

LEAVENWORTH COUNTY, KANSAS

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

December 31, 2023

LEAVENWORTH COUNTY, KANSAS
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April 1, 2024

County Commissioners
Leavenworth County, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Leavenworth County, Kansas (the County), as of and for the year ended December 31, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2023, and the aggregate receipts and expenditures for they year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (KMAAG) described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), KMAAG, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to the Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions of the KMAAG, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not required part of the basic financial statement; however, are required to be presented under the provisions of the KMAAG. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

April 1, 2024
Leavenworth County, Kansas
(Continued)

Other Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprises the County's basic financial statement. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 1, 2024 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

LEAVENWORTH COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds							
General Fund	\$ 5,678,041	\$ -	\$ 31,849,672	\$ 33,659,109	\$ 3,868,604	\$ 32,707	\$ 3,901,311
Special Purpose Funds							
County Health	244,088	-	1,381,812	1,399,746	226,154	1,789	227,943
Employee Benefits	276,723	-	9,710,064	9,439,234	547,553	-	547,553
Register of Deeds Technology	416,912	-	148,424	276,266	289,070	-	289,070
Road and Bridge	975,495	-	11,565,366	11,661,742	879,119	52,294	931,413
Special Alcohol	93,899	-	37,676	46,000	85,575	-	85,575
Economic Development	4,163	-	323,044	314,000	13,207	-	13,207
Council on Aging	89,513	-	3,478,582	3,314,110	253,985	-	253,985
Special Parks and Recreation Fund	41,838	-	19,692	-	61,530	-	61,530
911 Taxes Fund	134,209	-	620,159	658,766	95,602	-	95,602
Juvenile Detention Fund	81,272	-	399,077	360,114	120,235	-	120,235
20 Year Special Sales Tax Revenue Fund	2,212,300	-	6,164,503	2,931,512	5,445,291	-	5,445,291
County Clerk Technology	44,858	-	22,579	36,582	30,855	-	30,855
County Treasurer Technology	19,252	-	22,733	29,892	12,093	-	12,093
Local Service Road and Bridge	363,680	-	4,153,822	4,097,315	420,187	35,512	455,699
CARES Act Fund	7,586,442	-	231,009	1,225,737	6,591,714	-	6,591,714
Drug Prosecutor	6,475	-	-	5,359	1,116	-	1,116
Juvenile Supervision Fees	17,344	-	648	-	17,992	-	17,992
General Equipment Reserve	6,047,343	-	1,341,670	1,783,250	5,605,763	-	5,605,763
Juvenile Justice Authority	20,948	-	96,747	106,978	10,717	-	10,717
Juvenile Reinvestment Grant	-	-	25,000	-	25,000	-	25,000
Community Corrections	70,997	-	833,074	795,797	108,274	-	108,274
CCH Permits	45,197	-	4,063	1,569	47,691	-	47,691
Juvenile Intake and Assessment	87,039	-	386,097	216,141	256,995	-	256,995
PALS	32,457	-	18,086	48,965	1,578	-	1,578
County Treasurer Special	51,034	-	857,693	847,987	60,740	979	61,719
Memorials	132,942	-	12,923	17,783	128,082	-	128,082

(Continued)

LEAVENWORTH COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Road and Bridge Equipment Reserve	\$ 3,134,356	\$ -	\$ 686,200	\$ 1,049,674	\$ 2,770,882	\$ -	\$ 2,770,882
Local Service Capital Equipment Reserve	1,168,583	-	420,685	431,391	1,157,877	-	1,157,877
Sheriff Drug Forfeitures	18,799	-	-	-	18,799	-	18,799
Juvenile Drinking Program	2,993	-	-	-	2,993	-	2,993
Violent Offenders	109,700	-	29,360	20,063	118,997	-	118,997
Drug Test and Supervision	134,771	-	14,515	9,424	139,862	-	139,862
INK Fee Fund	442,030	-	-	38,093	403,937	-	403,937
Capital Improvement Reserve	1,548,556	-	960,178	704,599	1,804,135	-	1,804,135
Capital Road	3,500,948	-	1,832,848	1,302,854	4,030,942	-	4,030,942
Opioid Settlement	15,381	-	206,794	10,165	212,010	-	212,010
Federal Grants	64,472	-	67,959	31,126	101,305	-	101,305
Attorney Training	20,187	-	4,220	2,307	22,100	-	22,100
Alcohol Drug Safe Action	29,359	-	-	-	29,359	-	29,359
Landfill Closure	65,885	-	-	-	65,885	-	65,885
Juvenile Crime Prevention	25,093	-	290,019	187,658	127,454	-	127,454
Township Traffic Impact Fees	1,780,933	-	250,800	270,848	1,760,885	-	1,760,885
Bond and Interest Fund							
Bond and Interest	1,403,629	-	2,012,588	1,987,758	1,428,459	-	1,428,459
Business Fund							
Solid Waste Management	449,350	-	1,970,514	2,068,342	351,522	1,562	353,084
Trust Fund							
Special Law Enforcement	27,882	-	4,885	8,634	24,133	-	24,133
Total County	\$ 38,717,368	\$ -	\$ 82,455,780	\$ 81,396,890	\$ 39,776,258	\$ 124,843	\$ 39,901,101
Related Municipal Entities							
Sewer District No. 1	\$ 159,599	\$ -	\$ 55,402	\$ 35,767	\$ 179,234	\$ -	\$ 179,234
Sewer District No. 2	299,353	-	72,084	32,031	339,406	-	339,406
Sewer District No. 3	44,240	-	102,211	103,212	43,239	-	43,239
Sewer District No. 5	122,907	-	17,424	14,381	125,950	-	125,950
Sewer District No. 6	6,678	-	-	-	6,678	-	6,678
Sewer District No. 7	29,013	-	63,919	63,918	29,014	-	29,014
Total Related Municipal Entities	\$ 661,790	\$ -	\$ 311,040	\$ 249,309	\$ 723,521	\$ -	\$ 723,521
Total Reporting Entity (Excluding Agency Funds)	\$ 39,379,158	\$ -	\$ 82,766,820	\$ 81,646,199	\$ 40,499,779	\$ 124,843	\$ 40,624,622

(Continued)

LEAVENWORTH COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023

Composition of Cash:	
Commerce Bank:	
Checking	\$ 35,428,127
CDs	80,000,000
First State Bank and Trust:	
Checking	45,022
Certificates of Deposit	100,000
Exchange Bank:	
Checking	405,536
Certificates of Deposit	100,000
Country Club Bank:	
Checking	711,879
Kansas Municipal Investment Pool	<u>1,610,095</u>
Total Cash	\$ 118,400,659
Less: Agency Funds (per Schedule 3)	<u>(77,776,037)</u>
Total Reporting Entity (Excluding Agency Funds)	<u><u>\$ 40,624,622</u></u>

LEAVENWORTH COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT

December 31, 2023

Note 1: Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

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

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

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

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The *Kansas Municipal Audit and Accounting Guide (KMAAG)* regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

Regulatory Basis Fund Types

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

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

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

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

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

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

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

LEAVENWORTH COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
 December 31, 2023

Note 2: Budgetary Information

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

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. The County Commission approved budget amendments for the following funds:

Bond & Interest Fund	20 Year Special Sales Tax Revenue Fund
911 Taxes Fund	Cares Act

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

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

Note 3: Annual Personal Leave Benefits

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

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

LEAVENWORTH COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2023

Note 4: Property Taxes

Compliance with Kansas Statutes

The County property tax is levied each November 1 on the assessed valuation of real and personal property located in the County as of the preceding January 1. The County assessors establish assessed value for real and personal property annually. The final assessed value for real and personal property located in the County as of January 1, 2023 was \$1,065,588,682. The fiscal year 2022 tax levy was based on this final assessed value and was used to fund fiscal year 2023.

The County's property tax levies per \$1,000 assessed valuation for the year ended December 2022 were as follows:

Fund	Mill Levy
General Fund	21.488
Road and Bridge Fund	9.820
Employee Benefits Fund	0.555
Other Governmental Funds	3.916
Total	35.779

Note 5: Inventories and Prepaid Expenses

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

Note 6: Use of Estimates

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

Note 7: Deposits and Investments

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

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

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

At December 31, 2023, the County has the following investments:

Investment Type	Fair Value	Less than 1	1 - 5	6 - 10	More than 10	Rating
Kansas Municipal Investment Pool	\$ 1,610,095	\$ 1,610,095	\$ -	\$ -	\$ -	N/A

LEAVENWORTH COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2023

Note 7: Deposits and Investments (Continued)

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

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County's investments were composed entirely of KMIP deposits, treasury bills and certificates of deposit as of the fiscal year ended December 31, 2023.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas County, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has no designated "peak periods". All deposits were legally secured at December 31, 2023.

At December 31, 2023, the County's carrying amount of deposits was \$116,790,564 and the bank balance was \$120,296,352. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$750,000 was covered by federal depository insurance and \$117,102,636 was collateralized with securities held by the pledging financial institutions' agents in the County's name and letters of credit, leaving \$1,909,919 in unsecured funds. The unsecured status only existed on one day and was corrected immediately. These totals do not include outside entities.

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

LEAVENWORTH COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2023

Note 8: Long-Term Debt Schedule

Following is a summary of changes in long-term debt for the year ended December 31, 2023:

<u>ISSUE</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
General Obligation Bonds					
Series 2016-A Sales Tax Bonds	\$ 8,355,000	\$ -	\$ 380,000	\$ 7,975,000	\$ 252,125
Series 2016-B Sales Tax Bonds	1,315,000	-	645,000	670,000	25,818
Series 2020-A Sales Tax Bonds	8,775,000	-	35,000	8,740,000	176,490
Series 2022-A Sales Tax Refunding Bonds	6,815,000	-	315,000	6,500,000	158,325
Total General Obligation Bonds	\$ 25,260,000	\$ -	\$ 1,375,000	\$ 23,885,000	\$ 612,758
Revolving Loans - KDHE					
Loan 1429-01	\$ 90,370	\$ -	\$ 21,734	\$ 68,636	\$ 2,183
Loan 1785-01	529,637	-	56,185	473,452	14,027
Total Revolving Loans	\$ 620,007	\$ -	\$ 77,919	\$ 542,088	\$ 16,210
Finance Leases					
Motorola Solutions Credit Company LLC	\$ 168,891	\$ -	\$ 168,891	\$ -	\$ 4,695
Total Contractual Indebtedness	\$ 26,048,898	\$ -	\$ 1,621,810	\$ 24,427,088	\$ 633,663

Following is a detailed listing of the County's long-term debt outstanding at December 31, 2023:

<u>ISSUE</u>	<u>Date Issued</u>	<u>Final Maturity Date</u>	<u>Original Amount</u>	<u>Outstanding Amount</u>	<u>Interest Rate</u>
General Obligation Bonds					
Series 2016-A Sales Tax Bonds	12/22/16	3/1/37	\$ 9,740,000	\$ 7,975,000	3.00-3.25%
Series 2016-B Sales Tax Bonds	12/22/16	3/1/24	4,165,000	670,000	2.25-2.65%
Series 2020-A Sales Tax Bonds	11/18/20	3/1/37	8,830,000	8,740,000	1.40-3.00%
Series 2022-A Sales Tax Refunding Bonds	1/19/22	3/1/37	6,815,000	6,500,000	2.00-3.00%
Revolving Loans - KDHE					
Loan 1429-01	8/23/05	3/1/27	380,027	68,636	2.32%
Loan 1785-01	10/26/09	3/1/31	1,139,578	473,452	2.47%
Finance Leases					
Motorola Solutions Credit Company LLC	12/19/14	4/1/23	493,092	-	1.50%
			\$ 31,562,697	\$ 24,427,088	

LEAVENWORTH COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2023

Note 8: Long-Term Debt (Continued)

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

<u>Year</u>	<u>Principal Due</u>	<u>Interest Due</u>	<u>Total</u>
2024	\$ 1,420,000	\$ 573,618	\$ 1,993,618
2025	1,470,000	531,440	2,001,440
2026	1,515,000	486,665	2,001,665
2027	1,560,000	440,540	2,000,540
2028	1,610,000	392,990	2,002,990
2029-2033	8,670,000	1,362,605	10,032,605
2034-2037	7,640,000	366,913	8,006,913
Total	\$ 23,885,000	\$ 4,154,771	\$ 28,039,771

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

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

Annual debt service loan requirements to maturity are as follows:

<u>Year</u>	<u>Principal Due</u>	<u>Interest Due</u>	<u>Total</u>
2024	\$ 83,152	\$ 14,337	\$ 97,489
2025	85,391	12,099	97,490
2026	78,048	9,800	87,848
2027	62,597	7,615	70,212
2028	64,311	5,901	70,212
2029-2032	168,589	6,940	175,529
Total	\$ 542,088	\$ 56,692	\$ 598,780

LEAVENWORTH COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2023

Note 9: Interfund Transactions

A reconciliation of transfers by fund type for 2023 follows:

From	To	Regulatory Authority	Amount
General Fund	Employee Benefit	K.S.A. 12-16,102	\$ 6,280,845
General Fund	General Equipment Reserve	K.S.A. 19-119	1,158,127
General Fund	Capital Improvements	K.S.A. 19-120	310,000
County Health	Employee Benefit	K.S.A. 12-16,102	289,567
County Health	General Equipment Reserve	K.S.A. 19-119	10,000
Register of Deeds Technology	Employee Benefit	K.S.A. 12-16,102	1,492
County Treasurer's Technology	Employee Benefit	K.S.A. 12-16,102	1,720
Opioid Settlement	Employee Benefit	K.S.A. 12-16,102	877
Road & Bridge	Employee Benefit	K.S.A. 12-16,102	993,484
Road & Bridge	Road and Bridge Equipment Reserve	K.S.A. 19-119	550,000
Road & Bridge	Capital Road	K.S.A. 68-590	748,110
Local Service Road & Bridge	Local Service Capital Equipment Reserve	K.S.A. 19-119	350,000
Local Service Road & Bridge	Employee Benefit	K.S.A. 12-16,102	296,208
Local Service Road & Bridge	Capital Road	K.S.A. 68-590	650,000
Council on Aging	Employee Benefit	K.S.A. 12-16,102	594,317
Council on Aging	General Equipment Reserve	K.S.A. 19-119	62,993
County Treasurer Special	Employee Benefit	K.S.A. 12-16,102	210,972
Solid Waste Management	Employee Benefit	K.S.A. 12-16,102	172,539
Solid Waste Management	General Equipment Reserve	K.S.A. 19-119	110,000
20 Year Special Sales Tax Revenue	Bond & Interest	Resolution	2,012,583
Juvenile Detention	Employee Benefit	K.S.A. 12-16,102	58,718
Juvenile Crime Prevention	Employee Benefit	K.S.A. 12-16,102	27,877
Juvenile Intake & Assessment	Community Corrections	Resolution	74,538
Economic Development	General Fund	Resolution	165,000
Sewer District No. 1	General Fund	K.S.A. 12-825d	15,456
Sewer District No. 2	General Fund	K.S.A. 12-825d	12,784
Sewer District No. 5	General Fund	K.S.A. 12-825d	8,624
Total Transfers			\$ 15,166,831

Note 10: Defined Benefit Pension Plan

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

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

LEAVENWORTH COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2023

Note 10: Defined Benefit Pension Plan (Continued)

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.43% for KPERS and 22.86% for KP&F for the fiscal year ended December 31, 2022. Contributions to the pension plan from (non-school municipality) were \$1,612,989 for KPERS and \$1,656,749 for KP&F for the year ended December 31, 2022.

Net Pension Liability. At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was \$15,872,497 and \$17,193,035 for KP&F. The net pension liability was measured as of June 30, 2023 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 11: Other Post-Employment Benefits

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

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

Death and Disability Other Post Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2023.

Note 12: Commitments and Contingencies

The County receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursements of funds received under these programs generally require compliance with terms and conditions specified in the grant agreements and are subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the County as of December 31, 2023.

LEAVENWORTH COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2023

Note 13: Risk Management

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

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

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

Note 14: Subsequent Events

Management has evaluated the effects of the financial statement of subsequent events through April 1, 2024, which is the date the financial statement was available to be issued.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

LEAVENWORTH COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
 For the Year Ended December 31, 2023

<u>Fund</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
Governmental Funds					
General Fund	\$ 33,833,455	\$ -	\$ 33,833,455	\$ 33,659,109	\$ (174,346)
Special Purpose Funds					
County Health	1,491,209	-	1,491,209	1,399,746	(91,463)
Employee Benefits	9,697,621	-	9,697,621	9,439,234	(258,387)
Register of Deeds Technology	323,286	-	323,286	276,266	(47,020)
Road and Bridge	12,053,032	-	12,053,032	11,661,742	(391,290)
Special Alcohol	50,000	-	50,000	46,000	(4,000)
Economic Development	314,000	-	314,000	314,000	-
Council on Aging	3,338,021	226,256	3,564,277	3,314,110	(250,167)
Special Parks and Recreation Fund	30,000	-	30,000	-	(30,000)
911 Taxes Fund	682,000	-	682,000	658,766	(23,234)
Juvenile Detention Fund	383,396	-	383,396	360,114	(23,282)
20 Year Special Sales Tax Revenue Fund	5,100,000	-	5,100,000	2,931,512	(2,168,488)
County Clerk Technology	50,000	-	50,000	36,582	(13,418)
County Treasurer Technology	45,000	-	45,000	29,892	(15,108)
Local Service Road and Bridge	4,363,225	-	4,363,225	4,097,315	(265,910)
Bond and Interest Fund	1,987,758	-	1,987,758	1,987,758	-
Business Fund					
Solid Waste Management	2,274,493	-	2,274,493	2,068,342	(206,151)
Related Municipal Entities					
Sewer District No. 1	54,331	-	54,331	35,767	(18,564)
Sewer District No. 2	79,084	-	79,084	32,031	(47,053)
Sewer District No. 3	103,712	-	103,712	103,212	(500)
Sewer District No. 5	19,474	-	19,474	14,381	(5,093)
Sewer District No. 7	63,920	-	63,920	63,918	(2)
	<u>\$ 76,337,017</u>	<u>\$ 226,256</u>	<u>\$ 76,563,273</u>	<u>\$ 72,529,797</u>	<u>\$ (4,033,476)</u>

LEAVENWORTH COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes and Shared Revenues:			
Ad valorem taxes	\$ 19,851,186	\$ 20,230,950	\$ (379,764)
Delinquent taxes	206,726	-	206,726
Motor vehicle taxes	2,527,227	2,349,224	178,003
Other taxes	55,761	145,905	(90,144)
Interest and penalties	384,299	310,000	74,299
Licenses, permits & fees	1,125,718	4,685,775	(3,560,057)
Charges for services	3,522,963	-	3,522,963
Interest on idle funds	2,651,723	250,000	2,401,723
Intergovernmental	222,033	-	222,033
Reimbursements	599,711	873,268	(273,557)
Miscellaneous	500,461	271,925	228,536
Transfers in	201,864	165,000	36,864
Total Receipts	<u>\$ 31,849,672</u>	<u>\$ 29,282,047</u>	<u>\$ 2,567,625</u>
EXPENDITURES			
County Commission			
Personnel services	\$ 568,028	\$ 492,306	\$ 75,722
Contractual services	45,169	73,200	(28,031)
Commodities	6,578	6,000	578
Total County Commission	<u>\$ 619,775</u>	<u>\$ 571,506</u>	<u>\$ 48,269</u>
County Clerk			
Personnel services	\$ 203,920	\$ 277,789	\$ (73,869)
Contractual services	27,357	51,700	(24,343)
Commodities	2,405	3,650	(1,245)
Total County Clerk	<u>\$ 233,682</u>	<u>\$ 333,139</u>	<u>\$ (99,457)</u>
County Treasurer			
Personnel services	\$ 554,991	\$ 564,170	\$ (9,179)
Contractual services	4,575	5,712	(1,137)
Commodities	22,743	10,100	12,643
Total County Treasurer	<u>\$ 582,309</u>	<u>\$ 579,982</u>	<u>\$ 2,327</u>
Register of Deeds			
Personnel services	\$ 249,528	\$ 253,282	\$ (3,754)
Contractual services	4,051	6,385	(2,334)
Commodities	4,861	5,995	(1,134)
Total Register of Deeds	<u>\$ 258,440</u>	<u>\$ 265,662</u>	<u>\$ (7,222)</u>

(continued)

LEAVENWORTH COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
EXPENDITURES			
Emergency Medical Service			
Personnel services	\$ 3,480,921	\$ 3,461,356	\$ 19,565
Contractual services	276,378	279,458	(3,080)
Commodities	276,275	274,250	2,025
Transfers out	1,958,269	1,958,269	-
Total Emergency Medical Service	\$ 5,991,843	\$ 5,973,333	\$ 18,510
Planning and Zoning			
Personnel services	\$ 408,736	\$ 423,111	\$ (14,375)
Contractual services	70,474	110,575	(40,101)
Commodities	3,172	6,050	(2,878)
Total Planning and Zoning	\$ 482,382	\$ 539,736	\$ (57,354)
County Sheriff			
Personnel services	\$ 7,233,325	\$ 7,329,395	\$ (96,070)
Contractual services	1,421,080	1,502,741	(81,661)
Commodities	584,042	411,000	173,042
Capital outlay	795	11,000	(10,205)
Transfers out	3,693,734	3,693,734	-
Total County Sheriff	\$ 12,932,976	\$ 12,947,870	\$ (14,894)
County Counselor			
Personnel services	\$ 294,093	\$ 286,574	\$ 7,519
Contractual services	272,107	323,300	(51,193)
Commodities	2,148	2,650	(502)
Total County Counselor	\$ 568,348	\$ 612,524	\$ (44,176)
County Attorney			
Personnel services	\$ 1,626,720	\$ 1,587,968	\$ 38,752
Contractual services	218,152	329,930	(111,778)
Commodities	38,176	42,750	(4,574)
Transfers out	453,842	453,842	-
Court ordered payments	75,936	75,500	436
Total County Attorney	\$ 2,412,826	\$ 2,489,990	\$ (77,164)
Coroner			
Contractual services	\$ 247,248	\$ 210,000	\$ 37,248

(continued)

LEAVENWORTH COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Courthouse General			
Contractual services	\$ 1,192,329	\$ 1,100,000	\$ 92,329
Commodities	294,579	800,000	(505,421)
Transfers out	1,050,000	50,000	1,000,000
Total Courthouse General	\$ 2,536,908	\$ 1,950,000	\$ 586,908
Information Services			
Personnel services	\$ 350,022	\$ 429,402	\$ (79,380)
Contractual services	192,342	229,925	(37,583)
Commodities	7,608	6,000	1,608
Capital outlay	3,420	-	3,420
Transfers out	124,913	124,913	-
Total Information Services	\$ 678,305	\$ 790,240	\$ (111,935)
District Court			
Contractual services	\$ 154,533	\$ 228,441	\$ (73,908)
Commodities	75,666	80,000	(4,334)
Total District Court	\$ 230,199	\$ 308,441	\$ (78,242)
Human Resources			
Personnel services	\$ 253,756	\$ 305,430	\$ (51,674)
Contractual services	136,102	170,800	(34,698)
Commodities	7,181	6,100	1,081
Total Human Resources	\$ 397,039	\$ 482,330	\$ (85,291)
Building Maintenance			
Personnel services	\$ 337,014	\$ 344,231	\$ (7,217)
Contractual services	99,671	118,990	(19,319)
Commodities	37,791	53,200	(15,409)
Transfers out	177,168	177,168	-
Total Building Maintenance	\$ 651,644	\$ 693,589	\$ (41,945)
Justice Center			
Personnel services	\$ 107,260	\$ 190,910	\$ (83,650)
Contractual services	182,023	229,465	(47,442)
Commodities	406,109	390,250	15,859
Transfers out	243,546	243,546	-
Total Justice Center	\$ 938,938	\$ 1,054,171	\$ (115,233)
Appraiser			
Personnel services	\$ 709,667	\$ 770,222	\$ (60,555)
Contractual services	66,101	93,094	(26,993)
Commodities	46,631	42,550	4,081
Total Appraiser	\$ 822,399	\$ 905,866	\$ (83,467)

(continued)

LEAVENWORTH COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
GIS Appraiser			
Personnel services	\$ 265,474	\$ 269,235	\$ (3,761)
Contractual services	25,724	44,400	(18,676)
Commodities	2,693	6,000	(3,307)
Transfers out	12,500	12,500	-
Total GIS Appraiser	<u>\$ 306,391</u>	<u>\$ 332,135</u>	<u>\$ (25,744)</u>
Election			
Personnel services	\$ 235,052	\$ 248,412	\$ (13,360)
Contractual services	32,437	33,100	(663)
Commodities	64,331	71,000	(6,669)
Total Election	<u>\$ 331,820</u>	<u>\$ 352,512</u>	<u>\$ (20,692)</u>
Noxious Weeds			
Personnel services	\$ 244,400	\$ 256,998	\$ (12,598)
Contractual services	31,877	39,300	(7,423)
Commodities	286,994	302,500	(15,506)
Transfers out	35,000	35,000	-
Total Noxious Weeds	<u>\$ 598,271</u>	<u>\$ 633,798</u>	<u>\$ (35,527)</u>
Risk Management			
Commodities	\$ 1,010	\$ 10,485	\$ (9,475)
Administration			
Personnel services	\$ 153,649	\$ 154,969	\$ (1,320)
Contractual	14,022	15,700	(1,678)
Commodities	-	3,000	(3,000)
Total Administration	<u>\$ 167,671</u>	<u>\$ 173,669</u>	<u>\$ (5,998)</u>
Infrastructure			
Commodities	\$ 167,850	\$ -	\$ 167,850
Cushing			
Personnel services	\$ 248,053	\$ 171,955	\$ 76,098
Contractual	154,400	139,465	14,935
Commodities	155,575	368,250	(212,675)
Total Cushing	<u>\$ 558,028</u>	<u>\$ 679,670</u>	<u>\$ (121,642)</u>
Appropriations	<u>\$ 942,807</u>	<u>\$ 942,807</u>	<u>\$ -</u>
Total Expenditures	<u>\$ 33,659,109</u>	<u>\$ 33,833,455</u>	<u>\$ (174,346)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (1,809,437)		
UNENCUMBERED CASH - JANUARY 1	<u>5,678,041</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 3,868,604</u>		

LEAVENWORTH COUNTY, KANSAS
COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem	\$ 535,383	\$ 546,272	\$ (10,889)
Delinquent	5,485	-	5,485
Motor vehicle	48,901	46,577	2,324
Grants	688,716	600,885	87,831
Charges for services	102,334	110,000	(7,666)
Miscellaneous	993	73,219	(72,226)
Total Cash Receipts	\$ 1,381,812	\$ 1,376,953	\$ 4,859
EXPENDITURES			
Personnel services	\$ 868,980	\$ 930,473	\$ (61,493)
Contractual services	128,187	142,000	(13,813)
Commodities	50,908	53,000	(2,092)
Grant county cost	42,104	37,500	4,604
Capital outlay	10,000	-	10,000
Transfers out	299,567	328,236	(28,669)
Total Expenditures	\$ 1,399,746	\$ 1,491,209	\$ (91,463)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (17,934)		
UNENCUMBERED CASH - JANUARY 1	244,088		
UNENCUMBERED CASH - DECEMBER 31	\$ 226,154		

LEAVENWORTH COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem	\$ 510,250	\$ 520,388	\$ (10,138)
Delinquent	11,417	-	11,417
Motor vehicle	58,214	58,381	(167)
Miscellaneous	201,566	-	201,566
Transfers in	8,928,617	8,118,852	809,765
Total Cash Receipts	\$ 9,710,064	\$ 8,697,621	\$ 1,012,443
EXPENDITURES			
Personnel services	\$ 9,439,234	\$ 9,697,621	\$ (258,387)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 270,830		
UNENCUMBERED CASH - JANUARY 1	276,723		
UNENCUMBERED CASH - DECEMBER 31	\$ 547,553		

LEAVENWORTH COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Program income	\$ 148,424	\$ 158,000	\$ (9,576)
EXPENDITURES			
Contractual services	\$ 59,937	\$ 73,286	\$ (13,349)
Personal Services	9,313	-	9,313
Commodities	1,166	2,000	(834)
Capital outlay	204,358	242,000	(37,642)
Transfer out	1,492	6,000	(4,508)
Total Expenditures	\$ 276,266	\$ 323,286	\$ (47,020)
RECEIPTS OVER (UNDER) EXPENDITURES			\$ (127,842)
UNENCUMBERED CASH - JANUARY 1			416,912
UNENCUMBERED CASH - DECEMBER 31			\$ 289,070

LEAVENWORTH COUNTY, KANSAS
ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes and shared revenue			
Ad valorem	\$ 8,978,202	\$ 9,151,892	\$ (173,690)
Delinquent	88,765	-	88,765
Motor vehicle	1,044,275	970,669	73,606
Other taxes	-	51,475	(51,475)
Intergovernmental	1,417,007	1,131,238	285,769
Reimbursements	24,479	142,582	(118,103)
Other receipts	12,638	32,295	(19,657)
Total Cash Receipts	<u>\$ 11,565,366</u>	<u>\$ 11,480,151</u>	<u>\$ 85,215</u>
EXPENDITURES			
Personnel services	\$ 2,730,715	\$ 2,624,238	\$ 106,477
Contractual services	227,074	661,700	(434,626)
Commodities	6,209,337	6,375,500	(166,163)
Capital outlay	142,612	100,000	42,612
Debt service	60,410	-	60,410
Transfers out	2,291,594	2,291,594	-
Total Expenditures	<u>\$ 11,661,742</u>	<u>\$ 12,053,032</u>	<u>\$ (391,290)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (96,376)		
UNENCUMBERED CASH - JANUARY 1	<u>975,495</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 879,119</u>		

**LEAVENWORTH COUNTY, KANSAS
SPECIAL ALCOHOL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023**

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Liquor tax	\$ 37,676	\$ 21,226	\$ 16,450
EXPENDITURES			
Contractual services	\$ 46,000	\$ 50,000	\$ (4,000)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (8,324)		
UNENCUMBERED CASH - JANUARY 1	93,899		
UNENCUMBERED CASH - DECEMBER 31	\$ 85,575		

LEAVENWORTH COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes and shared revenue			
Ad valorem	\$ 284,256	\$ 289,968	\$ (5,712)
Delinquent	3,130	-	3,130
Motor vehicle	35,644	34,844	800
Other receipts	14	-	14
Total Cash Receipts	<u>\$ 323,044</u>	<u>\$ 324,812</u>	<u>\$ (1,768)</u>
EXPENDITURES			
Contractual services	\$ 149,000	\$ 149,000	\$ -
Transfers out	165,000	165,000	-
Total Expenditures	<u>\$ 314,000</u>	<u>\$ 314,000</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 9,044		
UNENCUMBERED CASH - JANUARY 1	<u>4,163</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 13,207</u>		

**LEAVENWORTH COUNTY, KANSAS
COUNCIL ON AGING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023**

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem	\$ 2,555,967	\$ 2,606,418	\$ (50,451)
Delinquent	19,551	-	19,551
Motor vehicle	205,376	200,622	4,754
Intergovernmental	659,143	475,045	184,098
Miscellaneous	38,545	10,810	27,735
Total Cash Receipts	\$ 3,478,582	\$ 3,292,895	\$ 185,687
EXPENDITURES			
Personal services	\$ 1,612,654	\$ 1,810,262	\$ (197,608)
Contractual services	871,899	778,842	93,057
Commodities	147,223	154,600	(7,377)
Other expenditures	25,024	-	25,024
Transfers out	657,310	594,317	62,993
Adjustments for budget credits	-	226,256	(226,256)
Total Expenditures	\$ 3,314,110	\$ 3,564,277	\$ (250,167)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 164,472		
UNENCUMBERED CASH - JANUARY 1	89,513		
UNENCUMBERED CASH - DECEMBER 31	\$ 253,985		

**LEAVENWORTH COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023**

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Liquor tax	\$ 19,692	\$ 21,226	\$ (1,534)
EXPENDITURES			
Contractual services	\$ -	\$ 30,000	\$ (30,000)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 19,692		
UNENCUMBERED CASH - JANUARY 1	41,838		
UNENCUMBERED CASH - DECEMBER 31	\$ 61,530		

LEAVENWORTH COUNTY, KANSAS
911 TAXES FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
911 tax	\$ 620,159	\$ 488,200	\$ 131,959
EXPENDITURES			
Contractual services	\$ 658,766	\$ 682,000	\$ (23,234)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (38,607)		
UNENCUMBERED CASH - JANUARY 1	134,209		
UNENCUMBERED CASH - DECEMBER 31	\$ 95,602		

LEAVENWORTH COUNTY, KANSAS
JUVENILE DETENTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem	\$ 329,506	\$ 336,084	\$ (6,578)
Delinquent	3,415	-	3,415
Motor vehicle	8,736	5,301	3,435
Charge for services	7,420	-	7,420
Intergovernmental	50,000	-	50,000
Total Cash Receipts	\$ 399,077	\$ 341,385	\$ 57,692
EXPENDITURES			
Personnel services	\$ 168,881	\$ 158,002	\$ 10,879
Contractual services	9,295	21,300	(12,005)
Commodities	123,220	150,000	(26,780)
Transfers out	58,718	54,094	4,624
Total Expenditures	\$ 360,114	\$ 383,396	\$ (23,282)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 38,963		
UNENCUMBERED CASH - JANUARY 1	81,272		
UNENCUMBERED CASH - DECEMBER 31	\$ 120,235		

LEAVENWORTH COUNTY, KANSAS
20 YEAR SPECIAL SALES TAX REVENUE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Local assistance	\$ 5,709,505	\$ 5,100,000	\$ 609,505
Interest on idle funds	117,498	-	117,498
Other receipts	337,500	-	337,500
Total Cash Receipts	\$ 6,164,503	\$ 5,100,000	\$ 1,064,503
EXPENDITURES			
Contractual services	\$ 483,478	\$ 3,112,242	\$ (2,628,764)
Commodities	435,451	-	435,451
Transfers out	2,012,583	1,987,758	24,825
Total Expenditures	\$ 2,931,512	\$ 5,100,000	\$ (2,168,488)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 3,232,991		
UNENCUMBERED CASH - JANUARY 1	2,212,300		
UNENCUMBERED CASH - DECEMBER 31	\$ 5,445,291		

LEAVENWORTH COUNTY, KANSAS
COUNTY CLERK TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Program income	\$ 22,579	\$ 42,000	\$ (19,421)
EXPENDITURES			
Contractual services	\$ 4,158	\$ 10,000	\$ (5,842)
Commodities	32,424	40,000	(7,576)
Total Expenditures	\$ 36,582	\$ 50,000	\$ (13,418)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (14,003)		
UNENCUMBERED CASH - JANUARY 1	44,858		
UNENCUMBERED CASH - DECEMBER 31	\$ 30,855		

**LEAVENWORTH COUNTY, KANSAS
COUNTY TREASURER TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023**

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Program income	\$ 22,733	\$ 42,000	\$ (19,267)
EXPENDITURES			
Personnel services	\$ 21,797	\$ 35,000	\$ (13,203)
Contractual services	2,108	-	2,108
Capital outlay	4,267	10,000	(5,733)
Transfers out	1,720	-	1,720
Total Expenditures	\$ 29,892	\$ 45,000	\$ (15,108)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (7,159)		
UNENCUMBERED CASH - JANUARY 1	19,252		
UNENCUMBERED CASH - DECEMBER 31	\$ 12,093		

LEAVENWORTH COUNTY, KANSAS
LOCAL SERVICE ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem	\$ 3,318,491	\$ 3,351,358	\$ (32,867)
Delinquent	32,264	-	32,264
Motor vehicle	375,332	366,453	8,879
Fuel	427,594	447,753	(20,159)
Miscellaneous	141	-	141
Total Cash Receipts	\$ 4,153,822	\$ 4,165,564	\$ (11,742)
EXPENDITURES			
Personnel services	\$ 796,719	\$ 725,217	\$ 71,502
Contractual services	18,077	21,800	(3,723)
Commodities	1,986,311	2,320,000	(333,689)
Transfers out	1,296,208	1,296,208	-
Total Expenditures	\$ 4,097,315	\$ 4,363,225	\$ (265,910)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 56,507		
UNENCUMBERED CASH - JANUARY 1	363,680		
UNENCUMBERED CASH - DECEMBER 31	\$ 420,187		

LEAVENWORTH COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS*
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

	Drug Prosecutor	Juvenile Supervision Fees	General Equipment Reserve	Juvenile Justice Authority	Juvenile Reinvestment Grant	Community Corrections	CCH Permits
RECEIPTS							
Licenses, permits and fees	\$ -	\$ 648	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	91,648	25,000	758,536	-
Miscellaneous	-	-	550	5,099	-	-	4,063
Transfer in	-	-	1,341,120	-	-	74,538	-
Total Cash Receipts	\$ -	\$ 648	\$ 1,341,670	\$ 96,747	\$ 25,000	\$ 833,074	\$ 4,063
EXPENDITURES							
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 530,487	\$ -
Contractual services	5,290	-	-	106,978	-	221,101	1,569
Commodities	69	-	-	-	-	28,985	-
Capital outlay	-	-	1,783,250	-	-	-	-
Miscellaneous	-	-	-	-	-	15,224	-
Total Expenditures	\$ 5,359	\$ -	\$ 1,783,250	\$ 106,978	\$ -	\$ 795,797	\$ 1,569
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (5,359)	\$ 648	\$ (441,580)	\$ (10,231)	\$ 25,000	\$ 37,277	\$ 2,494
UNENCUMBERED CASH - JANUARY 1	6,475	17,344	6,047,343	20,948	-	70,997	45,197
UNENCUMBERED CASH - DECEMBER 31	\$ 1,116	\$ 17,992	\$ 5,605,763	\$ 10,717	\$ 25,000	\$ 108,274	\$ 47,691

*These funds are not required to be budgeted.

LEAVENWORTH COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS* (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

	Juvenile Intake and Assessment	PALS	County Treasurer Special	Memorials	Road and Bridge Equipment Reserve	Local Service Capital Equipment Reserve	CARES Act Fund
RECEIPTS							
Intergovernmental	\$ 386,097	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	18,086	857,693	12,923	-	70,550	-
Interest income	-	-	-	-	136,200	-	231,009
Transfer in	-	-	-	-	550,000	350,000	-
Reimbursements	-	-	-	-	-	135	-
Total Cash Receipts	\$ 386,097	\$ 18,086	\$ 857,693	\$ 12,923	\$ 686,200	\$ 420,685	\$ 231,009
EXPENDITURES							
Personnel services	\$ 105,909	\$ -	\$ 581,003	\$ -	\$ -	\$ -	\$ -
Contractual services	23,853	22,142	1,025	630	-	-	-
Commodities	540	26,823	53,285	17,153	-	-	107,887
Employee Benefit	11,301	-	1,702	-	-	-	-
Capital outlay	-	-	-	-	1,049,674	431,391	1,117,850
Transfers out	74,538	-	210,972	-	-	-	-
Total Expenditures	\$ 216,141	\$ 48,965	\$ 847,987	\$ 17,783	\$ 1,049,674	\$ 431,391	\$ 1,225,737
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 169,956	\$ (30,879)	\$ 9,706	\$ (4,860)	\$ (363,474)	\$ (10,706)	\$ (994,728)
UNENCUMBERED CASH - JANUARY 1	87,039	32,457	51,034	132,942	3,134,356	1,168,583	7,586,442
UNENCUMBERED CASH - DECEMBER 31	\$ 256,995	\$ 1,578	\$ 60,740	\$ 128,082	\$ 2,770,882	\$ 1,157,877	\$ 6,591,714

*These funds are not required to be budgeted.

LEAVENWORTH COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS* (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

	Sheriff Drug Forfeitures	Juvenile Drinking Program	Violent Offenders	Drug Test and Supervision	INK Fee Fund	Capital Improvement Reserve	Capital Road
RECEIPTS							
Licenses, permits and fees	\$ -	\$ -	\$ 29,360	\$ 14,515	\$ -	\$ 650,178	\$ -
Intergovernmental	-	-	-	-	-	-	150,000
Reimbursements	-	-	-	-	-	-	284,738
Transfer in	-	-	-	-	-	310,000	1,398,110
Total Cash Receipts	\$ -	\$ -	\$ 29,360	\$ 14,515	\$ -	\$ 960,178	\$ 1,832,848
EXPENDITURES							
Contractual services	\$ -	\$ -	\$ 18,868	\$ 9,424	\$ 38,093	\$ 704,599	\$ -
Commodities	-	-	1,195	-	-	-	83,169
Capital outlay	-	-	-	-	-	-	1,219,685
Total Expenditures	\$ -	\$ -	\$ 20,063	\$ 9,424	\$ 38,093	\$ 704,599	\$ 1,302,854
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ 9,297	\$ 5,091	\$ (38,093)	\$ 255,579	\$ 529,994
UNENCUMBERED CASH - JANUARY 1	18,799	2,993	109,700	134,771	442,030	1,548,556	3,500,948
UNENCUMBERED CASH - DECEMBER 31	\$ 18,799	\$ 2,993	\$ 118,997	\$ 139,862	\$ 403,937	\$ 1,804,135	\$ 4,030,942

*These funds are not required to be budgeted.

LEAVENWORTH COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS* (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

	Opioid Settlement	Federal Grants	Attorney Training	Alcohol Drug Safe Action	Landfill Closure	Juvenile Crime Prevention	Township Traffic Impact Fee
RECEIPTS							
Licenses, permits and fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,800
Intergovernmental	-	67,959	4,220	-	-	290,019	-
Miscellaneous	206,794	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Total Cash Receipts	\$ 206,794	\$ 67,959	\$ 4,220	\$ -	\$ -	\$ 290,019	\$ 250,800
EXPENDITURES							
Personnel services	\$ 3,588	\$ 10,543	\$ -	\$ -	\$ -	\$ 88,972	\$ -
Contractual services	-	20,583	2,307	-	-	38,258	270,848
Commodities	5,700	-	-	-	-	32,551	-
Transfers out	877	-	-	-	-	27,877	-
Total Expenditures	\$ 10,165	\$ 31,126	\$ 2,307	\$ -	\$ -	\$ 187,658	\$ 270,848
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 196,629	\$ 36,833	\$ 1,913	\$ -	\$ -	\$ 102,361	\$ (20,048)
UNENCUMBERED CASH - JANUARY 1	15,381.00	64,472	20,187	29,359	65,885	25,093.00	1,780,933
UNENCUMBERED CASH - DECEMBER 31	\$ 212,010	\$ 101,305	\$ 22,100	\$ 29,359	\$ 65,885	\$ 127,454	\$ 1,760,885

*These funds are not required to be budgeted.

LEAVENWORTH COUNTY, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Delinquent	\$ 5	\$ -	\$ 5
Transfer in	2,012,583	1,987,758	24,825
Total Cash Receipts	\$ 2,012,588	\$ 1,987,758	\$ 24,830
EXPENDITURES			
Principal	\$ 1,375,000	\$ 1,375,000	\$ -
Interest	612,758	612,758	-
Total Expenditures	\$ 1,987,758	\$ 1,987,758	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 24,830		
UNENCUMBERED CASH - JANUARY 1	1,403,629		
UNENCUMBERED CASH - DECEMBER 31	\$ 1,428,459		

**LEAVENWORTH COUNTY, KANSAS
SOLID WASTE MANAGEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023**

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Delinquent	\$ 449	\$ -	\$ 449
Charges for services	1,970,065	1,830,000	140,065
Total Cash Receipts	\$ 1,970,514	\$ 1,830,000	\$ 140,514
EXPENDITURES			
Personnel services	\$ 554,548	\$ 516,954	\$ 37,594
Contractual services	1,193,886	1,210,000	(16,114)
Commodities	37,369	33,000	4,369
Capital outlay	-	32,000	(32,000)
Transfers out	282,539	482,539	(200,000)
Total Expenditures	\$ 2,068,342	\$ 2,274,493	\$ (206,151)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (97,828)		
UNENCUMBERED CASH - JANUARY 1	449,350		
UNENCUMBERED CASH - DECEMBER 31	\$ 351,522		

**LEAVENWORTH COUNTY, KANSAS
TRUST FUND - SPECIAL LAW ENFORCEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023**

RECEIPTS			
	Taxes	\$	4,885
EXPENDITURES			
	Commodities	\$	8,634
RECEIPTS OVER (UNDER) EXPENDITURES		\$	(3,749)
UNENCUMBERED CASH - JANUARY 1			27,882
UNENCUMBERED CASH - DECEMBER 31		\$	24,133

*This fund is not required to be budgeted.

**LEAVENWORTH COUNTY, KANSAS
RELATED MUNICIPAL ENTITY
SEWER DISTRICT NO. 1
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023**

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Special assessments	\$ 55,402	\$ 54,806	\$ 596
EXPENDITURES			
Contractual services	\$ 20,311	\$ 35,900	\$ (15,589)
Commodities	-	2,975	(2,975)
Transfers out	15,456	15,456	-
Total Expenditures	\$ 35,767	\$ 54,331	\$ (18,564)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 19,635		
UNENCUMBERED CASH - JANUARY 1	159,599		
UNENCUMBERED CASH - DECEMBER 31	\$ 179,234		

**LEAVENWORTH COUNTY, KANSAS
RELATED MUNICIPAL ENTITY
SEWER DISTRICT NO. 2
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023**

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Special assessments	\$ 72,084	\$ 71,834	\$ 250
EXPENDITURES			
Contractual services	\$ 18,598	\$ 63,050	\$ (44,452)
Commodities	649	3,250	(2,601)
Transfers out	12,784	12,784	-
Total Expenditures	\$ 32,031	\$ 79,084	\$ (47,053)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 40,053		
UNENCUMBERED CASH - JANUARY 1	299,353		
UNENCUMBERED CASH - DECEMBER 31	\$ 339,406		

LEAVENWORTH COUNTY, KANSAS
RELATED MUNICIPAL ENTITY
SEWER DISTRICT NO. 3
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Special assessments	\$ 102,211	\$ 103,212	\$ (1,001)
EXPENDITURES			
Contractual services	\$ 33,000	\$ 33,500	\$ (500)
Debt service	70,212	70,212	-
Total Expenditures	\$ 103,212	\$ 103,712	\$ (500)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (1,001)		
UNENCUMBERED CASH - JANUARY 1	44,240		
UNENCUMBERED CASH - DECEMBER 31	\$ 43,239		

**LEAVENWORTH COUNTY, KANSAS
RELATED MUNICIPAL ENTITY
SEWER DISTRICT NO. 5
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023**

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Special assessments	\$ 17,424	\$ 17,424	\$ -
EXPENDITURES			
Contractual services	\$ 4,444	\$ 7,250	\$ (2,806)
Commodities	1,313	3,600	(2,287)
Transfers out	8,624	8,624	-
Total Expenditures	\$ 14,381	\$ 19,474	\$ (5,093)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 3,043		
UNENCUMBERED CASH - JANUARY 1	122,907		
UNENCUMBERED CASH - DECEMBER 31	\$ 125,950		

**LEAVENWORTH COUNTY, KANSAS
RELATED MUNICIPAL ENTITY
SEWER DISTRICT NO. 6
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023**

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

LEAVENWORTH COUNTY, KANSAS
RELATED MUNICIPAL ENTITY
SEWER DISTRICT NO. 7
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Special assessments	\$ 63,919	\$ 63,919	\$ -
EXPENDITURES			
Contractual services	\$ 40,000	\$ 40,000	\$ -
Capital outlay	23,918	23,920	(2)
Total Expenditures	\$ 63,918	\$ 63,920	\$ (2)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1		
UNENCUMBERED CASH - JANUARY 1	29,013		
UNENCUMBERED CASH - DECEMBER 31	\$ 29,014		

LEAVENWORTH COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Road and Bridge Escrow	\$ 98,224	\$ 6,200	\$ 3,700	\$ 100,724
Payroll Clearing	380,345	34,653,406	34,726,488	307,263
Cash Over or Short	57	-	-	57
Sales Tax Vehicle	381,368	7,021,197	7,055,196	347,369
Current Ad Valorem Tax	67,904,889	124,726,521	118,028,964	74,602,446
Motor Vehicle Tax	418,035	11,207,205	11,157,258	467,982
Recreational Vehicle Tax	4,907	193,100	193,906	4,101
In Lieu of Tax	2,166	13,768	5,979	9,955
Redemption	431,411	1,439,557	1,151,384	719,584
City/County Highway Fuel Tax	-	1,711,174	1,692,387	18,787
Delinquent Taxes	30,916	138,248	144,627	24,537
Real Estate Part Pay Property Tax	988	-	-	988
Personal Property Part Pay Property Tax	1,518	-	-	1,518
Advance Taxes	-	6,663	-	6,663
Local Alcohol Liquor Tax	22,914	80,101	77,060	25,955
Special County Mineral Production Tax	-	395	182	213
Change - Treasurer Overcharge	27,748	192,822	205,770	14,800
Tax Escrow Delinquent	345,384	1,963,864	1,991,091	318,157
Game Licenses - State	292	1,398	1,518	172
Park Permits - State	-	33,795	33,795	-
Statutory Filing Fee	200	550	700	50
Unclaimed Legacies	59,489	-	-	59,489
CMB State Stamps	125	50	50	125
Kansas Drivers License Records	-	81,570	81,570	-
County Sales Tax	707	473	730	450
Commercial Motor Vehicle	11,950	854,330	855,031	11,249
Auto Registration	-	3,390,432	3,390,432	-
Auto Titles - State	-	145,259	145,259	-
Auto Transfer - State	-	334,462	334,462	-
Antique Auto Tax	-	33,523	33,523	-
Antique Auto Fees	-	13,865	13,865	-
Total Distributable Funds	\$ 70,123,633	\$ 188,243,928	\$ 181,324,927	\$ 77,042,634
State Funds:				
State Institutional Building	\$ -	\$ 523,985	\$ 523,985	\$ -
State Education Building	-	1,047,970	1,047,970	-
Total State Funds	\$ -	\$ 1,571,955	\$ 1,571,955	\$ -

LEAVENWORTH COUNTY, KANSAS
AGENCY FUNDS (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subdivision Funds:				
Cities	\$ -	\$ 24,036,385	\$ 24,036,385	\$ -
Townships	-	2,926,241	2,926,241	-
Schools	(2)	56,621,886	56,658,241	(36,357)
Cemeteries	-	3,193	3,193	-
Fire Districts	-	1,729,830	1,729,830	-
Watersheds & Drainage	4,937	31,683	31,683	4,937
Libraries	-	2,206,033	2,206,033	-
Total Subdivision Funds	<u>\$ 4,935</u>	<u>\$ 87,555,251</u>	<u>\$ 87,591,606</u>	<u>\$ (31,420)</u>
Office Cash:				
District Court	\$ 529,808	\$ 250,771	\$ 296,264	\$ 484,315
Law Library - Checking	208,482	29,540	210,458	27,564
Law Library - CD	-	200,000	-	200,000
Sheriff	52,085	468,126	467,267	52,944
Total Office Cash	<u>\$ 790,375</u>	<u>\$ 948,437</u>	<u>\$ 973,989</u>	<u>\$ 764,823</u>
Total Agency Funds	<u><u>\$ 70,918,943</u></u>	<u><u>\$ 278,319,571</u></u>	<u><u>\$ 271,462,477</u></u>	<u><u>\$ 77,776,037</u></u>



April 1, 2024

County Commissioners
Leavenworth County, Kansas

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Leavenworth County, Kansas (the County) as of and for the year ended December 31, 2023, and the related notes to the financial statement, which collectively comprise the County's basic financial statement, and have issued our report thereon dated April 1, 2024.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

April 1, 2024
Leavenworth County, Kansas
(Continued)

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Vayney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas



April 1, 2024

County Commissioners
Leavenworth County, Kansas

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

Unmodified Opinions

We have audited Leavenworth County's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of County's major federal programs for the year ended December 31, 2023. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

Basis for Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

April 1, 2024
Leavenworth County, Kansas
(Continued)

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

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

LEAVENWORTH COUNTY, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2023

	<u>Assistance Listing Number</u>	<u>Federal Award Expenditures</u>	<u>Subrecipient Expenditures</u>
Federal Grantor/Pass-Through Grantor/Program Title			
U.S. Department of Agriculture			
Passed through Kansas Department of Health & Environment WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	\$ 294,133	\$ -
U.S. Department of the Treasury			
Covid-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	\$ 1,175,737	\$ -
Local Assistance and Tribal Consistency Fund	21.032	50,000	-
Total Department of the Treasury		<u>\$ 1,225,737</u>	<u>\$ -</u>
U.S. Department of Transportation			
Passed through Kansas Department of Transportation Highway Planning and Construction Cluster			
National Priority Safety Programs	20.616	\$ 3,764	\$ -
State and Community Highway Safety	20.600	770	-
Total Highway Planning and Construction Cluster		<u>\$ 4,534</u>	<u>\$ -</u>
Highway Planning and Construction	20.205	132,313	-
Total Department of Transportation		<u>\$ 136,847</u>	<u>\$ -</u>
U.S. Department of Health and Human Services			
Passed through Kansas Department of Health & Environment Aging Cluster			
Special Programs for the Aging, Title III, Part B	93.044	\$ 49,449	\$ -
Special Programs for the Aging, Title III, Part C	93.045	225,306	-
Total Aging Cluster		<u>\$ 274,755</u>	<u>\$ -</u>
Nutrition Services Incentive Program	93.053	\$ 65,667	\$ -
Maternal and Child Health Services Block Grant to the States	93.994	32,108	-
Family Planning Services	93.217	47,281	-
Immunization Cooperative Agreements	93.268	9,466	-
Child Care and Development Block Grant	93.575	43,605	-
Medical Assistance Program	93.778	19,608	-
Public Health Emergency Preparedness	93.069	54,751	-
Total Department of Health and Human Services		<u>\$ 547,241</u>	<u>\$ -</u>
U.S. Department of Homeland Security			
Passed through Kansas Division of Emergency Management Emergency Management Performance Grants	97.042	\$ 19,400	\$ -
Total Federal Expenditures		<u><u>\$ 2,223,358</u></u>	<u><u>\$ -</u></u>

LEAVENWORTH COUNTY, KANSAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
December 31, 2023

Note 1: Organization

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

Note 2: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County, and is presented on the Kansas regulatory basis of accounting which includes cash disbursements, accounts payable and encumbrances. The information presented in this schedule is in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statement. The County elected not to use the 10% de minimis indirect cost rate.

Note 3: Local Government Contributions

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

Note 4: Additional Audits

Grantor agencies reserve the right to conduct additional audits of the County's grant programs for economy and efficiency and program results that may result in disallowed costs to the County. However, management does not believe such audits would result in any disallowed costs that would be material to the County's financial position at December 31, 2023.

Note 5: Outstanding Loans

The County did not have any outstanding loans under any federal grants at December 31, 2023.

LEAVENWORTH COUNTY, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
December 31, 2023

Section I - Summary of Auditor's Results

Financial Statement

Type of auditor's report issued: Unmodified

Internal control over financial reporting:
Material weaknesses identified? Yes None

Reportable conditions identified not considered
to be material weaknesses? Yes None reported

Noncompliance material to financial statement noted? Yes None

Federal Awards

Internal controls over major programs:
Material weaknesses identified? Yes No

Reportable conditions identified not considered
to be material weaknesses? Yes None reported

Type of auditor's report issued on compliance for
major programs: Unmodified

Any audit findings disclosed that are required to be
reported in accordance with Title 2 U.S. Code of Federal
Regulations (CFR) Part 200.516(a)? Yes No

Identification of major programs:

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

Dollar threshold used to distinguish between Type A
and Type B programs: \$ -

Auditee qualified as a low-risk auditee? Yes No

Note:

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County, and is presented on the Kansas regulatory basis of accounting which includes cash disbursements, accounts payable and encumbrances. The information presented in this schedule is in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statement. The County elected not to use the 10% de minimis indirect cost rate.

Section II - Financial Statement Findings

No matters were reported.

Section III - Federal Award Findings and Questioned Costs

There were no current year findings or questioned costs.