

We encourage everyone to view the meeting live via YouTube.

***Leavenworth County
Board of County Commissioners***

Regular Meeting Agenda
300 Walnut Street, Suite 225
Leavenworth, KS 66048
June 18, 2025
9:00 a.m.

- I. CALL TO ORDER
- II. PLEDGE OF ALLEGIANCE/MOMENT OF SILENT PRAYER
- III. ROLL CALL
- IV. PUBLIC COMMENT: Public Comment shall be limited to 25 minutes at the beginning of each meeting and limited to five minutes per person. Anyone wishing to make comments either on items on the agenda or not are encouraged to provide their comments in writing no later than 8:00 AM the Monday immediately preceding the meeting. These comments will be included in the agenda packet for everyone to access and review. This allows the Commission to have time to fully consider input and request follow up if needed prior to the meeting.
- V. ADMINISTRATIVE BUSINESS:
 - a) Juneteenth proclamation
- VI. CONSENT AGENDA: The items on the Consent Agenda are considered by staff to be routine business items. Approval of the items may be made by a single motion, seconded, and a majority vote with no separate discussion of any item listed. Should a member of the Governing Body desire to discuss any item, it will be removed from the Consent Agenda and considered separately.
 - a) Approval of the minutes of the meeting of June 11, 2025
 - b) Approval of the schedule for the week of June 23, 2025
 - c) Approval of the check register
 - d) Approve and sign the OCB's

- e) Approve the re-appointment of Steve Skeet to the Planning Commission in the 5th District.
- f) Approve the appointment of Joshua Zenger to the Planning Commission in the 3rd District.

VII. FORMAL BOARD ACTION:

- a) Consider a motion to accept the bid from Ebert Construction and issue the notice of award for the 235th St. project between Hollingsworth and Dempsey Road in the amount of \$4,301,411.96 with a 7.5% contingency.
- b) Consider a motion to approve the contract with Dondlinger Construction for the replacement of bridge K-19 on Fairmount Road in the amount of \$1,233,749.70 with a 5% contingency.
- c) Consider a motion to enter into an interagency agreement with the Kansas Department for Children and Families to allow the County to receive partial reimbursement for court appointed attorney expenses related to Title IV-E foster care.

VIII. PRESENTATIONS AND DISCUSSION ITEMS: presentations are materials of general concern where no action or vote is requested or anticipated.

- a) Outside agencies budget work sessions
 - 9:30 a.m. Fair Board
 - 9:40 a.m. Sparrow Clinic
 - 9:50 a.m. Soil Conservation
 - 10:00 a.m. Riverside Resources
 - 10:10 a.m. Extension Office
 - 10:20 a.m. Alliance Against Family Violence
- b) Executive session if needed

IX. ADJOURNMENT

LEAVENWORTH COUNTY COMMISSIONERS MEETING SCHEDULE

Monday, June 16, 2025

Tuesday, June 17, 2025

12:00 p.m. LCPA meeting

Wednesday, June 18, 2025

9:00 a.m. Leavenworth County Commission meeting
• Commission Meeting Room, 300 Walnut, Leavenworth KS

Thursday, June 19, 2025 THE COURTHOUSE WILL BE CLOSED IN OBSERVANCE OF JUNETEENTH

Friday, June 20, 2025

ALL SUCH OTHER BUSINESS THAT MAY COME BEFORE THE COMMISSION

ALL MEETINGS ARE OPEN TO THE PUBLIC

COMMENTS SHOULD BE OF GENERAL INTEREST OF THE PUBLIC AND SUBJECT TO THE RULES OF DECORUM

PROCLAMATION

WHEREAS, On January 1, 1863, President Abraham Lincoln signed the Emancipation Proclamation freeing “All Persons held as slaves” in the Confederate States; and

WHEREAS, word about signing the Emancipation Proclamation was delayed some two-and one-half years, to June 19, 1865, in reaching authorities and African-Americans in the south and southwestern United States; and

WHEREAS, as the newly freed people began to migrate to other parts of the country, they shared their celebration of Juneteenth in their new communities; and the celebration has spread throughout our Country; and

WHEREAS, our Country continues to heal, the recognition of Juneteenth as a Federal holiday, renew the hope that our Country’s promise of freedom and equality for all Americans can come true; and

WHEREAS, in the County of Leavenworth, Kansas we urge all citizens to become more aware of the significance of the celebration in African-American history and in the heritage of our nation and county.

NOW, THEREFORE, I, Mike Smith, Chairperson of Leavenworth County, Kansas, do hereby declare June 19th, 2025 as Juneteenth in the County of Leavenworth, Kansas.

IN WITNESS, WHEREOF, I set my hand and have affixed the seal of Leavenworth County, Kansas on this 18th day of June, 2025.

Mike Smith, Chairperson

*****June 11, 2025 *****

The Board of County Commissioners met in a regular session on Wednesday, June 11, 2025. Commissioner Smith, Commissioner Culbertson; Commissioner Reid, Commissioner Stieben and Commissioner Dove are present; Also present: Mark Loughry, County Administrator; Misty Brown, County Counselor; Bill Noll, Infrastructure and Construction Services; Fran Keppler, County Clerk

PUBLIC COMMENT:

Paul Cromer commented.

ADMINISTRATIVE BUSINESS:

Commissioner Reid expressed her disappointment in a Pride proclamation presented at the Leavenworth City Commission meeting.

A motion was made by Commissioner Culbertson and seconded by Commissioner Stieben to accept the consent agenda for Wednesday, June 11, 2025 as presented.

Motion passed, 5-0.

Fran Keppler requested to accept bid for replacement poll pads.

A motion was made by Commissioner Culbertson and seconded by Commissioner Stieben to accept the quote from KnowInk for the replacement of 50 poll pads in the amount of \$54,000.00.

Motion passed, 5-0.

Bill Noll presented the capital improvement plan for Public Works.

A motion was made by Commissioner Culbertson and seconded by Commissioner Smith that we prioritize District 1 in the CIP for 2026.

Motion passed, 5-0.

A motion was made by Commissioner Stieben to put 182nd St. from the school on the list for 2027 improvement.

A motion was made by Commissioner Reid and seconded by Commissioner Stieben to table 182nd St. until staff can research.

A motion was made by Commissioner Stieben to approve the CIP as presented with District 1 as a priority.

A motion was made by Commissioner Reid and seconded by Commissioner Smith as presented with District 1 being the priority for the \$500,000.00 in 2026.

Motion passed, 5-0.

A motion was made by Commissioner Reid and seconded by Commissioner Smith that the Board recess for a closed executive meeting for the discussion of subjects involving the legal interests of the County and confidential matters related to pending litigation as justified by K.S.A. 75-4319(b) (2) for consultation with legal counsel which would be deemed privileged in the attorney-client relationship and that Board resume open meeting at 10:37 a.m. in the meeting room of the Board. present in the executive meeting will be Commissioners Jeff

Culbertson, Vanessa Reid, Mike Smith, Willie Dove and Mike Stieben, County Counselor Misty Brown, Deputy County Counselor Jon Khalil and County Administrator Mark Loughry.

Motion passed, 5-0.

The Board returned to regular session at 10:37 a.m. No action was taken and no decisions were made. The subject was limited to the legal interests of the County.

A motion was made by Commissioner Culbertson and seconded by Commissioner Smith that this Board recess from open session and go into a closed executive session to discuss personnel matters of non-elected personnel as justified by K.S.A. 75-4319(b)(1) and to protect the privacy interests of the persons involved and that this Board resume open session in this meeting room at 11:00 a.m. Present in the executive session will be Commissioners Jeff Culbertson, Vanessa Reid, Willie Dove, Mike Smith, Mike Stieben, County Administrator Mark Loughry and others as invited by the Board.

Motion passed, 5-0.

The Board returned to regular session at 11:00 a.m. No action was taken and no decisions were made. The subject was limited to non-elected personnel.

Commissioner Culbertson attended the Easton City Council meeting.

Commissioner Smith commented the Employee Appreciation bbq was well attended.

Commissioner Smith announced June 26th will be a joint meeting with the city of Lansing.

Commissioner Dove reported the Mental Health task force meeting has been cancelled twice.

A motion was made by Commissioner Dove and seconded by Commissioner Smith to adjourn.

Motion passed, 5-0.

The Board adjourned at 11:03 a.m.

LEAVENWORTH COUNTY COMMISSIONERS MEETING SCHEDULE

Monday, June 23, 2025

Tuesday, June 24, 2025

1:30 p.m. Community Corrections Advisory Board Meeting
• Community Corrections Office

Wednesday, June 25, 2025

9:00 a.m. Leavenworth County Commission meeting
• Commission Meeting Room, 300 Walnut, Leavenworth KS

Thursday, June 26, 2025

3:00 p.m. Juvenile Corrections Advisory Board Meeting
• Justice Center Training Room

6:00 p.m. Joint meeting with the city of Lansing
• 800 First Terrace, Lansing, KS

Friday, June 27, 2025

1:00 p.m. Leavenworth County Veteran Treatment Court Graduation Ceremony
• Leavenworth Justice Center, 601 S. 3rd St., Courtroom #2

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START DATE: 06/09/2025 END DATE: 06/12/2025

TYPES OF CHECKS SELECTED: * ALL TYPES
 CHECK RANGE SELECTED: * No Check Range Selected

WARRANT NUMBER	CHK TYPE	WARRANT DATE	VEND #/ PCH DOC #	VENDOR NAME/ ACCOUNT NUMBER	DESCRIPTION	AMOUNT	TOTAL
1015	AP	06/11/2025	537 132946	CHERRYROAD MEDIA INC 5-222-5-00-201	FIRE DISTRICT RESOLUTION 2025-	154.00	
					WARRANT TOTAL		154.00
1794	AP	06/10/2025	3305 132915 132914 132913	WILSON & COMPANY, INC 5-171-5-04-201 5-171-5-04-201 5-171-5-04-201	HOLLINGSWORTH TO DEMPSEY BALA HOLLINGSWORTH TO DEMPSEY BALAN HOLLINGSWORTH TO DEMPSEY BALAN	2,434.00 1,429.80 1,429.80	
					WARRANT TOTAL		5,293.60
114195	AP	06/09/2025	7158 132862	A-1 RENTAL 5-160-5-00-263	TOILET RENTALS	125.00	
					WARRANT TOTAL		125.00
114196	AP	06/09/2025	1513 132872 132872 132872 132872 132872 132872 132872 132872 132872	ADVANCED AUTOMOTIVE 5-001-5-05-213 5-001-5-05-213 5-001-5-05-213 5-001-5-05-213 5-001-5-05-306 5-001-5-05-306 5-001-5-05-306 5-001-5-05-306 5-001-5-05-306 5-001-5-05-306	TRUCK 9112,9915,9118,9119 TRUCK 9112,9915,9118,9119 TRUCK 9112,9915,9118,9119 TRUCK 9112,9915,9118,9119 TRUCK 9112,9915,9118,9119 TRUCK 9112,9915,9118,9119 TRUCK 9112,9915,9118,9119 TRUCK 9112,9915,9118,9119 TRUCK 9112,9915,9118,9119 TRUCK 9112,9915,9118,9119	157.50 172.50 655.00 1,764.55 471.11 10.36 555.89 2,738.68	
					WARRANT TOTAL		6,525.59
114197	AP	06/09/2025	22543 132873 132866	COMPLETE FAMILY CARE 5-001-5-05-201 5-108-5-00-280	JUNE MEDICAL DIRECTOR MEDICAL DIRECTOR	1,250.00 1,500.00	
					WARRANT TOTAL		2,750.00
114198	AP	06/09/2025	3998 132861	DREXEL TECHNOLOGIES INC 5-220-5-02-400	SET UP PLANS GOLDEN ROAD	204.00	
					WARRANT TOTAL		204.00
114199	AP	06/09/2025	8686 132885 132879	EVERGY KANSAS CENTRAL INC 5-001-5-05-215 5-001-5-33-392	EMS STATION 3 711 MARSHALL ST	396.95 8,232.95	
					WARRANT TOTAL		8,629.90
114200	AP	06/09/2025	833 132875	GENOA HEALTHCARE LLC 5-001-5-07-219	INMATE HEALTH	462.85	
					WARRANT TOTAL		462.85
114201	AP	06/09/2025	434 132863 132863	HAMM QUARRIES 5-160-5-00-204 5-160-5-00-204	LANDFILL CHARGES MAY 3.64 TONS LANDFILL CHARGES MAY 3.64 TONS	113,727.53 166.38	
					WARRANT TOTAL		113,893.91
114202	AP	06/09/2025	66366 132886 132887 132878	KANSAS GAS SERVICE 5-001-5-05-215 5-001-5-05-215 5-001-5-14-220	EMS STATION 3 STATION 2 EMS LAIMING ROAD	102.42 60.85 240.72	
					WARRANT TOTAL		403.99
114203	AP	06/09/2025	1532 132865	KERIT 5-112-5-00-240	2ND INSTALLMENT KERIT	152,946.00	
					WARRANT TOTAL		152,946.00
114204	AP	06/09/2025	19903 132870	LANGUAGE LINE SERVICES INC 5-001-5-19-221	PHONE INTERPRETER	35.10	
					WARRANT TOTAL		35.10

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 CHECK RANGE SELECTED: * No Check Range Selected

WARRANT NUMBER	CHK TYPE	WARRANT DATE	VEND #/ PCH DOC #	VENDOR NAME/ ACCOUNT NUMBER	DESCRIPTION	AMOUNT	TOTAL
114205	AP	06/09/2025	200 132869	THE PRAETORIAN GROUP 5-001-5-07-208	ANUAL FEES 93 USERS	5,918.52	
					WARRANT TOTAL		5,918.52
114206	AP	06/09/2025	2419 132876 132876 132876 132876	MCKESSON MEDICAL SURGICAL 5-001-5-07-219 5-001-5-07-219 5-001-5-07-219 5-001-5-07-219	MEDICAL SUPPLIES MEDICAL SUPPLIES MEDICAL SUPPLIES MEDICAL SUPPLIES	48.55 347.01 29.68 136.47	
					WARRANT TOTAL		561.71
114207	AP	06/09/2025	2059 132871	MIDWEST OFFICE TECHNOLOGY INC 5-001-5-02-304	COPIER	80.62	
					WARRANT TOTAL		80.62
114208	AP	06/09/2025	196 132888 132889	OLSSON, INC 5-001-5-06-206 5-133-5-00-213	ZONING SERVICES RD AND BRIDGE SERVICES	4,406.75 4,453.00	
					WARRANT TOTAL		8,859.75
114209	AP	06/09/2025	6579 132877 132877 132877	PRIME HEALTHCARE PHYSICIAN SER 5-001-5-07-219 5-001-5-07-219 5-001-5-07-219	INMATE HOSPITAL BILL INMATE HOSPITAL BILL INMATE HOSPITAL BILL	120.26 701.00 49.94	
					WARRANT TOTAL		871.20
114210	AP	06/09/2025	458 132868 132868 132868 132868 132864 132864	LEAV CO PUBLIC WORKS 5-001-5-07-213 5-001-5-07-213 5-001-5-07-213 5-001-5-14-332 5-160-5-00-213 5-160-5-00-304	MAINT, AND GAS MAINT, AND GAS MAINT, AND GAS MAINT, AND GAS FLEET MAINTENANCE AND FUEL FLEET MAINTENANCE AND FUEL	5,378.06 1,114.46 443.50 6,845.48 560.60 176.83	
					WARRANT TOTAL		14,518.93
114211	AP	06/09/2025	19428 132883	SHOWALTER AUCTION SERVICE 5-001-5-09-232	TAX SALE AUSCTION SERVICES	300.00	
					WARRANT TOTAL		300.00
114212	AP	06/09/2025	2 132874 132884 132882 132880 132881 132881 132867 132867	WATER DEPT 5-001-5-05-215 5-001-5-05-215 5-001-5-14-220 5-001-5-32-392 5-001-5-33-392 5-001-5-33-392 5-108-5-00-219 5-108-5-00-606	HEALTH DEPARTMENT STATION 1 EMS 300 WALNUT ST JC 601 S 3RD ST 711 MARSHALL AND 312 5TH AVE 711 MARSHALL AND 312 5TH AVE WIC AND HEALTH WIC AND HEALTH	53.42 88.35 983.72 3,457.52 74.39 457.01 40.06 13.36	
					WARRANT TOTAL		5,167.83
114213	AP	06/10/2025	1523 132892	BOB BARKER CO INC 5-001-5-07-359	JAIL SUPPLIES	412.75	
					WARRANT TOTAL		412.75
114214	AP	06/10/2025	26521 132898	BRUNSON BUILDERS INC 5-115-5-00-403	INSTALL DOOR AND HARDWARE	4,980.75	
					WARRANT TOTAL		4,980.75
114215	AP	06/10/2025	758 132910	THE GUARDIAN LIFE INSURANCE CO 5-510-2-00-961	SHORT TERM DISABILITY	8,980.58	

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 CHECK RANGE SELECTED: * No Check Range Selected

WARRANT NUMBER	CHK TYPE	WARRANT DATE	VEND #/ PCH DOC #	VENDOR NAME/ ACCOUNT NUMBER	DESCRIPTION	AMOUNT	TOTAL
WARRANT TOTAL							8,980.58
114216	AP	06/10/2025	2505	INTRINSIC INTERVENTIONS			
			132896	5-127-5-00-3	SMART SCREEN ANNUAL LICENSE SP	250.00	
			132897	5-127-5-00-3	AU TEST CUPS	1,478.00	
			132897	5-127-5-00-3	AU TEST CUPS	1,478.00	
			132897	5-127-5-00-3	AU TEST CUPS	200.00	
			132905	5-136-5-00-203	SMART SCREEN ANNUAL LICENSE FE	125.00	
			132905	5-136-5-00-223	SMART SCREEN ANNUAL LICENSE FE	125.00	
WARRANT TOTAL							3,656.00
114217	AP	06/10/2025	99	PHYLLIS STOWELL			
			132911	5-001-5-11-213	REISSUE CHECK 113470	25.00	
WARRANT TOTAL							25.00
114218	AP	06/10/2025	99	RUSSELL DEAN DAVIDSON			
			132912	5-001-5-11-213	REISSUE CHECK 113071 AND 11305	44.10	
			132912	5-001-5-11-213	REISSUE CHECK 113071 AND 11305	25.00	
			132912	5-001-5-11-213	REISSUE CHECK 113071 AND 11305	25.00	
			132912	5-001-5-11-213	REISSUE CHECK 113071 AND 11305	44.10	
WARRANT TOTAL							138.20
114219	AP	06/10/2025	1851	KANSAS ONE-CALL SYSTEM INC			
			132890	5-001-5-18-213	LOCATE SERVICES	7.98	
WARRANT TOTAL							7.98
114220	AP	06/10/2025	17529	KANSAS COMMUNITY CORR ASSN			
			132895	5-127-5-00-3	FISCAL YEAR 2026 MEMBERSHIP	701.77	
WARRANT TOTAL							701.77
114221	AP	06/10/2025	461	LEAV CO COOP			
			132899	5-133-5-00-304	CO-OP ROAD AND BRIDGE	764.89	
			132899	5-133-5-00-304	CO-OP ROAD AND BRIDGE	21,708.67	
			132899	5-133-5-00-304	CO-OP ROAD AND BRIDGE	18,632.33	
			132899	5-133-5-00-304	CO-OP ROAD AND BRIDGE	2,349.82	
			132899	5-133-5-00-310	CO-OP ROAD AND BRIDGE	577.50	
			132903	5-137-5-00-304	FUEL	550.74	
			132903	5-137-5-00-304	FUEL	757.46	
			132903	5-137-5-00-304	FUEL	3,073.64	
			132903	5-137-5-00-304	FUEL	900.67	
			132903	5-137-5-00-304	FUEL	665.33	
			132903	5-137-5-00-304	FUEL	1,933.07	
			132903	5-137-5-00-304	FUEL	880.69	
			132909	5-160-5-00-304	FUEL	1,176.72	
			132909	5-160-5-00-304	FUEL	160.00	
WARRANT TOTAL							54,131.53
114223	AP	06/10/2025	11799	O'REILLY AUTOMOTIVE			
			132900	5-133-5-00-312	PARTS FOR ROAD AND BRIDGE	179.85	
			132900	5-133-5-00-360	PARTS FOR ROAD AND BRIDGE	26.54	
			132900	5-133-5-00-360	PARTS FOR ROAD AND BRIDGE	26.46	
			132900	5-133-5-00-360	PARTS FOR ROAD AND BRIDGE	26.46	
			132900	5-133-5-00-360	PARTS FOR ROAD AND BRIDGE	29.73	
			132900	5-133-5-00-360	PARTS FOR ROAD AND BRIDGE	121.41	
			132900	5-133-5-00-360	PARTS FOR ROAD AND BRIDGE	55.00	
			132900	5-133-5-00-360	PARTS FOR ROAD AND BRIDGE	25.16	
			132900	5-133-5-00-360	PARTS FOR ROAD AND BRIDGE	250.30	

START DATE: 06/09/2025 END DATE: 06/12/2025

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 CHECK RANGE SELECTED: * No Check Range Selected

WARRANT NUMBER	CHK TYPE	WARRANT DATE	VEND #/ PCH DOC #	VENDOR NAME/ ACCOUNT NUMBER	DESCRIPTION	AMOUNT	TOTAL
			132900	5-133-5-00-360	PARTS FOR ROAD AND BRIDGE	10.95	
			132900	5-133-5-00-360	PARTS FOR ROAD AND BRIDGE	650.00	
			132900	5-133-5-00-360	PARTS FOR ROAD AND BRIDGE	17.61	
			132900	5-133-5-00-360	PARTS FOR ROAD AND BRIDGE	37.46	
			132900	5-133-5-00-360	PARTS FOR ROAD AND BRIDGE	10.12	
			132900	5-133-5-00-360	PARTS FOR ROAD AND BRIDGE	66.04	
			132900	5-133-5-00-360	PARTS FOR ROAD AND BRIDGE	336.32	
			132900	5-133-5-00-360	PARTS FOR ROAD AND BRIDGE	19.85	
			132900	5-133-5-00-360	PARTS FOR ROAD AND BRIDGE	19.85	
			132900	5-133-5-00-360	PARTS FOR ROAD AND BRIDGE	26.46	
			132900	5-133-5-00-360	PARTS FOR ROAD AND BRIDGE	3.26	
			132901	5-133-5-00-360	EQUIPMENT PARTS	29.55	
			132901	5-133-5-00-360	EQUIPMENT PARTS	52.92	
			132901	5-133-5-00-360	EQUIPMENT PARTS	17.62	
			132901	5-133-5-00-360	EQUIPMENT PARTS	3.26	
			132901	5-133-5-00-360	EQUIPMENT PARTS	7.24	
			132901	5-133-5-00-360	EQUIPMENT PARTS	75.93	
			132901	5-133-5-00-360	EQUIPMENT PARTS	10.12	
			132901	5-133-5-00-360	EQUIPMENT PARTS	174.10	
			132901	5-133-5-00-360	EQUIPMENT PARTS	17.16	
			132901	5-133-5-00-360	EQUIPMENT PARTS	232.35	
			132901	5-133-5-00-360	EQUIPMENT PARTS	117.68	
			132901	5-133-5-00-360	EQUIPMENT PARTS	60.55	
			132901	5-133-5-00-360	EQUIPMENT PARTS	10.19	
			132902	5-137-5-00-320	EQUIPMENT PARTS LOCAL SERVICE	22.35	
			132902	5-137-5-00-320	EQUIPMENT PARTS LOCAL SERVICE	76.10	
			132902	5-137-5-00-320	EQUIPMENT PARTS LOCAL SERVICE	98.39	
			132902	5-137-5-00-320	EQUIPMENT PARTS LOCAL SERVICE	255.50	
			132902	5-137-5-00-320	EQUIPMENT PARTS LOCAL SERVICE	255.50	
			132902	5-137-5-00-320	EQUIPMENT PARTS LOCAL SERVICE	16.95	
					WARRANT TOTAL		3,432.59
114224	AP	06/10/2025	458	LEAV CO PUBLIC WORKS			
			132906	5-145-5-00-213	PUBLIC WORKS FROM COA VEHICLE	1,801.92	
					WARRANT TOTAL		1,801.92
114225	AP	06/10/2025	25081	STERICYCLE, INC			
			132893	5-001-5-07-208	SHRED IT REGULAR SERVICE	175.94	
					WARRANT TOTAL		175.94
114226	AP	06/10/2025	11982	UNIFIED GOVERNMENT OF WYANDOTT			
			132908	5-195-5-00-3	JUV HOUSING 98X150	14,700.00	
					WARRANT TOTAL		14,700.00
114227	AP	06/10/2025	651	USIC HOLDING INC			
			132894	5-001-5-18-213	LOCATE SERVICES	117.75	
					WARRANT TOTAL		117.75
114228	AP	06/11/2025	18253	AT&T MOBILITY			
			132922	5-001-5-06-216	WIRELESS 6978 AND 9822	43.23	
			132922	5-001-5-06-216	WIRELESS 6978 AND 9822	44.63	
					WARRANT TOTAL		87.86
114229	AP	06/11/2025	1737	AT&T			
			132924	5-174-5-00-210	KDOT SITE BONNER	439.56	
					WARRANT TOTAL		439.56

START DATE: 06/09/2025 END DATE: 06/12/2025

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 CHECK RANGE SELECTED: * No Check Range Selected

WARRANT NUMBER	CHK TYPE	WARRANT DATE	VEND #/ PCH DOC #	VENDOR NAME/ ACCOUNT NUMBER	DESCRIPTION	AMOUNT	TOTAL
114230	AP	06/11/2025	26521 132929	BRUNSON BUILDERS INC 5-215-5-12-206	FINANCE OFFICE	19,957.00	
					WARRANT TOTAL		19,957.00
114231	AP	06/11/2025	24545 132919	CDW GOVERNMENT INC 5-001-5-01-5	ADOBE 2 SUBSCRIPTION	162.48	
					WARRANT TOTAL		162.48
114232	AP	06/11/2025	21300 132939	JOHN JAMES BRYANT 5-001-5-19-203	ATTORNEY REGISTRATION ACTIVE F	240.00	
					WARRANT TOTAL		240.00
114233	AP	06/11/2025	21300 132945	LINDA HUGGINS 5-001-5-19-301	OFFICE SUPPLIES	35.00	
					WARRANT TOTAL		35.00
114234	AP	06/11/2025	8686 132925 132925 132925	EVERGY KANSAS CENTRAL INC 5-174-5-00-210 5-174-5-00-210 5-174-5-00-210	TONGIE, EASTON AND SHERIFF TOW TONGIE, EASTON AND SHERIFF TOW TONGIE, EASTON AND SHERIFF TOW	427.27 365.80 243.33	
					WARRANT TOTAL		1,036.40
114235	AP	06/11/2025	2410 132934	FIRST CALL INC 5-001-5-13-211	PICK UP DELIVERY	875.00	
					WARRANT TOTAL		875.00
114236	AP	06/11/2025	236 132942	INTERPRETERS INC 5-001-5-19-221	5/13 5/22 INTERPRETER	643.18	
					WARRANT TOTAL		643.18
114237	AP	06/11/2025	7655 132918	J F DENNEY PLUMBING & HEATING 5-001-5-31-298	EMS KITCHEN SINK	233.77	
					WARRANT TOTAL		233.77
114238	AP	06/11/2025	1851 132927 132928 132931	KANSAS ONE-CALL SYSTEM INC 5-210-5-00-2 5-212-5-00-2 5-218-5-00-2	TICKET 25215980 25230608 5 TICKETS 2 TICKETS	2.66 6.65 2.66	
					WARRANT TOTAL		11.97
114239	AP	06/11/2025	1629 132936 132936	KANSAS UNIVERSITY PHYSICIANS I 5-108-5-00-280 5-108-5-00-280	MCH GRANTS A MCH GRANTS A	1,800.00 1,800.00	
					WARRANT TOTAL		3,600.00
114240	AP	06/11/2025	4755 132940 132938	LEAVENWORTH PAPER AND OFFICE S 5-001-5-19-301 5-145-5-00-301	OFFICE SUPPLIES CLERK HANDHELD CALCULAR	310.90 36.14	
					WARRANT TOTAL		347.04
114241	AP	06/11/2025	537 132943 132944 132926	CHERRYROAD MEDIA INC 5-001-5-19-217 5-001-5-19-217 5-220-5-02-400	LEGAL NOTICE JC 22 LEGAL NOTICE BID PUBLICATION	43.14 42.74 41.74	
					WARRANT TOTAL		127.62
114242	AP	06/11/2025	2111 132920 132920	LIFTOFF, LLC 5-001-5-01-5 5-001-5-01-5	OFFICE 365 OFFICE 365	230.00 230.00	
					WARRANT TOTAL		460.00
114243	AP	06/11/2025	10563 132932	NATIONWIDE 5-001-5-03-230	AMY HANCOCK	50.00	

START DATE: 06/09/2025 END DATE: 06/12/2025

TYPES OF CHECKS SELECTED: * ALL TYPES
 CHECK RANGE SELECTED: * No Check Range Selected

WARRANT NUMBER	CHK TYPE	WARRANT DATE	VEND #/ PCH DOC #	VENDOR NAME/ ACCOUNT NUMBER	DESCRIPTION	AMOUNT	TOTAL
					WARRANT TOTAL		50.00
114244	AP	06/11/2025	12204	PROPIO LANGUAGE SERVICES LLC			
			132935	5-108-5-00-280	CLINICS	51.30	
			132935	5-108-5-00-280	CLINICS	18.90	
			132935	5-108-5-00-280	CLINICS	446.85	
			132935	5-108-5-00-280	CLINICS	354.40	
			132935	5-108-5-00-606	CLINICS	151.20	
					WARRANT TOTAL		1,022.65
114245	AP	06/11/2025	632	RURAL WATER DIST NO 8			
			132937	5-133-5-00-214	LVCO SHOP	76.87	
			132937	5-133-5-00-214	LVCO SHOP	513.64	
					WARRANT TOTAL		590.51
114246	AP	06/11/2025	6148	LEAV CO SHERIFF DEPT			
			132923	5-174-5-00-210	4 LIGHTS FOR DISPATCH	91.96	
					WARRANT TOTAL		91.96
114247	AP	06/11/2025	113	SUMNERONE INC			
			132941	5-001-5-19-204	CLERK FRON COPIER	102.11	
			132921	5-001-5-42-301	OFFICE SUPPLIES COPIER	36.84	
					WARRANT TOTAL		138.95
114248	AP	06/11/2025	433	TONGANOXIE CITY			
			132916	5-001-5-14-220	725 LAIMING RD MAY 15TH	69.62	
					WARRANT TOTAL		69.62
114249	AP	06/11/2025	890	TREANORHL, INC			
			132930	5-215-5-14-401	EXTERIOT RACADE	36,924.00	
					WARRANT TOTAL		36,924.00
114250	AP	06/11/2025	350	LEAVENWORTH COUNTY			
			132933	5-001-5-41-303	20 36X36 MAPS	240.00	
					WARRANT TOTAL		240.00
114251	AP	06/11/2025	2007	WIRENUTS			
			132917	5-001-5-33-209	COA PROBLEM WITH GATE	175.00	
					WARRANT TOTAL		175.00
114252	AP	06/12/2025	23537	BOUND TREE MEDICAL LLC			
			132956	5-001-5-05-381	FIELD SUPPLIES	988.55	
			132956	5-001-5-05-381	FIELD SUPPLIES	73.50	
			132956	5-001-5-05-381	FIELD SUPPLIES	1,384.19	
			132956	5-001-5-05-381	FIELD SUPPLIES	2,068.55	
			132956	5-001-5-05-381	FIELD SUPPLIES	23.94	
			132956	5-001-5-05-381	FIELD SUPPLIES	75.00	
					WARRANT TOTAL		4,613.73
114269	AP	06/12/2025	1220	CULLIGAN OF GREATER KANSAS CIT			
			132974	5-126-5-00-225	WATER COOLER RENTAL	42.00	
			132973	5-136-5-00-203	WATER COOLER SERVICE	21.00	
			132973	5-136-5-00-223	WATER COOLER SERVICE	21.00	
					WARRANT TOTAL		84.00
114270	AP	06/12/2025	858	ENTERPRISE FM TRUST			
			132970	5-115-5-00-408	LEASE PAYMENTS SHERIFF	3,460.36	
					WARRANT TOTAL		3,460.36
114271	AP	06/12/2025	1011	FEDEX			
			132969	5-160-5-00-212	MAGNET FOR TRUCK	198.00	
					WARRANT TOTAL		198.00

START DATE: 06/09/2025 END DATE: 06/12/2025

TYPES OF CHECKS SELECTED: * ALL TYPES
 CHECK RANGE SELECTED: * No Check Range Selected

WARRANT NUMBER	CHK TYPE	WARRANT DATE	VEND #/ PCH DOC #	VENDOR NAME/ ACCOUNT NUMBER	DESCRIPTION	AMOUNT	TOTAL
114272	AP	06/12/2025	22605 132975	HINCKLEY SPRINGS 5-160-5-00-263	DRINKING WATER DELIVERY	165.37	
					WARRANT TOTAL		165.37
114273	AP	06/12/2025	8466 132971	KANSAS DEPT OF HEALTH & ENVIRO 5-108-5-00-380	MEDICAL SUPPLIES	37.50	
					WARRANT TOTAL		37.50
114274	AP	06/12/2025	56 132979	THE TONGANOXIE MIRROR 5-001-5-14-218	PUBLIC NOTICES	24.28	
					WARRANT TOTAL		24.28
114275	AP	06/12/2025	2666 132968 132968	CHRIS LYON 5-176-5-00-211 5-176-5-00-212	TRAVEL TO ALL RISE TRAINING TRAVEL TO ALL RISE TRAINING	2,197.22 945.00	
					WARRANT TOTAL		3,142.22
114276	AP	06/12/2025	406 132978	PUBLIC SAFETY UPFITTERS LLC 5-001-5-07-353	BULLET PROOF VESTS	1,984.30	
					WARRANT TOTAL		1,984.30
114277	AP	06/12/2025	458 132972	LEAV CO PUBLIC WORKS 5-125-5-00-211	FUSION OIL CHANGE AND TIRES	604.11	
					WARRANT TOTAL		604.11
114278	AP	06/12/2025	248 132977 132977 132977	ELIOR, INC 5-001-5-07-261 5-001-5-07-261 5-001-5-07-261	INMATE MEALS INMATE MEALS INMATE MEALS	5,900.96 5,883.79 5,792.88	
					WARRANT TOTAL		17,577.63
114279	AP	06/12/2025	433 132976	TONGANOXIE CITY 5-001-5-05-215	EMS UTILITIES STATION 2	71.78	
					WARRANT TOTAL		71.78
					GRAND TOTAL		520,488.11

START DATE: 06/09/2025 END DATE: 06/12/2025

TYPES OF CHECKS SELECTED: * ALL TYPES
CHECK RANGE SELECTED: * No Check Range Selected

FUND SUMMARY

001	GENERAL	77,299.12
108	COUNTY HEALTH	6,213.57
112	EMPLOYEE BENEFIT	152,946.00
115	EQUIPMENT RESERVE	8,441.11
125	CPJJ	604.11
126	COMM CORR ADULT	42.00
127	COMM CORR ADULT NON GRANT	4,107.77
133	ROAD & BRIDGE	51,784.52
136	COMM CORR JUVENILE	292.00
137	LOCAL SERVICE ROAD & BRIDGE	9,486.39
145	COUNCIL ON AGING	1,838.06
160	SOLID WASTE MANAGEMENT	116,456.43
171	S TAX CAP RD PROJ: BONDS	5,293.60
174	911	1,567.92
176	VETERANS TREATMENT COURT (16.753)	3,142.22
195	JUVENILE DETENTION	14,700.00
210	SEWER DISTRICT 1: HIGH CREST	2.66
212	SEWER DISTRICT 2: TIMBERLAKES	6.65
215	CAPITAL IMPROVEMENTS	56,881.00
218	SEWER DIST #5	2.66
220	CAP IMPR: RD & BRIDGE	245.74
222	BOCC FIRE MGMT	154.00
510	PAYROLL CLEARING	8,980.58
	TOTAL ALL FUNDS	520,488.11

**Leavenworth County
Request for Board Action
Planning Commission Re-Appointment**

Date: June 18, 2025

To: Board of County Commissioners

From: Planning & Zoning Staff

Department Head Review: John Jacobson, Reviewed

Additional Reviews as needed:

Budget Review **Administrator Review** **Legal Review**

Action Requested: Re-appoint Mr. Steve Skeet to a Planning Commission seat in the 5th District.

Analysis: Mr. Skeet currently serves as one of the seats for the 5th District. The Planning and Zoning Department received Mr. Skeet's request for re-appointment on June 6, 2025. This would be Mr. Skeet's second 3-year term with the Planning Commission and if approved, his term would be from June 30, 2025 to June 30, 2028.

Budgetary Impact: None

- Not Applicable
- Budgeted item with available funds
- Non-Budgeted item with available funds through prioritization
- Non-Budgeted item with additional funds requested

Total Amount Requested:

\$0.00

Additional Attachments: Planning Commissioner Application



PLANNING COMMISSION APPLICATION

Leavenworth County depends upon citizen participation, service and input. Planning Commissioners play a vital role in the shape of the County and are an important element in achieving the County's goals. Please completely, and thoughtfully fill out this application so that the Board of County Commissioners may fully evaluate your qualifications. Please attach additional pages if needed.

Thank you for your interest in this vital role in Leavenworth County.

Name Steven Skeet

Phone [REDACTED]

Address of Residence [REDACTED]

E-mail [REDACTED]

Lawrence, KS

New Appointment

Reappointment

Commission District

How many years have you lived in Leavenworth County? 46

Are you a registered voter in Leavenworth County? YES NO

Do you own or rent property in Leavenworth County?

Do you reside outside of the city limits? YES NO

Are you presently employed? YES NO

Employer/Position: Skeet Real Estate LLC

If retired, what was your previous profession? _____

Have you served on a County/City Commission or committee before? YES NO

If yes, which City/County and when: LWCO Planning and zoning

Position: _____

Why do you wish to service on the Planning Commission? Please include any special qualifications or education which you feel are particularly appropriate to the position of Planning Commissioner?

Continue

Do you have any potential conflicts of interest that you are aware of? If so, please explain.

No

What do you see as the objectives and goals of the commission? What do you feel are some of the key issues facing Leavenworth County in the next five to 10 years?

Over Population,

How would you help to achieve these objectives and goals?

The Planning Commission regularly meets on the second Wednesday of the month at 5:30 PM. Additionally, special meetings may be scheduled from time to time on other evenings/days. Are you available to attend the regular meetings and is your schedule flexible to allow for occasional special meetings? If not, please explain.

If you have previously participated in local government please explain the role you held and what you learned from your experience.

President of Tonganoxie Library Board for 3 years
UP of Tonganoxie Business Assn. Board member of RPAC

What is your understanding of the role and responsibilities of the Planning Commission?

Please explain to the best of your ability.

To help with development & growth of the County, in a way that aligns with plans

How do you think you would balance residents' concerns with overall County goals and long term benefits?

Because of my experience, in Real Estate, knowledge of zoning and building.

**Leavenworth County
Request for Board Action
Planning Commission Appointment**

Date: June 18, 2025

To: Board of County Commissioners

From: Planning & Zoning Staff

Department Head Review: John Jacobson, Reviewed

Additional Reviews as needed:

Budget Review **Administrator Review** **Legal Review**

Action Requested: Appoint Mr. Joshua Zenger to a Planning Commission seat in the 3rd District.

Analysis: The Planning and Zoning Department received Mr. Zenger's application on June 10, 2025. Mr. Zenger meets the qualification requirements for the Planning Commission. This would be Mr. Zenger's first 3-year term with the Planning Commission and if approved, his term would be from June 30, 2025 to June 30, 2028.

Budgetary Impact: None

- Not Applicable
- Budgeted item with available funds
- Non-Budgeted item with available funds through prioritization
- Non-Budgeted item with additional funds requested

Total Amount Requested:

\$0.00

Additional Attachments: Planning Commissioner Application



PLANNING COMMISSION APPLICATION

Leavenworth County depends upon citizen participation, service and input. Planning Commissioners play a vital role in the shape of the County and are an important element in achieving the County's goals. Please completely, and thoughtfully fill out this application so that the Board of County Commissioners may fully evaluate your qualifications. Please attach additional pages if needed.

Thank you for your interest in this vital role in Leavenworth County.

Name Joshua B. Zenger Phone [REDACTED]

Address of Residence [REDACTED] Basehor KS 66007 [E-mail](#) [REDACTED], KS

New Appointment **Reappointment** 3rd **Commission District**

How many years have you lived in Leavenworth County? 17

Are you a registered voter in Leavenworth County? YES NO

Do you **own** or **rent** property in Leavenworth County?

Do you reside outside of the city limits? YES NO

Are you presently employed? YES NO

Employer/Position: Honeywell FM&T Senior Manager of Risk and Continuity of Operations

If retired, what was your previous profession?

Have you served on a County/City Commission or committee before? YES NO

If yes, which City/County and when: _____

Position: _____

Why do you wish to service on the Planning Commission? Please include any special qualifications or education which you feel are particularly appropriate to the position of Planning Commissioner?

As a resident of one of the state's fastest growing communities and as a father of three it is important to me to be involved in the governance of how our county and communities grow. The planning and execution of Leavenworth County's growth is critical to the fiscal and communal health of our schools and communities. Serving the community to help find the balance of citizen preferences and county needs while also balancing residential and commercial opportunities are key interests of mine. I believe in criticality of our County Development Plan and the need for it to continue to represent our citizens and guide our leaders.

I have professional experience as a planner, team leader, and manager as well as community involvement and leadership of a Not for Profit childcare.

Do you have any potential conflicts of interest that you are aware of? If so, please explain.

No

-

What do you see as the objectives and goals of the commission? What do you feel are some of the key issues facing Leavenworth County in the next five to 10 years?

Goals and objectives of the commission should be to equitably apply the County Development Plan and other supporting documentation, regulations, and guidance in provision of service to the community and delivery of recommendations to the Board of County Commissioners. Additionally, the commission should take lead in working with County employees in the ongoing development and maintenance of the County Development Plan and citizen engagement.

The next 10 years will be some of the most transformative in Leavenworth County history. As the southern part of the county continues to grow exponentially and we continue to become more economically tied to Wyandotte, Johnson, and Douglas counties the communities will be stressed by the rapidity of the changes. Growth that is “governed” will be key to the healthy growth of school district facilities, utilities, infrastructure, cities, and delivery of public services i.e. police, fire, parks and recreation, etc.

How would you help to achieve these objectives and goals?

Work to educate myself and the public on the planning and zoning process, the procedures, the role of the Comprehensive Development Plan, and the operations of the Commission, Department, and Board of County Commissioners. Adhere to the Comprehensive Plan, not just in its mapping of planned zoning areas but also to the input provided by the citizenry. Engage with developers, builders, realstate brokers and commercial economic specialists to make educated decisions on topics and assist in guiding the county through this tumultuous but exciting period. Strive to engage and encourage cooperation with the cities, school districts, first responders, etc. in supporting smart growth and development. Lastly, look to other counties that have experienced the scenarios that Leavenworth County is in and find the lessons learned to help our county move forward in the direction desired.

-

The Planning Commission regularly meets on the second Wednesday of the month at 5:30 PM. Additionally, special meetings may be scheduled from time to time on other evenings/days. Are you available to attend the regular meetings and is your schedule flexible to allow for occasional special meetings? If not, please explain.

Yes

If you have previously participated in local government please explain the role you held and what you learned from your experience.

None

_What is your understanding of the role and responsibilities of the Planning Commission?

Please explain to the best of your ability.

Work with the Planning and Zoning Department and County Commission to provide guidance, expertise and recommendations on the development, adherence, and deviation from the county's Comprehensive Development Plan. Serve as a representative of the 3rd District Commissioner and his constituents on Planning and Zoning matters. Here from the community including citizens, businesses, experts, consultants, etc. on the direction of the county's development. Hear applications for changes to zoning, land usage, special use permits, etc. and make recommendations to the County Commissioners on the direction option that is best for the county and is in line with the spirit and/or the letter of the Comprehensive Development Plan.

How do you think you would balance residents' concerns with overall County goals and long term benefits?

There are periods for citizen input; these include during the commission meetings, but more importantly during updates or rewrites of the county's Comprehensive Development Plan. The citizens have elected the County Commissioners as their representatives and those Commissioners have appointed the Planning Commissioners, hired the county's planning and zoning staff, and approved the "goals" of the county. As such I would serve as a conduit of information to the County Commissioners and as their voice in the area of Planning, Zoning, and development growth, commercial applications, etc.

Leavenworth County Request for Board Action

Date: June 12th, 2025

To: Board of County Commissioners

From: Public Works

Department Head Approval: WLN

Additional Reviews as needed:

Budget Review **Administrator Review** **Legal Review**

Action Requested: Approve the acceptance of the low bid by Ebert Construction and the issuance of the Notice of Award for the 235th Street Project between Hollingsworth Road and Dempsey Road.

Analysis: This project is a phase two of a four phase project to connect K-16 and K-92 Highways. The county has received \$2.95M in grant funding from Senator Moran's Congressionally Directed Spending and the Kansas Cost Share Program. Ebert Construction was the low bidder of the four bids received, as shown on the attached bid sheet, by \$920,000 and over \$1M under the engineer's estimate.

This project's design has a long history dating back to 2017-2018. This project was originally designed by the county without any geotechnical information as a chip and seal project. The plans were updated to meet KDOT standards in 2024.

Alternatives: Deny

Budgetary Impact: \$4,301,411.96 (Bid plus 7.5% contingency)

- Not Applicable
- Budgeted item with available funds
- Non-Budgeted item with available funds through prioritization
- Non-Budgeted item with additional funds requested

Additional Attachments: Bid tab and Notice of Award



COUNTY OF LEAVENWORTH

52c-5250-01 235th Street, Hollingsworth to Dempsey BID OPENING ON 06.12.2025
BID TABULATION - FINAL



Table with columns: Item No., Item Description, Unit, Quantity, Ebert Construction Wamego, KS (Price, Total), Kings Construction Oskaloosa, KS (Price, Total), LEXECO Leavenworth, KS (Price, Total), Superior Bowen Asphalt, KCMO (Price, Total). Rows include COMMON ITEMS, ROAD ITEMS, DRAINAGE STRUCTURES, TEMP PRJ WTR POL CTL-SOIL EROSION, BRIDGE ID 00000000520570, ASPHALT SURFACING ITEMS, FENCING ITEMS, SIGNING ITEMS, PAVEMENT MARKING ITEMS, SEEDING ITEMS, and TRAFFIC CONTROL ITEMS. Total Bid Price: \$4,921,885.25.

SECTION 00510
NOTICE OF AWARD

Date of Issuance:

Owner: Leavenworth County Owner's Contract No.: C5250-01
Engineer: Leavenworth County Engineer's Project No.:
Project: 235th St. Improvements Contract Name: 235th St. Improvements

Bidder: Ebert Construction Company, Inc.

Bidder's Address: PO Box 198, 103 W Valley Street, Wamego, KS 66547

TO BIDDER:

You are notified that Owner has accepted your Bid dated 6/12/25 for the above Contract, and that you are the Successful Bidder and are awarded a Contract for:

Leavenworth County 235th St. Improvements

The Contract Price of the awarded Contract is: \$4,001,313.45 Four-Million one thousand three hundred thirteen & 45/100 Dollars

Three (3) unexecuted counterparts of the Agreement accompany this Notice of Award, and one (1) copy of the Contract Documents (except Drawings) accompanies this Notice of Award, or has been transmitted or made available to Bidder electronically.

You must comply with the following conditions precedent within fifteen (15) days of the date of receipt of this Notice of Award:

1. Deliver to Owner three (3) counterparts of the Agreement, fully executed by Bidder.
2. Deliver with the executed Agreement(s) the Contract security and insurance documentation as specified in the Instructions to Bidders and General Conditions, Articles 2 and 6.
3. Other conditions precedent (if any):

Failure to comply with these conditions within the time specified will entitle Owner to consider you in default, annul this Notice of Award, and declare your Bid security forfeited.

Within ten days after you comply with the above conditions, Owner will return to you one fully executed counterpart of the Agreement, together with any additional copies of the Contract Documents as indicated in Paragraph 2.02 of the General Conditions.

Owner: Leavenworth County, KS

Authorized Signature

By: Mike Smith

Title: Chariman & 4th District Commissioner, BOCC

Copy: Engineer

END OF SECTION

Leavenworth County Request for Board Action

Date: June 12th, 2025

To: Board of County Commissioners

From: Public Works

Department Head Approval: WLN

Additional Reviews as needed:

Budget Review **Administrator Review** **Legal Review**

Action Requested: Approve the contract with Dondlinger Construction for the replacement of K-19 on Fairmont Road.

Analysis: This structure is located on 179th Street south of US-73. 179th Street acts as the paved road cut-through between K-92 and US-73 west of the City of Leavenworth. This project was designed by Finney and Turnipseed. This bridge has a condition rating of Replace Structure immediately, is structurally deficient, and has a SI&A Rating of 39%. The existing bridge is 51' long and was constructed in 1972 by the county using used steel. The engineer's estimate for project was \$1,231,064.30 for the original bid and \$1,440,228.30 for the rebid. We received two bids for this second bid. The low bid was \$1,174,999.80 by Dondlinger Construction. The low bid was \$1,520,278.30 at the first bid opening. The county saved \$345,278.50 by rebidding the project as winter work. Because this will be winter work it required a longer construction window. This project is budgeted through the 5-year CIP with Special Highway Funds. Donglinger has worked with Leavenworth County to construct multiple bridges in the past.

The Board accepted the low bid on May 28th and a Notice of Award was issued to the contractor.

Alternatives: Deny

Budgetary Impact: \$1,233,749.79 (Bid plus 5% contingency)

- Not Applicable
- Budgeted item with available funds
- Non-Budgeted item with available funds through prioritization
- Non-Budgeted item with additional funds requested

Additional Attachments: Contract

**AGREEMENT BETWEEN
Leavenworth County, Kansas
and Contractor**

For

PROJECT: **Bridge No. K-19 Replacement**

THIS AGREEMENT is made and entered into this _____ day of _____, 20__.

by and between Leavenworth County, Kansas, hereinafter the "County", and Dondlinger & Sons, Const. Co., hereinafter the "Contractor";

WITNESSETH:

WHEREAS, the County has caused to be prepared, in accordance with the law, Notice to Bidders, Instructions to Bidders, Bid, this Agreement, General and Special Conditions, Plans, Specifications and other Contract Documents, as defined in the General Conditions, for the work herein described, and has approved and adopted these said Contract Documents and has caused to be published, in the manner and for the time required by law, an advertisement inviting sealed Bids for furnishing construction materials, labor, tools, equipment and transportation necessary for, and in connection with, the construction of public improvements in accordance with the terms of this Agreement; and

WHEREAS, the Contractor, in response to the Notice to Bidders, has submitted to the County, in the manner and at the time specified, a sealed Bid in accordance with the terms of this Agreement; and

WHEREAS, the County, in the manner prescribed by law, has publicly opened, examined and canvassed the Bids submitted, and as a result of this canvass has, in accordance with the law, determined and declared the Contractor to be the lowest and best responsible bidder for the construction of the public improvements, and has duly awarded to the Contractor a contract therefor upon the terms and conditions set forth in this Agreement and for the sum or sums named in the Bid attached to and made a part of this Agreement.

NOW, THEREFORE, in consideration of the compensation to be paid the Contractor, and of the mutual agreements herein contained, the parties hereto have agreed, and hereby agree, the County for itself and its successors, and the Contractor for itself, himself/herself or themselves, its, his/her or their successors and assigns, or its, his/her or their executors and administrators, as follows:

ARTICLE I. The Contractor will furnish at its own cost and expense all labor, tools, equipment, materials and transportation required to construct and complete the work as designated, described and required by the Contract Documents, to wit:

Bridge No. K-19 Replacement, all in accordance with the Notice to Bidders, Instructions to Bidders, Bid, this Agreement, General, Supplementary and Special Conditions, Plans, Specifications and other Contract Documents as defined in Article 1 of the General Conditions of the Contract for Construction, on file with Leavenworth County, Kansas, all of which Contract Documents form the Contract, and are as fully a part hereof as if repeated verbatim herein; all work to be done in a good, substantial and workmanlike manner to the entire satisfaction of the County, and in accordance with the laws of the State of Kansas and the United States of America. All terms used herein shall have the meanings ascribed to them in the General Conditions unless otherwise specified.

ARTICLE II. The County shall pay to the Contractor for the performance of the work embraced in this Contract, and the Contractor will accept in full compensation therefor, the sum of

One Million, one hundred seventy four thousand, nine hundred ninety nine & 80/100
DOLLARS (\$ 1,174,999.80)

(subject to adjustment as provided by the Contract Documents) for all work covered by and included in the Contract award and designated in the foregoing Article I, payment thereof to be made in cash or its equivalent and in the manner provided in the Contract Documents.

ARTICLE III. The Contractor shall commence work upon the date stated in the Notice to Proceed, and will be complete with all work covered by this Contract and be ready for final payment **166 Calendar Days after that date but no later than May 1, 2026**. Time is of the essence. Accordingly, liquidated damages shall be assessed against Contractor, at a rate of **\$ 1,000.00/day** for each and every calendar day the work remains incomplete over the specified completion date.

ARTICLE IV. The Contractor shall not subcontract, sell, transfer, assign or otherwise dispose of the Contract or any portion thereof without previous written consent of the County. In case such consent is given, the Contractor shall be permitted to subcontract a portion thereof, but shall self-perform not less than forty percent (40%) of the total Contract Price based upon the unit prices within the Bid submitted to the County by the Contractor. No subcontracts, or other transfer of Contract, shall release the Contractor of its liability under the Contract and Bonds applicable thereto.

ARTICLE V. Contractor specifically acknowledges and confirms that:

- 1.) it has visited the site, made all inspections it deems appropriate and has read and fully understands the Contract Documents, including all obligations and responsibilities undertaken by it as specified herein and in the other Contract Documents and knowingly accepts same;
- 2.) it has furnished copies of all Contract Documents to its insurance carrier(s) and its surety(ies); and
- 3.) its insurance carrier(s) and surety(ies) agree to be bound as specified herein, in the Contract Documents and in the insurance policy(ies) and bonds as to liability and surety coverage.

ARTICLE VI. It is specifically agreed between the parties executing this Agreement that the Contract Documents are not intended to create any third-party beneficiary relationship nor to authorize anyone not a party to this Agreement to maintain a suit for personal injuries or property damage pursuant to the terms or provisions of this Agreement. The duties, obligations and responsibilities of the parties to this Agreement with respect to third parties shall remain as imposed by law.

ARTICLE VII. This Agreement, together with the other Contract Documents, constitutes the entire agreement between the parties and supersedes all prior agreements, whether oral or written, covering the same subject matter. This Agreement may not be modified or amended except as provided herein or in the other Contract Documents.

ARTICLE VIII. This Agreement is entered into, under and pursuant to, and is to be construed and enforceable in accordance with, the laws of the State of Kansas.

ARTICLE IX. Should any provision of this Agreement or the other Contract Documents be determined to be void, invalid, unenforceable or illegal for whatever reason, such provision(s) shall be null and void; provided, however, that the remaining provisions of this Agreement and/or the other Contract Documents shall be unaffected thereby and shall continue to be valid and enforceable.

IN WITNESS WHEREOF, Leavenworth County, Kansas, has caused this Agreement to be executed on its behalf, thereunto duly authorized, and the said Contractor has executed **Three (3)** counterparts of this Contract in the prescribed form and manner, the day and year first above written.

ATTEST:

Leavenworth County, Kansas

Fran Keppler, County Clerk

By: _____
Mike Smith, Fourth District & Chairman

ATTEST:

Contractor: _____

Title: _____

By: _____

CORPORATE SEAL

If Contractor is not an individual, authority for signing contract must be shown or attached.

BID FORM

Project Name: Bridge No. K-19 Replacement

Name of BIDDER: Dondlinger & Sons Construction Co., Inc.

Contact Personnel: Mark Lorenz

Address of BIDDER: 2656 South Sheridan Wichita, KS 67217

TO: The County of Leavenworth, KS

The undersigned, as bidder, declares that he has visited the site of the Work and determined the amount and character of the proposed Work, and is familiar with all the requirements of the Specifications and Plans.

The undersigned proposes and agrees, if this proposal is accepted, to furnish all labor, materials, tools, equipment, supplies and machinery of every description necessary for the proper construction and completion of the Work contemplated in the documents of the Contract in the manner therein specified for the following unit prices and lump sums.

The undersigned agrees, if this proposal is accepted, to fully complete the Work 166 calendar days after issuance of a Notice to Proceed, but no later than May 1, 2026, otherwise to be governed by the stipulations of the accompanying articles of the Contract. The work shall commence with the following timeframe:

Earliest Start Date: July 14, 2025

Latest Start Date: November 17, 2025

Liquidated damages shall be assessed against Contractor, at a rate of \$ 1,000.00/day for each and every calendar day the work remains incomplete over the specified completion time.

It is understood and agreed that if this proposal is accepted, the prices quoted include all applicable state sales taxes and use taxes, and that said taxes shall be paid by the Contractor.

The undersigned, as Bidder, hereby declares that the only persons or firms interested in the proposal as principal or principals is or are named herein and that no other persons or firms than herein mentioned have any interest in this proposal or in the Contract to be entered into; and this proposal is made without connection with any other person, company or parties making a bid or proposal; and that it is in all respects fair and in good faith, without collusion or fraud.

BID FORM
Project Name: Bridge No. K-19 Replacement
Leavenworth County, Kansas

BRIDGE NO. K-19 REPLACEMENT					
No.	Bid Item	Unit	Quantity	Unit Price	Total Cost
Road Items					
1	Mobilization	L.S.	1	\$40,000.00	\$40,000.00
2	Contractor Construction Staking	L.S.	1	\$11,500.00	\$11,500.00
3	Removal of Existing Structure	L.S.	1	\$31,000.00	\$31,000.00
4	Curing Environment	L.S.	1	\$2,000.00	\$2,000.00
5	Clearing & Grubbing	L.S.	1	\$12,000.00	\$12,000.00
6	Rock Excavation	Cu. Yd.	305	\$40.00	\$12,200.00
7	Common Excavation (Rural Small)	Cu. Yd.	2,406	\$10.00	\$24,060.00
8	Compaction of Earthwork (Type A)(MR 5-5)	Cu. Yd.	1,321	\$7.00	\$9,247.00
9	Water (Grading)(Set Price)	Mgal.	1	\$40.00	\$40.00
10	Aggregate Ditch Lining (6")	Tons	12	\$130.00	\$1,560.00
11	Slope Protection (100 lb Class Riprap Stone)	Cu. Yd.	198	\$130.00	\$25,740.00
12	Entrance Pipe (18")(ACSP)	Lin. Ft.	45	\$100.00	\$4,500.00
13	End Section (18")(ACS)	Each	2	\$670.00	\$1,340.00
14	Guard Rail, Steel Plate (MGS)	Lin. Ft.	250.0	\$75.75	\$18,937.50
15	Guard Rail, End Terminal (MGS-SRT)	Each	4	\$3,333.00	\$13,332.00
16	Signing Object Marker (Type 3)	Each	4	\$200.00	\$800.00
17	Mailbox Installation (Set Price)	Each	1	\$150.00	\$150.00
18	Monument Box	Each	1	\$2,500.00	\$2,500.00
19	Concrete Pavement (10")(Unif.)(Br. App.)	Sq. Yd.	95.4	\$240.00	\$22,896.00
20	Temporary Fertilizer (15-30-15)	Lbs.	15.7	\$3.00	\$47.10
21	Soil Erosion Mix	Lbs.	11.54	\$30.00	\$346.20
22	Erosion Control (Class 1, Type C)	Sq. Yd.	506	\$3.00	\$1,518.00
23	Temporary Ditch Check (Rock)	Cu. Yd.	14.2	\$145.00	\$2,059.00
24	Biodegradable Log (20")	Lin. Ft.	500	\$8.00	\$4,000.00
25	Filter Sock (18")	Lin. Ft.	500	\$9.00	\$4,500.00
26	Geotextile (Erosion Control)	Sq. Yd.	350	\$5.00	\$1,750.00
27	Silt Fence	Lin. Ft.	500	\$4.00	\$2,000.00
28	Seeding	L.S.	1	\$10,300.00	\$10,300.00
29	Pavement Marking (Multi-component)(White)(6")	Lin. Ft.	1,326	\$3.10	\$4,110.60
30	Pavement Marking (Multi-component)(Yellow)(4")	Lin. Ft.	176	\$2.40	\$422.40
31	Pavement Marking Removal	Lin. Ft.	300	\$0.50	\$150.00
32	Traffic Control	L.S.	1	\$7,300.00	\$7,300.00
33	HMA- Commercial Grade (Class A)	Tons	545	\$146.00	\$79,570.00
34	Aggregate Base (AB-3)(6")	Sq. Yd.	1,278	\$20.00	\$25,560.00
35	Water (Aggregate)(Set Price)	Mgal.	1	\$40.00	\$40.00
Bridge Items					
36	Class I Excavation	Cu. Yd.	119	\$35.00	\$4,165.00
37	Concrete Grade 4.0 (AE)	Cu. Yd.	8.4	\$1,000.00	\$8,400.00
38	Concrete Grade 4.0 (AE)(SW)	Cu. Yd.	348.0	\$890.00	\$309,720.00
39	Reinforcing Steel (Gr. 60)	Lbs.	5,840	\$2.65	\$15,476.00
40	Reinforcing Steel (Gr. 60)(Epoxy Coated)	Lbs.	100,620	\$1.25	\$125,775.00

41	Steel Pile (HP12x53)	Lin. Ft.	312	\$65.00	\$20,280.00
42	Cast Steel pile Point	Each	8	\$141.00	\$1,128.00
43	Drilled Shaft (60") (Cased)	Lin. Ft.	138	\$1,155.00	\$159,390.00
44	Sonic Test (Drilled Shaft) (Set Price)	Each	1	\$1,800.00	\$1,800.00
45	Core Hole (Investigative)	Lin. Ft.	81	\$92.00	\$7,452.00
46	Abutment Strip Drain	Sq. Yd.	36	\$90.00	\$3,240.00
47	Bridge Backwall Protection System	Sq. Yd.	42	\$50.00	\$2,100.00
48	Slope Protection (200 lb Class Riprap Stone)	Cu. Yd.	1,058	\$131.00	\$138,598.00
TOTAL					\$1,174,999.80

One Million, one hundred seventy-four thousand, nine hundred ninety-nine dollars and eighty cents

Total Bid in Words

\$1,174,999.80

Total Bid in Figures

Bidder's Signature



Date

05/15/2025

The undersigned as a bidder declares:

That he is on the **KDOT Prequalified list** and has been regularly engaged in contract work of the class required by the specifications for years, and respectfully invites your attention to the following work that has been completed under his direction:

Leavenworth County - Leavenworth County F-46 Bridge Replacement - \$676,338.00

Leavenworth County - Leavenworth County SH-30 Bridge Replacement - \$612,271.00

KDOT Franklin Co. 30 C-5114-01 Osborne Terr. Bridge Replacement - \$1,192,988.60

The undersigned agrees that the accompanying bid deposit shall become the property of the Owner, should he fail or refuse to execute the Contract or furnish Bond as called for in the Specifications within the time provided.

If written notice of the acceptance of this bid is mailed, emailed, facsimiled or delivered to the undersigned within thirty (30) days after the date of opening of the bids, or any time thereafter before this bid is withdrawn, the undersigned will, within ten (10) days after the date of such mailing, emailing, facsimiled or delivery of such notice, execute and deliver a Contract in the form of Contract attached.

The undersigned hereby designates as his office to which such notice of acceptance may be mailed, emailed, facsimiled or delivered:

2656 South Sheridan Wichita, KS 67217; mllorenz@dondlinger.build; (316)945-0555

It is understood, agreed that this bid may be withdrawn at any time prior to the scheduled time for the opening of bids or any authorized postponement thereof.

Attached hereto is a Bid Bond for the sum of 5% amount of bid

Certified Check

_____ (\$ _____)

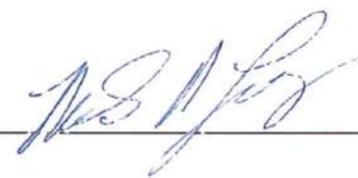
Dollars made payable to: **Leavenworth County, Kansas**

ADDENDUM RECEIPT

Addendum No. _____, Date _____.

Addendum No. _____, Date _____.

Addendum No. _____, Date _____.

Signature of Bidder: 

**Leavenworth County
Request for Board Action**

Date: June 12, 2025

To: Board of County Commissioners

Cc: Mark Loughry, County Administrator

From: Misty Brown, County Counselor

Department Head Approval: N/A

Additional Reviews as needed:

Budget Review **Administrator Review** **Legal Review**

Action Requested: Consider entering into an interagency agreement with the Kansas Department for Children and Families (“DCF”) to allow the County to receive partial reimbursement for court appointed attorney expenses related to Title IV-E foster care.

Recommendation: Authorize the Chairman to sign the Interagency Agreement or one that is in substantially the same form on behalf of the County.

Analysis: Due to a regulation established by the U.S. Department of Health and Human Services, the County may be eligible for reimbursement of approximately 11.5% of the costs incurred for legal representation of children, parents, and caregivers involved in court foster care proceedings. The DCF is administering this program in the state and is authorized to provide reimbursement for allowable costs associated with IV-E legal representation. An interagency agreement between the County and DCF, along with a County Cost Allocation Plan, is required to facilitate this reimbursement process. The proposed Interagency Agreement and Cost Allocation Plan are attached for your review. The documents are based on the State template; however, the State has advised that minor adjustments may be proposed. It is requested that the Chairman be authorized to sign this agreement, or a similar agreement in substantially the same form, on behalf of the County.

Alternatives: 1) Decline to enter into the agreement or 2) Table the matter for further study.

Budgetary Impact:

- Not Applicable
- Budgeted item with available funds
- Non-Budgeted item with available funds through prioritization
- Non-Budgeted item with additional funds requested

Total Amount Requested:

Additional Attachments:

Interagency Agreement
Cost Allocation Plan

Leavenworth County Kansas
Cost Allocation Plan, IV-E Foster Care Legal Representation
Prepared by: Misty Brown, County Counselor
Date: June 12-2025

Leavenworth County has requested to participate in the IV-E Foster Care Legal Representation Reimbursement program for Kansas counties offered by Kansas Department for Children and Families (DCF). Leavenworth and DCF either have or will enter into an interagency agreement for legal representation of children in need of care (CINC), either adjudicated as such or alleged to be a CINC. CINC's may be in the legal custody of the Secretary of DCF or may not be in legal custody of the Secretary. Under the interagency agreement, DCF will reimburse Leavenworth for allowable CINC legal representation costs, subject to the annual IV-E foster care administration eligibility rate and the Federal Financial Participation (FFP) rate of 50% for foster care administration. For SFY2025, the annual reimbursement rate is 11.50% (23.00% x 50%).

Kansas District Courts. Each of the 105 counties in Kansas has a district court, which are the trial courts for Kansas and have original jurisdiction of CINC cases. Each county is responsible for the costs of the county's district court, including legal representation provided by the court. Each court is assigned to one of 31 judicial districts, which are comprised of from one to seven counties. District judges hear cases in the district courts of the counties. Leavenworth County is assigned to Judicial District 1, as is Atchison County.

Allowable foster care legal representation costs are identified in the Children's Bureau Technical Bulletin Frequently Asked Questions for Independent Legal Representation dated July 20, 2020, the May 10, 2024 Final Rule, and section 8.1B of the Administration for Children and Families (ACF) Child Welfare Policy Manual, questions 30, 31, and 32. The DCF foster care legal representation reimbursement program is further described in the Leavenworth-DCF interagency agreement, the Certification of Expenditure form, and the DCF cost allocation plan submitted to ACF in October 2024.

Examples of allowable costs at section 2 of the July 20,2020 technical bulletin include costs for preparation for and participation in judicial proceedings / determinations by an attorney providing independent representation of a CINC child, his/her parent, and the child's relative caregiver. Examples of foster care legal proceedings include:

- Hearings related to judicial determinations that if it contrary to the welfare of child to remain in his home,
- Hearings related to a child's removal from the home,
- Hearings related to judicial determinations that the agency provided reasonable efforts to prevent removal and finalize the permanency plan,
- Permanency hearings,
- Hearings related to progress on case plans, and
- Appeal proceedings that relate to judicial determinations required under title IV-E.

Examples of allowable administrative activities for attorneys to prepare for and participate in judicial determinations for all stages of foster care legal proceedings include:

- Independent investigation of the facts of the case, including interacting with law enforcement,

Leavenworth County Kansas, Cost Allocation Plan, IV-E Foster Care Legal Representation

- Meeting with clients or making home or school visits,
- Attending case planning meetings,
- Providing legal interpretations,
- Preparing briefs, memos, and pleadings,
- Obtaining transcripts,
- Interviewing and preparing their client and witnesses for hearings,
- Hearing presentation,
- Maintaining files,
- Supervising attorneys, paralegals, investigators, peer partners or social workers that support an attorney in providing independent legal representation to prepare for and participate in all stages of foster care legal proceedings,
- Appellate work in reference to foster care legal proceedings.

Allowable legal representation costs include compensation for the attorney and the administrative costs to directly support the attorney representing eligible parents, relative caregiver, Indian custodian, or CINC children. Administrative costs include the costs for paralegals, investigators, peer partners, or social workers. A county may report the allowable costs for paralegals, investigators, peer partners, or social workers on the certification of expenditure form if the county pays for these costs separately from a contracted payment to an attorney.

In Kansas, judges have the discretion per **K.S.A. 38-2205** to appoint a second attorney to represent the child if the child's position is not consistent with the GAL appointed to represent the best interests of the child. The costs of both the additional attorney and the GAL are allowable. Also in Kansas, an appearance before a Citizen Review Board by the GAL, a second attorney representing a CINC child, and an attorney who represented the child's parents or family caretaker is an allowable activity. No other costs related to a Citizen Review Board are allowable as a IV-E foster care legal representation cost.

Under the May 10, 2024 Final Rule, legal representation of a CINC child or his parents in "civil legal proceedings" are allowable as a IV-E foster care legal representation cost if necessary to carry out the requirements of the child's case plan. The county will include the costs of any civil legal proceedings paid on the certification of expenditure reimbursement request, which DCF will reimburse in the same manner as other CINC legal representation costs. Counties may opt to either pay or not pay civil legal representation costs.

Foster Care Legal Representation Expenditures / Payment Approval Process. Leavenworth County makes different types of payments for representation. The County has panel attorneys who are paid a monthly fee for representation on different types of cases, and conflict attorney are also appointed on a case-by-case basis at an hourly rate.

- Reimbursement will be sought for panel attorney based on a case count. For example, if a panel attorney is paid \$5,000.00 per month and has 20 cases in a month 10 which are CINC cases, the reimbursement sought would be \$2,500. ($5,000 / 20 = \$250 \times 10 = \$2,500$).
- Conflict attorneys bill the County at an hourly rate, and reimbursement for conflict attorney time on CINC case will based on a time report from the attorney.

Certification of Expenditure Form (COE) – Expenditure Reporting. Counties are to submit a quarterly COE to DCF for allowable legal representation costs paid within any of the three months of a calendar quarter. DCF's expectation is that counties will routinely submit one billing quarterly for the immediate past quarter, but counties may submit multiple billings if necessary. COE reports are to only contain expenditures from a single quarter; if submitting expenditures paid in a prior quarter, counties are to submit a separate COE for that quarter. Also see the certification of expenditure form, instructions, and definitions.

- Counties must separately report CINC costs for children *in the legal custody of the Secretary of DCF* (out-of-home foster care), and CINC costs for children *not in legal DCF custody* (which includes children at home or in temporary custody) for each month of the calendar quarter reported. The determination of the *in legal DCF custody / not in legal DCF custody* status of each child will be made as of the end of the month in which the costs are paid.
- If the county opts to pay other civil legal costs necessary for a CINC case, they are to be included on the COE using the same *in legal custody of DCF / not in legal custody of DCF* status as the child for whom the civil legal costs are paid; status will be as of the end of the month in which the costs are paid. There are not separate lines on the COE for civil legal costs.

Certification of Expenditure Form (COE) – Child Counts. Counties must report separate unduplicated counts of CINC children *in legal DCF custody* and *not in legal DCF custody* for each month of the calendar quarter that match the payments made during each month. The determination of the *in legal DCF custody / not in legal DCF custody* status of each child will be made as of the end of the month in which the costs are paid. An unduplicated count only counts a child once during a calendar month, regardless of the number of related payments during that month. For example, the unduplicated child count when there are three payments for the same child, is one. Also see the certification of expenditure form, instructions, and definitions.

- The counts for children for whom there are civil legal payments during a quarter are to be reported as *in legal DCF custody / not in legal DCF custody* based on the status of the child for whom civil legal payments were made as of the end of the month in which the costs are paid.
- Only CINC children are to be included in the unduplicated counts. Parents or other persons represented are not to be counted. For example, if a civil legal payment is made for a CINC child's parent, then only the child is counted in the unduplicated count.

INTERAGENCY AGREEMENT
BETWEEN
KANSAS DEPARTMENT FOR CHILDREN AND FAMILIES
AND
LEAVENWORTH COUNTY, KANSAS

This Agreement is made and entered into this 18th day of June, 2025 by and between Kansas Department for Children and Families, hereinafter referred to as "DCF" or "Secretary," whose address is 555 S. Kansas Avenue, Topeka, Kansas 66603, and the County of Leavenworth, hereinafter referred to as "County" whose address is 300 Walnut Street, Leavenworth, KS 66048.

1) **PURPOSE**

(A) The purpose of this Agreement is to allow the County to receive partial reimbursement for expenses incurred for the administrative costs of independent legal representation for a child who is a candidate for, or who is in Title IV-E foster care, for the parent/s or relative caregiver or Indian custodian of the child, and for the independent legal representation of the child or parents, relative caregivers or Indian custodian in other civil legal proceedings when those proceedings are necessary to the case plan, pursuant to Title IV-E administration laws, regulations and the federal Children's Bureau Child Welfare Policy Manual. For purposes of this agreement and reimbursement, any child adjudicated or alleged to be a child in need of care (CINC) under Kansas law and placed in the custody of the Secretary of DCF meets the IV-E definition of "in foster care"; any child adjudicated or alleged to be a CINC, but not placed in the custody of the Secretary of DCF, meets the IV-E definition of "candidate for care".

(B) DCF shall facilitate Title IV-E (CFDA/ALN 93.658) Federal Financial Participation (FFP) to the County based on the cost allocation methodology approved by DCF for partial reimbursement for allowable costs associated with the independent legal representation for a child who is a candidate for, or who is in Title IV-E foster care, for the parent/s or relative caregiver or Indian custodian of the child, and for the independent legal representation of the child, parent or relative caregiver or Indian custodian in ancillary civil legal proceedings when those proceedings are necessary to the case plan and approved by the Secretary.

2) **TERM OF AGREEMENT**

This Agreement shall commence on the first day of the calendar quarter in which the agreement is signed and continue through June 30, 2029, or until cancelled by either party with notice as provided in Section 8.

3) **AUTHORITY**

Authority for this Agreement is granted pursuant to the eligibility criteria of Title IV-E of the Social Security Act 42 U.S.C. 673(a)(6); 45 CRF 1356.60(c); Section 474 (a)(3); the Children's Bureau Child Welfare Policy Manual; Children's Bureau Technical Bulletin dated July 20, 2020, Independent Legal Representation; Final Rule Federal Register May 10, 2024 40400; K.S.A. 39-708c; the Kansas DCF Title IV-E State Plan.

4) ALLOWABLE COST

- (A) Expenditures may include costs for the independent legal representation by an attorney or guardian ad litem in child in need of care cases, pursuant to K.S.A. 38-2201 et seq., for a child who is a candidate for Title IV-E foster care or who is in foster care and his/her parent(s) or relative caregiver, or Indian custodian, to prepare for and participate in all stages of the child in need of care case, including appeals.
- (B) Administrative costs for paralegals, investigators, peer partners or social workers may also be claimed as Title IV-E foster care administrative costs to the extent that they are necessary to support an attorney providing the independent legal representation.
- (C) Additionally, costs for independent legal representation in an ancillary legal proceeding necessary to support the case plan for a child who is a candidate for or who is in Title IV-E foster care may also be allowable costs.
- (D) Allowable costs include compensation for the attorney and the administrative costs allocated to directly support the attorney representing the eligible parents, relative caregiver, Indian custodian, or children allowable under Title IV-E pursuant to the approved Leavenworth County cost allocation methodology.

Examples of allowable costs for foster care legal proceedings include, but are not limited to the following:

- (1) Hearings related to judicial determinations that it is contrary to the welfare of a child to remain in the home, related to a child's removal from the home, related to judicial determinations that the agency provided reasonable efforts to prevent removal and finalize the permanency plan, permanency hearings, progress on case plans; and appeal proceedings that relate to judicial determinations required under Title IV-E.
- (E) Examples of allowable costs for all stages of foster care legal proceedings include, but are not limited to the following:
- (1) Independent investigation of the facts of the case, including interacting with law enforcement, meeting with clients or making home or school visits, attending case planning meetings, providing legal interpretations, preparing briefs, memos, or pleadings, obtaining transcripts, interviewing and preparing their client and witnesses for hearings, maintaining files, supervising attorneys, paralegals, investigators, peer partners or social workers that support an attorney in providing independent legal representation to prepare for and participate in all stages of child in need of care proceedings.

5) DISALLOWED (Unreimbursable) COSTS

Any costs related to juvenile offender cases, criminal cases or other types of cases involving matters not covered by this Agreement are not covered under Title IV-E or this Agreement and will not be allowed. DCF is entitled to recover all payments improperly made or made by error to County, or are not supported by appropriate documents or records, or are disallowed in a state or federal audit. The County is responsible for refunding the full amount of such payment upon a written request from DCF.

6) OBLIGATIONS OF THE PARTIES

(A) DCF shall:

- (1) Provide technical assistance to County on DCF required forms including cost methodology allocation and certification of expenditures forms and provide support and direction on Federal Title IV-E policy.
- (2) Approve the County's claiming methodology.
- (3) Apply the Kansas DCF Title IV-E penetration rate/population factor (% Title IV-E eligible children) to the total allowable expenditures and claim 50% FFP administrative reimbursement, upon receipt of a "Kansas Certification of Expenditures" form. DCF will set the IV-E percentage rate at the beginning of each state fiscal year; this percentage will be applied to all payments made during the fiscal year.
- (4) Disburse, to the County, their share of the Federal Title IV-E reimbursement via direct deposit or state warrant.
- (5) Ensure timely payment of IV-E Federal Reimbursement to the County.

(B) COUNTY shall:

- (1) Provide DCF with contact information for a County point of contact and update the contact information should there be a change.
- (2) Assume all responsibility and liability for erroneous reporting of costs allowable or disallowable.
- (3) Compile and identify allowable costs paid during a calendar quarter that are associated with allowable activities and ensure that unallowable costs are excluded from County "Certification of Expenditure" form.

- (4) Send the completed and signed “Certification of Expenditure” form to DCF that includes:
 - (a) The number of represented children who are placed in foster care and the associated cost for independent legal representation.
 - (b) The number of represented children who have an open CINC case but are not removed from the home and the associated cost for independent legal representation.
- (5) Be responsible for the state share.
- (6) Document the County cost allocation methodology to identify allowable costs and send to DCF for review and approval. Any changes to the allocation methodology must be submitted to DCF for approval.
- (7) Maintain and have readily available an accurate record and supporting documents of the actual costs incurred and invoiced under this Agreement for providing independent legal representation to parents, relative caregiver, Indian custodian and children in child in need of care proceedings and if any, in other ancillary civil legal proceedings necessary to the case plan as approved by the Secretary and claimed on the Certification of Expenditures form.
- (8) Make available to DCF, upon written request, all documents supporting the expenditures and claims identified in the “Certification of Expenditures” form, excluding attorney work product and confidential information. These financial and performance records and documents must establish that such funds have been expended in accordance with this Agreement and with the federal regulations for allowable costs. These financial and performance records and documents shall be retained for a period of no less than five years and made available to DCF upon request.
- (9) Take timely and appropriate action to address detected deficiencies through audits, on-site reviews and written confirmation as performed by DCF.
- (10) Submit claims for partial FFP reimbursement in compliance with and pursuant to the approved County cost allocation methodology approved by DCF.
- (11) Comply with all DCF requirements pursuant to applicable Title IV-E regulations, rules, and policies for claiming reimbursement under Title IV-E for the purposes provided herein. The terms of this Agreement will follow all federal requirements, changes, and clarifications even without an amendment.

7) REIMBURSEMENT LIMITATION

The total amount of IV-E funds paid to the county will not exceed \$25,000 for a state fiscal year. This amount may be adjusted each state fiscal year by mutual agreement of the parties.

8) TERMINATION

Either party may terminate this Agreement with 120 days written notice.

9) MODIFICATIONS

This Agreement may only be modified by the mutual written agreement of the parties.

10) FORM DA-146a

The provisions found in Contractual Provisions Attachment (form DA-146a), which is attached hereto, are hereby incorporated in this Agreement, and made a part thereof.

11) HIPAA

DCF is a covered entity under the Health Insurance Portability and Accountability Act of 1996 (HIPAA). DCF has determined that Protected Health Information (PHI) will not be used or disclosed in the course of fulfilling this contract.

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be executed by their duly authorized official or officers.

COUNTY OF LEAVENWORTH

KANSAS DEPARTMENT FOR
CHILDREN AND FAMILIES

Mike Smith
Chairman

Date

Laura Howard
Secretary

Date

CONTRACTUAL PROVISIONS ATTACHMENT

Important: This form contains mandatory contract provisions and must be attached to or incorporated in all copies of any contractual agreement. If it is attached to the vendor/contractor's standard contract form, then that form must be altered to contain the following provision:

The Provisions found in Contractual Provisions Attachment (Form DA-146a, Rev. 07-19), which is attached hereto, are hereby incorporated in this contract and made a part thereof.

The parties agree that the following provisions are hereby incorporated into the contract to which it is attached and made a part thereof, said contract being the _____ day of _____, 20____.

1. **Terms Herein Controlling Provisions:** It is expressly agreed that the terms of each and every provision in this attachment shall prevail and control over the terms of any other conflicting provision in any other document relating to and a part of the contract in which this attachment is incorporated. Any terms that conflict or could be interpreted to conflict with this attachment are nullified.
2. **Kansas Law and Venue:** This contract shall be subject to, governed by, and construed according to the laws of the State of Kansas, and jurisdiction and venue of any suit in connection with this contract shall reside only in courts located in the State of Kansas.
3. **Termination Due To Lack Of Funding Appropriation:** If, in the judgment of the Director of Accounts and Reports, Department of Administration, sufficient funds are not appropriated to continue the function performed in this agreement and for the payment of the charges hereunder, State may terminate this agreement at the end of its current fiscal year. State agrees to give written notice of termination to contractor at least thirty (30) days prior to the end of its current fiscal year and shall give such notice for a greater period prior to the end of such fiscal year as may be provided in this contract, except that such notice shall not be required prior to ninety (90) days before the end of such fiscal year. Contractor shall have the right, at the end of such fiscal year, to take possession of any equipment provided State under the contract. State will pay to the contractor all regular contractual payments incurred through the end of such fiscal year, plus contractual charges incidental to the return of any such equipment. Upon termination of the agreement by State, title to any such equipment shall revert to contractor at the end of the State's current fiscal year. The termination of the contract pursuant to this paragraph shall not cause any penalty to be charged to the agency or the contractor.
4. **Disclaimer Of Liability:** No provision of this contract will be given effect that attempts to require the State of Kansas or its agencies to defend, hold harmless, or indemnify any contractor or third party for any acts or omissions. The liability of the State of Kansas is defined under the Kansas Tort Claims Act (K.S.A. 75-6101, *et seq.*).
5. **Anti-Discrimination Clause:** The contractor agrees: (a) to comply with the Kansas Act Against Discrimination (K.S.A. 44-1001, *et seq.*) and the Kansas Age Discrimination in Employment Act (K.S.A. 44-1111, *et seq.*) and the applicable provisions of the Americans With Disabilities Act (42 U.S.C. 12101, *et seq.*) (ADA), and Kansas Executive Order No. 19-02, and to not discriminate against any person because of race, color, gender, sexual orientation, gender identity or expression, religion, national origin, ancestry, age, military or veteran status, disability status, marital or family status, genetic information, or political affiliation that is unrelated to the person's ability to reasonably perform the duties of a particular job or position; (b) to include in all solicitations or advertisements for employees, the phrase "equal opportunity employer"; (c) to comply with the reporting requirements set out at K.S.A. 44-1031 and K.S.A. 44-1116; (d) to include those provisions in every subcontract or purchase order so that they are binding upon such subcontractor or vendor; (e) that a failure to comply with the reporting requirements of (c) above or if the contractor is found guilty of any violation of such acts by the Kansas Human Rights Commission, such violation shall constitute a breach of contract and the contract may be cancelled, terminated or suspended, in whole or in part, by the contracting state agency or the Kansas Department of Administration; (f) Contractor agrees to comply with all applicable state and federal anti-discrimination laws and regulations; (g) Contractor agrees all hiring must be on the basis of individual merit and qualifications, and discrimination or harassment of persons for the reasons stated above is prohibited; and (h) if it is determined that the contractor has violated the provisions of any portion of this paragraph, such violation shall constitute a breach of contract and the contract may be canceled, terminated, or suspended, in whole or in part, by the contracting state agency or the Kansas Department of Administration.
6. **Acceptance of Contract:** This contract shall not be considered accepted, approved or otherwise effective until the statutorily required approvals and certifications have been given.
7. **Arbitration, Damages, Warranties:** Notwithstanding any language to the contrary, no interpretation of this contract shall find that the State or its agencies have agreed to binding arbitration, or the payment of damages or penalties. Further, the State of Kansas and its agencies do not agree to pay attorney fees, costs, or late payment charges beyond those available under the Kansas Prompt Payment Act (K.S.A. 75-6403), and no provision will be given effect that attempts to exclude, modify, disclaim or otherwise attempt to limit any damages available to the State of Kansas or its agencies at law, including but not limited to, the implied warranties of merchantability and fitness for a particular purpose.
8. **Representative's Authority to Contract:** By signing this contract, the representative of the contractor thereby represents that such person is duly authorized by the contractor to execute this contract on behalf of the contractor and that the contractor agrees to be bound by the provisions thereof.
9. **Responsibility for Taxes:** The State of Kansas and its agencies shall not be responsible for, nor indemnify a contractor for, any federal, state or local taxes which may be imposed or levied upon the subject matter of this contract.
10. **Insurance:** The State of Kansas and its agencies shall not be required to purchase any insurance against loss or damage to property or any other subject matter relating to this contract, nor shall this contract require them to establish a "self-insurance" fund to protect against any such loss or damage. Subject to the provisions of the Kansas Tort Claims Act (K.S.A. 75-6101, *et seq.*), the contractor shall bear the risk of any loss or damage to any property in which the contractor holds title.
11. **Information:** No provision of this contract shall be construed as limiting the Legislative Division of Post Audit from having access to information pursuant to K.S.A. 46-1101, *et seq.*
12. **The Eleventh Amendment:** "The Eleventh Amendment is an inherent and incumbent protection with the State of Kansas and need not be reserved, but prudence requires the State to reiterate that nothing related to this contract shall be deemed a waiver of the Eleventh Amendment."

13. **Campaign Contributions/Lobbying**: Funds provided through a grant award or contract shall not be given or received in exchange for the making of a campaign contribution. No part of the funds provided through this contract shall be used to influence or attempt to influence an officer or employee of any State of Kansas agency or a member of the Legislature regarding any pending legislation or the awarding, extension, continuation, renewal, amendment or modification of any government contract, grant, loan, or cooperative agreement.

BUDGET PRESENTATIONS

GENERAL OPERATING FUND**APPROPRIATED FUNDS****DEPARTMENT / DIVISION SPENDING SUMMARY**

		2022	2023	2024	2025	2025	2026
	EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	Budget	Projection	Budget
001-5-25-201	FAIR BUILDING	\$ 68,000	\$ 68,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
001-5-25-205	FAIR PREMIUM	\$ 10,515	\$ 12,130	\$ 9,530	\$ 10,000	\$ 10,000	\$ 12,250
001-5-25-210	RIVERSIDE RESOURCES	\$ 126,560	\$ 113,904		60,000	60,000	100,000
001-5-25-220	EXTENSION	\$ 263,065	\$ 265,036	\$ 265,036	265,036	265,036	280,036
001-5-29-204	ALLIANCE FAM VIOLENCE	\$ 55,000	\$ 30,000	\$ 30,000	30,000	30,000	50,000
001-5-29-205	ST VINCENT CLINIC	\$ 40,000	\$ 20,000				
001-5-25-230	SOIL CONSERVATION	\$ 45,000	\$ 22,500	\$ 25,000	25,000	25,000	25,000
001-5-25-240	COUNTY MUSEUMS	\$ 50,000	\$ 50,000				
001-5-25-245	SPARROW WOMEN'S CLINIC						75,000
	Total	\$ 658,140	\$ 581,570	\$ 379,566	\$ 440,036	\$ 440,036	\$ 592,286

GENERAL OPERATING FUND**Fair Building & Fair Premium****DEPARTMENT / DIVISION SPENDING SUMMARY**

EXPENDITURES	2023 Actual	2024 Actual	2025 Budget and Projected	2026 Proposed Budget
Contractuals				
Fair Building	\$68,000	\$50,000	\$50,000	\$ 50,000
Fair Premium	12,130	9,530	10,000	12,250
Total	\$ 80,130	\$ 59,530	\$ 60,000	\$ 62,250



Leavenworth County Fair Association

Fair Building Budget - 2026

The Leavenworth County Fair Association (LCFA) is a not-for-profit organization tasked with organizing and conducting the annual county fair. Fair attendees are provided with carnival rides, good food, entertainment and 4-H and open class animal and home economic project displays.

The LCFA is operated by 21 volunteer members who spend many hours planning and preparing for the annual fair. There are no expenditures for salaries, however, funds are needed for the continued upkeep and repairs of the buildings and grounds owned by the LCFA.

The buildings and grounds are used by Leavenworth County and other public service organizations at no charge. The Leavenworth County Sheriff's office uses the grounds to conduct training and practice activities, the County Clerk uses the Administration Building as a voting site and the grounds are also designated as an Emergency Management Triage Center in the event of a catastrophic emergency. The fairgrounds are also used by the Tonganoxie Recreation Department for their soccer and baseball fields and the Tonganoxie USD 464 FFA chapter for the Ag Chieftain Challenge and day at the farm for elementary aged programs.

To support our 4-H youth, it has always been the policy of the LCFA to allow 4-H groups to use our buildings at no cost. The Administration Building is used by the dog and shooting sports projects, and now our 4-H building continues to be in much higher demand with multiple monthly 4-H club meetings. This has created increased utility and upkeep expenses for the LCFA with no off-setting revenue.

APPROPRIATIONS/REVENUE:

The LCFA receives revenue from three main sources:

- County appropriation
- Rent for the public use of our buildings and grounds
- County Fair activities (% of carnival proceeds, booth and camper rentals, parking fees and proceeds from rodeo events)

For the past few years, we have made a great effort to obtain sponsors to help offset Fair expenses and prizes. Income from the Fair and building rent is not enough to keep up with the utilities, maintenance and repairs of the buildings and the cost of putting on the Fair. Because the amount of revenue is dependent upon weather and the number of attendees, of which there is no guarantee, the County appropriation is a much-needed resource for the LCFA.

CONTRACTUAL:

Contractual expenses consist of advertising, cleaning, entertainment, insurance, loan interest, pest control, security, mowing, utilities, and building repairs. The LCFA experiences cost increases each year

in most of these expense categories. Limited funds have caused the board to delay many repairs and upgrades to the fairgrounds. Many projects can't afford to be delayed.

COMMODITIES:

Commodities consist of fuel, postage, appreciation dinner/awards, cleaning supplies and miscellaneous building and grounds supplies and parts.

CAPITAL OUTLAY/DEBT:

A significant and much needed electrical infrastructure project was completed in the Spring of 2024 at a contracted cost of \$95,0000, with a \$50,000 mortgage being taken to help fund the project. Significant repairs were needed for the Admin building heating systems this Winter at a cost of \$5,700. Additional electrical infrastructure work is necessary including upgrades to building electrical panels and campground electrical feeds.

The capital projects below were completed in 2025 at a total of \$113,414:

- Grounds electrical infrastructure \$95,000 – Complete
- Admin building lighting project \$10,857.00, partially funded by donor - Complete
- Admin building painting \$7,557, partially funded by donor - Complete

2024 REVENUE DETAIL:

County Appropriation - \$50,000

Carnival - \$26,285 a 15% increase over 2023

Rodeo Events - \$34,243 unchanged over 2023

Beer Sales - \$7,290 8.5% increase over 2023

Interest Income - \$1,316

Parking - \$10,872 a 1.5% decrease over 2023

Rent Income - \$44,075 a 11.9% increase over 2023

Total - \$174,081

The budget request for 2026 is \$50,000.00.



Leavenworth County Fair Association

Fair Premium Budget - 2026

The Leavenworth County Fair Association (LCFA) Premium account is used to pay premiums to fair exhibitors and judge fees and mileage. Ribbons and special awards are also purchased from this fund. The LCFA averages donations of around \$2,500.00 each year to the 4-H Council to help pay fair premiums to 4-H participants. The County appropriation and open class entries of between \$200.00 and \$300.00 are the only sources of revenue for this fund.

Total funds dispersed in 2024 was \$12,223 for Fair Premiums, 4-H Council donation, judge fees, ribbons and special awards. The County appropriation of \$9,530 for 2024 did not cover all expenses for this category.

2024 REVENUE DETAIL:

County Appropriation - \$9,530

The budget request for 2026 is \$12,250.00.

2024 Annual Report Summary - 2024

1/1/2024 through 12/31/2024

1/17/2025

Page 1

Date	Account	Num	Description	Memo	Category	Tax Item	Clr	Amount
	INCOME							219,333.37
	50.50							106.00
	Advertising Sponsorship							500.00
	Appropriation							59,530.00
	BBB Income							8,975.00
	Beer Sales							7,015.00
	Carnival							26,285.00
	Cash Inflow							28.05
	Cash Returned							7,800.00
	Donations Received							8,090.00
	Helicopter Rides							290.00
	Ice Income							-1,139.82
	Interest Inc							1,316.19
	Membership Dues							37.00
	Parking							11,273.95
	Refund							2,460.00
	Rent Income							44,075.00
	Rodeo Income							34,363.00
	Sale Of Non Capital Equipment							3,100.00
	Tips							275.00
	Transfer							4,954.00
	EXPENSES							-260,092.87
	Uncategorized							-475.00
	Advertising							-8,427.88
	Ag Challenge Of Champions							-200.00
	Cash Outflow							-11,050.00
	Contractual Service							-36,675.61
	Donation							-3,405.77
	Dues							-141.06
	Entertainment							-2,000.00
	Expenses - Bull Bash							-3,000.00
	Herdmanship Award							-376.25
	Insurance							-17,768.50
	Judge							-6,755.72
	Meals							-225.50
	Memorials							-244.43
	Note							50,000.00
	Office Supplies							-2,275.09
	Oldest Married							-30.00
	Parade Prizes							-560.00
	Permit							-150.00
	Premiums							-1,095.25
	Refund-Outgoing							0.00
	Rent Expense							-13,065.14
	Repairs							-98,553.39
	Ribbons							-542.26
	Shirts							-156.50
	Subcontract Services							-35,584.71
	Supplies							-7,719.15
	Tax							-3,921.80
	Tax Prep							-1,070.00

2024 Annual Report Summary - 2024

1/1/2024 through 12/31/2024

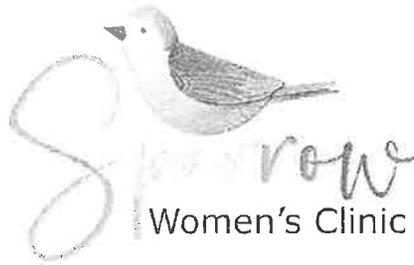
1/17/2025

Page 2

Date	Account	Num	Description	Memo	Category	Tax Item	Clr	Amount
			Transfer to General Fund					-25,000.00
			Trash Pickup					-737.00
			Utilities					-28,886.86
			TRANSFERS					19,046.00
							OVERALL TOTAL	-21,713.50

GENERAL OPERATING FUND**Sparrow Women's Clinic****DEPARTMENT / DIVISION SPENDING SUMMARY**

EXPENDITURES	2023 Actual	2024 Actual	2025 Budget and Projected	2026 Proposed Budget
Sparrow Women's Clinic				\$ 75,000
Total	\$ -	\$ -	\$ -	\$ 75,000



To: Fran Keppler, Leavenworth County Clerk

May 27, 2025

From: Sparrow Women's Clinic
Patricia Halley, BSN, RN
100 E Kansas St., Suite D & E
Lansing, KS. 66043

Subject: 2026 Budget

County Commissioners,

I am writing today to request a 2026 grant of \$75,000 to supplement the services offered through Sparrow Women's Clinic. SWC was founded in December 2022 with the mission to provide compassionate care to women and men facing pregnancy decisions. We offer the following FREE services:

- 1st trimester ultrasound
- Medical grade pregnancy tests
- STI testing
- Abortion Pill Reversal therapy
- Option counseling
- Prenatal vitamins
- Parenting classes/Community classes
- Baby boutique
- Dad's club

Both Sparrow Women's Clinic and Sparrow's Nest client numbers have grown continually over the past two and a half years, demonstrating that we offer a much needed resource to pregnant women in Leavenworth County and the local communities. We have four staff employees and 15 trained volunteers. We also have a Medical Director, three licensed registered nurses, and a nurse practitioner.

Additional funding will allow us to expand our hours and paid positions, as well as to pay rent on two units and all the costs associated with operating a medical clinic. We would also utilize additional funds to train more nurses to do limited first trimester ultrasound. Our long range strategic plan is for a maternity home in Leavenworth. We humbly ask for your support as we believe our services are a valuable addition to the county we all love.

Sincerely,

Patricia Halley
Executive Director
Sparrow Women's Clinic

913-543-4446

Gary Jones
Board President
Sparrow Women's Clinic

913-775-3232



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
P.O. Box 2508
Cincinnati, OH 45201

SPARROW WOMENS CLINIC INC
4919 PARKWAY DRIVE
LEAVENWORTH, KS 66048

Date:
06/10/2022
Employer ID number:
88-1665263
Person to contact:
Name: Customer Service
ID number: 31954
Telephone: 877-829-5500
Accounting period ending:
December 31
Public charity status:
170(b)(1)(A)(vi)
Form 990 / 990-EZ / 990-N required:
Yes
Effective date of exemption:
April 07, 2022
Contribution deductibility:
Yes
Addendum applies:
No
DLN:
26053540004232

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

10:40 PM

05/29/25

Accrual Basis

Sparrow Women's Clinic

Balance Sheet

As of May 29, 2025

	<u>May 29, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Charles Schwab One	106,704.13
1050 · Citizens Savings and Loan	<u>211,445.19</u>
Total Checking/Savings	<u>318,149.32</u>
Total Current Assets	<u>318,149.32</u>
TOTAL ASSETS	<u>318,149.32</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	-696.94
Total Accounts Payable	<u>-696.94</u>
Total Current Liabilities	<u>-696.94</u>
Total Liabilities	-696.94
Equity	
3000 · Opening Balance Equity	181,212.15
3200 · Unrestricted Net Assets	113,758.06
Net Income	<u>23,876.05</u>
Total Equity	<u>318,846.26</u>
TOTAL LIABILITIES & EQUITY	<u>318,149.32</u>

GENERAL OPERATING FUND

Sparrow Women's Clinic

DEPARTMENT / DIVISION SPENDING SUMMARY

EXPENDITURES	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Proposed Budget
EXPENSES					
6211 Accounting		900.00	1,000.00	1,000.00	1,000.00
6220 Advertising		9,559.13	10,000.00	9,900.00	10,000.00
6225 Fundraiser Expenses		4,126.20	5,000.00	4,800.00	5,000.00
FACILITIES AND EQUIPMENT EXPENSES					
6251 Office Equipment		845.38	500.00	400.00	500.00
6284 Maintenance		580.88	500.00	480.00	500.00
6289 Utilities		3,321.80	4,500.00	4,200.00	4,500.00
6295 Nest Construction		39,129.88			
OPERATIONS EXPENSES					
6505 Rent		29,047.83	37,380.00	37,380.00	45,500.00
6507 Medical Clinic Supplies		364.17	550.00	650.00	700.00
6508 Sonography Supplies		304.27	150.00	200.00	400.00
6509 Laboratory Fees		1,025.00	800.00	900.00	1,000.00
6511 Affiliate Recurring Fees		1,793.00	1,650.00	1,800.00	1,800.00
6512 Affiliate Transaction Fees		1,199.97	1,500.00	1,400.00	1,400.00
6513 Software and Associated Fees		1,326.14	1,600.00	1,650.00	1,700.00
6514 Staff Training		37.95	100.00	450.00	500.00
6515 Client Education			2,500.00	2,000.00	2,000.00
6516 Men's Ministry			500.00	350.00	500.00
6517 Background Checks		864.74	850.00	600.00	850.00
6518 Postage		1,512.20	1,000.00	900.00	1,500.00
6520 Printing		798.15	4,000.00	3,500.00	4,000.00
6521 Office Supplies		4,022.72	4,000.00	4,000.00	4,000.00
6522 Telephone/Internet		3,798.82	3,500.00	4,000.00	4,000.00
6523 Security		169.26	200.00	180.00	200.00
6530 Insurance		5,760.25	3,500.00	5,000.00	6,000.00
6600 Payroll		37,980.34	71,720.00	104,000.00	140,000.00
6830 Travel		301.78			200.00
6831 Conferences		1,699.12	4,000.00	2,000.00	4,000.00
6833 Meals		868.26	500.00	350.00	500.00
Salaries, other compensation, benefits	3,333.00				
Professional Fees, Payments to Contractors	2,216.00				
Occupancy, Rent, Utilities, Maintenance	27,513.00				
Printing, Publications, Postage, Shipping	1,102.00				
Other Expenses	55,090.00				
Total	89,254.00	151,337.24	161,600.00	192,090.00	242,250.00

GENERAL OPERATING FUND**Soil Conservation****DEPARTMENT / DIVISION SPENDING SUMMARY**

EXPENDITURES	2023 Actual	2024 Actual	2025 Budget and Projected	2026 Proposed Budget
Soil Conservation	\$22,500	\$25,000	\$25,000	\$ 45,000
Total	\$ 22,500	\$ 25,000	\$ 25,000	\$ 45,000



Leavenworth County Conservation District
700 Jefferson, Suite B - Oskaloosa, KS 66066
Phone Number - (785) 863-2201 Ext. 3

April 20, 2025

Leavenworth County Commissioners
300 Walnut St
Leavenworth, KS 66048

Dear Commissioners:

The Leavenworth County Conservation District respectfully submits their request for County funding for the Fiscal Year 2026. Enclosed please find a budget proposal for your consideration.

The Leavenworth County Conservation District receives funding from Leavenworth County and up to 50% matching allocation from the State of Kansas. The State and County funding are the only sources of funding received for the operational expenses of the Leavenworth County Conservation District.

A increase in personnel and administrative expenses, and an increased focus on information and education expenses for youth and adults continues to impact on our budget. As these changes continue to settle into a new normal, the district is requesting your continued support.

The Leavenworth County Conservation District board of Supervisors would be happy to meet with you to answer any questions or concerns you may have.

Sincerely,

Megan Hollander, District Manager
Leavenworth County Conservation District
700 Jefferson St, Ste B
Oskaloosa, KS 66066
(785) 863-2201 Ext 3
megan.hollander@usda.gov



**Educational
Activities**

Operations Fund:

Balance on Hand—January 1, 2024 **\$ 240,021.12**

RECEIPTS:

Interest Earned	\$	0.00
Leavenworth County Commissioners	\$	30,731.86
State Program Funding	\$	34,214.13

Total Receipts: **\$64,945.99**

EXPENDITURES:

Workshops, Registrations, Mileage & Dues	\$	4,987.06
Wages, Payroll Taxes & Benefits	\$	71,312.89
Admin. & Office Expenses	\$	2,817.26
Information Education & Outreach	\$	5,150.00
Advertising	\$	893.92

-

Total Expenditures: **\$ 85,161.13**

Balance on Hand 12/31/24 **\$219,805.98**

Enterprise Fund:

Balance on Hand—January 1, 2024 **\$ 14,938.16**

RECEIPTS:

Grass Seed Income **\$ 18,186.87**

Equipment Rental **\$ 600**

Rebate **\$ 79.03**

TOTAL RECEIPTS: **\$ 18,865.90**

EXPENDITURES:

Grass Seed Expense **\$ 14,072.37**

Administrative **\$ 1,775.00**

Repairs **\$ 1,357.00**

-

Total Expenditures **\$ 17,204.37**

Balance on Hand 12/31/24 **\$ 16,599.69**

During FY 2024 Leavenworth County had 7 contracts funded for a total of \$183,500.00.

- The contracts funded were for structural practices to address resource concerns on crop and pastureland, forestry and wildlife practices as well as high tunnel systems.
- Funding for these applications were from 2018 Farm Bill extension as well as Inflation Reduction Act funds.

The FY 2025 EQIP applications for the Oskaloosa FO have recently been updated and we are currently processing 54 applications, with 12 of these applications being in Leavenworth County.

- Our office is currently planning, assessing, and ranking these applications for the next round of funding selections.
- To date 1 applications have been funded in Leavenworth County for a total of \$14,856.00.
- Applications can be taken year-round. Prior to requesting an application, producers or landowners should contact our office to begin the planning process on the property. During the field visit and planning process we may be able to identify additional resource concerns that you may not have thought to be an issue, and also determine if the concerns you have may or may not be eligible for our financial assistance programs.

Conservation Districts - Your Local Conservation Delivery System

Dan Meyerhoff, Executive Director
Kansas Association of Conservation Districts





KANSAS CONSERVATION

GROWING FOR 80 YEARS

- **1937** - President urged all states to pass legislation authorizing a soil conservation program.
- **1937** - Kansas legislature passed the Kansas Conservation Districts Law.
- **1937** - The State Soil Conservation Committee was established by the Kansas Legislature to promote soil and water conservation.
- **1938** - The first Kansas conservation district was formed in Labette County.
- **1944** - Kansas Association of Conservation Districts (KACD) was organized.
- **1954** - The last of the 105 Kansas Soil Conservation Districts was formed.

Our Mission Statement



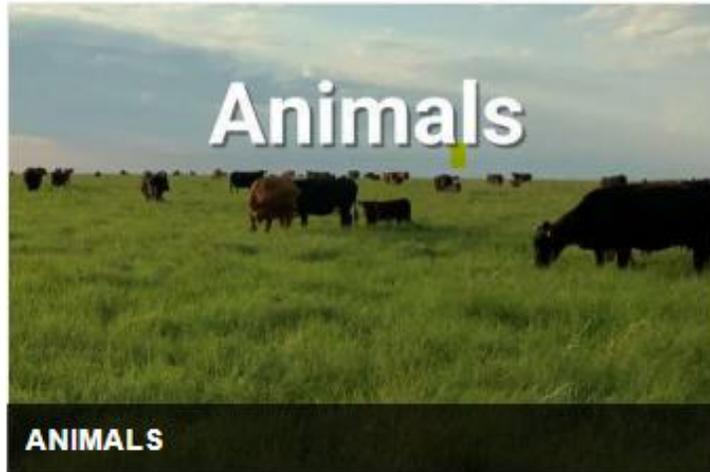
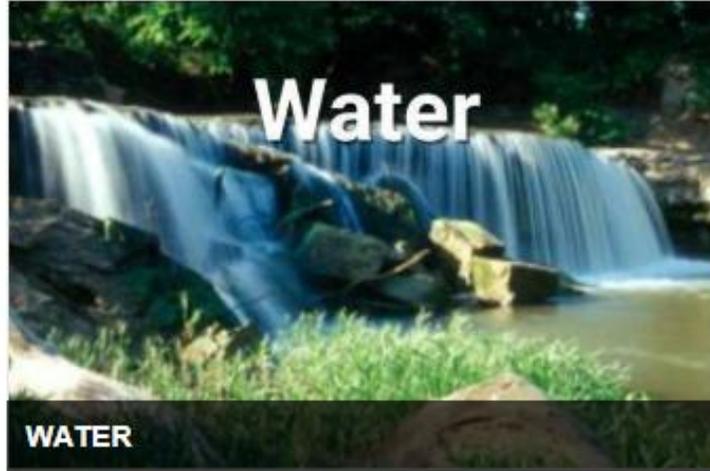
“Providing local leadership to protect and improve Kansas Natural Resources through collaboration, education and implementation”

Conservation District Operations Funding

- **County Government**
- **State of Kansas (KDA) Match**
- **SB 36 (2025)**
 - Changes match from 1:1 to 1:2
 - Increases cap from \$25,000 to \$50,000

Conservation Districts Technical Assistance Personnel

- District Managers
- Partnership: NRCS, KDA-DOC, District Boards
 - Conservation Technicians - 30
 - Soil Conservationists - 4
 - Archeologists - 6
 - Agronomists - 2
- Positioned in high workload counties.....



Natural Resource Concerns

Conservation Districts Programs and Partnerships

Agriculture Programs

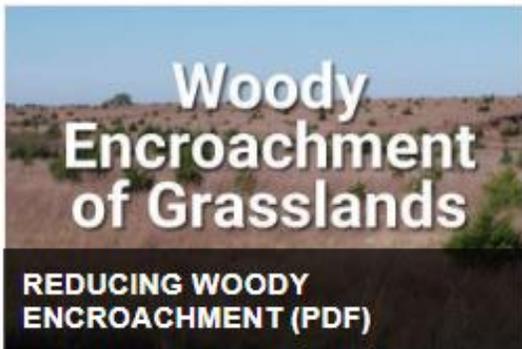


In Partnership with
USDA-NRCS and
KDA-DOC



Conservation Districts Programs and Partnerships

Livestock Programs



In Partnership with
USDA-NRCS,
KDA-DOC,
K-State Extension,
KGLC and Others



Conservation Districts Programs and Partnerships

- Kansas WRAPS
- KS Reservoir Protection Initiatives
- Other Grants and Agreements

Conservation Districts Programs and Partnerships

Forestry Practices & Initiatives

- KFS Conservation Tree Planting Program
- EQIP.....Timber Stand Improvement
- Harvest / Timber Buyers



Wildlife Management Programs & Initiatives

- Agricultural Enhancement Easement Program (ACEP)
- Great Plains Grassland Initiative (GPGI)
- Working Lands for Wildlife (WLFW)
- Habitat First Program



Conservation Districts Assistance to Producers

- Tree Planting – fabric, tillers, tree planters, fabric machines, drip supplies, etc...
- Wildlife Escape Ramps
- Seed – Native, Forbs, Pollinators, Monarch Butterfly, Alfalfa, etc...
- Grass Drills
- No-Till Drills
- Pasture / Field Aerators
- Burn Equipment
- And More

Conservation Districts Want to Partner with You!!



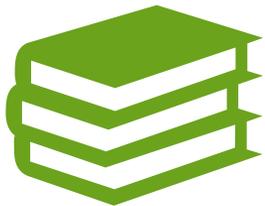
Collaborate



Educate

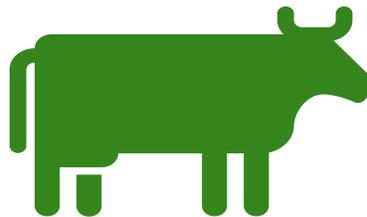


Implement



Strength

Outreach & Education



Focus

Primarily Farmers
& Ranchers



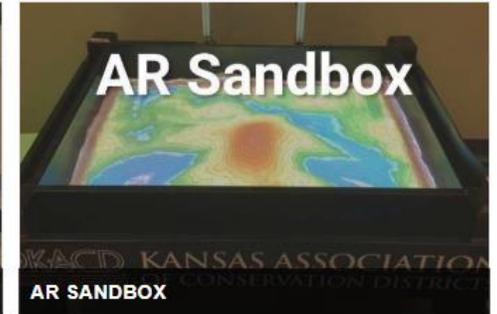
Work with Everyone

Federal, State, NGOs, County, City,
Private Business, and Individuals

Conservation Districts Coordinate & Implement Education Programs



Educational Tools Available



YOUTH EDUCATION

Envirothon

Area, Regional, State,
National

Field Days

Watershed Dam, Soil &
Crop, Forester, Pollinator,
Rangeland

Annual Contests

Poster, Speech, Photo, Essay,
Limericks

Scholarships

Envirothon, Range Camp,
College



ADULT EDUCATION



Conservation District Field Days

Partner with Private Business &
Local Farmer

- Promote Soil Health
- Water Infiltration



RanchWorx[®]
PASTURE AERATORS
RUSH COUNTY FIELD DAY

MAY 1, 2024 @ 10AM

Lunch will be served after demonstration.

Bring your own lawn chair. The demonstration will be in a hay meadow and alfalfa field to show different scenarios.

Directions to field:
>1 ¼ mile south of Bison, KS
>On county road 310.
>South of county road N and the bridge.
>East side of road.

RSVP by April 26, 2024 by calling the conservation district at 785-222-2615 Ext 101

Presented by

RUSH COUNTY
CONSERVATION
DISTRICT

Three photographs showing the RanchWorx Pasture Aerators in operation. The top photo shows a green tractor pulling a yellow aerator in a field. The middle photo is a close-up of the yellow aerator's tines. The bottom photo shows the aerator from a different angle, highlighting its large wheels and hopper.

Conservation District On Farm Trials

Partner with Private Business & Local Farmers

- Promote Soil Health & Water Quality
- Study on which biological amendment products actually increased yield, reduced fertility inputs, or both.
- Soybean, Milo, and Corn



Conservation District Community Garden

Partner with Private Business & Local
People

- Improve Mental Health
- Increase Food Security-Production
- Enhanced Community Engagement
- Environmental Benefits



Local Work Group Meetings



- Sponsored by the local conservation districts across Kansas
- The purpose is to gather information and make recommendations to the NRCS State Conservationist, as well as other state and local leaders, related to addressing natural resource concerns identified at local level
- LWGs are critical to assure the ‘boots on the ground’ have a voice in the process of providing recommendations on local and state natural resource priorities and criteria for U.S. Department of Agriculture (USDA) conservation activities and programs
- LWG meetings are open to the public and those who attend and participate often range from agricultural producers representing the variety of crops, livestock, and poultry raised within the local area; owners of nonindustrial private forest land, representatives of agricultural and environmental organizations; and governmental agencies carrying out agricultural and natural resource conservation and activities
- Diverse participation and local input is what drives the success of the LWG

What can the
Conservation
Districts
assist you with?





Dan Meyerhoff

KACD Executive Director
(785) 650-1330

dan.meyerhoff@kacd.net



Amanda Scott

KACD Assistant Director
(620) 441-2882

amanda.scott@kacd.net



GENERAL OPERATING FUND**Riverside Resources****DEPARTMENT / DIVISION SPENDING SUMMARY**

EXPENDITURES	2023 Actual	2024 Actual	2025 Budget and Projected	2026 Proposed Budget
Riverside Resources	\$113,904	\$60,000	\$60,000	\$ 100,000
Total	\$ 113,904	\$ 60,000	\$ 60,000	\$ 100,000

May 28, 2025

Office of Commissioners
Leavenworth County Courthouse
Leavenworth, Kansas 66048

RE: 2026 Leavenworth County Funding Request

Dear Commissioners,

Attached please find Riverside Resources, Inc.'s (RRI's) fiscal year 2026 Leavenworth County Mill Levy funding request. We are requesting an increase from last years' \$60,000.00 to \$100,000.00 for fiscal 2026. This letter includes narrative accounting for last year's Leavenworth County allotment and the reason for the requested increase.

As the only facility that offers residential, day services AND supported living to the Leavenworth County community with intellectual and developmental disabilities, we take pride in the services we are able to offer. We have 3 group homes where 23 individuals with disabilities reside with 24-hour care and our main building that houses our day service programs as well as our administrative offices.

In the last year, Riverside Resources, Inc. (RRI) used funds allotted to the organization in a responsible and efficient manner. A portion of the funding provided to Riverside Resources, Inc. this past year was used to secure and maintain a quality staff. We found it necessary to increase our starting salary to be competitive in today's market. We updated and refreshed our training procedures, policies and hired a new safety trainer/facilities manager. Currently, these figures are as follows:

1. Direct Care Staff Salaries FY2025 (as of 4/30/2025): \$777,753.58
2. Admin Salaries FY2025 (as of 4/30/2025): \$352,978.18

Allocated funds were also used to help support maintenance and upkeep of the group homes, our administrative building and vehicles. These buildings are used to provide daily work support to more than sixty people and 24-hour care for twenty-three Leavenworth County residents. The homes and administrative building must be maintained to meet licensing expectations and regulatory requirements of a safe and healthy environment. Riverside Resources transports residents daily to

and from work, home, community outings, and appointments. Therefore, our vehicles must be properly maintained and/or replaced to assure the safety of the people we serve and our staff. So far, this fiscal year, some of these expenses include:

1. Auto Repairs (3 Ford Transits, 1 Dodge Caravan, 1 GMC Truck, 1 Ford Van): \$9,508.79
2. General Building/Houses Upkeep and Repairs (i.e.; HVAC repairs, leaks, roofing, flooring, painting, elevator repairs): \$31,648.19
3. Equipment Purchased (new and/or used i.e.; riding lawn mower, furniture, HVAC replace, parts required for state inspections, appliances): \$20,720.86

We have applied for two grants through Kansas Department for Aging and Disability Services (KDADS) this year to help assist us with the multitude of changes we are facing with staffing, licensing changes, credentialing changes, etc. Leavenworth County funds are vital and instrumental to RRI's mission to provide quality services to people with intellectual/developmental disabilities in Leavenworth County. Riverside Resources, Inc. thanks each of you for your continued financial support provided to the people we serve and to this organization. Your support in fiscal year 2026 will help assure the continuity of quality services for Leavenworth County residents with intellectual/developmental disabilities and our community.

Sincerely,

Shana Flack
Finance Director

Encl: Audit

Riverside Resources, Inc.
July 1, 2024 to June 30, 2025
Proposed Budget

BUDGET REVENUE

\$1,775,592.17

BUDGET EXPENSES

\$1,783,402.00

3rd Quarter FY 2025

\$ (7,809.83)

**Riverside Resources, Inc. 2024-2025
Budget**

Budget Income

Grants	\$200,759.00	
Fee for Service	\$1,853,500.00	
Agency Generated	\$180,006.00	
Discretionary Funds	\$83,800.00	
Miscellaneous	\$17,650.00	
		<u>2,335,715</u>

Budget Expense

Salaries	\$1,926,914.00	
Operating Expenses	\$64,819.00	
Programming	\$19,500.00	
Building	\$38,607.00	
Supplies	\$115,030.00	
General	\$170,845.00	
		<u>2,335,715</u>

3rd Quarter FY 2025 \$ (7,809.83)

Revenue	NARRATIVE	2024-25 Projected	3 Mos Proj.	3 Mos. Actual	6 Mos Proj.	6 Mos. Actual	9 Mos Proj.	9 Mos. Actual
TCM	Core monies paid for services which assist the person and support network to identify, develop, select, obtain, coordinate, utilize and lifestyle preferences as outlined in the person-centered support plan	65,000.00	16,250.00	17,868.75	32,500.00	31,912.50	48,750.00	39,056.25
Housing Mgt. Fees	Income received from residents in group home for maintenance supplies, food etc.	110,515.00	27,628.75	26,810.79	55,257.50	53,167.05	82,886.25	78,803.08
Production Income	Income derived from subcontracting with business and industry for trainees.	23,820.00	5,955.00	5,955.00	11,910.00	12,847.50	17,865.00	19,852.50
HUD Mgt. Fee	Income derived for the management of HUD projects.	2,208.00	552.00	1,141.00	1,104.00	1,709.96	1,656.00	1,709.96
Rent (2) Group Homes	Rent from (2)group home residents.	38,762.00	9,690.50	8,726.42	19,381.00	17,249.90	29,071.50	25,675.18
Bookkeeping fees agency	Fee for the bookkeeping performed for Help Housing, Inc a HUD project.	4,701.00	1,175.25	1,567.00	2,350.50	2,350.50	1,425.75	2,350.50
Lv. Co. Mill Levy	County tax designated for MR/DD generated by mill levy	0.00	0.00	0.00	30,000.00	0.00	15,000.00	30,000.00
United Way	Support received from United Way from a direct designation to agency.	2,000.00	500.00	2,000.00	1,000.00	2,000.00	0.00	2,000.00
Donations	Revenue received from memorials, endowments and gifts.	1,800.00	450.00	34.91	900.00	555.58	1,350.00	1,365.58
HCBS	Home and Community Based Svc for the Developmental Disabled. Medicaid funding which allows community based services that have been established by HCP/CSS for persons who are otherwise eligible for ICF/MR svc.	1,735,350.00	433,838.00	430,783.67	867,675.00	882,866.03	1,301,513.00	1,265,491.08
HCBS Oblig/Self	State charged premium for person who has earnings in excess of Medicaid financial guidelines.	53,150.00	13,287.50	16,474.38	26,575.00	38,543.55	39,862.50	50,142.75
CDDO Grant	Federal and state funds are provided to CCDO's to defray the cost of local administration of the Developmental Disability Reform Act	125,265.00	13,288.00	5,000.00	62,632.50	5,000.00	75,820.50	97,098.53
KDOT	Monies received as a match from the Kansas Department of Transportation in the form of a grant.	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
State Aid	Formula grant established by statute that awards funds to CDDO's to be used on a discretionary basis. Use of these funds are used for direct services, transport, building repairs.	127,344.00	31,836.00	0.00	63,672.00	0.00	95,508.00	116,685.00
Investment Income	Interest received from investments.	7,650.00	1,913.00	526.63	3,825.00	6,879.82	5,738.00	7,381.31
Basis	Screening	18,150.00	4,538.00	2,100.00	9,075.00	2,100.00	13,613.00	17,700.00
Misc.	Reimbursement of expenses, garnishment fees, late fees. etc.	10,000.00	2,500.00	8,117.31	5,000.00	9,494.51	7,500.00	10,280.45
Total		2,335,715.00	573,402.00	537,105.86	1,202,857.50	1,076,676.90	1,747,559.50	1,775,592.17

RIVERSIDE RESOURCES, INC. Fiscal Year 2024-2025 Proposed Budget								
EXPENSE TITLE	NARRATIVE	2024-25 Projected	3 Mos Projected	3 Mos Actual	6 Mos Projected	6 Mos Actual	9 Mos Projected	9 Mos Actual
STAFF SALARIES	SALARIES/WAGES PAID TO STAFF	1,568,216.00	392,054.00	373,279.71	784,108.00	797,059.14	1,176,162.00	1,174,690.64
TRAINEES INCENTIVE	INCENTIVE PAID TO TRAINEES IN SHELTERED WORKSHOP	35,560.00	8,890.00	7,144.38	17,780.00	12,991.10	26,670.00	18,373.81
PAYROLL TAXES - STAFF	PAYROLL TAXES WHICH INCLUDE EMPLOYER SHARE FICA 7.62% 16% SUTA	120,106.00	30,027.00	28,610.04	60,050.00	60,956.49	90,107.00	90,191.92
TRAINEE TAX	FACILITY SHARE OF TRAINEE TAX FICA 7.62%	2,710.00	678.00	0.00	1,355.00	0.00	2,033.00	0.00
FRINGE BENEFITS	COST INCLUDE HEALTH,DENTAL,LIFE, GIFT CARDS	161,250.00	40,112.50	20,271.03	80,625.00	40,508.41	120,937.50	58,943.59
WORKMAN'S COMPENSATION	INS. PLAN TO PAY FOR EMPLOYEE JOB-RELATED INJURIES-ETC	39,072.00	9,768.00	10,671.60	19,536.00	25,645.20	29,304.00	36,316.80
Sub Total	SUBTOTAL	1,926,914.00	481,729.50	439,926.76	963,484.00	937,160.34	1,445,213.50	1,378,516.76
BUILDING/GROUNDS FIRE THEFT/LIABILITY INSURANCE	PREMIUMS PAID RELATED TO BUILDING AND GROUNDS GENERAL INSURANCE	48,744.00	11,686.00	21,825.10	23,372.00	34,967.62	35,058.00	48,758.19
NET ESSENTIAL INSURANCE	CYBER INSURANCE	3,395.00	848.75	3,244.50	1,697.50	3,244.50	2,546.25	3,244.50
VEHICLE INSURANCE	PREMIUMS PAID RELATED TO VEHICLES	12,908.00	3,227.00	5,377.34	6,454.00	8,603.06	9,881.00	11,828.78
DIRECTORS & OFFICERS	DIRECTORS & OFFICERS	1,772.00	443.00	708.80	886.00	1,068.20	1,329.00	1,787.00
Sub Total	SUBTOTAL	64,819.00	16,204.75	31,155.74	32,409.50	47,883.38	48,614.25	65,618.47
PROFESSIONAL SERVICES	NURSE AND INSURANCE BROKER FEES	37,050.00	9,262.50	8,375.00	18,525.00	16,925.00	27,787.50	25,175.00
OUTSIDE SERVICES	OUTSIDE SERVICES TO FACILITIES: ADVANCED, TYCO, SHRED-IT NATIONAL FIRE SUPPRESSION, ETC.	30,625.00	7,656.25	7,010.00	15,312.50	13,678.52	22,968.75	22,011.75
STAFF DEVELOPMENT	IN-SERVICE AND/OR STAFF DEVELOPMENT, MILEAGE, FOOD, LODGING, SUPPLIES	6,450.00	2,112.50	1,155.95	4,225.00	5,742.18	6,337.50	6,745.04
DATA PROCESSING	DATA PROCESSING SERVICES, COMPUTER CONSULTATION NCS/KERR CONSULTING/GAT-VOC SHOP P/R	10,000.00	2,500.00	1,703.93	5,000.00	4,856.47	7,500.00	6,893.89
LEGAL & ACCOUNTING	FEES FOR LEGAL AND ACCOUNTING SERVICES (AUDITS)	10,000.00	2,500.00	5,000.00	5,000.00	6,400.00	7,500.00	6,400.00
Sub Total	SUBTOTAL	96,125.00	24,031.25	23,244.88	48,062.50	47,602.17	72,093.75	67,225.68
PROGRAM EXPENSES	PROGRAM EXPENSES, OUTINGS	19,500.00	4,875.00	3,667.96	9,750.00	8,991.74	14,625.00	13,201.59
SUPPLIES-PRODUCTION	PURCHASES CONSUMED IN THE MFG OF PRODUCTS	900.00	225.00	30.17	450.00	83.16	675.00	81.16
SUPPLIES-FOOD	FOOD ITEMS USED IN RESIDENTIAL PROGRAM	74,980.00	18,720.00	17,319.90	37,440.00	36,360.88	56,160.00	52,416.41
SUPPLIES-HEALTH AIDS	EXPENDABLE ITEMS USED IN HEALTH AND FIRST AID CARE, PPE AND OTHER EXPENSES RELATED TO COVID-19	13,800.00	3,450.00	2,532.56	6,900.00	5,394.94	10,350.00	9,286.39
SUPPLIES-CUSTODIAL LAUNDRY & HOUSEKEEPING	EXPENDABLE ITEMS USED IN CLEANING AND MAINTENANCE	19,250.00	4,812.50	4,812.39	9,625.00	10,219.87	14,437.50	16,040.21
SUPPLIES-OFFICE	EXPENDABLE ITEMS USED TO OPERATE AN OFFICE	6,200.00	1,550.00	1,124.52	3,100.00	3,654.93	4,650.00	5,750.36
Sub Total	SUBTOTAL	134,630.00	33,632.50	29,487.50	67,265.00	64,705.52	100,897.50	96,780.12
POSTAGE	POSTAGE PAID	4,400.00	1,100.00	691.00	2,200.00	1,795.55	3,300.00	2,896.55
COMMUNICATIONS	TELEPHONE/ FAX/ MOBILE RADIOS	10,700.00	2,675.00	2,595.46	5,350.00	5,465.62	8,025.00	7,995.74
UTILITIES	ELECTRICITY, WATER, GAS SERVICE, CABLE TV	47,175.00	11,793.75	13,050.40	23,587.50	23,852.73	35,381.25	36,961.94
TRASH SERVICE	PICK UP OF REFUSE	15,600.00	3,900.00	2,292.06	7,800.00	5,747.59	11,700.00	9,357.12
BLDG/GROUNDS	REPAIRS AND MAINTENANCE TO BLDG/GROUNDS	38,607.00	9,651.75	15,979.10	19,303.50	20,241.97	28,955.25	34,595.47
REPAIR & MAINTENANCE OF EQUIPMENT	PARTS & LABOR TO REPAIR EQUIP., SERVICE MTN AGREEMENTS FOR COPIERS, ADT, COMPUTERS, PRINTERS, ETC.	16,500.00	4,625.00	2,737.46	9,750.00	3,324.03	13,875.00	4,317.45
REPAIRS TO MOTOR VEHICLES	AGENCY CHARGED EXPENDITURES FOR MOTOR VEHICLES	5,000.00	1,250.00	2,413.66	2,500.00	3,699.19	3,750.00	5,034.20
EQUIPMENT EXP <500.00	SMALL APPLIANCES, CHAIRS, PRINTERS, ETC	2,500.00	625.00	0.00	1,250.00	1,452.18	1,875.00	2,827.00
EQUIP > 500	CAPITALIZED EQUIPMENT: APPLIANCES, HVAC EQUIPMENT	16,000.00	3,750.00	5,766.90	7,500.00	9,730.90	11,750.00	11,189.86
TRANSPORTATION COST GAS	CHARGES FOR GAS AND OIL FOR TRANSPORTATION COSTS	7,000.00	1,750.00	2,029.81	3,500.00	3,567.80	5,250.00	4,972.48
PROPERTY TAX	TAXES OTHER THAN PAYROLL AND SALES	2,900.00	725.00	0.00	1,450.00	929.28	2,175.00	929.28
SUBSCRIPT & PUBLICATION	PROFESSIONAL PERIODICALS AND PUBLICATIONS	150.00	37.50	0.00	75.00	0.00	112.50	0.00
MEMBERSHIPS, DUES AND LICENSE	STAFF AND FACILITY MEMBERSHIPS AND DUES FOR INTERHAB, LICENSING VEHICLES	16,500.00	4,125.00	4,291.85	8,250.00	616.91	12,375.00	9,422.88
MVR'S/BACKGROUND CHECKS	MVR CHECKS	450.00	112.50	8.50	225.00	120.11	337.50	346.36
DRUG TESTING	COSTS RELATED TO DRUG TESTING OF STAFF	600.00	150.00	135.00	300.00	270.00	450.00	618.00
STAFF PHYSICAL CAPACITY TEST	STAFF PHYSICAL CAPACITY TEST	800.00	200.00	285.00	400.00	475.00	600.00	1,045.00
TRAVEL FOR BUSINESS	BUSINESS EXP. STAFF OTHER THAN IN-SERVICE AND CONFERENCE COSTS (@25 per mile)	3,000.00	750.00	627.21	1,500.00	1,870.93	2,250.00	2,343.99
SOFTWARE MTN & UPDATES	COMPUTER SOFTWARE / ACCOUNTING UPDATES	20,000.00	5,000.00	19,093.40	10,000.00	25,959.38	15,000.00	37,974.91
RENTAL OF EQUIPMENT	SAFETY DEPOSIT BOX, POSTAGE, COPIERS, SOFTWARE LEASE	5,000.00	1,250.00	790.00	2,500.00	1,975.00	3,750.00	3,199.50
LOAN REDUCTION	PYMTS ON PRINCIPAL LOANS OR LEASE PURCHASES, VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MISCELLANEOUS	MISCELLANEOUS EXPENSES USED FOR STAFF & TRAINEES FLOWERS, PICNICS, ETC.	250.00	62.50	0.00	125.00	77.44	187.50	77.44
STAFF RECRUITMENT/ADVERT.	COST TO INTERVIEW AND HIRE STAFF, APPLIC	1,250.00	312.50	117.00	625.00	783.49	937.50	1,451.81
INTEREST	CHARGES FOR THE USE OF MONEY ON MORTGAGES, VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SERVICE CHARGES	BANK SVC CHARGES, DIRECT DEPOSIT	3,000.00	750.00	622.50	1,500.00	1,323.60	2,250.00	1,363.60
BOARD AND COMMITTEE	EXP ASSOCIATED WITH MEETINGS OF THE BOARD OF DIRECTORS & OTHERS	625.00	156.25	73.49	312.50	172.22	468.75	281.82
PUBLIC RELATIONS	ANNUAL REPORTS, BROCHURES	250.00	62.50	0.00	125.00	0.00	187.50	0.00
PRINTING AND DUPLICATION	PRINTING AND DUPLICATION NOT RELATED TO P/R	3,600.00	900.00	1,089.96	1,800.00	2,111.00	1,800.00	3,551.57
STATE AID TO AFFILIATES	MONIES PAID TO LICENSED AFFILIATES-STATE AID	25,000.00	6,250.00	0.00	12,500.00	0.00	18,750.00	7,500.00
Sub Total	SUBTOTAL	247,867.00	61,964.25	74,695.76	123,928.50	115,561.92	184,992.75	175,260.97
Total Expenses	Total Expenses	2,335,715.00	617,562.25	598,510.64	1,235,149.50	1,212,913.33	1,851,811.75	1,783,402.00

RIVERSIDE RESOURCES, INC.

Leavenworth, Kansas

FINANCIAL STATEMENTS
WITH SUPPLEMENTAL INFORMATION
For the years ended June 30, 2023 and 2022
And
INDEPENDENT AUDITOR'S REPORTS
ON FINANCIAL STATEMENTS

...*KL*...

Karlin & Long, LLC
Certified Public Accountants

RIVERSIDE RESOURCES, INC.
Leavenworth, Kansas

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...KL...

Karlin & Long, LLC
Certified Public Accountants

To the Board of Directors
Riverside Resources, Inc.
Leavenworth, KS 66048

Opinion

We have audited the accompanying financial statements of Riverside Resources, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2023 and 2022 and the related statements of activities and cash flows for the years then ended, and the related notes to financial statements.

In our opinion, the financial statements referred to above present fairly, in all material aspects, the financial position of Riverside Resources, Inc. as of June 30, 2023 and 2022 and the changes in its net assets and its cash flow for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Riverside Resources, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Riverside Resources, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance and therefore is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

Exercise professional judgement and maintain professional skepticism throughout the audit.

Identify and assess the risks of material misstatement of the financial statements, 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 statements.

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 Riverside Resources, Inc.'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 statements.

Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Riverside Resources, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Other-Matter

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. The Statement of Revenues and Expenses for Grants Budget and Actual Consolidated Community Mental Retardation/Developmental Disability Service Grant CDDO-KDADS-064-2022 is presented for purposes of additional analysis and is not a required part of the financial statements. 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including

comparing and reconciling such information directly to the underlying accounting records used to prepare the financial statements or to the financial statements themselves, 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 financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 30, 2023, on our consideration of Riverside Resources, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is 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 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 Riverside Resources, Inc.'s internal control over financial reporting and compliance.

Karlin & Long, LLC

Karlin & Long, LLC
Certified Public Accountants

Lawrence, Kansas
May 5, 2024

RIVERSIDE RESOURCES, INC.
STATEMENTS OF FINANCIAL POSITION
As of June 30, 2023 and 2022

Assets	<u>2023</u>	<u>2022</u>
Current assets		
Cash and cash equivalents	\$ 1,201,482	\$ 1,197,841
Accounts receivable	5,856	12,792
Other receivables -	36,097	53,028
Prepaid expenses	9,227	-
Total current assets	<u>1,252,662</u>	<u>1,263,660</u>
Noncurrent assets:		
Notes receivable	29,102	29,102
Property and equipment, net	468,797	530,893
Total noncurrent assets	<u>497,899</u>	<u>559,995</u>
Total assets	<u>\$ 1,750,561</u>	<u>\$ 1,823,656</u>
 Liabilities and Net Assets		
Current Liabilities		
Accounts payable	\$ 5,830	\$ 5,825
Payroll taxes payable	11,110	12,146
Other	3,337	8,082
Accrued salaries and wages	145,225	133,819
Deferred revenue	179,242	-
Current maturity of long term debt	-	3,857
Total current liabilities	<u>344,744</u>	<u>163,729</u>
Long Term notes payable, net	-	-
Total liabilities	<u>344,744</u>	<u>163,729</u>
Net Assets		
Without donor restrictions	704,541	958,651
Board designated	701,276	701,276
Total net assets	<u>1,405,817</u>	<u>1,659,927</u>
Total liabilities and net assets	<u>\$ 1,750,561</u>	<u>\$ 1,823,656</u>

The accompanying notes to financial statements
are an integral part of this statement.

RIVERSIDE RESOURCES, INC.
STATEMENTS OF ACTIVITIES
For the Years Ended June 30, 2023 and 2022

	2023	2022
Changes in Net Assets without Donor Restrictions		
Revenues and Gains		
State aid	\$ 127,344	\$ 89,437
CDDO	111,565	72,670
County mill levy	120,232	126,560
Contributions	807	1,554
Transportation grant	10,000	15,000
HCBS income	1,415,481	1,880,027
TCM income	26,145	28,981
Insurance reimbursements	2,219	-
Fees and tuition	53,462	37,810
Subcontract revenue	6,920	6,240
Interest	2,377	367
Management fees	96,188	97,407
Rent	30,794	32,509
Recovery of expenses	41,719	23,455
Miscellaneous	71,528	13,602
Gain (loss) on sale of assets	1,200	-
Gain (loss) on investments	-	(25,607)
Total Revenues, Gains, and Other Support without Donor Restrictions	2,117,982	2,400,013
Expenses		
Case management	100,579	83,157
Vocational	582,595	481,956
Residential	886,042	739,292
Transportation	78,264	52,672
CDDO	91,251	81,877
Administrative	633,361	480,800
Total Expenses	2,372,092	1,919,754
Increase (Decrease) in Net Assets without Donor Restrictions	(254,110)	480,259
Changes in Net Assets with Donor Restrictions		
Restricted grants	-	-
Increase (Decrease) in Net Assets with Donor Restrictions	-	-
Increase (Decrease) in Net Assets	(254,110)	480,259
Prior Period Adjustment		(133,543)
Net Assets at Beginning of Year	1,659,927	1,313,211
Net Assets at End of Year	\$ 1,405,817	\$ 1,659,927

The accompanying notes to financial statements
are an integral part of this statement.

RIVERSIDE RESOURCES, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
For the year ended June 30, 2023

	Program Services						Total
	Case Management	Vocational	Residential	Transportation	CDDO	Management & General	
Salaries - staff	\$ 65,284	\$ 385,783	\$ 535,349	\$ 4,075	\$ 56,334	\$ 476,599	\$ 1,523,624
Employee benefits	10,709	13,015	14,413	143	8,724	36,594	83,599
Payroll taxes - staff	4,868	30,078	39,694	304	4,178	36,134	115,257
Total salaries and related exp:	80,860	428,877	589,656	4,521	69,237	549,328	1,722,479
Wages - clients	-	30,820	-	-	-	-	30,820
Payroll taxes - clients	-	1,559	-	-	-	-	1,559
Advertising	-	-	-	-	56	-	56
Board and committee	-	-	-	-	-	681	681
Communication	1,508	1,605	9,543	502	984	1,785	13,927
Computer software	2,353	14,043	22,677	593	4,098	14,026	57,789
Consumer emergency loan	-	-	-	-	-	(3,062)	(3,062)
Consumer program outings	-	3,134	85	-	-	-	3,219
Custodial	5	4,057	7,113	-	-	2,742	13,917
Data processing	-	-	117	-	-	-	117
Drug testing	-	339	384	-	45	355	1,123
Dues, license & subscription	28	145	282	430	221	916	2,022
Food & production supplies	-	8,639	60,860	-	50	174	69,723
Health aids	461	4,106	5,293	167	360	648	11,035
Insurance	4,251	23,522	22,342	12,606	6,120	14,047	82,887
Interest expense	-	-	-	26	-	-	26
Legal and accounting	-	-	-	-	-	-	-
Miscellaneous	2,058	-	422	-	-	-	-
MVR	14	5	-	-	-	1,327	3,806
Office supplies	247	2,487	1,612	213	17	757	792
Outside services	848	4,241	18,724	170	848	6,962	31,793
Physicals	190	345	220	-	-	470	1,225
Postage	361	328	650	27	697	670	2,732
Printing	263	526	920	132	263	526	2,629
Professional services	1,650	9,900	16,500	-	1,650	4,350	34,050
Program supplies	17	5,330	21,509	10	354	425	27,645
Rental of equipment	266	1,331	1,863	266	266	1,331	5,322
Repairs and maintenance	884	5,910	39,891	26,431	942	8,716	82,774
Server/workstation lease	262	1,309	1,833	262	262	1,309	5,236
Service charges	-	-	5	-	40	2,254	2,298
Small equipment	73	464	1,779	57	687	1,470	4,530
Staff development	460	971	1,528	422	322	4,092	7,794
Staff recruitment	-	-	-	-	85	604	689
Transportation	-	-	-	6,701	-	9	6,710
Trash services	-	9,319	5,836	-	-	738	15,892
Travel	712	141	273	-	258	2,939	4,323
Utilities	2,638	10,553	30,737	264	2,638	2,205	49,034
Total Expenses Before Depre	100,407	574,006	862,652	53,800	90,749	626,243	2,307,857
Depreciation	172	8,589	23,390	24,464	502	7,118	64,235
Total Expenses	<u>\$ 100,579</u>	<u>\$ 582,595</u>	<u>\$ 886,042</u>	<u>\$ 78,264</u>	<u>\$ 91,251</u>	<u>\$ 633,361</u>	<u>\$ 2,372,092</u>

The accompanying notes to financial statements
are an integral part of this statement

RIVERSIDE RESOURCES, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
For the year ended June 30, 2022

	Program Services						Total
	Case Management	Vocational	Residential	Transportation	CDDO	Management & General	
Salaries - staff	\$ 55,173	\$ 312,812	\$ 449,072	\$ 3,284	\$ 48,390	\$ 343,053	\$ 1,211,784
Employee benefits	7,478	10,904	24,123	216	7,372	29,990	79,993
Payroll taxes - staff	4,208	25,115	34,706	251	3,616	30,538	98,434
Total salaries and related ex:	66,858	348,831	507,901	3,751	59,379	403,491	1,390,211
Wages - clients	-	32,240	-	-	-	-	32,240
Payroll taxes - clients	-	1,762	-	-	-	-	1,762
Advertising	13	47	50	3	37	16	166
Board and committee	-	-	-	-	3,057	122	3,179
Communication	1,545	1,583	8,422	515	1,118	2,010	15,192
Computer software	715	4,611	7,264	179	931	5,427	19,125
Consumer emergency loan	-	-	-	-	-	-	-
Consumer program outings	-	294	1,458	-	-	-	1,751
Custodial	-	2,563	7,624	-	-	5,645	15,833
Data processing	349	1,744	3,210	70	349	1,256	6,978
Drug testing	-	78	43	-	-	714	834
Dues, license & subscription	179	930	1,324	193	298	1,162	4,087
Food & production supplies	-	4,415	43,461	-	-	91	47,968
Health aids	308	2,967	5,966	107	241	572	10,161
Insurance	5,398	25,936	30,141	13,303	7,321	15,840	97,938
Interest expense	-	-	-	556	-	-	556
Legal and accounting	740	1,110	3,182	370	888	1,110	7,400
Miscellaneous	-	-	2,261	408	50	799	3,517
MVR	19	132	151	3	18	345	668
Office supplies	106	727	819	162	1,141	1,205	4,160
Outside services	732	3,661	12,748	146	1,162	10,807	29,256
Physicals	125	-	-	-	-	790	915
Postage	343	343	777	23	343	457	2,284
Printing	114	228	400	57	114	896	1,810
Professional services	1,665	9,990	16,650	-	1,665	4,620	34,590
Program supplies	4	4,015	9,556	3	9	356	13,943
Rental of equipment	342	1,711	2,395	342	342	1,968	7,101
Repairs and maintenance	593	3,827	12,900	816	543	5,960	24,640
Server/workstation lease	177	884	1,237	177	177	884	3,534
Service charges	3	9	30	3	43	1,934	2,022
Small equipment	430	1,116	3,228	55	591	1,096	6,517
Staff development	240	684	1,079	374	147	1,472	3,995
Staff recruitment	1	19	12	1	1	721	755
Transportation	-	-	-	5,769	(440)	-	5,330
Trash services	-	9,285	3,490	-	-	(1,490)	11,285
Travel	218	109	156	-	75	1,251	1,818
Utilities	1,768	7,073	27,684	177	1,768	2,152	40,623
Total Expenses Before Depri	82,985	472,924	715,630	27,562	81,367	473,679	1,854,147
Depreciation	172	9,032	23,662	25,110	510	7,121	65,607
Total Expenses	<u>\$ 83,157</u>	<u>\$ 481,956</u>	<u>\$ 739,292</u>	<u>\$ 52,672</u>	<u>\$ 81,877</u>	<u>\$ 480,800</u>	<u>\$ 1,919,754</u>

The accompanying notes to financial statements
are an integral part of this statement

RIVERSIDE RESOURCES, INC.
STATEMENTS OF CASH FLOWS
For the Years Ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Cash Flows From Operating Activities		
Increase (decrease) in net assets	\$ (254,110)	\$ 480,259
Adjustments to reconcile change in net assets to net cash flows		
Depreciation	64,235	65,607
Loss on disposal of fixed assets		
Change in assets and liabilities		
Accounts receivable	6,936	(11,726)
Other receivables	16,931	1,049
Prepaid expenses	(9,227)	12,255
Accounts payable	5	5,122
Other liabilities	(4,745)	12
Accrued compensation	10,370	(15,615)
Net Cash Provided (Used) by Operating Activities	<u>9,636</u>	<u>536,963</u>
Net Cash Flows From Investing Activities		
(Gain) Loss on investments	-	25,607
Purchase of investments	-	(20,767)
Purchase of fixed assets	(2,139)	-
Net Cash Provided (Used) by Investing Activities	<u>(2,139)</u>	<u>4,840</u>
Net Cash Flows From Financing Activities		
Loan repayment	(3,857)	(11,152)
Net Cash Provided (Used) by Financing Activities	<u>(3,857)</u>	<u>(11,152)</u>
Net Increase (Decrease) in Cash	3,641	530,652
Total Cash and Cash Equivalents as of Beginning of Year	<u>1,197,841</u>	<u>667,189</u>
Total Cash and Cash Equivalents as of End of Year	<u>\$ 1,201,482</u>	<u>\$ 1,197,841</u>
<u>Supplemental Information</u>		
Interest paid	<u>\$ 26</u>	<u>\$ 556</u>
Income taxes paid	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes to financial statements
are an integral part of this statement

RIVERSIDE RESOURCES, INC.
Leavenworth, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 1—Summary of Significant Accounting Policies

Description of Programs

Adult Life Skills

Provide training in life skills, personal social adjustment and work attitude skills exploration.

Improve or maintain functions or reduce regression of individuals with very limited personal, social, and pre-vocational skills.

Sheltered Workshop

Provide long-term work instruction and supervision to assist individuals with disabilities demonstrating pre-vocational skills in maximizing vocational abilities.

Group Living

Riverside Resources, Inc. provides several residential facilities that accommodate clients in a semi-independent, group or family environment. Group Living provides a means to improve life skills, personal and social adjustment of individuals with disabilities needing daily but non-medical supervision and support to enable them to become more self-sufficient in the community and enhance transition to a less restrictive environment.

Supported Employment

Riverside Resources, Inc. provides persons with disabilities services that lead to permanent competitive employment and satisfactory adjustment to community living.

Supported Living

Riverside Resources, Inc. provides services to disabled persons who are able to live in an individualized environment. Supported living provides a means to improve life skills, personal and social adjustment of individuals with disabilities needing periodic but non-medical supervision and support to enable them to be self-sufficient in the community.

RIVERSIDE RESOURCES, INC.
Leavenworth, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 1-Summary of Significant Accounting Policies (Continued)

Case Management

Riverside Resources, Inc. provides targeted and general case management services to selected clients on a fee for services basis. Payment for such services is made through the Medicaid programs.

New Accounting Pronouncement

On August 18, 2016, FASB issued ASU 2016-14, Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Organization has adjusted the presentation of these statements accordingly. The ASU has been applied retrospectively to all periods presented.

Basis of Presentation

The financial statements of the Organization have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America. The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 dated August 2016, and the provisions of the American Institute of Certified Public Accountants (AICPA) "Audit and Accounting Guide for Not-for-Profit Organizations" (the "Guide"). (ASC) 958-205 was effective January 1, 2018.

Under the provisions of the Guide, net assets and revenues, and gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Organization and changes therein are classified as follows:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. The Organization's board may designate assets without restrictions for specific operational purposes from time to time.

RIVERSIDE RESOURCES, INC.
Leavenworth, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 1—Summary of Significant Accounting Policies (Continued)

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Measure of Operations:

The statements of activities report all changes in net assets, including changes in net assets from operating and non-operating activities. Operating activities consist of those items attributable to the Organization's ongoing activities. Non-operating activities are limited to resources that generate return from investments, endowment contributions, financing costs, and other activities considered to be of a more unusual or nonrecurring nature.

Equipment

Equipment is stated at cost, if purchased, or at estimated fair market value at the time of donation. Depreciation is provided over the estimated useful life of the assets and is computed on a straight-line basis. Estimated useful lives include:

Buildings	30-40 years
Furniture	5-10 years
Vehicles	7 years
Computer Equipment	3-5 years

State funded assets consists of vehicles purchased with grant funds. Early disposal of such equipment may result in a repayment of the grant funds.

Income Taxes Status

Riverside Resources, Inc. is exempt from federal income taxes under section 501(c)(3) of the Internal Revenue Code and therefore has made no provision for federal income taxes in the accompanying financial statements. The organization has not been involved in any activities subject to the Unrelated Business Income Tax of nonprofit organizations.

The Organization's tax returns for the years ending 2022, 2021, and 2020 are subject to examination by the IRS, generally for three years after they were filed.

RIVERSIDE RESOURCES, INC.
Leavenworth, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 1—Summary of Significant Accounting Policies (Continued)

Fair Values of Financial Instruments

The following methods and assumptions were used by Riverside Resources, Inc. in estimating its fair value disclosures for financial instruments:

Cash, cash equivalents, and short-term investment: The carrying amounts reported in the statement of financial position approximate fair values because of the short maturities of those instruments.

Investments: The fair values of long-term investments are based on quoted market prices for those or similar investments.

Long-term debt: The fair value of the notes payable to County Club Bank is based on interest rates currently being offered for notes payable with similar terms to borrowers of similar credit quality.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the Statement of Activities. The statements of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include payroll, advertising, communication, postage, printing, and professional services, which are allocated on the basis of estimates of time and effort.

Use of Accounting Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts of certain assets, liabilities and disclosures. Accordingly, actual amounts could differ from those estimates. Any adjustments applied to estimated amounts are recognized in the year the adjustment is determined.

RIVERSIDE RESOURCES, INC.
Leavenworth, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 1—Summary of Significant Accounting Policies (Continued)

Cash and Cash Equivalents

For the purpose of the statement of cash flows, the agency considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

NOTE 2—Accounts and Grants Receivable

Management believes all accounts and grants receivable are collectible at the stated amount. Riverside Resources, Inc. uses the direct method to write off uncollectible accounts. Management believes this method approximates generally accepted accounting principles.

NOTE 3—Compensated Absences

Riverside Resources, Inc. grants employees annual leave based upon their years of employment and hours worked per week. Employees hired to work 30-40 and with up to 5 years of employment receive 7 hours per pay period of annual leave; employees with 5-9 years of employment receive 9 hours per pay period of annual leave; and employees with 10 years or more receive 11 hours per pay period of annual leave. Employees hired to work 20-29 hours per week accrue 4 hours per pay period. Employees hired to work 10-19 hours per week accrue 2 hours per pay period. Employees hired to work less than 10 hours per week may use unpaid leave up to 20 hours annually. A maximum of 160 hours will be paid upon separation. Employees with less than 3 years will receive 25% of the maximum hours allowed. Employees with 3-5 years will receive 50% of the maximum hours allowed. Employees with 5-10 years will receive 75% of the maximum hours allowed. Employees with more than 10 years will receive 100% of the maximum hours allowed. Total accrued annual leave at year end was \$145,225 in 2023 and \$133,819 in 2022.

NOTE 4—Risk Management

The organization is exposed to various risks of loss related to limited torts: theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the Organization carries commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

RIVERSIDE RESOURCES, INC.
Leavenworth, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 5—Economic Dependence

Riverside Resources, Inc. received significant financial assistance from federal and state governmental agencies in the form of grants and state pass through aid. A loss of this funding would have a materially adverse effect on the organization.

NOTE 6—Note Receivable – Related Party

In 1986, Riverside Resources, Inc., extended a \$5,000 line of credit to HELP Housing Corporation. This line of credit was increased to \$45,000. As of June 30, 2023, \$48,000 had been advanced, and \$18,898 had been repaid, leaving a balance due from HELP Housing Corporation of \$29,102. HELP Housing Corporation is a not-for-profit corporation which was established for the purpose of obtaining a Housing and Urban Development (HUD) Section 202 project loan for the construction of a handicapped adult living facility, "The Knoll". HELP Housing Corporation is controlled by the same officers and directors as Riverside Resources, Inc. Terms of the HUD agreement prohibit the repayment of this loan until the mortgage is repaid.

NOTE 7—Property, Equipment and Depreciation

Major classes of capital assets and related accumulated depreciation as of June 30, 2023 and 2022 are as follows:

	<u>2023</u>	<u>2022</u>
Land	\$ 84,577	\$ 84,577
Buildings	1,294,558	1,294,558
Equipment:		
Workshops	56,919	56,919
Office Equipment	100,954	98,815
Furniture - GH	91,524	91,524
Vehicles:		
Unrestricted	176,925	180,023
Restricted	29,172	29,172
	<u>1,834,628</u>	<u>1,835,587</u>
Accumulated Depreciation:		
Unrestricted	(1,354,371)	(1,297,401)
Restricted	(11,460)	(7,293)
Total	<u>\$ 468,797</u>	<u>\$ 530,893</u>

RIVERSIDE RESOURCES, INC.
Leavenworth, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 9-Availability and Liquidity

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, are comprised of the following at June 30, 2023:

Financial assets at year end:

Cash and cash equivalents	\$ 1,201,482
Accounts receivable	5,856
Other receivables	<u>36,097</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 1,252,662</u>

NOTE 10-Subsequent Events

Subsequent events for management's review have been evaluated through May 05, 2024. The date in the prior sentence is the date the financial statements were available to be issued.

RIVERSIDE RESOURCES, INC.
Leavenworth, Kansas

STATEMENT OF REVENUES AND EXPENSES FOR GRANTS
BUDGET AND ACTUAL
**CONSOLIDATED COMMUNITY MENTAL RETARDATION/
DEVELOPMENTAL DISABILITY SERVICE GRANT CDDO-KDADS-064-2022**
For the Years Ended June 30, 2023 and 2022

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Grant Revenue			
CDDO administration	\$ 111,565	\$ 111,565	\$ -
State aid	<u>127,344</u>	<u>127,344</u>	<u>-</u>
	<u>\$ 238,909</u>	<u>\$ 238,909</u>	<u>\$ -</u>
Expenses			
CDDO administration	\$ 111,565	\$ 111,565	\$ -
State aid	<u>127,344</u>	<u>127,344</u>	<u>-</u>
	<u>\$ 238,909</u>	<u>\$ 238,909</u>	<u>\$ -</u>

We have reviewed the reporting methodology used by the CDDO in reporting quarterly to SRS/MH&DD the actual costs incurred in providing CDDO Administration. It is our opinion those costs are reported fairly according to accounting principles generally accepted in the United States of America.

...KL...

Karlin & Long, LLC
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors of
Riverside Resources, Inc.

We have audited, in accordance with the 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 statements of Riverside Resources, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities, and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated May 5, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Riverside Resources, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Riverside Resources, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Riverside Resources, Inc.'s internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 statements will not be prevented, or detected and corrected, on a timely basis.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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901 Kentucky Street, Suite 104
Lawrence, Kansas 66044
(785) 312-9091

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Riverside Resources, Inc.'s financial statements are 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 financial statements. 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.

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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Karlin & Long, LLC

Karlin & Long, LLC

Lawrence, KS

May 5, 2024

GENERAL OPERATING FUND	Extension Office

DEPARTMENT / DIVISION SPENDING SUMMARY

EXPENDITURES	2023 Actual	2024 Actual	2025 Budget and Projected	2026 Proposed Budget
Extension Office	\$265,036	\$265,036	\$265,036	\$ 280,036
Total	\$ 265,036	\$ 265,036	\$ 265,036	\$ 280,036

K-State Research & Extension – Leavenworth County

Our Mission and Vision:

K-State Research and Extension-Leavenworth County improves Kansans' lives, livelihoods and communities through education, research, engagement and leadership. We are dedicated to a safe, sustainable, competitive food and fiber system and to strong, healthy communities, family and youth through integrated research, analysis, and education.

2026 Budget Request & Strategic Recommendation

Budget Request: \$280,036

To sustain office staff, programming, outreach, and promote evidence-based research we need to look at and discuss budget. Over the last three years our budget has remained flat regardless of the increase in cost of goods and services, inflation, and growth in programming. K-State Research and Extension-Leavenworth County is requesting financial stability in one of two options:

- **Option A: (Preferred Strategy)** Districting- Partnering with Wyandotte County (upon agreement with both counties). We ask that Leavenworth County commissioners be on board with merging counties. This is a proven model that will provide stable and sustainable programming for Leavenworth County residents.
- **Option B: (Alternative)** Increase in current county appropriations to maintain current operations - An increase in FY 2026 funds to be able to support current and future programming efforts and retain staff. Due to current resources and staffing, we are only able to serve a portion of Leavenworth County residents. Given the appropriate budget, we'd be able to reach a larger audience. This is a short-term solution.

Option A: Districting (Preferred Strategy):

We believe this is a LONG-TERM solution to an ongoing financial challenge that our organization has been facing.

Benefits of Districting

- Reallocates the cost of Cooperative Extension for taxpayers.
- Provides long term financial stability.
- Reduces duplication of services and increases employee efficiency.
- Minimizes administrative costs and duplication of office operations.
- Increases outreach and expands the use of volunteers across all areas of programming.
- Maximizes resources to extend programming across Leavenworth County.
- Expands programming across all demographics and socioeconomic status.

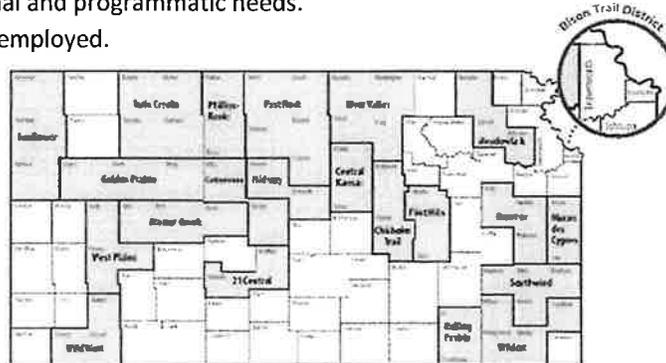
Leavenworth County and Wyandotte County K-State Research and Extension Offices are requesting a formation of a district. Creating a district will ensure our residents have access to impactful programs and services. District funding leverages economies of scale, reducing administrative overhead and maximizing taxpayer dollars. Collaboration between Leavenworth and Wyandotte Counties is an opportunity to use innovative solutions to address complex challenges. Extension is part of a nationwide educational and outreach network created in 1914. Extension has adapted to the changing times to improve the livelihoods and quality of life of residents. When Leavenworth County and Wyandotte County form a district it will be the 22nd Extension District in the State of Kansas. This would put 58% of counties in Kansas into the district model.

Quick Facts on Districting

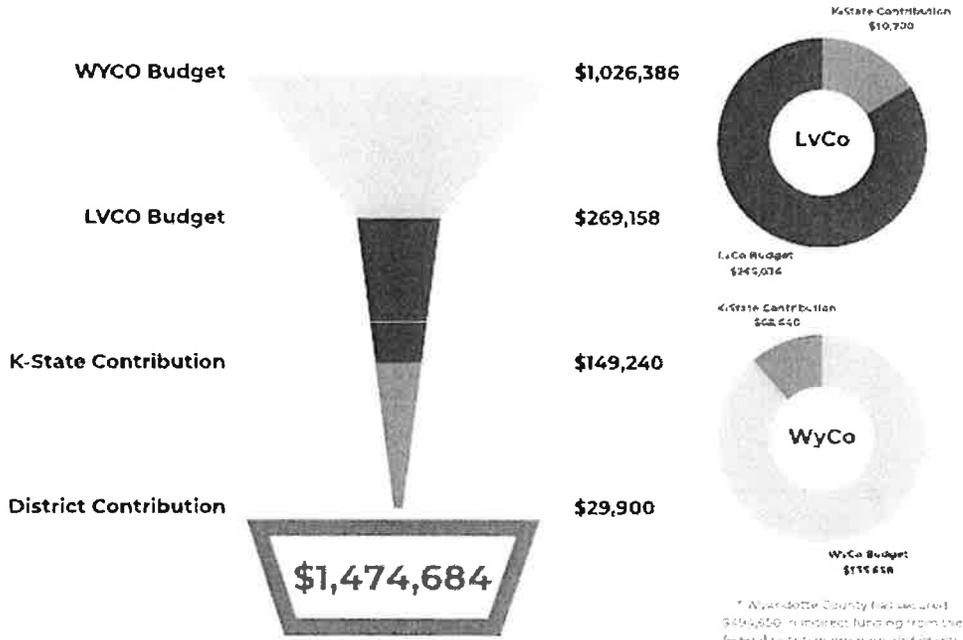
- County Financials will continue to be reviewed monthly by the Elected District Board and the K-State Accounting Office. The district will conduct a comprehensive audit of all financials on a yearly basis.
- Both County office locations will remain open.
- Residents will retain control over local programs. Program Development Committees (PDC) for each county will continue to advise staff on local educational and programmatic needs.
- All staff members will remain employed.

Quick Facts for 4-H

- County Fairs will remain unchanged, as each County Fair Association is responsible for managing fair events.
- County 4-H events may be combined with feasible and beneficial for our youth, such as Club Days and project meetings.
- 4-H Youth Development Agents will continue to offer programs within their respective counties.



Financials



District Mill Levy Equivalent (MLE)

These figures are based on the most up-to-date information available to us.

Wyandotte County Taxpayers fund Extension services at a rate of .239 District Mil Levy Equivalent (MLE). Leavenworth County's MLE is .244. Combining two counties with close mil levies makes sense because neither county has to increase or decrease tax dollars to meet in the middle.



Next Steps for Option A: Districting

- Leavenworth County Commissioners and Leavenworth Extension Office set a work session date.
- Wyandotte County Commissioners and Wyandotte County Extension Office set a work session date.
- Leavenworth County Commissioners/Extension Office arrange a meeting with Wyandotte County Commissioners/Extension Office.
- Both counties agree to move forward with the district process and sign the "District Resolution" form.

Option B: Increase county appropriations to sustain current operations.

(Alternative):

The Extension Council Executive Board has taken thoughtful consideration toward our budget request for 2026. Our budget request, at a level of \$280,036.00, will enable us to continue providing educational services to county residents. Over the past year, Leavenworth County Extension has served over 7,500 residents through agricultural, youth and family and consumer programming. Leavenworth County Extension Council has worked to create more sustainability by focusing on staff retention. Staff retention is crucial to programming growth, the various audiences we serve, and partnerships we establish. Across the state, extension offices are working diligently with local and county governments to provide beneficial, educational programming.

Our space at the Cushing Building has allowed for increased programming outreach. We are able to utilize our space for summer camps, community outreach, agency partnerships, and youth development programming. As programming continues to grow, we look forward to utilizing shared spaces with our building partners.

Our services allow us to reach across the entire county. A unified goal we have is to reach underserved audiences in Leavenworth County. That includes those who do not traditionally utilize our services or attend workshops. K-State Research and Extension has the tools to make reasonable accommodations for those audiences to boost participation without hesitation. We want everyone to know that there are a plethora of resources and educational programming that our office can provide to the community.

With the current economic climate and steep cost of living increase our priority in our 2026 budget is to maintain and support a high-level staff. Our goal is to sustain a competitive compensatory package for our support staff to relieve us from a high turnover rate. Due to short staffing, we are consistently challenged in keeping normal office hours and providing needed programming within our community. In support of programs, we continue to seek appropriate partnerships and external funding to provide topic specific programs for our community.

The below chart highlights funding levels for counties that are similar in size to Leavenworth County. In comparison to Riley County, which is a county of similar make up and population (ex. University, community college, military base, and prison) we are underfunded and understaffed. Leavenworth County has the highest assessed values and population out of the four counties listed in the above chart. However, our local unit appropriations are the lowest.

County	2023 Population	2025 Local Unit Appropriations	# Of Agents Allocated by State	# Of Agents on Staff	2024 Assessed Tangible Valuation for 2025 Budgets
Leavenworth	83,518	\$265,036	4	3	\$1,119,524,229
Riley	71,402	\$667,380	5	5	\$848,605,157
Butler	68,632	\$365,000	4	4	\$1,009,153,981
Reno	61,497		5	4	\$742,758,749

The below chart shows the past 20 years of budget appropriations history for K-State Research & Extension – Leavenworth County. The chart shows that the current appropriations level is currently less than it was 20 years ago. It is getting harder to maintain operations at our current level as everything continues to rise yet our funding stays flat.

YEAR	AMOUNT	DIFFERENCE
2005	\$277,294	-
2006	\$303,902	\$26,608
2007	\$336,666	\$32,764
2008	\$350,296	\$13,630
2009	\$332,781	\$17,515
2010	\$280,287	\$52,494
2011	\$265,287	\$15,000
2012	\$226,287	\$39,000
2013	\$226,287	-
2014	\$230,287	\$4,000
2015	\$230,287	-
2016	\$230,287	-
2017	\$230,287	-
2018	\$240,287	\$10,000
2019	\$240,287	\$167
2020	\$240,454	\$3,778
2022	\$263,062	-
2023	\$265,036	\$18,997
2024	\$265,036	-
2025	\$265,036	-

Vehicles are also a concern. Extension currently owns two vehicles that we use to transport youth and for extension programming. Both these vehicles have aged and are having mechanical problems. It is important for youth and staff safety that we have vehicles that are mechanically sound. Instead of asking for funds to replace these vehicles, we are requesting to be added to the county leasing program. We feel this is the most efficient way to address this issue. Paying for two new vehicles would cost over \$120,000. Leasing these same two vehicles would cost significantly less. We would plan to trade in our current vehicles and have that amount also applied to the lease payments, which would lower the cost. We would also like to request the use of the County Shop for maintenance needs. This would help reduce these expenses.

Extension Overview

The K-State Research and Extension- Leavenworth County is staffed with three full time extension agents who provide community education in the areas of Agriculture & Natural Resources, Family & Consumer Sciences, and 4-H Youth Development, with shared programming responsibilities in Community Vitality. Our office also employs one full-time program assistant/office professional and one part-time office professional who are integral to the success of our programs and management of the office.

Local programs are developed in partnership with citizens who are elected to serve on one of four Program Development Committees: Agriculture & Natural Resources, Family & Consumer Sciences, 4-H Youth Development, and Community Vitality. The 24 members of these Program Development Committees make up the Extension Council. It elects the 9-member Executive Board, which meets monthly, to provide oversight of the local Extension program.

Impact of Quality of Life Programming Through Extension

K-State Research and Extension has a statewide network to share unbiased information and expertise on topics important to Kansas. This system — combining extension and research — is unique in the state and connects the university to every county through locally based educators. Through a series of meetings with stakeholders, K-State Research and Extension identified five Grand Challenges facing Kansans. These five Grand Challenges include Global Food Systems, Water, Health, Community Vitality and Developing Tomorrow's Leaders. Our efforts focus on finding solutions for these challenges.

Community Vitality:

Rural, suburban, and urban communities throughout Kansas face many challenges. When citizens combine their experiences and skills, everyone in the community benefits. Through our volunteer programs, we encourage and mobilize local citizens to combine their experiences and skills to work together for the entire community's benefit. K-State Research and Extension- Leavenworth County is a resource partner with other entities such as Council on Aging, Leavenworth County Conservation District, Water Restoration and Protection Strategies (WRAPS), and Department of Children and Family Services (DCF) to help promote and enhance local initiatives. All agents continue to build and maintain partnerships with community organizations and agencies.

4-H Youth Development:

Youth driven 4-H experiences provide access to safe learning environments; challenges that build skills, competencies, and resiliency; and active contributions to society. 4-H youth work with caring adults to develop basic needs of belonging, mastery, independence, and generosity. A study on positive youth development shows that 4-H members are 4 times more likely to make contributions to their communities than their peers. 4-H is open to youth ages 7 to 18.

4-H Youth Development in Leavenworth County focuses on traditional and non-traditional 4-H programming. Traditional 4-H programming in Leavenworth County is made up of 10 community 4-H

clubs, 5 project clubs and 4 project learning groups. In the last year, there were over 500 youth enrolled in the 4-H and youth development programming. These youth participated in local, regional, state, and national 4-H events. These events have sparked interest and learning opportunities that have an impact on our community now and in the future. For example, this past year Leavenworth County 4-H took youth to an event called Citizenship in Action in Topeka where youth got to see firsthand how our state government works. This event led to taking a group of Leavenworth County youth to Citizenship Washington Focus to expand their knowledge on how government works at the national level and how 4-H can impact our local, state, and national laws. These two events have sparked career interest in government and politics but also in our youth being more civic minded and engaged within their own communities. Other local, state, and national events our youth have participated in include Youth Leadership Day Camp, 4-H Club Day, livestock judging contests and clinics, national contests for shooting sports, Skillathon, Leavenworth County Fair and Kansas State Fair.

Non-traditional 4-H programming brings 4-H programs and curriculum to youth who are not enrolled in our traditional 4-H program. These programs are offered in our local schools and different community organizations that serve youth. Over the past year our office has offered in-person educational programming to 4 of the 6 public school districts in Leavenworth County and one private school. We served over 2,500 youth within the local school systems with programs focusing on STEM, plant science, health and wellness, life cycle education, food and nutrition, and agriculture. Programming outside of our traditional 4-H programming continues to grow.

Family & Consumer Sciences:

The Family & Consumer Sciences Agent has continued to work diligently to connect with community agencies to build partnerships that will foster successful programming. Current efforts to improve programming include growing the *Master Volunteer (MFV) Program* by working on recruitment and exposure of the program. Extension Master Food Program volunteer training provides a basic common core of knowledge to complement the food-related expertise volunteers already possess. It is expected that volunteers will continue to expand their research-based food knowledge to help reach current and untapped audiences with information on enjoying food in delicious, safe, and healthy ways. By adding more volunteers, the program can expand programming to other areas of the county. Our office has also gotten requests to partner with other local agencies in the area to design presentations to fit their clientele (i.e., Early Childhood Education, Dementia, Senior Living Complexes, SNAP-ed recipients, etc). A signature program called Knowledge at Noon is a popular monthly workshop. *Knowledge at Noon* workshops are held every month at the Leavenworth Public Library and the Tonganoxie Public Library. Our Master Food Volunteers promote and lead this program. Topics of workshops include food safety, food preparation, cooking, and nutrition. This group of volunteers have also been active at the Leavenworth Farmers Market, doing outreach and live cooking demonstrations.

The agent has been working with other extension offices, local agencies, and the IRS to understand how our office can continue to collaborate as a *Volunteer Income Tax Assistance (VITA)* partner with Leavenworth Public Library. Partnering organizations prepare tax returns free for those whose incomes are below a specified threshold each year. The need is great in our county and there are only currently two agencies that serve as VITA sites (Leavenworth Public Library for the general population and Council

on Aging for the aging population). We will recruit qualified volunteers to continue offering this program in Leavenworth County in partnership with the Leavenworth Public Library.

Nutritional Education has also become a big topic of interest from the community and local agencies. Our office has been adding presentations around this topic and continues to work on what nutrition education specific materials can be utilized in Leavenworth County. “Hidden Veggies”, “Fruit Desserts”, and “Hello Hydration” have been commonly requested topics this year. These sessions have been requested by early childhood education facilities, educational programs, homeless shelters, and businesses. We also introduced a four-part Dining with Diabetes series class earlier this year with great success. By popular demand the office plans to offer this series again later this fall. The series is geared toward diabetics and their support people who are interested in learning strategies to lessen the health risks of diabetes. Classes consist of a presentation on diabetes self-care or healthful food choices; a five-to-ten-minute low-impact physical activity; presentations on tasty, healthy familiar foods, sampling foods, and demonstrations of cooking techniques using artificial sweeteners, reduced-fat foods, herbs, and spices. Our office was also granted pilot funds in 2025 to provide *SNAP-Ed* (Supplemental and Nutrition Assistance Program Education) in Leavenworth, KS. Pilot programming includes outreach at the Leavenworth Farmers Market with SNAP-Ed approved recipes using local produce and shopping in season. The other pilot program is our Teen Cuisine Day Camp to start in late June. The program is in partnership with the Leavenworth Public Library and TRIO Talent Search- Leavenworth. This series of classes will teach youth important life skills to promote optimal health. Participants will learn through hands-on demonstrations and interactive activities, with topics including nutrition, food preparation and cooking, food safety, and physical activity.

Wellness programs include stretching exercises, movement matters, being present at local health/wellness fairs, and the 25th anniversary of Walk Kansas in our county. Our agent will continue to add wellness programming focused on diabetic health, strength training, and hypertension. As we proceed to grow local partnerships, we will further develop curriculum to educate our community.

Home Safety programming included a radon safety workshop held at Basehor Community Library earlier this year. One of the Radon Specialist from main campus traveled to Leavenworth County to talk about the dangers of radon, how to mitigate, and radon levels in Kansas. This was a public workshop available to residents, and each attendee received a radon test kit to take home. In May we invited the Radon Specialist back to work with a group of real estate agents in the Leavenworth County area. The 3-hour workshop included receiving 3-credit hours through the Kansas Real Estate Commission (KREC). This workshop was free of charge to the agents.

Agriculture & Natural Resources:

Agriculture is a big part of a thriving Kansas economy which is prominent in Leavenworth County. The market value of products sold in Leavenworth County is just shy of \$44 million; Crops account for 70% with Livestock Products making up the other 30%. It is estimated that last year alone, the 25 agriculture and related sectors in the county directly contributed \$156 million in output and employed 6% of the county's workforce. The Agriculture and Natural Resources position within Kansas State Research and Extension-Leavenworth County is one of the most versatile positions. In an average year 350 producer questions are answered in areas such as horticulture, agronomy, livestock production, and natural

resources. Two services we offer year-round are Water and Soil Testing. These have a combined effect on an average of 175 individuals per year. Large events typically garnered sponsorships from many agriculture businesses and agencies to help offset the cost of meals and materials.

The Master Gardener group continues to be an invaluable asset to this office and the community. They staff a Garden Hotline through the Spring, Summer, and Fall to answer a variety of questions. This hotline alone reaches 250 residents per year. Questions include project gardens, community presentations, and outreach. Master Gardener volunteers roughly 2000 hours a year, equating to \$69,580. This does not include the extra 460 hours of annual advanced training they seek to be highly educated horticulturists.

K-State Research and Extension & Leavenworth County Partnership

Our job is twofold. The first is to bring current, science-based information from the university to Kansas communities through educational quality of life programming. The second is to listen and understand local issues, problems, and opportunities that we can bring back to Kansas State University to seek careful study and research to provide options and solutions.

Congress prescribes formulas, appropriates, and allocates funds to the state for the extension program. The Kansas Legislature also appropriates funds to Kansas State University for K-State Research and Extension. The funds are used for the university portion of the extension agents' salaries and benefits, salaries and benefits for the state personnel, travel, clerical assistance, publications, press service, radio and television programs, and other relevant expenses.

Kansas State University provides state and federal funds as part of the total budget of County Extension Councils and District Governing Bodies. The funds are paid as a portion of the salary of each agent employed in the local unit. The amount is dependent upon the funds available and authorized by the Kansas Board of Regents.

Public funds are appropriated for specific purposes. Extension appropriations provide instruction in agriculture, marketing, family and consumer sciences, 4-H Youth Development work, and community development for Kansans through practical demonstrations and other means. Funds are also used to employ one or more extension agents in each county and district. A guide for the extension board in expending public funds is the degree to which the expenditure will aid in carrying out the K-State Research and Extension program in the county.

Here are three prime examples of added benefits currently available to our residents directly resulting from K-State Research and Extension Leavenworth County and Kansas State University:

- Partnerships with agriculture specialists allow us to bring expert advice to our Leavenworth County residents at no cost to them. Recently K-State Research and Extension Pond Specialist came to Leavenworth County to meet with residents to discuss their pond issues on site. These visits were at no cost to the residents or to Leavenworth County.

- K-State Research and Extension’s Community Vitality Team offers grant writing training for local communities because grants are a vital component of sustainable funding. Local units are able to offer these workshops to other foundations, agencies, and organizations in the area.
- 4-H Youth Development offers opportunities for our local youth to attend state and national programs and participate in worldwide exchange programs.

Outside Resources:

Our partnership with Kansas State University provides a means for direct and indirect financial resources. Extension staff use trained volunteers (Master Gardeners, Master Food volunteers, and 4-H volunteers) to build capacity, add value and maximize the reach of our educational programs. Below is a summary of the 2024 external resources:

Direct resources (actual dollars received):

- Agent Salaries (% of salary based on KBOR formula) \$ 46,153.00
- Agent Benefits \$ 30,461.55

Indirect resources (in-kind values for program support –NOT actual dollars received):

- Regional office support \$ 42,922.44
- Technology support-KSU \$ 7,207.20
- Volunteer hours –

(Valued at \$34.79/hour per the Independent Sector)

4-H Volunteers – more than 10,500 hours	\$ 365,295.00
Master Gardeners – more than 3,300 hours	\$ 114,807.00
Master Food Volunteers – more than 300 hours	\$ 10,437.00
2024 External Revenue (outside of state and county funds)	\$ 52,000.00

Organizational Contact Information

Sonya Murphy, M.A.

Unit Director

4-H Youth Development Extension Agent

K-State Research & Extension – Leavenworth County

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BUDGET FOR THE Leavenworth COUNTY EXTENSION COUNCIL

For the period from January 1, 2026 to December 31, 2026 This budget is prepared in accordance with K.S.A. 2-610 as amended.

EXPENDITURES

Printing, Audit, Treasurer Bond, Liability Insurance.....	\$4,500
Telephone.....	\$2,500
Rent, Heat and Lights.....	\$500
Supplies, Stationery, and Postage.....	\$10,000
Equipment	\$2,000
Educational Program Support.....	\$15,000
Travel.....	\$9,000
Subsistence.....	\$2,500
Salaries and Wages.....	\$245,200
Employee Benefits.....	\$55,000
.....	\$0
.....	\$0
Sub-Total.....	\$346,200
 Nonappropriated Funds (Reimbursable Transactions).....	 \$60,000
Capital Outlay Reserve	\$0
TOTAL EXPENDITURES.....	\$406,200

Receipts

Unencumbered Cash balance.....	\$19,000
Kansas State University.....	\$47,164
County Appropriation.....	\$280,036
Interest	\$0
Other	\$0
Sub-Total.....	\$346,200
 Nonappropriated Funds (Reimbursable Transactions).....	 \$60,000
Capital Outlay Reserve	\$0
TOTAL RECEIPTS.....	\$406,200

Proposed _____
 Representing County Extension Council

Date _____

Proposed and Approved* _____
 Representing the Director of Extension

Date _____

Approved _____
 Representing Board of County Commissioners

Date _____

*The signature of the Director of Extension or the Director's representative constitutes approval of expenditures in accordance with K.S.A. 2-615 and K.S.A. 2-610 as amended.



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To Board of Directors of
K-State Research & Extension – Leavenworth County

I have performed the procedures enumerated below, which were agreed to by the Board of Directors (the specified parties), solely to assist K-State Research & Extension – Leavenworth County (the Organization) in meeting the reporting requirements of the Kansas Municipal Accounting and Audit Guide (KMAAG) and the State of Kansas of the Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis for the year ended December 31, 2023. The Organization's management is responsible for the Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis. The sufficiency of these procedures is solely the responsibility of the Organization. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

- 1) Tie the Organization's total cash per books at year end to source documents. This should include a review of the bank reconciliation for the last month of the year. **Enhanced Procedure.** In addition, to the testing discussed above, confirm bank balances and ensure that bank reconciliations are being approved and completed in a timely manner.
 - o Ending cash balance per books did not agree to subsidiary ledgers.
 - o Cash reported per the bank reconciliations and statements was \$156,495 and cash reported on the Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis was \$142,258.
- 2) Reconcile the year-end cash balance as shown on the Statement of Cash Receipts and Cash Disbursements to: 1) demand deposits at the Organization's official depository, 2) time deposits at the Organization's official depository, 3) investments in U.S. Treasury bills; and other cash/investment accounts.
 - o Ending cash balance per books did not agree to subsidiary ledgers.
 - o Cash reported per the bank reconciliations and statements was \$156,495 and cash reported on the Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis was \$142,258. The difference appears to be checks written in December 2023 that are not on the December bank reconciliation.
- 3) Using the last bank statement of the year, compare total deposits in excess of FDIC insurance to securities pledged to secure the excess deposits, as evidenced by joint custody receipts. **Enhanced Procedure.** Confirm the pledged securities as of December 31 and determine they are adequately secured.
 - o No exceptions were found as a result of applying the procedure.
- 4) For the last bank statement of the year, compare the name of the depository institution to an entry in the official minutes that designates the institution as the Organization's official depository.
 - o No exceptions were found as a result of applying the procedure.

- 5) For a minimum of two months trace any interest income from the bank statement to the Organization's cash receipts records. **Enhanced Procedure.** Expand this testing to tie out total interest income per bank confirmations to the Organization's general ledger.
 - No exceptions were found as a result of applying the procedure.
- 6) For a minimum of two separate months, trace non-mail cash receipts from the receipt book to the bookkeeping records to determine if the receipts were properly recorded. Also, for the same two months, trace bookkeeping entries for cash receipts to the bank statement to determine if receipts are deposited intact and on a timely basis. **Enhanced Procedure.** This test will be performed for a minimum of four months. In addition to the two months discussed above, this procedure will also be performed for the first and last month of the fiscal year.
 - No exceptions were found as a result of applying the procedure.
- 7) For approximately ten percent of the non-payroll cash disbursements, trace disbursements from the bookkeeping records to the: related invoice, bank statement, and canceled check. **Enhanced Procedure.** This test will be performed for approximately fifteen percent of the nonpayroll cash disbursements.
 - No exceptions were found as a result of applying the procedure.
- 8) For a minimum of one month compare the disbursements as recorded in the check register to an entry in the official minutes that approve the disbursements. **Enhanced Procedure.** Perform this testing for a minimum of two months.
 - No exceptions were found as a result of applying the procedure.
- 9) Examine evidence of encumbrances and accounts payable and determine if they have been properly stated in the financial statement as of the end of the year. Evidence of encumbrances would include unpaid purchase orders and contracts. Evidence of accounts payable would include unpaid invoices and receiving reports. **Enhanced Procedure.** In addition to the testing discussed above, review the approved expenditures per the minutes and expand the search to the first two months of the new year.
 - Accrued payroll and payroll liabilities is understated due to payroll and payroll liabilities not being recorded each pay period against the liability but the expense amounts once paid are applied against the liability.
- 10) Review the credit card policy and internal controls of the Organization. For a minimum of two months, review the Organization's credit card transactions to determine if approvals, expenditure procedures, and proper classification of expenditures were followed. In the agreed upon procedure report, describe the credit card procedure, if the credit card procedures and internal controls are being followed, and if the Organization's credit cards are only in the name of the Organization.
 - No exceptions were found as a result of applying the procedure.
 - Credit card policy is attached and appears to be followed.
- 11) Review payroll for a minimum of one month to determine that proper deductions and employer contributions are being remitted. **Enhanced Procedure.** Expand testing to two months. In addition, trace the year end payroll reports to the payroll register and general ledger to ensure proper reporting and remittance of payroll withholdings.
 - No exceptions were found as a result of applying the procedure.

- 12) For the last month of the year review the payroll records for each employee to determine if a deduction for KPERS (Kansas Public Employees Retirement System) was made.
 - o No exceptions were found as a result of applying the procedure.
- 13) Compare the following items in the current year financial statement to the same items in the prior year financial statement to determine if there is a variance of more than 25% per fund: 1) total cash receipts, 2) total cash disbursements, 3) encumbrances and accounts payable, and 4) ending unencumbered cash balance. For variances larger than 25%, examine the variance, then document and report on the reason.
 - o The change in encumbrances and accounts payable exceeded 25%. This was due to payroll and payroll liabilities not being recorded each pay period against the liability but the expense amounts once paid are applied against the liability.
- 14) For a minimum of two months, review the Organization's month-end statement of cash receipts and cash disbursements to determine that the ending unencumbered cash balance is greater than or equal to zero. **Enhanced Procedure.** Perform this testing for a minimum of three months.
 - o No exceptions were found as a result of applying the procedure.
- 15) For a minimum of two months, review the official minutes to determine that the minutes have been signed by the chairperson of the board of directors.
 - o The minutes reviewed were not signed by the chairperson of the board of directors.
- 16) Review the Organization's surety (fidelity) bonds to determine that all employees and officers entrusted with funds or property are covered by such a bond.
 - o The Organization does have a surety (fidelity) bond on its Treasurer in place, but it does not cover any other officer or employee.
- 17) Review the general and entity specific compliance checklists.
 - o Reviewed the KMAAG general checklist with the Organization.

I was engaged by the Organization to perform this agreed-upon procedures engagement and conducted my engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. I was not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

I am required to be independent of the Organization and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my agreed-upon procedures engagement.

This report is intended solely for the information and use of the Organization and is not intended to be and should not be used by anyone other than those specified parties.

Shiplay CPA, LLC

Shiplay CPA, LLC
Topeka, Kansas
July 22, 2024

GENERAL OPERATING FUND**Alliance Against Family Violence****DEPARTMENT / DIVISION SPENDING SUMMARY**

EXPENDITURES	2023 Actual	2024 Actual	2025 Budget and Projected	2026 Proposed Budget
Alliance Against Family Violence	\$30,000	\$30,000	\$30,000	\$ 50,000
Total	\$ 30,000	\$ 30,000	\$ 30,000	\$ 50,000



Alliance Against Family Violence

PO BOX 465

Leavenworth, Kansas 66048

2026 Leavenworth County Narrative

Requested Amount: \$50,000

Organization: Alliance Against Family Violence

Project Title: Sustaining Leadership for Survivors – Executive Director Support

Organizational Overview

Alliance Against Family Violence is the only nonprofit domestic violence shelter serving Leavenworth County and surrounding areas. Our mission is to provide safety, support, and advocacy for survivors of domestic violence, and sexual assault while working to end the cycle of abuse through education and community engagement. We offer emergency shelter, crisis intervention, legal advocacy, and case management services to hundreds of individuals each year.

Purpose of Funding

We are requesting \$50,000 in county funding to support the salary and operational costs associated with our Executive Director position. This leadership role is critical to the sustainability and effectiveness of our organization. The Executive Director is responsible for overseeing all shelter operations, managing staff and volunteers, securing funding, ensuring compliance with state and federal regulations, and serving as the primary liaison with community partners and stakeholders.

Why County Support is Essential

County funding is vital to our ability to maintain consistent, high-quality services for survivors. While we receive some support through state and federal grants, these funds are often restricted and do not fully cover administrative or leadership costs. Without local investment, we risk losing the strategic oversight and organizational stability that the Executive Director provides. The Executive Director ensures that our shelter remains open 24/7, that staff are trained and supported, and that we can respond quickly to the evolving needs of survivors in our community. County support demonstrates a shared commitment to public safety, family well-being, and the prevention of domestic violence and sexual assault in Leavenworth County.

Funding Sources

The Alliance Against Family Violence is anticipating (however these have not yet been confirmed as approved) the following grant amounts for the year 2026. These grants provide most of the revenue needed to continue our services:

FVPSA \$40,000

VOCA \$45,000

PFA \$10,000

SGF \$370,000

Anticipated Use of Funds

The \$50,000 in requested funds will be allocated as follows: -

- \$45,000 – Partial salary and benefits for the Executive Director
- \$5,000 – Administrative support and professional development (e.g., leadership/employee training, compliance workshops, travel for advocacy)

This investment will directly strengthen our capacity to serve survivors, improve organizational resilience, and ensure long-term sustainability.

Conclusion

By funding the Executive Director position, Leavenworth County will be making a strategic investment in the health and safety of its residents. Your support will allow us to continue providing life-saving services, advocate for systemic change, and build a future free from violence for all members of our community.

Contact Information

Elaina Crenshaw, Executive Director

Email: Ecrenshaw@aafvks.org Phone: (907)371-7321

Jenna Motley, Grant/Operations Manager

Email: jenna.motley@aafvks.org Phone: (913)207-5205

Alliance Against Family Violence, Inc.

**Financial Statements
As of December 31, 2023 and 2022
and For the Years Then Ended**

With Report by Independent Auditor



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INDEPENDENT AUDITOR'S REPORT

The Board of Directors
Alliance Against Family Violence, Inc.
Leavenworth, Kansas

Opinion

I have audited the accompanying financial statements of Alliance Against Family Violence, Inc. (the Alliance), which comprise the statements of financial position as of December 31, 2023 and 2022, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Alliance as of December 31, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

I conducted my audits in accordance with auditing standards generally accepted in the United States of America. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of the Alliance and to meet my other ethical responsibilities in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Alliance's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.



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Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, 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 statements.
- 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 Alliance'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 statements.
- Conclude whether, in my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Alliance's ability to continue as a going concern for a reasonable period of time.

I am 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 I identified during the audit.

Shiplely CPA, LLC

Shiplely CPA, LLC
Topeka, Kansas
July 22, 2024

Alliance Against Family Violence, Inc.

**Statements of Financial Position
December 31,**

ASSETS		<u>2023</u>	<u>2022</u>
Current Assets			
Cash and cash equivalents	\$	170,913	\$ 187,183
Grants receivable		132,419	45,115
Total Current Assets		<u>303,332</u>	<u>232,298</u>
Property and Equipment			
Furniture, fixtures and equipment		146,157	146,157
Building and leasehold improvements		281,348	281,348
Donated fixed assets		12,291	12,291
Less: Accumulated depreciation		<u>(391,727)</u>	<u>(386,155)</u>
Total Property and Equipment		<u>48,069</u>	<u>53,641</u>
Total Assets	\$	<u>351,401</u>	\$ <u>285,939</u>
LIABILITIES AND NET ASSETS			
		<u>2023</u>	<u>2022</u>
Current Liabilities			
Accrued liabilities	\$	329	\$ 5,461
Total Current Liabilities		<u>329</u>	<u>5,461</u>
Net Assets			
Without Donor Restrictions		<u>351,072</u>	<u>280,478</u>
Total Net Assets		<u>351,072</u>	<u>280,478</u>
Total Liabilities And Net Assets	\$	<u>351,401</u>	\$ <u>285,939</u>

The accompanying notes are an integral part of these financial statements.

Alliance Against Family Violence, Inc.

**Statements of Activities
For the Years Ended December 31,**

	<u>2023</u>	<u>2022</u>
	<u>Without</u>	<u>Without</u>
	<u>Donor</u>	<u>Donor</u>
	<u>Restrictions</u>	<u>Restrictions</u>
Revenue		
Grant revenue	\$ 588,315	\$ 505,433
Contributions	90,443	62,669
Other revenue	-	-
	<hr/>	<hr/>
Total Revenues	678,758	568,102
	<hr/>	<hr/>
Expenses		
Program	360,313	349,909
Management and general	246,609	170,287
Fundraising	1,242	-
	<hr/>	<hr/>
Total Expenses	608,164	520,196
	<hr/>	<hr/>
Change in Net Assets	70,594	47,906
	<hr/>	<hr/>
Net Assets, Beginning of Year	280,478	232,572
	<hr/>	<hr/>
Net Assets, End of Year	\$ 351,072	\$ 280,478
	<hr/>	<hr/>

Alliance Against Family Violence, Inc.

**Statements of Functional Expenses
For the Years Ended December 31,**

2023	Program (Shelter)	Management and General	Fundraising	Total Expenses
Salaries and wages	\$ 261,410	\$ 164,922	\$ -	\$ 426,332
Payroll taxes and benefits	21,074	32,155	-	53,229
Utilities	15,625	-	-	15,625
Professional services	-	41,347	-	41,347
Repairs and maintenance	4,910	-	-	4,910
Equipment	49	-	-	49
Telephone and internet	4,067	1,551	-	5,618
Insurance	6,353	-	-	6,353
Office supplies	2,334	4,823	-	7,157
Training and workshops	7,488	-	-	7,488
Client assistance	9,550	-	-	9,550
Shelter supplies	18,281	-	-	18,281
Miscellaneous	-	1,811	-	1,811
Fundraising fees	-	-	1,242	1,242
Real estate taxes	513	-	-	513
IT support	2,732	-	-	2,732
Advertising	355	-	-	355
Depreciation	5,572	-	-	5,572
Total Expenses	\$ 360,313	\$ 246,609	\$ 1,242	\$ 608,164
2022	Program (Shelter)	Management and General	Fundraising	Total Expenses
Salaries and wages	\$ 272,313	\$ 115,222	\$ -	\$ 387,535
Payroll taxes and benefits	21,078	15,821	-	36,899
Utilities	16,260	-	-	16,260
Professional services	-	32,710	-	32,710
Repairs and maintenance	1,977	-	-	1,977
Telephone and internet	3,391	1,224	-	4,615
Insurance	5,917	-	-	5,917
Office supplies	60	3,253	-	3,313
Training and workshops	2,024	-	-	2,024
Client assistance	9,052	-	-	9,052
Shelter supplies	3,482	-	-	3,482
Miscellaneous	1,173	2,057	-	3,230
Security	2,913	-	-	2,913
Real estate taxes	513	-	-	513
IT support	4,403	-	-	4,403
Advertising	50	-	-	50
Depreciation	5,303	-	-	5,303
Total Expenses	\$ 349,909	\$ 170,287	\$ -	\$ 520,196

The accompanying notes are an integral part of these financial statements.

Alliance Against Family Violence, Inc.

**Statements of Cash Flows
For the Years Ended December 31,**

	2023	2022
Cash Flows from Operating Activities		
Change in net assets	\$ 70,594	\$ 47,906
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities		
Depreciation	5,572	5,303
Change in assets and liabilities:		
Grants receivable	(87,304)	(6,980)
Accrued liabilities	(5,132)	(25,716)
	<u>(16,270)</u>	<u>20,513</u>
Net Cash Provided by (Used in) Operating Activities		
Cash Flows from Investing Activities		
Purchase of furniture, equipment and software	-	(5,405)
	<u>-</u>	<u>(5,405)</u>
Net Cash Used in Investing Activities		
Change in Cash, Cash Equivalents and Restricted Cash	(16,270)	15,108
Cash, Cash Equivalents and Restricted Cash, Beginning of Year	<u>187,183</u>	<u>172,075</u>
Cash, Cash Equivalents and Restricted Cash, End of Year	<u>\$ 170,913</u>	<u>\$ 187,183</u>

Alliance Against Family Violence, Inc.

**Notes to the Financial Statements
For the Years Ended December 31, 2023 and 2022**

Note 1 – Summary of Significant Accounting Policies

A. Nature of Activities

The Alliance Against Family Violence, Inc. (the Alliance) was founded in October 1984 to assist victim/survivors of domestic violence in Leavenworth County, Kansas. The Alliance is a Kansas not-for-profit corporation and is governed by a nine-member board. The mission of the Alliance is to offer programs which provide safety and security for members of the community in which they serve.

B. Basis of Accounting

The financial statements of the Alliance have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America. The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 dated August 2016, and the provisions of the American Institute of Certified Public Accountants (AICPA) "Audit and Accounting Guide for Not-for-Profit Organizations" (the Guide).

Under the provisions of the Guide, net assets and revenues, and gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Alliance and changes therein are classified as follows:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Alliance. The Alliance's board may designate assets without restrictions for specific operational purposes from time to time.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Alliance or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

C. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

D. Cash, Cash Equivalents and Restricted Cash

For the purposes of the statements of cash flows, the Alliance considers all highly liquid investments with a maturity of three months or less at the date of acquisition to be cash equivalents.

E. Property and Equipment

Property and equipment are stated at cost. Donated property and equipment are stated at fair market value at the date of donation and recorded as unrestricted contributions. Depreciation is computed on a straight-line basis over the estimated useful lives of the related assets. Items are capitalized if the cost is over \$400 and the estimated useful life is greater than two years.

Alliance Against Family Violence, Inc.

**Notes to the Financial Statements
For the Years Ended December 31, 2023 and 2022**

Note 1 - Summary of Significant Accounting Policies (continued)

E. Property and Equipment (continued)

When assets are sold or otherwise disposed of, the cost and related depreciation are removed from the accounts, and any resulting gain or loss is included in the statements of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently.

The Organization reviews the carrying values of property and equipment for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset.

The estimated useful lives of depreciable assets are as follows:

Building	39 years
Leasehold Improvements	7 - 15 years
Computer Equipment	3 - 5 years
Office Equipment	5 - 10 years

F. Contributions and Bequests

The Alliance follows provisions of Financial Accounting Standards Board (FASB) Accounting Standards Codification (FASB ASC 958-605), Financial Statements of Not-for-Profit Organizations. In accordance with FASB ASC 958-605, contributions received are recorded as unrestricted or restricted support depending on the existence and/or nature of any donor restrictions. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as unrestricted contributions. Contributions whose use is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Alliance are recorded as restricted net assets.

G. Compensated Absences

Vacation leave is accrued from ten to twenty-five days per year for employees with less than two years of service up to twenty plus years of service. Vacation hours cannot be carried over from year to year and upon termination, unused vacation will not be paid.

H. Income Taxes

The Alliance is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. However, income from certain activities not directly related to the Alliance's tax-exempt purpose is subject to taxation as unrelated business income. The Alliance has been classified as an organization that is not a private foundation. The Alliance is no longer subject to examinations by tax authorities for Forms 990, Return of Organization Exempt from Income Tax, for fiscal years before 2020.

Alliance Against Family Violence, Inc.

**Notes to the Financial Statements
For the Years Ended December 31, 2023 and 2022**

Note 1 – Summary of Significant Accounting Policies (continued)

I. Revenue Recognition – Public Support

Contributions and grants are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met. Granted funds which are received in advance of the period appropriated are deferred when significant criteria are necessary to achieve the purpose of the grant and a right of return exists for failure to achieve the intended purpose of the grant.

Note 2 – Revenue from Contracts with Customers

The following table provides information about significant changes in the grants receivable for the years ended December 31:

	2023	2022
Grants receivable, beginning of year	\$ 45,115	\$ 38,135
Cash received that was included in revenue in prior year	(45,115)	(38,135)
Increase in grants receivable and revenue in current year	132,419	45,115
 Grants receivable, end of year	 \$ 132,419	 \$ 45,115

Note 3 – Functional Allocation of Expenses

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include salaries and wages, payroll taxes and benefits, office supplies, telephone and internet and professional services, which are allocated based on actual time and expenses, based on management's estimates of time and effort.

Note 4 – Availability and Liquidity

The following table reflects the Alliance's financial assets available to meet general expenditures within one year at December 31:

	2023
Financial assets at year end:	
Cash and cash equivalents	\$ 170,913
Grants receivable	132,419
Total financial assets available to meet general expenditures within one year	\$ 303,332

The Alliance strives to maintain liquid financial assets sufficient to cover 90 days of general operating expenses.

Alliance Against Family Violence, Inc.

**Notes to the Financial Statements
For the Years Ended December 31, 2023 and 2022**

Note 5 – Concentrations

The Alliance is dependent upon grant funding. If this funding were lost, the Alliance would not be able to provide the level of services that they are currently providing. The Alliance's grant revenue received made up approximately 83% and 89% of the Alliance's revenues for the years ended December 31, 2023 and 2022, respectively.

Note 6 – Subsequent Events

The Alliance has evaluated subsequent events through the date of the independent auditor's report, which is the date the financial statements were available to be issued.



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July 22, 2024

Board of Directors
Alliance Against Family Violence, Inc.
Leavenworth, Kansas

I have audited the financial statements of the Alliance Against Family Violence, Inc. (the Alliance) for the year ended December 31, 2023, and I will issue my report thereon dated July 22, 2024. Professional standards require that I provide you with information about my responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of my audit. I have communicated such information in my letter to you dated November 3, 2023. Professional standards also require that I communicate to you the following information related to my audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Alliance are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2023. I noted no transactions entered into by the Alliance during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

I encountered no significant difficulties in dealing with management in performing and completing my audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The attached material misstatements detected as a result of audit procedures were corrected by management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to my satisfaction, that could be significant to the financial statements or the auditor's report. I am pleased to report that no such disagreements arose during the course of my audit.

Management Representations

I have requested certain representations from management that are included in the management representation letter dated July 22, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Alliance's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, my professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To my knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

I generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Alliance's auditors. However, these discussions occurred in the normal course of my professional relationship and my responses were not a condition to my retention.

This information is intended solely for the use of the Board of Directors and management of the Alliance and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

ShIPLEY CPA, LLC

ShIPLEY CPA, LLC
Topeka, Kansas



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Board of Directors and Management
Alliance Against Family Violence, Inc.
Leavenworth, Kansas

In planning and performing my audit of the financial statements of Alliance Against Family Violence, Inc. (the Alliance) as of and for the year ended December 31, 2023, in accordance with auditing standards generally accepted in the United States of America, I considered the Alliance's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Alliance's internal control. Accordingly, I do not express an opinion on the effectiveness of the Alliance's internal control.

My consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, I identified certain deficiencies in internal control that I consider to be significant deficiencies.

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 Alliance's financial statements will not be prevented, or detected and corrected, on a timely basis. I did not identify any deficiencies in internal control that I consider to be material weaknesses.

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. I consider the following deficiencies in the Alliance's internal control to be significant deficiencies:

During the audit, I noted that the Alliance had a lack of segregation of duties over several areas, mostly due to lack of personnel in the key positions. These include the ability to access all areas in the accounting software, prepare checks, sign checks, and create journal entries. I recommend a process be implemented that allows these duties to be segregated to an acceptable level. I also recommend that you review your check signing process and look into having at least two signers and reviewers per outgoing check instead of the one you currently have. I also recommend the Board of Directors remain involved in the financial affairs of the Alliance to provide oversight and independent review functions.

This communication is intended solely for the information and use of management, the Board of Directors, and others within the Alliance, and is not intended to be, and should not be, used by anyone other than these specified parties.

Shipley CPA, LLC

Shipley CPA, LLC
Topeka, Kansas
July 22, 2024