LEAVENWORTH COUNTY, KANSAS

FINANCIAL STATEMENT

December 31, 2025

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

LEAVENWORTH COUNTY, KANSAS
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August 24, 2026

VARNEY
& ASSOCIATES, CPAs, LLC

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, 2025, 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, 2025, 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, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (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.

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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.

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 August 24, 2026 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, 2025

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds							
General Fund	$ 4,495,032	$ -	$ 39,604,446	$ 35,975,871	$ 8,123,607	$ 36,041	$ 8,159,648
Special Purpose Funds							
County Health	167,464	-	1,507,764	1,538,202	137,026	-	137,026
Employee Benefits	425,753	-	11,886,743	10,716,133	1,596,363	-	1,596,363
Register of Deeds Technology	317,298	-	172,800	276,887	213,211	-	213,211
Road and Bridge	670,642	-	14,879,607	14,054,723	1,495,526	77,831	1,573,357
Special Alcohol	79,077	-	28,119	56,000	51,196	-	51,196
Economic Development	42,557	-	91,210	-	133,767	-	133,767
Council on Aging	715,779	-	4,337,765	3,696,992	1,356,552	-	1,356,552
Special Parks and Recreation Fund	81,917	-	16,277	-	98,194	-	98,194
911 Taxes Fund	298,163	-	864,307	724,229	438,241	-	438,241
Juvenile Detention Fund	21,942	-	360,218	369,306	12,854	-	12,854
20 Year Special Sales Tax Revenue Fund	8,487,586	-	6,531,146	2,517,581	12,501,151	-	12,501,151
County Clerk Technology	29,655	-	28,766	28,010	30,411	-	30,411
County Treasurer Technology	36,151	-	28,766	24,683	40,234	-	40,234
Opioid Settlement	369,199	-	129,549	103,566	395,182	-	395,182
Local Service Road and Bridge	531,215	-	4,928,504	4,859,912	599,807	-	599,807
CARES Act Fund	600,379	-	1,860	588,381	13,858	-	13,858
Drug Prosecutor	2,916	-	-	(2,157)	5,073	-	5,073
Juvenile Supervision Fees	18,897	-	1,293	-	20,190	-	20,190
General Equipment Reserve	5,367,157	-	1,032,941	924,411	5,475,687	-	5,475,687
Juvenile Justice Authority	790	-	14,464	11,875	3,379	-	3,379
Juvenile Reinvestment Grant	25,000	-	-	-	25,000	-	25,000
CPJJ-Comm Corrections	107,806	-	187,498	194,100	101,204	-	101,204
Community Corrections	67,226	-	994,345	942,043	119,528	-	119,528
CCH Permits	20,160	-	3,640	192	23,608	-	23,608
KFA	26,908	-	291,444	193,192	125,160	-	125,160
Juvenile Intake and Assessment	105,569	-	41,243	141,191	5,621	-	5,621
PALS	15,172	-	24,978	14,838	25,312	-	25,312
County Treasurer Special	17,253	-	906,457	846,682	77,028	-	77,028
Memorials	129,200	-	18,340	27,942	119,598	-	119,598
Road and Bridge Equipment Reserve	3,322,857	-	767,317	1,155,361	2,934,813	-	2,934,813
Local Service Capital Equipment Reserve	1,419,728	-	882,000	378,123	1,923,605	-	1,923,605

(Continued)

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

LEAVENWORTH COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Veterans Treatment Court	$ 8,996	$ -	$ 75,514	$ 89,197	$ (4,687)	$ -	$ (4,687)
Sheriff Drug Forfeitures	10,564	-	-	-	10,564	-	10,564
Juvenile Drinking Program	2,993	-	-	-	2,993	-	2,993
Violent Offenders	143,653	-	40,515	21,275	162,893	-	162,893
Drug Test and Supervision	146,266	-	13,941	10,317	149,890	-	149,890
INK Fee Fund	385,355	-	10,199	-	395,554	-	395,554
Capital Improvement Reserve	2,218,892	-	1,481,635	1,170,723	2,529,804	-	2,529,804
Capital Road	6,805,041	-	5,433,646	2,282,799	9,955,888	-	9,955,888
Federal Grants	105,602	-	41,579	29,166	118,015	-	118,015
Attorney Training	23,997	-	3,082	1,349	25,730	-	25,730
Alcohol Drug Safe Action	29,359	-	-	-	29,359	-	29,359
Landfill Closure	65,885	-	-	-	65,885	-	65,885
Juvenile Crime Prevention	-	-	9,097	6,791	2,306	-	2,306
Township Traffic Impact Fees	1,993,140	-	289,600	9,200	2,273,540	-	2,273,540
Bond and Interest Fund							
Bond and Interest	1,577,310	-	1,751,847	2,001,439	1,327,718	-	1,327,718
Business Fund							
Solid Waste Management	130,879	-	2,408,096	2,334,500	204,475	-	204,475
Trust Fund							
Special Law Enforcement	25,293	-	-	13,416	11,877	-	11,877
Total County	$ 41,689,673	$ -	$ 102,122,558	$ 88,328,441	$ 55,483,790	$ 113,872	$ 55,597,662
Related Municipal Entities							
Sewer District No. 1	$ 179,424	$ -	$ 55,763	$ 52,847	$ 182,340	$ -	$ 182,340
Sewer District No. 2	374,970	-	71,834	45,302	401,502	-	401,502
Sewer District No. 3	43,444	-	105,214	103,212	45,446	-	45,446
Sewer District No. 5	122,675	-	17,424	11,894	128,205	-	128,205
Sewer District No. 6	6,678	-	-	-	6,678	-	6,678
Sewer District No. 7	29,014	-	63,919	63,918	29,015	-	29,015
Fire District No. 1	-	-	344,916	118,524	226,392	-	226,392
Total Related Municipal Entities	$ 756,205	$ -	$ 659,070	$ 395,697	$ 1,019,578	$ -	$ 1,019,578
Total Reporting Entity (Excluding Agency Funds)	$ 42,445,878	$ -	$ 102,781,628	$ 88,724,138	$ 56,503,368	$ 113,872	$ 56,617,240

(Continued)

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

LEAVENWORTH COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2025

Composition of Cash:	
Commerce Bank:	
Checking	$ 6,946,115
US Treasury Bills	135,686,150
First State Bank and Trust:	
Checking	55,992
Certificates of Deposit	100,000
Country Club Bank:	
Checking	301,092
Total Checking Accounts	$ 143,089,349
Kansas Municipal Investment Pool	9,674
Total Cash and Investments	$ 143,099,023
Less: Agency Funds (per Schedule 3)	(86,481,783)
Total Reporting Entity (Excluding Agency Funds)	$ 56,617,240

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

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.

In 2025, the County inherited the Fire District No. 1 which is also included as a related municipal entity.

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.

Note 2: Budgetary Information

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.

2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.

4. Adoption of the final budget on or before August 25th.

If the County is holding a revenue neutral rate hearing, the public hearing shall be no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The County did hold a revenue neutral rate hearing for this year.

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

County Treasurer Technology
Register of Deeds Technology
Solid Waste

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

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

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

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

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

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, 2025 was $1,110,139,967. The fiscal year 2025 tax levy was based on this final assessed value and was used to fund fiscal year 2025. The County's property tax levies per $1,000 assessed valuation for the year ended December 2025 were as follows:

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

Note 5: Inventories and Prepaid Expenses

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

Note 6: Use of Estimates

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

Note 7: Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. Effective January 1, 2026, K.S.A. 9-1402 authorizes financial institutions to secure deposits of public moneys of governmental units through the Kansas Collateral Pool (public moneys pooled method as defined by 2025 Senate Substitute for House Bill 2152). The County has no other policies that would further limit interest rate risk.

Note 7: Deposits and Investments (Continued)

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, 2025, the County has the following investments:

Investment Type	Cost	Less than 1	1 - 5	6 - 10	More than 10	Rating
Kansas Municipal Investment Pool	$ 9,674	$ 9,674	$ -	$ -	$ -	N/A

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

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County's investments were composed entirely of KMIP deposits, treasury bills and certificates of deposit as of the fiscal year ended December 31, 2025.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has no designated "peak periods". All deposits were legally secured at December 31, 2025.

At December 31, 2025, the County's carrying amount of deposits was $143,089,349 and the bank balance was $144,948,480. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $500,000 was covered by federal depository insurance and the remaining amount was collateralized with securities held by the pledging financial institutions' agents in the County's name and letters of credit, covering the remaining balance.

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

Note 8: Long-Term Debt Schedule

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

ISSUE	Date Issued	Final Maturity Date	Interest Rate	Original Amount	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Series 2016-A Sales Tax Bonds	12/22/16	3/1/37	3.00-3.25%	$ 9,740,000	$ 7,570,000	$ -	$ 425,000	$ 7,145,000	$ 227,900
Series 2020-A Sales Tax Bonds	11/18/20	3/1/37	1.40-3.00%	8,830,000	8,740,000	-	680,000	8,060,000	165,765
Series 2022-A Sales Tax Refunding Bonds	1/19/22	3/1/37	2.00-3.00%	6,815,000	6,155,000	-	365,000	5,790,000	137,775
Total General Obligation Bonds					$ 22,465,000	$ -	$ 1,470,000	$ 20,995,000	$ 531,440
Revolving Loans - KDHE									
Loan 1429-01	8/23/05	3/1/27	2.32%	$ 380,027	$ 46,339	$ -	$ 22,872	$ 23,467	$ 1,045
Loan 1785-01	10/26/09	3/1/31	2.47%	1,139,578	415,728	-	59,304	356,424	10,907
Total Revolving Loans					$ 462,067	$ -	$ 82,176	$ 379,891	$ 11,952
Total Contractual Indebtedness					$ 22,927,067	$ -	$ 1,552,176	$ 21,374,891	$ 543,392

Note 8: Long-Term Debt (Continued)

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

Year	Principal Due	Interest Due	Total
2026	$ 1,515,000	$ 486,665	$ 2,001,665
2027	1,560,000	440,540	2,000,540
2028	1,610,000	392,990	2,002,990
2029	1,655,000	347,515	2,002,515
2030	1,700,000	308,550	2,008,550
2031-2035	9,050,000	979,233	10,029,233
2036-2040	3,905,000	94,220	3,999,220
Total	$ 20,995,000	$ 3,049,713	$ 24,044,713

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 was 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 was paid at a rate of 2.47%.

Annual debt service loan requirements to maturity are as follows:

Year	Principal Due	Interest Due	Total
2026	$ 84,395	$ 9,800	$ 94,195
2027	62,597	7,615	70,212
2028	64,311	5,901	70,212
2029	66,072	4,139	70,211
2030	67,882	2,330	70,212
2031-2035	34,634	471	35,105
Total	$ 379,891	$ 30,256	$ 410,147

Note 9: Interfund Transactions

From	To	Regulatory Authority	Amount
General Fund	Employee Benefit	K.S.A. 12-16,102	$ 6,564,676
General Fund	General Equipment Reserve	K.S.A. 19-119	825,000
General Fund	911	Resolution	350,000
General Fund	Capital Improvements	K.S.A. 19-120	1,305,000
County Health	Employee Benefit	K.S.A. 12-16,102	360,409
Register of Deeds Technology	Employee Benefit	K.S.A. 12-16,102	9,505
Register of Deeds Technology	General Equipment Reserve	K.S.A. 19-119	92,000
Road & Bridge	Employee Benefit	K.S.A. 12-16,102	1,255,626
Road & Bridge	Road and Bridge Equipment Reserve	K.S.A. 19-119	600,000
Road & Bridge	Capital Road	K.S.A. 68-590	2,700,000
Local Service Road & Bridge	Local Service Capital Equipment Reserve	K.S.A. 19-119	700,000
Local Service Road & Bridge	Capital Road	K.S.A. 68-590	1,976,000
Local Service Road & Bridge	Employee Benefit	K.S.A. 12-16,102	359,687
Council on Aging	Employee Benefit	K.S.A. 12-16,102	720,853
County Treasurer Special	Employee Benefit	K.S.A. 12-16,102	248,063
Solid Waste Management	Employee Benefit	K.S.A. 12-16,102	226,277
Solid Waste Management	Capital Improvements	K.S.A. 19-120	150,000
20 Year Special Sales Tax Revenue	Bond and Interest	Resolution	1,751,842
Juvenile Detention	Employee Benefit	K.S.A. 12-16,102	64,755
Sewer District No. 1	General	K.S.A. 12-825d	15,456
Sewer District No. 2	General	K.S.A. 12-825d	12,784
Sewer District No. 5	General	K.S.A. 12-825d	8,624
Total Transfers			$ 20,296,557

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.kspers.gov 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.

Note 10: Defined Benefit Pension Plan (Continued)

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.71% for KPERS and 24.67% for KP&F for the fiscal year ended December 31, 2025. Contributions to the pension plan from (non-school municipality) were $1,945,427 for KPERS and $1,926,218 for KP&F for the year ended December 31, 2025.

Net Pension Liability. At December 31, 2025, the County's proportionate share of the collective net pension liability reported by KPERS was $14,881,130 and $15,616,393 for KP&F. The net pension liability was measured as of June 30, 2025 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. 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.kspers.gov 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, 2025.

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, 2025.

Note 13: Risk Management

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

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

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

Note 14: Subsequent Events

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

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

LEAVENWORTH COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General Fund	$ 37,788,053	$ -	$ 37,788,053	$ 35,975,871	$ (1,812,182)
Special Purpose Funds					
County Health	1,583,346	-	1,583,346	1,538,202	(45,144)
Employee Benefits	11,855,765	-	11,855,765	10,716,133	(1,139,632)
Register of Deeds Technology	324,211	-	324,211	276,887	(47,324)
Road and Bridge	14,588,001	-	14,588,001	14,054,723	(533,278)
Special Alcohol	50,000	-	50,000	56,000	6,000
Economic Development	85,658	-	85,658	-	(85,658)
Council on Aging	4,358,338	444,771	4,803,109	3,696,992	(1,106,117)
Special Parks and Recreation Fund	45,000	-	45,000	-	(45,000)
911 Taxes Fund	747,600	-	747,600	724,229	(23,371)
Juvenile Detention Fund	430,231	-	430,231	369,306	(60,925)
20 Year Special Sales Tax Revenue Fund	8,432,991	-	8,432,991	2,517,581	(5,915,410)
County Clerk Technology	31,000	-	31,000	28,010	(2,990)
County Treasurer Technology	26,700	-	26,700	24,683	(2,017)
Opioid Settlement	148,154	-	148,154	103,566	(44,588)
Local Service Road and Bridge	5,099,054	-	5,099,054	4,859,912	(239,142)
Bond and Interest Fund	2,001,440	-	2,001,440	2,001,439	(1)
Business Fund					
Solid Waste Management	2,427,552	-	2,427,552	2,334,500	(93,052)
Related Municipal Entities					
Sewer District No. 1	54,331	-	54,331	52,847	(1,484)
Sewer District No. 2	79,084	-	79,084	45,302	(33,782)
Sewer District No. 3	103,712	-	103,712	103,212	(500)
Sewer District No. 5	19,474	-	19,474	11,894	(7,580)
Sewer District No. 7	63,920	-	63,920	63,918	(2)
	$ 90,343,615	$ 444,771	$ 90,788,386	$ 79,555,207	$ (11,233,179)

See Independent Auditor's Report.

LEAVENWORTH COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and Shared Revenues:			
Ad valorem taxes	$ 23,871,504	$ 24,362,005	$ (490,501)
Delinquent taxes	309,950	200,000	109,950
Motor vehicle taxes	2,580,847	2,124,808	456,039
Other taxes	53,310	160,571	(107,261)
Interest and penalties	599,348	375,000	224,348
Licenses, permits and fees	1,322,719	4,269,125	(2,946,406)
Charges for services	4,610,996	-	4,610,996
Interest on idle funds	2,744,160	2,550,000	194,160
Intergovernmental	131	-	131
Reimbursements	797,705	901,584	(103,879)
Miscellaneous	2,676,912	502,575	2,174,337
Transfers in	36,864	-	36,864
Total Receipts	$ 39,604,446	$ 35,445,668	$ 4,158,778
EXPENDITURES			
County Commission			
Personnel services	$ 620,800	$ 585,257	$ 35,543
Contractual services	460,812	72,300	388,512
Commodities	3,497	4,100	(603)
Mental health	-	291,237	(291,237)
Total County Commission	$ 1,085,109	$ 952,894	$ 132,215
County Clerk			
Personnel services	$ 248,063	$ 260,766	$ (12,703)
Contractual services	27,599	39,000	(11,401)
Commodities	4,118	4,500	(382)
Total County Clerk	$ 279,780	$ 304,266	$ (24,486)
County Treasurer			
Personnel services	$ 491,241	$ 501,765	$ (10,524)
Contractual services	27,899	43,245	(15,346)
Commodities	10,956	8,000	2,956
Capital outlay	-	5,000	(5,000)
Total County Treasurer	$ 530,096	$ 558,010	$ (27,914)
Register of Deeds			
Personnel services	$ 236,478	$ 252,830	$ (16,352)
Contractual services	8,814	11,079	(2,265)
Commodities	2,731	6,500	(3,769)
Capital outlay	160	1,640	(1,480)
Total Register of Deeds	$ 248,183	$ 272,049	$ (23,866)

(continued)

LEAVENWORTH COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
EXPENDITURES			
Emergency Medical Service			
Personnel services	$ 4,060,929	$ 4,006,909	$ 54,020
Contractual services	319,562	241,649	77,913
Commodities	210,553	387,850	(177,297)
Capital outlay	8,391	10,000	(1,609)
Transfers out	2,430,702	2,430,702	-
Total Emergency Medical Service	$ 7,030,137	$ 7,077,110	$ (46,973)
Planning and Zoning			
Personnel services	$ 487,306	$ 494,430	$ (7,124)
Contractual services	76,366	102,436	(26,070)
Commodities	2,385	7,950	(5,565)
Total Planning and Zoning	$ 566,057	$ 604,816	$ (38,759)
County Sheriff			
Personnel services	$ 7,384,999	$ 7,600,952	$ (215,953)
Contractual services	1,383,963	1,513,588	(129,625)
Commodities	391,551	553,960	(162,409)
Capital outlay	87,920	1,500	86,420
Transfers out	4,173,974	4,173,974	-
Total County Sheriff	$ 13,422,407	$ 13,843,974	$ (421,567)
County Counselor			
Personnel services	$ 355,616	$ 354,607	$ 1,009
Contractual services	490,794	441,200	49,594
Commodities	79	2,650	(2,571)
Total County Counselor	$ 846,489	$ 798,457	$ 48,032
County Attorney			
Personnel services	$ 1,820,730	$ 1,875,419	$ (54,689)
Contractual services	114,911	180,324	(65,413)
Commodities	39,795	43,250	(3,455)
Transfers out	680,000	680,000	-
Court ordered payments	51,495	75,500	(24,005)
Total County Attorney	$ 2,706,931	$ 2,854,493	$ (147,562)
Coroner			
Contractual services	$ 211,063	$ 290,000	$ (78,937)
Courthouse General			
Contractual services	$ 1,364,671	$ 1,416,500	$ (51,829)
Commodities	247,482	439,500	(192,018)
Transfers out	65,000	65,000	-
Total Courthouse General	$ 1,677,153	$ 1,921,000	$ (243,847)

(continued)

LEAVENWORTH COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Information Services			
Personnel services	$ 464,679	$ 389,000	$ 75,679
Contractual services	185,609	184,450	1,159
Commodities	3,966	6,000	(2,034)
Transfers out	135,000	132,500	2,500
Total Information Services	$ 789,254	$ 711,950	$ 77,304
District Court			
Contractual services	$ 196,111	$ 230,441	$ (34,330)
Commodities	75,458	78,000	(2,542)
Total District Court	$ 271,569	$ 308,441	$ (36,872)
Human Resources			
Personnel services	$ 271,816	$ 275,000	$ (3,184)
Contractual services	117,314	148,100	(30,786)
Commodities	2,599	6,500	(3,901)
Total Human Resources	$ 391,729	$ 429,600	$ (37,871)
Building Maintenance			
Personnel services	$ 312,912	$ 302,946	$ 9,966
Contractual services	152,736	166,446	(13,710)
Commodities	47,036	59,700	(12,664)
Capital outlay	-	880,000	(880,000)
Transfers out	1,065,000	185,000	880,000
Total Building Maintenance	$ 1,577,684	$ 1,594,092	$ (16,408)
Justice Center			
Personnel services	$ 184,425	$ 209,704	$ (25,279)
Contractual services	214,935	278,871	(63,936)
Commodities	408,501	450,000	(41,499)
Transfers out	245,000	245,000	-
Total Justice Center	$ 1,052,861	$ 1,183,575	$ (130,714)
Special Building, Cushing			
Personnel services	$ 143,787	$ 150,344	$ (6,557)
Contractual services	142,311	182,000	(39,689)
Commodities	134,728	275,000	(140,272)
Transfers out	175,000	175,000	-
Total Justice Center	$ 595,826	$ 782,344	$ (186,518)
Appraiser			
Personnel services	$ 668,428	$ 835,488	$ (167,060)
Contractual services	61,506	97,202	(35,696)
Commodities	41,803	50,500	(8,697)
Total Appraiser	$ 771,737	$ 983,190	$ (211,453)

(continued)

LEAVENWORTH COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
GIS Appraiser			
Personnel services	$ 260,112	$ 291,243	$ (31,131)
Contractual services	28,567	52,600	(24,033)
Commodities	4,697	6,500	(1,803)
Total GIS Appraiser	$ 293,376	$ 350,343	$ (56,967)
Election			
Personnel services	$ 125,357	$ 320,942	$ (195,585)
Contractual services	28,242	51,950	(23,708)
Commodities	79,999	146,500	(66,501)
Reimbursement	-	50,000	(50,000)
Transfers out	25,000	25,000	-
Total Election	$ 258,598	$ 594,392	$ (335,794)
Noxious Weeds			
Personnel services	$ 261,871	$ 268,412	$ (6,541)
Contractual services	56,204	102,601	(46,397)
Commodities	309,160	314,850	(5,690)
Transfers out	50,000	50,000	-
Total Noxious Weeds	$ 677,235	$ 735,863	$ (58,628)
Risk Management			
Personnel services	$ 3,300	$ 3,985	$ (685)
Commodities	332	6,500	(6,168)
Total Risk Management	$ 3,632	$ 10,485	$ (6,853)
Administration			
Personnel services	$ 134,111	$ 165,973	$ (31,862)
Contractual	545	19,000	(18,455)
Commodities	737	1,700	(963)
Total Administration	$ 135,393	$ 186,673	$ (51,280)
Appropriations	$ 440,036	$ 440,036	$ -
Health Dept	$ 113,536	$ -	$ 113,536
Total Expenditures	$ 35,975,871	$ 37,788,053	$ (1,812,182)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,628,575		
UNENCUMBERED CASH - JANUARY 1	4,495,032		
UNENCUMBERED CASH - DECEMBER 31	$ 8,123,607		

LEAVENWORTH COUNTY, KANSAS
COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem	$ 483,141	$ 493,604	$ (10,463)
Delinquent	7,443	-	7,443
Motor vehicle	59,492	51,814	7,678
Grants	837,246	741,229	96,017
Charges for services	118,788	110,000	8,788
Miscellaneous	1,654	90,377	(88,723)
Total Cash Receipts	$ 1,507,764	$ 1,487,024	$ 20,740
EXPENDITURES			
Personnel services	$ 861,295	$ 933,928	$ (72,633)
Contractual services	146,452	151,700	(5,248)
Commodities	47,647	62,500	(14,853)
Grant county cost	122,399	42,870	79,529
Transfers out	360,409	392,348	(31,939)
Total Expenditures	$ 1,538,202	$ 1,583,346	$ (45,144)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (30,438)		
UNENCUMBERED CASH - JANUARY 1	167,464		
UNENCUMBERED CASH - DECEMBER 31	$ 137,026		

LEAVENWORTH COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem	$ 1,365,184	$ 1,395,276	$ (30,092)
Delinquent	9,095	-	9,095
Motor vehicle	66,645	58,520	8,125
Miscellaneous	275,968	-	275,968
Reimbursements	360,000	-	360,000
Transfers in	9,809,851	10,078,761	(268,910)
Total Cash Receipts	$ 11,886,743	$ 11,532,557	$ 354,186
EXPENDITURES			
Personnel services	$ 10,593,538	$ 11,855,765	$ (1,262,227)
Contractual services	122,595	-	122,595
Total Expenditures	$ 10,716,133	$ 11,855,765	$ (1,139,632)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,170,610		
UNENCUMBERED CASH - JANUARY 1	425,753		
UNENCUMBERED CASH - DECEMBER 31	$ 1,596,363		

LEAVENWORTH COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Program income	$ 172,800	$ 160,000	$ 12,800
EXPENDITURES			
Personnel services	$ 22,725	$ 43,702	$ (20,977)
Contractual services	142,296	156,436	(14,140)
Commodities	-	15,500	(15,500)
Capital outlay	10,361	7,000	3,361
Transfer out	101,505	101,573	(68)
Total Expenditures	$ 276,887	$ 324,211	$ (47,324)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (104,087)		
UNENCUMBERED CASH - JANUARY 1	317,298		
UNENCUMBERED CASH - DECEMBER 31	$ 213,211		

LEAVENWORTH COUNTY, KANSAS
ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem	$ 11,756,610	$ 12,000,000	$ (243,390)
Delinquent	139,855	-	139,855
Motor vehicle	1,178,859	971,068	207,791
Other taxes	-	64,450	(64,450)
Intergovernmental	1,777,372	1,055,536	721,836
Reimbursements	10,941	185,253	(174,312)
Miscellaneous	15,970	49,427	(33,457)
Total Cash Receipts	$ 14,879,607	$ 14,325,734	$ 553,873
EXPENDITURES			
Personnel services	$ 3,080,278	$ 2,997,000	$ 83,278
Contractual services	362,190	1,213,500	(851,310)
Commodities	5,664,063	7,396,875	(1,732,812)
Capital outlay	201,156	125,000	76,156
Debt service	191,410	-	191,410
Transfers out	4,555,626	2,855,626	1,700,000
Total Expenditures	$ 14,054,723	$ 14,588,001	$ (533,278)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 824,884		
UNENCUMBERED CASH - JANUARY 1	670,642		
UNENCUMBERED CASH - DECEMBER 31	$ 1,495,526		

LEAVENWORTH COUNTY, KANSAS
SPECIAL ALCOHOL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Liquor tax	$ 28,119	$ 34,000	$ (5,881)
EXPENDITURES			
Contractual services	$ 56,000	$ 50,000	$ 6,000
RECEIPTS OVER (UNDER) EXPENDITURES	$ (27,881)		
UNENCUMBERED CASH - JANUARY 1	79,077		
UNENCUMBERED CASH - DECEMBER 31	$ 51,196		

LEAVENWORTH COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem	$ 50,457	$ 51,971	$ (1,514)
Delinquent	3,820	-	3,820
Motor vehicle	36,876	32,456	4,420
Miscellaneous	57	-	57
Total Cash Receipts	$ 91,210	$ 84,427	$ 6,783
EXPENDITURES			
Contractual services	$ -	$ 85,658	$ (85,658)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 91,210		
UNENCUMBERED CASH - JANUARY 1	42,557		
UNENCUMBERED CASH - DECEMBER 31	$ 133,767		

LEAVENWORTH COUNTY, KANSAS
COUNCIL ON AGING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem	$ 3,023,059	$ 3,085,630	$ (62,571)
Delinquent	36,452	-	36,452
Motor vehicle	333,827	293,148	40,679
Intergovernmental	907,647	714,425	193,222
Miscellaneous	36,780	-	36,780
Total Cash Receipts	$ 4,337,765	$ 4,093,203	$ 244,562
EXPENDITURES			
Personnel services	$ 1,677,601	$ 1,722,209	$ (44,608)
Contractual services	1,132,632	1,040,500	92,132
Commodities	134,513	145,400	(10,887)
Grants	-	456,925	(456,925)
Other expenditures	31,393	253,951	(222,558)
Transfers out	720,853	739,353	(18,500)
Adjustments for budget credits	-	444,771	(444,771)
Total Expenditures	$ 3,696,992	$ 4,803,109	$ (1,106,117)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 640,773		
UNENCUMBERED CASH - JANUARY 1	715,779		
UNENCUMBERED CASH - DECEMBER 31	$ 1,356,552		

LEAVENWORTH COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Liquor tax	$ 16,277	$ 18,000	$ (1,723)
EXPENDITURES			
Contractual services	$ -	$ 45,000	$ (45,000)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 16,277		
UNENCUMBERED CASH - JANUARY 1	81,917		
UNENCUMBERED CASH - DECEMBER 31	$ 98,194		

LEAVENWORTH COUNTY, KANSAS
911 TAXES FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
911 tax	$ 514,307	$ 492,255	$ 22,052
Transfers in	350,000	350,000	-
Total Cash Receipts	$ 864,307	$ 842,255	$ 22,052
EXPENDITURES			
Contractual services	$ 724,229	$ 745,600	$ (21,371)
Commodities	-	2,000	(2,000)
Total Expenditures	$ 724,229	$ 747,600	$ (23,371)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 140,078		
UNENCUMBERED CASH - JANUARY 1	298,163		
UNENCUMBERED CASH - DECEMBER 31	$ 438,241		

LEAVENWORTH COUNTY, KANSAS
JUVENILE DETENTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem	$ 306,873	$ 313,598	$ (6,725)
Delinquent	5,200	-	5,200
Motor vehicle	40,704	35,659	5,045
Charges for services	7,441	-	7,441
Total Cash Receipts	$ 360,218	$ 349,257	$ 10,961
EXPENDITURES			
Personnel services	$ 150,046	$ 193,000	$ (42,954)
Contractual services	11,755	172,476	(160,721)
Commodities	142,750	-	142,750
Transfers out	64,755	64,755	-
Total Expenditures	$ 369,306	$ 430,231	$ (60,925)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (9,088)		
UNENCUMBERED CASH - JANUARY 1	21,942		
UNENCUMBERED CASH - DECEMBER 31	$ 12,854		

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, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Local assistance	$ 6,181,136	$ 5,200,000	$ 981,136
Interest on idle funds	350,010	-	350,010
Total Cash Receipts	$ 6,531,146	$ 5,200,000	$ 1,331,146
EXPENDITURES			
Contractual services	$ 98,310	$ 6,431,551	$ (6,333,241)
Commodities	667,429	-	667,429
Transfers out	1,751,842	2,001,440	(249,598)
Total Expenditures	$ 2,517,581	$ 8,432,991	$ (5,915,410)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 4,013,565		
UNENCUMBERED CASH - JANUARY 1	8,487,586		
UNENCUMBERED CASH - DECEMBER 31	$ 12,501,151		

LEAVENWORTH COUNTY, KANSAS
COUNTY CLERK TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Program income	$ 28,766	$ 20,000	$ 8,766
EXPENDITURES			
Contractual services	$ 575	$ 31,000	$ (30,425)
Commodities	27,435	-	27,435
Total Expenditures	$ 28,010	$ 31,000	$ (2,990)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 756		
UNENCUMBERED CASH - JANUARY 1	29,655		
UNENCUMBERED CASH - DECEMBER 31	$ 30,411		

LEAVENWORTH COUNTY, KANSAS
COUNTY TREASURER TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Program income	$ 28,766	$ 25,700	$ 3,066
EXPENDITURES			
Contractual services	$ 24,683	$ 26,700	$ (2,017)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 4,083		
UNENCUMBERED CASH - JANUARY 1	36,151		
UNENCUMBERED CASH - DECEMBER 31	$ 40,234		

LEAVENWORTH COUNTY, KANSAS
OPIOID SETTLEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Opioid settlement	$ 129,549	$ 250,000	$ (120,451)
EXPENDITURES			
Personnel	$ 91,644	$ 103,154	$ (11,510)
Contractual	6,200	45,000	(38,800)
Commodities	5,722	-	5,722
Total Expenditures	$ 103,566	$ 148,154	$ (44,588)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 25,983		
UNENCUMBERED CASH - JANUARY 1	369,199		
UNENCUMBERED CASH - DECEMBER 31	$ 395,182		

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, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem	$ 3,967,957	$ 4,022,169	$ (54,212)
Delinquent	54,581	-	54,581
Motor vehicle	461,777	397,858	63,919
Fuel	444,189	424,859	19,330
Total Cash Receipts	$ 4,928,504	$ 4,844,886	$ 83,618
EXPENDITURES			
Personnel services	$ 788,286	$ 788,667	$ (381)
Contractual services	25,760	25,700	60
Commodities	1,010,179	2,649,000	(1,638,821)
Transfers out	3,035,687	1,635,687	1,400,000
Total Expenditures	$ 4,859,912	$ 5,099,054	$ (239,142)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 68,592		
UNENCUMBERED CASH - JANUARY 1	531,215		
UNENCUMBERED CASH - DECEMBER 31	$ 599,807		

LEAVENWORTH COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS*
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

	Drug Prosecutor	Juvenile Supervision Fees	General Equipment Reserve	Juvenile Justice Authority	Juvenile Reinvestment Grant	Community Corrections	CCH Permits
RECEIPTS							
Licenses, permits and fees	$ -	$ 1,293	$ -	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	12,500	-	971,437	-
Miscellaneous	-	-	115,941	1,964	-	22,908	3,640
Transfer in	-	-	917,000	-	-	-	-
Total Cash Receipts	$ -	$ 1,293	$ 1,032,941	$ 14,464	$ -	$ 994,345	$ 3,640
EXPENDITURES							
Personnel services	$ -	$ -	$ -	$ -	$ -	$ 586,777	$ -
Contractual services	(2,157)	-	-	11,875	-	305,100	192
Commodities	-	-	1,270	-	-	50,166	-
Capital outlay	-	-	923,141	-	-	-	-
Total Expenditures	$ (2,157)	$ -	$ 924,411	$ 11,875	$ -	$ 942,043	$ 192
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,157	$ 1,293	$ 108,530	$ 2,589	$ -	$ 52,302	$ 3,448
UNENCUMBERED CASH - JANUARY 1	2,916	18,897	5,367,157	790	25,000	67,226	20,160
UNENCUMBERED CASH - DECEMBER 31	$ 5,073	$ 20,190	$ 5,475,687	$ 3,379	$ 25,000	$ 119,528	$ 23,608

*These funds are not required to be budgeted.

(Continued)

See Independent Auditor's Report.

LEAVENWORTH COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS* (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

	Juvenile Intake and Assessment	PALS	County Treasurer Special	Memorials	Road and Bridge Equipment Reserve	Local Service Capital Equipment Reserve	CARES Act Fund
RECEIPTS							
Intergovernmental	$ 41,243	$ -	$ -	$ -	$ -	$ -	$ 1,860
Miscellaneous	-	24,978	906,457	18,340	-	182,000	-
Interest income	-	-	-	-	167,317	-	-
Transfer in	-	-	-	-	600,000	700,000	-
Total Cash Receipts	$ 41,243	$ 24,978	$ 906,457	$ 18,340	$ 767,317	$ 882,000	$ 1,860
EXPENDITURES							
Personnel services	$ 90,210	$ -	$ 558,139	$ -	$ -	$ -	$ -
Contractual services	7,865	8,763	2,547	-	-	-	-
Commodities	(1,085)	6,075	37,933	27,942	-	-	588,381
Employee Benefit	44,201	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,155,361	378,123	-
Transfers out	-	-	248,063	-	-	-	-
Total Expenditures	$ 141,191	$ 14,838	$ 846,682	$ 27,942	$ 1,155,361	$ 378,123	$ 588,381
RECEIPTS OVER (UNDER) EXPENDITURES	$ (99,948)	$ 10,140	$ 59,775	$ (9,602)	$ (388,044)	$ 503,877	$ (586,521)
UNENCUMBERED CASH - JANUARY 1	105,569	15,172	17,253	129,200	3,322,857	1,419,728	600,379
UNENCUMBERED CASH - DECEMBER 31	$ 5,621	$ 25,312	$ 77,028	$ 119,598	$ 2,934,813	$ 1,923,605	$ 13,858

*These funds are not required to be budgeted.

(Continued)

See Independent Auditor's Report.

LEAVENWORTH COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS* (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

	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	$ -	$ -	$ 40,515	$ 13,941	$ 10,199	$ 26,635	$ 757,646
Transfer in	-	-	-	-	-	1,455,000	4,676,000
Total Cash Receipts	$ -	$ -	$ 40,515	$ 13,941	$ 10,199	$ 1,481,635	$ 5,433,646
EXPENDITURES							
Contractual services	$ -	$ -	$ 16,009	$ 10,317	$ -	$ 189,045	$ -
Commodities	-	-	5,266	-	-	-	14,957
Capital outlay	-	-	-	-	-	981,678	2,267,842
Total Expenditures	$ -	$ -	$ 21,275	$ 10,317	$ -	$ 1,170,723	$ 2,282,799
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -	$ 19,240	$ 3,624	$ 10,199	$ 310,912	$ 3,150,847
UNENCUMBERED CASH - JANUARY 1	10,564	2,993	143,653	146,266	385,355	2,218,892	6,805,041
UNENCUMBERED CASH - DECEMBER 31	$ 10,564	$ 2,993	$ 162,893	$ 149,890	$ 395,554	$ 2,529,804	$ 9,955,888

*These funds are not required to be budgeted.

(Continued)

See Independent Auditor's Report.

LEAVENWORTH COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS* (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

	Federal Grants	Attorney Training	Alcohol Drug Safe Action	Landfill Closure	Juvenile Crime Prevention	Township Traffic Impact Fee
RECEIPTS						
Licenses, permits and fees	$ -	$ -	$ -	$ -	$ -	$ 289,600
Intergovernmental	41,579	3,082	-	-	9,097	-
Total Cash Receipts	$ 41,579	$ 3,082	$ -	$ -	$ 9,097	$ 289,600
EXPENDITURES						
Contractual services	$ 23,063	$ 1,349	$ -	$ -	$ 6,791	$ 9,200
Commodities	2,341	-	-	-	-	-
Miscellaneous	3,762	-	-	-	-	-
Total Expenditures	$ 29,166	$ 1,349	$ -	$ -	$ 6,791	$ 9,200
RECEIPTS OVER (UNDER) EXPENDITURES	$ 12,413	$ 1,733	$ -	$ -	$ 2,306	$ 280,400
UNENCUMBERED CASH - JANUARY 1	105,602	23,997	29,359	65,885	-	1,993,140
UNENCUMBERED CASH - DECEMBER 31	$ 118,015	$ 25,730	$ 29,359	$ 65,885	$ 2,306	$ 2,273,540

*These funds are not required to be budgeted.

(Continued)

See Independent Auditor's Report.

LEAVENWORTH COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS* (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

	CPJJ Comm Corrections	KFA	Veterans Treatment Court
RECEIPTS			
Intergovernmental	$ -	$ 291,444	$ -
Miscellaneous	187,498	-	75,514
Total Cash Receipts	$ 187,498	$ 291,444	$ 75,514
EXPENDITURES			
Personnel services	$ 85,415	$ -	$ 39,995
Contractual services	67,436	193,063	40,686
Commodities	1,741	129	1,252
Employee Benefit	39,508	-	7,264
Total Expenditures	$ 194,100	$ 193,192	$ 89,197
RECEIPTS OVER (UNDER) EXPENDITURES	$ (6,602)	$ 98,252	$ (13,683)
UNENCUMBERED CASH - JANUARY 1	107,806	26,908	8,996
UNENCUMBERED CASH - DECEMBER 31	$ 101,204	$ 125,160	$ (4,687)

*These funds are not required to be budgeted.

See Independent Auditor's Report.

LEAVENWORTH COUNTY, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Delinquent tax	$ 5	$ -	$ 5
Transfer in	1,751,842	2,001,440	(249,598)
Total Cash Receipts	$ 1,751,847	$ 2,001,440	$ (249,593)
EXPENDITURES			
Principal	$ 1,470,000	$ 1,470,000	$ -
Interest	531,439	531,440	(1)
Total Expenditures	$ 2,001,439	$ 2,001,440	$ (1)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (249,592)		
UNENCUMBERED CASH - JANUARY 1	1,577,310		
UNENCUMBERED CASH - DECEMBER 31	$ 1,327,718		

LEAVENWORTH COUNTY, KANSAS
SOLID WASTE MANAGEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Delinquent	$ 35	$ -	$ 35
Charges for services	2,400,490	2,315,000	85,490
Reimbursements	7,571	-	7,571
Total Cash Receipts	$ 2,408,096	$ 2,315,000	$ 93,096
EXPENDITURES			
Personnel services	$ 553,504	$ 550,000	$ 3,504
Contractual services	1,351,174	1,476,775	(125,601)
Commodities	34,139	40,000	(5,861)
Capital outlay	19,406	34,500	(15,094)
Transfers out	376,277	326,277	50,000
Total Expenditures	$ 2,334,500	$ 2,427,552	$ (93,052)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 73,596		
UNENCUMBERED CASH - JANUARY 1	130,879		
UNENCUMBERED CASH - DECEMBER 31	$ 204,475		

LEAVENWORTH COUNTY, KANSAS
TRUST FUND - SPECIAL LAW ENFORCEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Taxes	$	-
EXPENDITURES		
Commodities	$	13,416
RECEIPTS OVER (UNDER) EXPENDITURES	$	(13,416)
UNENCUMBERED CASH - JANUARY 1		25,293
UNENCUMBERED CASH - DECEMBER 31	$	11,877

*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, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Special assessments	$ 55,763	$ 54,331	$ 1,432
EXPENDITURES			
Contractual services	$ 37,324	$ 35,900	$ 1,424
Commodities	67	2,975	(2,908)
Transfers out	15,456	15,456	-
Total Expenditures	$ 52,847	$ 54,331	$ (1,484)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,916		
UNENCUMBERED CASH - JANUARY 1	179,424		
UNENCUMBERED CASH - DECEMBER 31	$ 182,340		

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, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Special assessments	$ 71,834	$ 72,092	$ (258)
EXPENDITURES			
Contractual services	$ 29,633	$ 63,050	$ (33,417)
Commodities	2,885	3,250	(365)
Transfers out	12,784	12,784	-
Total Expenditures	$ 45,302	$ 79,084	$ (33,782)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 26,532		
UNENCUMBERED CASH - JANUARY 1	374,970		
UNENCUMBERED CASH - DECEMBER 31	$ 401,502		

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, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Special assessments	$ 105,214	$ 103,212	$ 2,002
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	$ 2,002		
UNENCUMBERED CASH - JANUARY 1	43,444		
UNENCUMBERED CASH - DECEMBER 31	$ 45,446		

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, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Special assessments	$ 17,424	$ 17,424	$ -
EXPENDITURES			
Contractual services	$ 3,214	$ 7,250	$ (4,036)
Commodities	56	3,600	(3,544)
Transfers out	8,624	8,624	-
Total Expenditures	$ 11,894	$ 19,474	$ (7,580)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 5,530		
UNENCUMBERED CASH - JANUARY 1	122,675		
UNENCUMBERED CASH - DECEMBER 31	$ 128,205		

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, 2025

	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, 2025

	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	29,014		
UNENCUMBERED CASH - DECEMBER 31	$ 29,015		

LEAVENWORTH COUNTY, KANSAS
RELATED MUNICIPAL ENTITY
FIRE DISTRICT NO. 1
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Miscellaneous	$	344,916
EXPENDITURES		
Contractual services	$	118,524
RECEIPTS OVER (UNDER) EXPENDITURES	$	226,392
UNENCUMBERED CASH - JANUARY 1		-
UNENCUMBERED CASH - DECEMBER 31	$	226,392

LEAVENWORTH COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Road and Bridge Escrow	$ 105,874	$ 7,300	$ 2,000	$ 111,174
Payroll Clearing	299,791	37,411,850	37,370,892	340,749
Cash Over or Short	57	-	-	57
Sales Tax Vehicle	552,745	7,547,079	7,471,261	628,563
Current Ad Valorem Tax	77,566,053	143,238,160	137,582,047	83,222,166
Motor Vehicle Tax	529,579	11,900,123	11,825,548	604,154
Recreational Vehicle Tax	5,358	193,383	192,985	5,756
In Lieu of Tax	10,335	169,696	169,696	10,335
Redemption	424,080	1,784,627	1,568,029	640,678
City/County Highway Fuel Tax	-	1,719,302	1,719,302	-
Delinquent Taxes	26,572	201,296	202,945	24,923
Real Estate Part Pay Property Tax	988	-	-	988
Personal Property Part Pay Property Tax	1,518	-	-	1,518
Advance Taxes	9,626	15,451	25,077	-
Local Alcohol Liquor Tax	16,918	63,063	60,674	19,307
Special County Mineral Production Tax	187	627	702	112
Change - Treasurer Overcharge	15,960	345,287	349,594	11,653
Tax Escrow Delinquent	316,423	2,366,123	2,286,500	396,046
Game Licenses - State	156	957	1,026	87
Park Permits - State	-	42,145	42,145	-
Statutory Filing Fee	-	300	300	-
Unclaimed Legacies	58,708	-	-	58,708
CMB State Stamps	125	-	-	125
Kansas Drivers License Records	765	53,869	28,679	25,955
County Sales Tax	459	506	459	506
Commercial Motor Vehicle	21,770	631,723	648,144	5,349
Auto Registration	-	3,707,379	3,707,379	-
Auto Titles - State	-	153,477	153,477	-
Auto Transfer - State	-	346,299	346,299	-
Antique Auto Tax	-	37,218	37,218	-
Antique Auto Fees	-	14,589	14,589	-
Total Distributable Funds	$ 79,964,047	$ 211,951,829	$ 205,806,967	$ 86,108,909
State Funds:				
State Institutional Building	$ -	$ 618,189	$ 618,189	$ -
State Education Building	-	1,236,378	1,236,378	-
Total State Funds	$ -	$ 1,854,567	$ 1,854,567	$ -

(Continued)

LEAVENWORTH COUNTY, KANSAS
AGENCY FUNDS (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subdivision Funds:				
Cities	$ (19)	$ 26,842,591	$ 26,842,601	$ (29)
Townships	(161)	3,424,786	3,424,625	-
Schools	(148)	65,061,607	65,061,455	4
Cemeteries	-	4,278	4,278	-
Fire Districts	-	1,071,361	1,071,361	-
Watersheds & Drainage	4,937	9,131	9,131	4,937
Libraries	-	2,215,378	2,215,378	-
Total Subdivision Funds	$ 4,609	$ 98,629,132	$ 98,628,829	$ 4,912
Office Cash:				
District Court	$ 481,025	$ 122,112	$ 602,998	$ 139
Law Library - Checking	264,659	46,166	9,872	300,953
Sheriff	60,737	446,186	440,053	66,870
Total Office Cash	$ 806,421	$ 614,464	$ 1,052,923	$ 367,962
Total Agency Funds	$ 80,775,077	$ 313,049,992	$ 307,343,286	$ 86,481,783

August 24, 2026

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, 2025, and the related notes to the financial statement, which collectively comprise the County's basic financial statement, and have issued our report thereon dated August 24, 2026.

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*.

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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.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

August 24, 2026

VARNEY
& ASSOCIATES, CPAs, LLC

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, 2025. 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, 2025.

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.

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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, 2025

	Assistance Listing Number	Federal Award Expenditures	Subrecipient Expenditures
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	$ 282,805	$ -
U.S. Department of Transportation			
Passed through Kansas Department of Transportation			
Highway Safety Cluster			
Highway Planning and Construction	20.600	$ 4,145	$ -
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	$ 74,779	$ -
Special Programs for the Aging, Title III, Part C	93.045	94,809	-
Nutrition Services Incentive Program	93.053	36,739	-
Total Aging Cluster		$ 206,327	$ -
Medicaid Cluster			
Medical Assistance Program	93.778	$ 29,413	$ -
CCDF Cluster			
Child Care and Development Block Grant	93.575	45,773	-
Maternal and Child Health Services Block Grant to the States	93.994	93,594	-
Family Planning Services	93.217	109,729	-
Immunization Cooperative Agreements	93.268	8,782	-
Public Health Emergency Preparedness	93.069	45,772	-
Cancer Prevention and Control Programs	93.898	2,475	-
CDC's Collaboration with Academia	93.967	48	-
Total Department of Health and Human Services		$ 335,586	$ -
U.S. Department of Justice			
Veterans Treatment Court Grant	16.753	$ 89,197	$ -
U.S. Department of Homeland Security			
Passed through Kansas Division of Emergency Management			
Emergency Management Performance Grants	97.042	$ 82,948	$ -
Total Federal Expenditures		$ 1,001,008	$ -

LEAVENWORTH COUNTY, KANSAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
December 31, 2025

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, 2025.

Note 5: Outstanding Loans

The County did not have any outstanding loans under any federal grants at December 31, 2025.

LEAVENWORTH COUNTY, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
December 31, 2025

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	X None
Reportable conditions identified not considered to be material weaknesses?	___ Yes	X None reported
Noncompliance material to financial statement noted?	___ Yes	X None

Federal Awards

Internal controls over major programs:		
Material weaknesses identified?	___ Yes	X No
Reportable conditions identified not considered to be material weaknesses?	___ Yes	X 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	X No

Identification of major programs:

Name of Federal program	Assistance Listing Number
WIC	10.557
Aging Cluster	93.044, 93.045, 93.053

Dollar threshold used to distinguish between Type A and Type B programs:	$	1,000,000
Auditee qualified as a low-risk auditee?	___ Yes	X 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.