology	122,307	-	111,682	123,337	110,652	1,168	111,820
Road and Bridge	1,343,507	-	8,677,749	7,721,547	2,299,709	167,887	2,467,596
Special Alcohol	112,009	-	29,111	34,905	106,215	-	106,215
Economic Development	7,080	-	287,305	287,333	7,052	-	7,052
Council on Aging	382,227	-	2,226,229	2,372,771	235,685	62,407	298,092
Special Parks and Recreation Fund	23,961	-	6,553	15,090	15,424	-	15,424
911 Taxes Fund	584,013	-	432,048	413,147	602,914	-	602,914
Juvenile Detention Fund	394,351	-	521,166	655,494	260,023	19,500	279,523
Special Sales Tax Revenue Fund	1,936,405	-	100,000	1,321,339	715,066	-	715,066
County Clerk Technology	46,539	-	27,921	37,250	37,210	-	37,210
County Treasurer Technology	43,793	-	27,921	61,077	10,637	-	10,637
County Capital Projects	4,652,435	-	14,899,292	6,290,690	13,261,037	17,983	13,279,020
Local Service Road and Bridge	178,635	-	3,008,843	2,770,076	417,402	31,064	448,466
Community Corrections	74,739	-	477,555	465,231	87,063	11,059	98,122
Juvenile Justice Authority	8,807	-	182,301	177,969	13,139	-	13,139
JDC Family Strong	575	-	-	-	575	-	575
PALS	23,122	-	8,416	6,193	25,345	-	25,345
Memorials	122,331	-	23,189	40,278	105,242	-	105,242
Drug Prosecutor	17,357	-	205	2,836	14,726	-	14,726
Alcohol Drug Safe Action	29,359	-	5,915	-	35,274	-	35,274
Juvenile Supervision Fees	13,702	-	1,336	-	15,038	-	15,038
CCH Permits	31,974	-	5,754	1,318	36,410	-	36,410
Juvenile Intake and Assessment	46,460	-	107,462	99,946	53,976	1,734	55,710
Federal Grants	49,210	-	12,906	30,621	31,495	285	31,780
Sheriff Drug Forfeitures	45,424	-	-	-	45,424	-	45,424

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

Financial Statement

LEAVENWORTH COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2019

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Juvenile Drinking Program	\$ 2,993	\$ -	\$ -	\$ -	\$ 2,993	\$ -	\$ 2,993
Violent Offenders	25,120	-	25,097	4,040	46,177	-	46,177
Drug Test and Supervision	82,128	-	42,068	19,635	104,561	-	104,561
INK Fee Fund	237,168	-	75,958	8,411	304,715	-	304,715
Attorney Training	13,081	-	4,140	1,990	15,231	-	15,231
Landfill Closure	65,885	-	-	-	65,885	-	65,885
Township Road Improvement	2,633,321	-	202,070	1,165,175	1,670,216	-	1,670,216
Township Traffic Impact Fee	820,640	-	74,338	347,474	547,504	-	547,504
County Treasurer Special	72,944	-	687,366	693,929	66,381	13,600	79,981
General Equipment Reserve	4,861,280	-	1,400,382	1,137,345	5,124,317	-	5,124,317
Local Service Capital Equipment Reserve	854,232	-	445,632	244,176	1,055,688	-	1,055,688
Capital Improvement Reserve	3,774,579	-	151,262	772,812	3,153,029	-	3,153,029
Juvenile Reinvestment Grant	41,678	-	29,005	26,144	44,539	-	44,539
Road and Bridge Equipment Reserve	3,834,528	-	473,781	551,204	3,757,105	-	3,757,105
Bond and Interest Fund							
Bond and Interest	47,110	-	1,751,765	1,751,703	47,172	-	47,172
Business Fund							
Solid Waste Management	575,688	-	1,545,586	1,456,300	664,974	11,000	675,974
Trust Fund							
Special Law Enforcement	74,573	-	3,200	955	76,818	-	76,818
Total County	\$ 34,102,000	\$ -	\$ 66,776,730	\$ 60,406,596	\$ 40,472,134	\$ 1,016,666	\$ 41,488,800
Related Municipal Entities							
Sewer District No. 1	\$ 74,427	\$ -	\$ 53,747	\$ 17,578	\$ 110,596	\$ -	\$ 110,596
Sewer District No. 2	160,393	-	71,114	14,168	217,339	-	217,339
Sewer District No. 3	43,739	-	102,711	103,212	43,238	-	43,238
Sewer District No. 5	92,073	-	17,424	6,719	102,778	-	102,778
Sewer District No. 6	6,678	-	-	-	6,678	-	6,678
Sewer District No. 7	29,010	-	64,203	63,918	29,295	-	29,295
Total Related Municipal Entities	\$ 406,320	\$ -	\$ 309,199	\$ 205,595	\$ 509,924	\$ -	\$ 509,924
Total Reporting Entity (Excluding Agency Funds)	\$ 34,508,320	\$ -	\$ 67,085,929	\$ 60,612,191	\$ 40,982,058	\$ 1,016,666	\$ 41,998,724

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

Financial Statement

LEAVENWORTH COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2019

Composition of Cash:	
Commerce Bank:	
Checking	\$ 20,805,211
Certificates of Deposit	74,911,271
First State Bank and Trust:	
Checking	36,023
Certificates of Deposit	100,000
Exchange Bank:	
Certificates of Deposit	505,536
Country Club Bank:	
Checking	646,630
Citizen's Bank:	
Checking	2,186,936
Kansas Municipal Investment Pool	<u>106,641</u>
Total Cash	\$ 99,298,248
Less: Agency Funds (per Schedule 3)	<u>(57,299,524)</u>
Total Reporting Entity (Excluding Agency Funds)	<u><u>\$ 41,998,724</u></u>

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

Financial Statement

LEAVENWORTH COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT
December 31, 2019

Note 1: Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Leavenworth County, Kansas (the County), is a municipal corporation governed by an elected three-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 as the three 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 for the year 2019:

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, 2019

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.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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 municipality 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.

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>	<u>Accumulation 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

LEAVENWORTH COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
 December 31, 2019

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, 2018 was \$637,582,998. The fiscal year 2018 tax levy was based on this final assessed value and was used to fund fiscal year 2019.

The County's property tax levies per \$1,000 assessed valuation for the year ended December 2019 were as follows:

Fund	Mill Levy
General Fund	\$ 18.411
Road and Bridge Fund	9.507
Employee Benefits Fund	5.121
Other Governmental Funds	4.073
Total	\$ 37.112

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.

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, 2019, 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	\$106,641	\$106,641	\$ -	\$ -	\$ -	N/A

LEAVENWORTH COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)

December 31, 2019

Note 7: Deposits and Investments (Continued)

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 and certificates of deposit as of the fiscal year ended December 31, 2019.

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, 2019.

At December 31, 2019, the County's carrying amount of deposits was \$99,298,250 and the bank balance was \$97,203,496. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, \$976,546 was covered by federal depository insurance and the balance of \$96,226,950 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

LEAVENWORTH COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2019

Note 7: Long-Term Debt Schedule

Following is a summary of changes in long-term debt for the year ended December 31, 2019:

ISSUE	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
Series 2015 Sales Tax Bonds	\$ 8,220,000	\$ -	\$ 290,000	\$ 7,930,000	\$ 239,398
Series 2016-A Sales Tax Bonds	9,580,000	-	270,000	9,310,000	290,525
Series 2016-B Sales Tax Bonds	3,720,000	-	580,000	3,140,000	81,780
Revolving Loans - KDHE					
Loan 1429-01	171,964	-	19,624	152,340	4,294
Loan 1785-01	739,795	-	50,430	689,365	19,782
Temporary Notes					
2019 Temp Note	-	8,770,000	-	8,770,000	-
Capital Leases					
First State Bank & Trust	375,547	-	191,803	183,744	5,711
Interlocal Agreement					
CPAC	100,000	-	50,000	50,000	-
Total Contractual Indebtedness	\$ 22,907,306	\$ 8,770,000	\$ 1,451,857	\$ 30,225,449	\$ 641,490

Following is a detailed listing of the County's long-term debt outstanding at December 31, 2019:

ISSUE	Date Issued	Final Maturity Date	Original Amount	Outstanding Amount	Interest Rate
General Obligation Bonds					
Series 2015 Sales Tax Bonds	9/24/15	3/1/37	\$ 8,500,000	\$ 7,930,000	2.00-3.50%
Series 2016-A Sales Tax Bonds	12/22/16	3/1/37	9,740,000	9,310,000	3.00-3.25%
Series 2016-B Sales Tax Bonds	12/22/16	3/1/24	4,165,000	3,140,000	2.25-2.65%
Revolving Loans - KDHE					
Loan 1429-01	8/23/05	3/1/27	380,027	152,340	2.32%
Loan 1785-01	10/26/09	3/1/31	1,139,578	689,365	2.47%
Temporary Notes					
2019 Temp Note	12/10/19	12/1/20	8,700,000	8,770,000	4.00%
Capital Leases					
First State Bank & Trust	12/19/14	7/19/19	950,000	183,744	1.50%
Interlocal Agreement					
CPAC	12/19/14	7/19/19	950,000	50,000	0.00%

Notes to Financial Statement

LEAVENWORTH COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2019

Note 7: Long-Term Debt (Continued)

Annual debt service requirements to maturity for capital leases

Year	Principal Due	Interest Due	Total
2020	\$ 233,744	\$ 2,802	\$ 236,546
2021	-	-	-
Total	\$ 233,744	\$ 2,802	\$ 236,546

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

Year	Principal Due	Interest Due	Total
2020	\$ 1,180,000	\$ 581,290	\$ 1,761,290
2021	1,235,000	549,565	1,784,565
2022	1,310,000	515,865	1,825,865
2023	1,365,000	481,240	1,846,240
2024	1,430,000	445,575	1,875,575
2025 - 2029	4,360,000	1,792,652	6,152,652
2030 - 2034	5,510,000	979,121	6,489,121
2035 - 2037	3,990,000	120,944	4,110,944
Total	\$ 20,380,000	\$ 5,466,252	\$ 25,846,252

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
2020	\$ 74,770	\$ 22,719	\$ 97,489
2021	76,783	20,707	97,490
2022	78,850	18,640	97,490
2023	80,973	16,517	97,490
2024	83,152	14,337	97,489
2025 - 2029	344,660	39,554	384,214
2030 - 2032	102,517	2,801	105,318
Total	\$ 841,705	\$ 135,275	\$ 976,980

In October 2011, the County landed a federal initiative with the United States Department of Veteran Affairs called a Consolidated Patient Account Center (CPAC) to bring additional jobs to the area. The County has committed to a \$50,000 annual payment for ten years to ensure the location of the CPAC within the County. At December 31, 2019, two years remain on the agreement.

On December 10, 2019, the County entered into a general obligation temporary note Series 2019-1 in the amount of \$8,770,000. The full principal amount is due on December 1, 2020, as well as \$342,030 in interest.

LEAVENWORTH COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2019

Note 8: Interfund Transactions

A reconciliation of transfers by fund type for 2019 follows:

From	To	Regulatory Authority	Amount
General	General Equipment Reserve	K.S.A. 19-119	\$ 1,131,361
General	Capital Improvement Reserve	K.S.A. 19-120	131,000
Solid Waste	Employee Benefits	K.S.A. 12-16,102	116,194
County Health	Employee Benefits	K.S.A. 12-16,102	262,412
County Health	General Equipment Reserve	K.S.A. 19-119	8,259
Local Service Road and Bridge	Local Service Capital Equipment Reserve	K.S.A. 19-119	325,427
Local Service Road and Bridge	Employee Benefits	K.S.A. 12-16,102	231,786
Road and Bridge	Employee Benefits	K.S.A. 12-16,102	829,028
Road and Bridge	Road and Bridge Equipment Reserve	K.S.A. 19-119	473,781
Council on Aging	General Equipment Reserve	K.S.A. 19-119	40,494
Council on Aging	Employee Benefits	K.S.A. 12-16,102	400,000
County Treasurer Special	Employee Benefits	K.S.A. 12-16,102	164,632
County Treasurer Special	General Equipment Reserve	K.S.A. 19-119	10,000
Solid Waste Management	General Equipment Reserve	K.S.A. 19-119	100,470
County Capital Projects	Bond and Interest	Resolution	1,453,314
County Capital Projects	Bond and Interest	Resolution	298,389
Juvenile Detention	General Equipment Reserve	K.S.A. 19-119	2,885
Juvenile Detention	Employee Benefits	K.S.A. 12-16,102	184,757
Federal Grants	Employee Benefits	K.S.A. 12-16,102	815
Community Corrections	Employee Benefits	K.S.A. 12-16,102	108,699
Juvenile Intake and Assessment	Employee Benefits	K.S.A. 12-16,102	20,116
Register of Deeds Technology	General Equipment Reserve	K.S.A. 19-119	40,000
Register of Deeds Technology	Employee Benefits	K.S.A. 12-16,102	8,586
Township Traffic Impact Fee	County Capital Projects	Resolution	274,404
Township Road Improvement	County Capital Projects	Resolution	1,159,175

Note 9: 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, 2019

Note 9: Defined Benefit Pension Plan (Continued)

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and 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 8.89% for KPERS and 22.13% for KP&F for fiscal year ended December 31, 2019. Contributions to the pension plan from the County were \$1,068,275 for KPERS and \$1,347,945 for KP&F for the year ended December 31, 2019.

Net Pension Liability. At December 31, 2019, the County's proportionate share of the collective net pension liability reported by KPERS was \$8,884,521 and \$11,243,516 for KP & F. The net pension liability was measured as of June 30, 2019 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

Note 10: 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, 2018.

Note 11: 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, 2019.

LEAVENWORTH COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2019

Note 12: 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.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

LEAVENWORTH COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
 For the Year Ended December 31, 2019

<u>Fund</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
Governmental Funds					
General Fund	\$ 22,527,740	\$ -	\$22,527,740	\$ 21,005,924	\$ (1,521,816)
Special Purpose Funds					
County Health	1,308,849	-	1,308,849	1,266,297	(42,552)
Employee Benefits	8,037,978	-	8,037,978	7,024,634	(1,013,344)
Register of Deeds Technology	138,592	-	138,592	123,337	(15,255)
Road and Bridge	9,330,090	-	9,330,090	7,721,547	(1,608,543)
Special Alcohol	40,000	-	40,000	34,905	(5,095)
Economic Development	287,333	-	287,333	287,333	-
Council on Aging	2,538,565	-	2,538,565	2,372,771	(165,794)
Special Parks and Recreation Fund	15,500	-	15,500	15,090	(410)
911 Taxes Fund	577,000	-	577,000	413,147	(163,853)
Juvenile Detention Fund	698,357	-	698,357	655,494	(42,863)
Special Sales Tax Revenue Fund	1,778,233	-	1,778,233	1,321,339	(456,894)
County Clerk Technology	38,500	-	38,500	37,250	(1,250)
County Treasurer Technology	62,500	-	62,500	61,077	(1,423)
County Capital Projects	6,976,668	-	6,976,668	6,290,690	(685,978)
Local Service Road and Bridge	3,353,143	-	3,353,143	2,770,076	(583,067)
Bond and Interest Fund	1,751,703	-	1,751,703	1,751,703	-
Business Fund					
Solid Waste Management	2,002,823	-	2,002,823	1,456,300	(546,523)
Related Municipal Entities					
Sewer District No. 1	66,331	-	66,331	17,578	(48,753)
Sewer District No. 2	79,084	-	79,084	14,168	(64,916)
Sewer District No. 3	103,712	-	103,712	103,212	(500)
Sewer District No. 5	19,474	-	19,474	6,719	(12,755)
Sewer District No. 6	6,678	-	6,678	-	(6,678)
Sewer District No. 7	63,920	-	63,920	63,918	(2)
	<u>\$ 61,802,773</u>	<u>\$ -</u>	<u>\$61,802,773</u>	<u>\$ 54,743,872</u>	<u>\$ (6,968,829)</u>

LEAVENWORTH COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes and Shared Revenues:			
Ad valorem taxes	\$ 12,161,489	\$ 12,420,127	\$ (258,638)
Delinquent taxes	186,843	-	186,843
Motor vehicle taxes	1,810,915	1,657,437	153,478
Other taxes	47,765	10,250	37,515
Interest and penalties	337,814	256,000	81,814
Licenses, permits & fees	1,248,758	1,161,200	87,558
Charges for services	3,577,913	3,175,000	402,913
Interest on idle funds	909,635	434,000	475,635
Intergovernmental	-	700,000	(700,000)
Reimbursements	592,456	600,000	(7,544)
Miscellaneous	160,028	130,000	30,028
Total Receipts	<u>\$ 21,033,616</u>	<u>\$ 20,544,014</u>	<u>\$ 489,602</u>
EXPENDITURES			
County Commission			
Personnel services	\$ 407,302	\$ 334,843	\$ 72,459
Contractual services	54,054	130,050	(75,996)
Commodities	2,907	3,150	(243)
Total County Commission	<u>\$ 464,263</u>	<u>\$ 468,043</u>	<u>\$ (3,780)</u>
County Clerk			
Personnel services	\$ 271,621	\$ 276,493	\$ (4,872)
Contractual services	2,081	2,350	(269)
Commodities	1,833	3,400	(1,567)
Transfers out	5,400	5,400	-
Total County Clerk	<u>\$ 280,935</u>	<u>\$ 287,643</u>	<u>\$ (6,708)</u>
County Treasurer			
Personnel services	\$ 416,060	\$ 391,489	\$ 24,571
Contractual services	5,876	7,716	(1,840)
Commodities	25,000	8,600	16,400
Total County Treasurer	<u>\$ 446,936</u>	<u>\$ 407,805</u>	<u>\$ 39,131</u>
Register of Deeds			
Personnel services	\$ 201,771	\$ 203,104	\$ (1,333)
Contractual services	1,676	1,700	(24)
Commodities	1,599	2,400	(801)
Total County Treasurer	<u>\$ 205,046</u>	<u>\$ 207,204</u>	<u>\$ (2,158)</u>

(continued)

LEAVENWORTH COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
EXPENDITURES			
Emergency Medical Service			
Personnel services	\$ 2,706,564	\$ 2,742,199	\$ (35,635)
Contractual services	247,072	248,208	(1,136)
Commodities	242,577	261,050	(18,473)
Capital outlay	276,382	93,900	182,482
Transfers out	83,900	266,580	(182,680)
Total Emergency Medical Service	<u>\$ 3,556,495</u>	<u>\$ 3,611,937</u>	<u>\$ (55,442)</u>
Planning and Zoning			
Personnel services	\$ 319,919	\$ 322,441	\$ (2,522)
Contractual services	29,951	30,475	(524)
Commodities	2,759	5,350	(2,591)
Transfers out	4,272	4,272	-
Total Planning and Zoning	<u>\$ 356,901</u>	<u>\$ 362,538</u>	<u>\$ (5,637)</u>
County Sheriff			
Personnel services	\$ 5,856,300	\$ 5,977,812	\$ (121,512)
Contractual services	851,270	903,051	(51,781)
Commodities	307,677	325,750	(18,073)
Capital outlay	2,448	24,000	(21,552)
Transfers out	399,927	399,927	-
Total County Sheriff	<u>\$ 7,417,622</u>	<u>\$ 7,630,540</u>	<u>\$ (212,918)</u>
County Counselor			
Personnel services	\$ 154,122	\$ 196,649	\$ (42,527)
Contractual services	267,583	277,400	(9,817)
Commodities	1,643	1,800	(157)
Total County Counselor	<u>\$ 423,348</u>	<u>\$ 475,849</u>	<u>\$ (52,501)</u>
County Attorney			
Personnel services	\$ 1,021,035	\$ 1,007,942	\$ 13,093
Contractual services	75,797	71,930	3,867
Commodities	29,126	37,750	(8,624)
Court ordered payments	68,826	75,500	(6,674)
Total County Attorney	<u>\$ 1,194,784</u>	<u>\$ 1,193,122</u>	<u>\$ 1,662</u>
Coroner			
Contractual services	\$ 153,411	\$ 160,000	\$ (6,589)
Total Jail	<u>\$ 153,411</u>	<u>\$ 160,000</u>	<u>\$ (6,589)</u>

(continued)

LEAVENWORTH COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Courthouse General			
Contractual services	\$ 1,133,664	\$ 1,552,900	\$ (419,236)
Commodities	268,100	446,900	(178,800)
Capital outlay	3,845	197,514	(193,669)
Debt service	197,514	-	197,514
Total Courthouse General	<u>\$ 1,603,123</u>	<u>\$ 2,197,314</u>	<u>\$ (594,191)</u>
Information Services			
Personnel services	\$ 284,428	\$ 299,166	\$ (14,738)
Contractual services	109,603	125,580	(15,977)
Commodities	5,908	6,000	(92)
Capital outlay	137,950	9,500	128,450
Transfers out	-	128,450	(128,450)
Total Information Services	<u>\$ 537,889</u>	<u>\$ 568,696</u>	<u>\$ (30,807)</u>
District Court			
Contractual services	\$ 157,950	\$ 166,741	\$ (8,791)
Commodities	53,063	67,000	(13,937)
Total District Court	<u>\$ 211,013</u>	<u>\$ 233,741</u>	<u>\$ (22,728)</u>
Human Resources			
Personnel services	\$ 149,766	\$ 158,348	\$ (8,582)
Contractual services	124,967	155,900	(30,933)
Commodities	2,176	5,600	(3,424)
Total Human Resources	<u>\$ 276,909</u>	<u>\$ 319,848</u>	<u>\$ (42,939)</u>
Building Maintenance			
Personnel services	\$ 191,477	\$ 209,191	\$ (17,714)
Contractual services	97,542	131,725	(34,183)
Commodities	30,686	43,000	(12,314)
Capital Outlay	65,378	13,000	52,378
Transfers out	-	53,536	(53,536)
Total Building Maintenance	<u>\$ 385,083</u>	<u>\$ 450,452</u>	<u>\$ (65,369)</u>
Justice Center			
Personnel services	\$ 95,594	\$ 95,792	\$ (198)
Contractual services	166,914	236,980	(70,066)
Commodities	351,125	385,000	(33,875)
Capital outlay	25,000	16,000	9,000
Transfers out	214,546	223,546	(9,000)
Total Justice Center	<u>\$ 853,179</u>	<u>\$ 957,318</u>	<u>\$ (104,139)</u>
Appraiser			
Personnel services	\$ 596,998	\$ 602,160	\$ (5,162)
Contractual services	54,327	65,270	(10,943)
Commodities	32,515	39,153	(6,638)
Total Appraiser	<u>\$ 683,840</u>	<u>\$ 706,583</u>	<u>\$ (22,743)</u>

(continued)

LEAVENWORTH COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
GIS Appraiser			
Personnel services	\$ 92,607	\$ 155,226	\$ (62,619)
Contractual services	14,158	17,245	(3,087)
Commodities	4,756	9,000	(4,244)
Capital outlay	1,350	1,800	(450)
Transfers out	12,000	12,000	-
Total GIS Appraiser	<u>\$ 124,871</u>	<u>\$ 195,271</u>	<u>\$ (70,400)</u>
Election			
Personnel services	\$ 141,750	\$ 188,517	\$ (46,767)
Contractual services	19,374	72,600	(53,226)
Commodities	104,493	144,000	(39,507)
Capital outlay	25,000	-	25,000
Transfers out	-	25,000	(25,000)
Total Election	<u>\$ 290,617</u>	<u>\$ 430,117</u>	<u>\$ (139,500)</u>
Noxious Weeds			
Personnel services	\$ 147,315	\$ 164,335	\$ (17,020)
Contractual services	26,756	29,600	(2,844)
Commodities	205,062	235,000	(29,938)
Capital outlay	130,882	100,000	30,882
Transfers out	-	34,250	(34,250)
Total Noxious Weeds	<u>\$ 510,015</u>	<u>\$ 563,185</u>	<u>\$ (53,170)</u>
Risk Management			
Personnel services	\$ -	\$ 3,385	\$ (3,385)
Commodities	3,995	7,100	(3,105)
Total Risk Management	<u>\$ 3,995</u>	<u>\$ 10,485</u>	<u>\$ (6,490)</u>
Appropriations	<u>\$ 1,025,649</u>	<u>\$ 1,090,049</u>	<u>\$ (64,400)</u>
Total Expenditures	<u>\$ 21,005,924</u>	<u>\$ 22,527,740</u>	<u>\$ (1,521,816)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 27,692		
UNENCUMBERED CASH - JANUARY 1	<u>4,002,638</u>		
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 4,030,330</u></u>		

LEAVENWORTH COUNTY, KANSAS
 COUNTY HEALTH FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes and shared revenue			
Ad valorem	\$ 513,808	\$ 521,691	\$ (7,883)
Delinquent	6,455	-	6,455
Motor vehicle	59,548	54,123	5,425
Grants	630,437	620,039	10,398
Charges for services	126,279	100,000	26,279
Miscellaneous	6,878	-	6,878
Total Cash Receipts	<u>\$ 1,343,405</u>	<u>\$ 1,295,853</u>	<u>\$ 47,552</u>
EXPENDITURES			
Personnel services	\$ 760,424	\$ 776,323	\$ (15,899)
Contractual services	137,614	145,086	(7,472)
Commodities	53,299	52,000	1,299
Grant county cost	44,289	44,000	289
Transfers out	270,671	291,440	(20,769)
Total Expenditures	<u>\$ 1,266,297</u>	<u>\$ 1,308,849</u>	<u>\$ (42,552)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 77,108		
UNENCUMBERED CASH - JANUARY 1	<u>(10,163)</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 66,945</u>		

LEAVENWORTH COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem	\$ 3,382,937	\$ 3,433,212	\$ (50,275)
Delinquent	56,275	-	56,275
Motor vehicle	540,203	494,792	45,411
Reimbursements	760	-	760
Transfers in	2,327,025	2,378,075	(51,050)
Total Cash Receipts	\$ 6,307,200	\$ 6,306,079	\$ 1,121
EXPENDITURES			
Personnel services	\$ 7,024,634	\$ 8,037,978	\$ (1,013,344)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (717,434)		
UNENCUMBERED CASH - JANUARY 1	1,802,255		
UNENCUMBERED CASH - DECEMBER 31	\$ 1,084,821		

LEAVENWORTH COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Interest	\$ -	\$ 75	\$ (75)
Program income	111,682	110,000	1,682
Total Cash Receipts	\$ 111,682	\$ 110,075	\$ 1,607
EXPENDITURES			
Personnel services	\$ 39,932	\$ 38,419	\$ 1,513
Contractual services	27,995	28,668	(673)
Commodities	2,506	1,500	1,006
Capital outlay	4,318	21,000	(16,682)
Transfers out	48,586	49,005	(419)
Total Expenditures	\$ 123,337	\$ 138,592	\$ (15,255)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (11,655)		
UNENCUMBERED CASH - JANUARY 1	122,307		
UNENCUMBERED CASH - DECEMBER 31	\$ 110,652		

LEAVENWORTH COUNTY, KANSAS
ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes and shared revenue			
Ad valorem	\$ 6,279,877	\$ 6,375,882	\$ (96,005)
Delinquent	99,205	-	99,205
Motor vehicle	924,478	843,178	81,300
Intergovernmental	1,325,650	1,290,626	35,024
Special assessments	14,953	14,931	22
Sale of material and reimbursements	33,586	160,000	(126,414)
Total Cash Receipts	<u>\$ 8,677,749</u>	<u>\$ 8,684,617</u>	<u>\$ (6,868)</u>
EXPENDITURES			
Personnel services	\$ 1,973,328	\$ 2,168,281	\$ (194,953)
Contractual services	451,109	880,500	(429,391)
Commodities	3,727,230	4,648,000	(920,770)
Capital outlay	267,071	330,500	(63,429)
Transfers out	1,302,809	1,302,809	-
Total Expenditures	<u>\$ 7,721,547</u>	<u>\$ 9,330,090</u>	<u>\$ (1,608,543)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 956,202		
UNENCUMBERED CASH - JANUARY 1	<u>1,343,507</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 2,299,709</u>		

LEAVENWORTH COUNTY, KANSAS
SPECIAL ALCOHOL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Liquor tax	\$ 29,111	\$ 20,000	\$ 9,111
EXPENDITURES			
Contractual services	\$ 34,905	\$ 40,000	\$ (5,095)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (5,794)		
UNENCUMBERED CASH - JANUARY 1	112,009		
UNENCUMBERED CASH - DECEMBER 31	\$ 106,215		

LEAVENWORTH COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes and shared revenue			
Ad valorem	\$ 243,767	\$ 247,276	\$ (3,509)
Delinquent	3,526	-	3,526
Motor vehicle	40,012	36,777	3,235
Total Cash Receipts	<u>\$ 287,305</u>	<u>\$ 284,053</u>	<u>\$ 3,252</u>
EXPENDITURES			
Contractual services	<u>\$ 287,333</u>	<u>\$ 287,333</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (28)		
UNENCUMBERED CASH - JANUARY 1	<u>7,080</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 7,052</u>		

LEAVENWORTH COUNTY, KANSAS
COUNCIL ON AGING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem	\$ 1,467,214	\$ 1,489,603	\$ (22,389)
Delinquent	22,236	-	22,236
Motor vehicle	236,188	215,870	20,318
Intergovernmental	498,829	621,017	(122,188)
Miscellaneous	1,762	55,800	(54,038)
Total Cash Receipts	<u>\$ 2,226,229</u>	<u>\$ 2,382,290</u>	<u>\$ (156,061)</u>
EXPENDITURES			
Personal services	\$ 1,148,650	\$ 1,300,725	\$ (152,075)
Contractual services	596,646	537,103	59,543
Commodities	124,826	102,200	22,626
Capital outlay	62,155	76,500	(14,345)
Transfers out	440,494	522,037	(81,543)
Total Expenditures	<u>\$ 2,372,771</u>	<u>\$ 2,538,565</u>	<u>\$ (165,794)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (146,542)		
UNENCUMBERED CASH - JANUARY 1	<u>382,227</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 235,685</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, 2019

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Liquor tax	\$ 6,553	\$ 5,000	\$ 1,553
EXPENDITURES			
Contractual services	\$ 15,090	\$ 15,500	\$ (410)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (8,537)		
UNENCUMBERED CASH - JANUARY 1	23,961		
UNENCUMBERED CASH - DECEMBER 31	\$ 15,424		

LEAVENWORTH COUNTY, KANSAS
911 TAXES FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
911 tax	\$ 432,048	\$ 433,524	\$ (1,476)
EXPENDITURES			
Contractual services	\$ 413,147	\$ 515,000	\$ (101,853)
Commodities	-	2,000	(2,000)
Capital outlay	-	60,000	(60,000)
Total Expenditures	<u>\$ 413,147</u>	<u>\$ 577,000</u>	<u>\$ (163,853)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 18,901		
UNENCUMBERED CASH - JANUARY 1	<u>584,013</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 602,914</u>		

LEAVENWORTH COUNTY, KANSAS
JUVENILE DETENTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem	\$ 421,500	\$ 427,766	\$ (6,266)
Delinquent	7,390	-	7,390
Motor vehicle	71,382	64,707	6,675
Intergovernmental	3,490	-	3,490
Charge for services	17,404	51,200	(33,796)
Total Cash Receipts	\$ 521,166	\$ 543,673	\$ (22,507)
EXPENDITURES			
Personnel services	\$ 416,880	\$ 406,895	\$ 9,985
Contractual services	39,101	45,920	(6,819)
Commodities	11,871	32,900	(21,029)
Capital outlay	-	25,000	(25,000)
Transfers out	187,642	187,642	-
Total Expenditures	\$ 655,494	\$ 698,357	\$ (42,863)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (134,328)		
UNENCUMBERED CASH - JANUARY 1	394,351		
UNENCUMBERED CASH - DECEMBER 31	\$ 260,023		

LEAVENWORTH COUNTY, KANSAS
SPECIAL SALES TAX REVENUE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Local assistance	\$ 100,000	\$ 100,000	\$ -
EXPENDITURES			
Contractual services	\$ 1,321,339	\$ 1,778,233	\$ (456,894)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (1,221,339)		
UNENCUMBERED CASH - JANUARY 1	1,936,405		
UNENCUMBERED CASH - DECEMBER 31	\$ 715,066		

LEAVENWORTH COUNTY, KANSAS
COUNTY CLERK TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Program income	\$ 27,921	\$ 25,000	\$ 2,921
EXPENDITURES			
Contractual services	\$ 4,036	\$ 4,000	\$ 36
Commodities	33,214	34,500	(1,286)
Total Expenditures	\$ 37,250	\$ 38,500	\$ (1,250)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (9,329)		
UNENCUMBERED CASH - JANUARY 1	46,539		
UNENCUMBERED CASH - DECEMBER 31	\$ 37,210		

LEAVENWORTH COUNTY, KANSAS
COUNTY TREASURER TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Program income	\$ 27,921	\$ 25,000	\$ 2,921
EXPENDITURES			
Contractual	\$ 61,077	\$ 62,500	\$ (1,423)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (33,156)		
UNENCUMBERED CASH - JANUARY 1	<u>43,793</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 10,637</u>		

LEAVENWORTH COUNTY, KANSAS
 COUNTY CAPITAL PROJECTS FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Interest income	\$ 208,343	\$ 207,000	\$ 1,343
Sales tax	13,254,890	3,920,000	9,334,890
Miscellaneous	2,480	-	2,480
Transfer in	1,433,579	-	1,433,579
Total Cash Receipts	<u>\$ 14,899,292</u>	<u>\$ 4,127,000</u>	<u>\$ 10,772,292</u>
EXPENDITURES			
Contractual services	\$ 556,455	\$ 5,224,965	\$ (4,668,510)
Commodities	3,922,392	-	3,922,392
Capital outlay	60,140	-	60,140
Transfers out	1,751,703	1,751,703	-
Total Expenditures	<u>\$ 6,290,690</u>	<u>\$ 6,976,668</u>	<u>\$ (685,978)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 8,608,602		
UNENCUMBERED CASH - JANUARY 1	<u>4,652,435</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 13,261,037</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, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes and shared revenue			
Ad valorem	\$ 2,193,911	\$ 2,221,621	\$ (27,710)
Delinquent	32,681	-	32,681
Motor vehicle	354,494	324,348	30,146
Fuel	427,757	150,000	277,757
Transfer in	-	420,000	(420,000)
Total Cash Receipts	<u>\$ 3,008,843</u>	<u>\$ 3,115,969</u>	<u>\$ (107,126)</u>
EXPENDITURES			
Personnel services	\$ 601,855	\$ 583,340	\$ 18,515
Contractual services	17,682	268,500	(250,818)
Commodities	1,503,152	1,593,090	(89,938)
Capital outlay	90,174	351,000	(260,826)
Transfers out	557,213	557,213	-
Total Expenditures	<u>\$ 2,770,076</u>	<u>\$ 3,353,143</u>	<u>\$ (583,067)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 238,767		
UNENCUMBERED CASH - JANUARY 1	<u>178,635</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 417,402</u>		

LEAVENWORTH COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS*
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2019

	Community Corrections	Juvenile Justice Authority	JDC Family Strong	PALS	Memorials	Drug Prosecutor	Alcohol Drug Safe Action
RECEIPTS							
Licenses, permits and fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	476,555	182,301	-	-	-	-	-
Miscellaneous	-	-	-	8,416	23,189	205	5,915
Interest income	-	-	-	-	-	-	-
Transfer in	1,000	-	-	-	-	-	-
Total Cash Receipts	\$ 477,555	\$ 182,301	\$ -	\$ 8,416	\$ 23,189	\$ 205	\$ 5,915
EXPENDITURES							
Personnel services	\$ 299,228	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual services	32,503	177,969	-	6,157	-	1,737	-
Commodities	20,426	-	-	36	98	1,099	-
Capital outlay	-	-	-	-	40,180	-	-
Miscellaneous	3,375	-	-	-	-	-	-
Transfers out	109,699	-	-	-	-	-	-
Total Expenditures	\$ 465,231	\$ 177,969	\$ -	\$ 6,193	\$ 40,278	\$ 2,836	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 12,324	\$ 4,332	\$ -	\$ 2,223	\$ (17,089)	\$ (2,631)	\$ 5,915
UNENCUMBERED CASH - JANUARY 1	74,739	8,807	575	23,122	122,331	17,357	29,359
UNENCUMBERED CASH - DECEMBER 31	\$ 87,063	\$ 13,139	\$ 575	\$ 25,345	\$ 105,242	\$ 14,726	\$ 35,274

*These funds are not required to be budgeted.

See Independent Auditor's Report.

LEAVENWORTH COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS* (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2019

	Juvenile Supervision Fees	CCH Permits	Juvenile Intake and Assessment	Federal Grants	Sheriff Drug Forfeitures	Juvenile Drinking Program	Violent Offenders
RECEIPTS							
Licenses, permits and fees	\$ 1,336	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,097
Intergovernmental	-	-	107,462	12,906	-	-	-
Miscellaneous	-	5,754	-	-	-	-	-
Interest income	-	-	-	-	-	-	-
Transfer in	-	-	-	-	-	-	-
Total Cash Receipts	\$ 1,336	\$ 5,754	\$ 107,462	\$ 12,906	\$ -	\$ -	\$ 25,097
EXPENDITURES							
Personnel services	\$ -	\$ -	\$ 74,616	\$ 9,507	\$ -	\$ -	\$ -
Contractual services	-	1,318	4,968	-	-	-	4,040
Commodities	-	-	246	11,454	-	-	-
Capital outlay	-	-	-	-	-	-	-
Miscellaneous	-	-	-	8,845	-	-	-
Transfers out	-	-	20,116	815	-	-	-
Total Expenditures	\$ -	\$ 1,318	\$ 99,946	\$ 30,621	\$ -	\$ -	\$ 4,040
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,336	\$ 4,436	\$ 7,516	\$ (17,715)	\$ -	\$ -	\$ 21,057
UNENCUMBERED CASH - JANUARY 1	13,702	31,974	46,460	49,210	45,424	2,993	25,120
UNENCUMBERED CASH - DECEMBER 31	\$ 15,038	\$ 36,410	\$ 53,976	\$ 31,495	\$ 45,424	\$ 2,993	\$ 46,177

*These funds are not required to be budgeted.

See Independent Auditor's Report.

LEAVENWORTH COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS* (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2019

	Drug Test and Supervision	INK Fee Fund	Attorney Training	Landfill Closure	Township Road Improvement	Township Traffic Impact Fee	County Treasurer Special
RECEIPTS							
Licenses, permits and fees	\$ 42,068	\$ 75,958	\$ -	\$ -	\$ 194,284	\$ 72,067	\$ -
Intergovernmental	-	-	4,140	-	-	-	-
Miscellaneous	-	-	-	-	-	-	687,366
Interest income	-	-	-	-	7,786	2,271	-
Transfer in	-	-	-	-	-	-	-
Total Cash Receipts	\$ 42,068	\$ 75,958	\$ 4,140	\$ -	\$ 202,070	\$ 74,338	\$ 687,366
EXPENDITURES							
Personnel services	\$ 7,534	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 457,833
Contractual services	12,101	8,411	1,990	-	6,000	73,070	30,202
Commodities	-	-	-	-	-	-	31,262
Capital outlay	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Transfers out	-	-	-	-	1,159,175	274,404	174,632
Total Expenditures	\$ 19,635	\$ 8,411	\$ 1,990	\$ -	\$ 1,165,175	\$ 347,474	\$ 693,929
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 22,433	\$ 67,547	\$ 2,150	\$ -	\$ (963,105)	\$ (273,136)	\$ (6,563)
UNENCUMBERED CASH - JANUARY 1	82,128	237,168	13,081	65,885	2,633,321	820,640	72,944
UNENCUMBERED CASH - DECEMBER 31	\$ 104,561	\$ 304,715	\$ 15,231	\$ 65,885	\$ 1,670,216	\$ 547,504	\$ 66,381

*These funds are not required to be budgeted.

See Independent Auditor's Report.

LEAVENWORTH COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS* (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2019

	General Equipment Reserve	Local Service Capital Equipment Reserve	Capital Improvement Reserve	Juvenile Reinvestment Grant	Road and Bridge Equipment Reserve
RECEIPTS					
Licenses, permits and fees	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	29,005	-
Miscellaneous	66,913	120,205	20,262	-	-
Interest income	-	-	-	-	-
Transfer in	1,333,469	325,427	131,000	-	473,781
Total Cash Receipts	\$ 1,400,382	\$ 445,632	\$ 151,262	\$ 29,005	\$ 473,781
EXPENDITURES					
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual services	-	-	752,550	26,144	-
Commodities	41,112	-	20,262	-	-
Capital outlay	1,096,233	-	-	-	551,204
Miscellaneous	-	244,176	-	-	-
Transfers out	-	-	-	-	-
Total Expenditures	\$ 1,137,345	\$ 244,176	\$ 772,812	\$ 26,144	\$ 551,204
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 263,037	\$ 201,456	\$ (621,550)	\$ 2,861	\$ (77,423)
UNENCUMBERED CASH - JANUARY 1	4,861,280	854,232	3,774,579	41,678	3,834,528
UNENCUMBERED CASH - DECEMBER 31	\$ 5,124,317	\$ 1,055,688	\$ 3,153,029	\$ 44,539	\$ 3,757,105

*These funds are not required to be budgeted.

See Independent Auditor's Report.

LEAVENWORTH COUNTY, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Delinquent	\$ 62	\$ -	\$ 62
Transfer in	1,751,703	1,751,703	-
Total Cash Receipts	\$ 1,751,765	\$ 1,751,703	\$ 62
EXPENDITURES			
Principal	\$ 1,140,000	\$ 1,140,000	\$ -
Interest	611,703	611,703	-
Total Expenditures	\$ 1,751,703	\$ 1,751,703	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 62		
UNENCUMBERED CASH - JANUARY 1	47,110		
UNENCUMBERED CASH - DECEMBER 31	\$ 47,172		

LEAVENWORTH COUNTY, KANSAS
SOLID WASTE MANAGEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes and shared revenue			
Ad valorem	\$ 44,557	\$ 44,519	\$ 38
Delinquent	3,346	-	3,346
Motor vehicle	28,511	25,827	2,684
Charges for services	1,469,172	1,443,000	26,172
Total Cash Receipts	<u>\$ 1,545,586</u>	<u>\$ 1,513,346</u>	<u>\$ 32,240</u>
EXPENDITURES			
Personnel services	\$ 287,887	\$ 276,509	\$ 11,378
Contractual services	918,791	1,405,150	(486,359)
Commodities	26,868	29,500	(2,632)
Capital outlay	6,090	75,000	(68,910)
Transfers out	216,664	216,664	-
Total Expenditures	<u>\$ 1,456,300</u>	<u>\$ 2,002,823</u>	<u>\$ (546,523)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 89,286		
UNENCUMBERED CASH - JANUARY 1	<u>575,688</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 664,974</u>		

**LEAVENWORTH COUNTY, KANSAS
TRUST FUND - SPECIAL LAW ENFORCEMENT FUND*
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2019**

RECEIPTS		
Taxes		\$ 3,200
EXPENDITURES		
Commodities		\$ 955
RECEIPTS OVER (UNDER) EXPENDITURES		\$ 2,245
UNENCUMBERED CASH - JANUARY 1		74,573
UNENCUMBERED CASH - DECEMBER 31		\$ 76,818

*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, 2019

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Special assessments	\$ 53,747	\$ 54,806	\$ (1,059)
EXPENDITURES			
Contractual services	\$ 16,768	\$ 51,356	\$ (34,588)
Commodities	810	2,975	(2,165)
Capital outlay	-	12,000	(12,000)
Total Expenditures	\$ 17,578	\$ 66,331	\$ (48,753)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 36,169		
UNENCUMBERED CASH - JANUARY 1	74,427		
UNENCUMBERED CASH - DECEMBER 31	\$ 110,596		

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, 2019

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Special assessments	\$ 71,114	\$ 71,834	\$ (720)
EXPENDITURES			
Contractual services	\$ 11,373	\$ 75,834	\$ (64,461)
Commodities	2,795	3,250	(455)
Total Expenditures	\$ 14,168	\$ 79,084	\$ (64,916)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 56,946		
UNENCUMBERED CASH - JANUARY 1	160,393		
UNENCUMBERED CASH - DECEMBER 31	\$ 217,339		

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, 2019

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Special assessments	\$ 102,711	\$ 103,212	\$ (501)
EXPENDITURES			
Contractual services	\$ 33,000	\$ 33,500	\$ (500)
Debt service	70,212	70,212	-
Total Expenditures	\$ 103,212	\$ 103,712	\$ (500)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (501)		
UNENCUMBERED CASH - JANUARY 1	43,739		
UNENCUMBERED CASH - DECEMBER 31	\$ 43,238		

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, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Special assessments	\$ 17,424	\$ 17,424	\$ -
EXPENDITURES			
Contractual services	\$ 3,908	\$ 15,874	\$ (11,966)
Commodities	2,811	3,600	(789)
Total Expenditures	<u>\$ 6,719</u>	<u>\$ 19,474</u>	<u>\$ (12,755)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 10,705		
UNENCUMBERED CASH - JANUARY 1	<u>92,073</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 102,778</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, 2019**

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

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, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Special assessments	\$ 64,203	\$ 63,919	\$ 284
EXPENDITURES			
Contractual services	\$ 40,000	\$ 40,000	\$ -
Debt service	23,918	23,920	(2)
Total Expenditures	<u>\$ 63,918</u>	<u>\$ 63,920</u>	<u>\$ (2)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 285		
UNENCUMBERED CASH - JANUARY 1	<u>29,010</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 29,295</u>		

LEAVENWORTH COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2019

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Road and Bridge Escrow	\$ 78,299	\$ 6,400	\$ 2,950	\$ 81,749
Payroll Clearing	427,031	25,678,824	25,688,152	417,703
Cash Over or Short	221	377	240	358
Sales Tax Vehicle	246,862	4,921,457	4,890,528	277,791
Current Ad Valorem Tax	51,015,058	92,361,851	89,030,542	54,346,367
Motor Vehicle Tax	427,404	10,754,171	10,613,938	567,637
Recreational Vehicle Tax	2,893	157,432	154,538	5,787
In Lieu of Tax	1,416	1,485	-	2,901
Redemption	587,378	1,220,732	1,274,370	533,740
City/County Highway Fuel Tax	-	3,386,068	3,386,068	-
Delinquent Taxes	24,267	105,830	109,962	20,135
Real Estate Part Pay Property Tax	988	-	-	988
Personal Property Part Pay Property Tax	1,518	-	-	1,518
Local Alcohol Liquor Tax	9,982	45,580	42,214	13,348
Special County Mineral Production Tax	204	303	83	424
Change - Treasurer Overcharge	22,986	122,221	120,588	24,619
Tax Escrow Delinquent	157,532	1,254,956	1,146,115	266,373
Game Licenses - State	244	1,878	1,891	231
Park Permits - State	-	19,980	19,980	-
Statutory Filing Fee	200	400	-	600
Unclaimed Legacies	51,781	6,927	-	58,708
CMB State Stamps	150	25	25	150
Kansas Drivers License Records	-	121,004	121,004	-
County Sales Tax	2,022	459	2,115	366
Commercial Motor Vehicle	16,721	925,743	933,992	8,472
Auto Registration	-	3,234,757	3,234,757	-
Auto Transfer - State	-	680	-	680
Total Distributable Funds	\$ 53,075,157	\$ 144,329,540	\$ 140,774,052	\$ 56,630,645
State Funds:				
State Institutional Building	\$ -	\$ 613	\$ 613	\$ -
State Education Building	-	1,227	1,227	-
Total State Funds	\$ -	\$ 1,840	\$ 1,840	\$ -

LEAVENWORTH COUNTY, KANSAS
 AGENCY FUNDS (CONTINUED)
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
 For the Year Ended December 31, 2019

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subdivision Funds:				
Cities	\$ -	\$ 19,512,024	\$ 19,512,024	\$ -
Townships	-	2,161,365	2,161,365	-
Schools	7	40,981,546	40,981,553	-
Cemeteries	-	2,930	2,930	-
Fire Districts	-	1,355,530	1,355,530	-
Watersheds & Drainage	4,937	10,959	10,959	4,937
Libraries	-	1,613,728	1,613,728	-
Total Subdivision Funds	<u>\$ 4,944</u>	<u>\$ 65,638,082</u>	<u>\$ 65,638,089</u>	<u>\$ 4,937</u>
Office Cash:				
District Court	\$ 547,852	\$ 2,919,194	\$ 3,048,629	\$ 418,417
Law Library*	-	267,299	39,086	228,213
Sheriff	17,227	387,157	387,072	17,312
Total Office Cash	<u>\$ 565,079</u>	<u>\$ 3,573,650</u>	<u>\$ 3,474,787</u>	<u>\$ 663,942</u>
Total Agency Funds	<u><u>\$ 53,645,180</u></u>	<u><u>\$ 213,543,112</u></u>	<u><u>\$ 209,888,768</u></u>	<u><u>\$ 57,299,524</u></u>

* The Law Library was not included in the 2018 audit report for the County. Therefore a beginning balance of \$0 was reported in 2019 in order to agree the total beginning balance to the total ending balance per the 2018 report.