

We encourage everyone to view the meeting live via YouTube.

***Leavenworth County
Board of County Commissioners
Regular Meeting Agenda***

300 Walnut Street, Suite 225

Leavenworth, KS 66048

May 20, 2026

9:00 a.m.

- I. CALL TO ORDER
- II. PLEDGE OF ALLEGIANCE/MOMENT OF SILENT PRAYER
- III. ROLL CALL
- IV. PUBLIC COMMENT: Public Comment shall be allowed at the beginning of each meeting and opened again at the end of the meeting after all regularly scheduled agenda items. Comments shall be limited to five minutes per person; however, commenters may speak for up to five minutes at both the beginning and end of each meeting. There should be no expectation of interaction by the Commission during this time. Everyone wishing to make comments either on items on the agenda or not are encouraged to provide their comments in writing no later than 8:00 a.m. the Monday immediately preceding the meeting. These comments will be included in the agenda packet for everyone to access and review. This allows the Commission to have time to fully consider input and request follow-up if needed prior to the meeting. During times when the Courthouse is closed to the general public anyone wishing to make public comment will provide their comments in writing no later than 8:00 a.m. the Monday immediately preceding the meeting. The comments will be included and distributed with the normal meeting packet.
- V. ADMINISTRATIVE BUSINESS:
 - a) County Clerk report
- VI. CONSENT AGENDA: The items on the Consent Agenda are considered by staff to be routine business items. Approval of the items may be made by a single motion, seconded, and a majority vote with no separate discussion of any item listed. Should a member of the Governing Body desire to discuss any item, it will be removed from the Consent Agenda and considered separately.

- a) Approval of the minutes of the meeting of May 13, 2026
- b) Approval of the minutes of the budget presentations of May 13, 2026
- c) Approval of the schedule for the week of May 25, 2026
- d) Approval of the check register
- e) Approve and sign the OCB's

VII. FORMAL BOARD ACTION:

- a) Consider a motion to approve the bid from TRIO Community Meals for FY 2026-2029 nutritional services and catering.
- b) Consider a motion to approve a 3-year service contract with Clearwater Enterprises, LLC for gas sales beginning July 1, 2026 through June 30, 2029.
- c) Consider a motion to approve Board Order 2026-7, directing tax counsel to initiate judicial tax lien foreclosure proceedings.
- d) Consider a motion to approve a 3-month lease on a JCB 110W Hydradig from Kan Equip in the amount of \$25,000.00.
- e) **Hearing of the proposed island annexation by the city of Easton, Kansas by Resolution 2026-01**
 - Consider a motion to find that this island property is adjacent to the KDOT roadway and is not expected to impact County roadways or present any concerns regarding access or maintenance. Based on the totality of the record, I find that the proposed annexation will not hinder or prevent the proper growth and development of the area or that of any other incorporated city located with the County, and I move that this Board adopt these findings. **(Requires 2/3 majority vote)**
 - Consider a motion to find **(state findings that do not support annexation)**. Based on the totality of the record, I find that the proposed annexation will hinder or prevent the proper growth and development of the area due to the clear and substantial manifest injury to affected properties and the community caused by **(list what will cause manifest injury to the properties and community)**. **(Requires majority vote)**

- Consider a motion to table this matter until **(list date)**.

f) **Hearing of the proposed annexation of one (1) County owned lot into the city of Easton, Kansas**

- Consider a motion that the Board of County Commissioners consent to the annexation of this County owned parcel, identified as parcel 052-064-18-0-00-00-015.00-0 into the city limits of Easton and direct staff to file the County's consent to annexation with the city. **(Requires majority vote)**
- Consider a motion that the Board of County Commissioners not sign the annexation consent form and deny the City's request to annex this County owned parcel into the city limits of Easton. **(Requires majority vote)**
- Consider a motion to table this matter until **(list date)**.

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

- a) Executive session if needed

IX. ADJOURNMENT

10:30 a.m. Budget Presentations

Soil Conservation

The Guidance Center

LCDC

Alliance Against Family Violence

CASA

Sparrow Clinic

Riverside Resources

Fair Building and Fair Premiums

Extension Office

LEAVENWORTH COUNTY COMMISSIONERS MEETING SCHEDULE

Monday, May 18, 2026

Tuesday, May 19, 2026

12:00 p.m. LCPA meeting

Wednesday, May 20, 2026

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

Thursday, May 21, 2026

Friday, May 22, 2026

ALL SUCH OTHER BUSINESS THAT MAY COME BEFORE THE COMMISSION

ALL MEETINGS ARE OPEN TO THE PUBLIC

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

*****May 13, 2026*****

The Board of County Commissioners met in regular session on Wednesday, May 13, 2026. Commissioner Smith, Commissioner Culbertson, Commissioner Reid, Commissioner Dove and Commissioner Stieben are present; Also present: Mark Loughry, County Administrator; Misty Brown, County Counselor; Senator Jeff Klemp; Bill Noll, Infrastructure and Construction Services;

PUBLIC COMMENT:

Dee Karleskint, Jim Karleskint, Richard Paz, Brian Morley, Alicia Mein, Wally Ridgestone, Ted Grinter, Elizabeth Groff, and Gary Blackmer commented.

ADMINISTRATIVE BUSINESS:

Commissioner Stieben inquired about an advisory election.

Misty Brown informed the Board that advisory elections are not favored and non-binding.

A motion was made by Commissioner Stieben and seconded by Commissioner Smith that Leavenworth County adopt a 90- day moratorium on further development of Project Bluestem or any other data center proposals, battery storage facility or crypto storage facility. This will serve as a pause until the County has time to consider and adopt regulations for such facilities. During this period the Commissioners will hold additional work sessions and hearings to give proper opportunity for all aspects of this massive and transformational project to be considered and so that we can obtain and receive more information and no application for project proposal will be received by the County within this period.

Motion passed, 3-2, Commissioners Dove and Reid voting nay.

Commissioner Stieben read a proclamation recognizing EMS week as May 17-23.

Commissioner Stieben read a proclamation recognizing National Public Works week as May 17-23.

Senator Jeff Klemp updated the Board on the latest legislation in Topeka and what will be happening in the next session. He also answered questions from the Board.

A motion was made by Commissioner Culbertson and seconded by Commissioner Smith to accept the consent agenda for Wednesday, May 13, 2026, as presented.

Motion passed, 5-0.

Penny Holler, Leavenworth City Assistant Manager, presented the Neighborhood Revitalization Plan and requested approval of an interlocal agreement with the city of Leavenworth, Leavenworth County and USD#453.

A motion was made by Commissioner Smith and seconded by Commissioner Culbertson to renew the interlocal agreement with the city of Leavenworth, USD#453 and Leavenworth County for the Neighborhood Revitalization Plan.

Motion passed, 4-1 Commissioner Reid voting nay.

Bill Noll requested disposal of surplus equipment.

A motion was made by Commissioner Smith and seconded by Commissioner Culbertson to dispose of surplus equipment as recommended.

Motion passed, 5-0.

Commissioner Reid suggested add to the agenda to stop airing the meetings on Youtube since the majority of the Board does not support data centers.

Commissioner Stieben responded to the suggestion by Commissioner Reid.

Commissioner Reid read comments from the 5th District that are on line.

Commissioner Smith commented on his vote on the moratorium.

Commissioner Smith attended a farewell ceremony for Iris Arnold, Leavenworth Mission Pantry.

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

Motion passed, 4-1 Commissioner Reid voting nay.

The Board adjourned at 11:22 a.m.

*****May 13, 2026 *****

The Board of County Commissioners met to hear budget presentations on Wednesday, May 13, 2026. Commissioner Smith, Commissioner Reid, Commissioner Culbertson, Commissioner Stieben and Commissioner Dove are present; Also present: Mark Loughry, County Administrator

Also present: Tammy Saldivar, Solid Waste Director; Aaron Yoakam, Buildings and Grounds Director; Bill Noll, Infrastructure and Construction Services

The Board heard budget presentations from Solid Waste, Buildings and Grounds and Public Works

The Board ended the presentations at 12:24 p.m.

LEAVENWORTH COUNTY COMMISSIONERS MEETING SCHEDULE

Monday, May 25, 2026 THE COURTHOUSE WILL BE CLOSED IN OBSERVANCE OF MEMORIAL DAY

Tuesday, May 26, 2026

Wednesday, May 27, 2026

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

Thursday, May 28, 2026

Friday, May 29, 2026

ALL SUCH OTHER BUSINESS THAT MAY COME BEFORE THE COMMISSION

ALL MEETINGS ARE OPEN TO THE PUBLIC

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

START DATE: 05/08/2026 END DATE: 05/14/2026

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

WARRANT NUMBER	CHK TYPE	WARRANT DATE	VEND #/ PCH DOC #	VENDOR NAME/ ACCOUNT NUMBER	DESCRIPTION	AMOUNT	TOTAL
808	AP	05/13/2026	2	WATER DEPT 6-001-5-05-215 6-001-5-32-392	STATION 1 JUSTICE CENTER	99.45 4,152.09	
					WARRANT TOTAL		4,251.54
809	AP	05/13/2026	829	THOMSON REUTERS - WEST 6-001-5-11-210 6-001-5-09-209	WEST INFORMATION CHARGES ONLINE SUBSCRIPTION SOFTWARE	1,187.17 168.00	
					WARRANT TOTAL		1,355.17
810	AP	05/13/2026	858	ENTERPRISE FM TRUST 6-115-5-00-408	LEASE PAYMENT ON 4 VEHICLES	3,409.22	
					WARRANT TOTAL		3,409.22
811	AP	05/13/2026	1074	GORRELL ENGRAVING LLC 6-001-5-07-360	INSCRIPTION	272.00	
					WARRANT TOTAL		272.00
812	AP	05/13/2026	4648	WASTE MANAGEMENT 6-001-5-05-215	2 YARD DUMPSTERS ST 2	287.97	
					WARRANT TOTAL		287.97
813	AP	05/13/2026	8103	CHARTER COMMUNICATIONS 6-001-5-18-213	COMMUNICATIONS	4,434.26	
					WARRANT TOTAL		4,434.26
814	AP	05/13/2026	8686	EVERGY KANSAS CENTRAL INC 6-001-5-12-223 6-001-5-05-215 6-133-5-00-251	EVERGY SERVICE FOR 05152026 STATION 3 SANTA FE TRAIL	1,346.81 596.40 35.27	
					WARRANT TOTAL		1,978.48
815	AP	05/13/2026	2	WATER DEPT 6-195-5-00-290 6-001-5-32-392 6-001-5-33-392 6-001-5-33-392 6-001-5-14-220	COMM CORR 514 S 2ND ST CUSHING 711 MARSHALL ST CUSHING 711 MARSHALL ST 300 WALNUT ST	97.46 27.15 128.84 446.08 1,388.00	
					WARRANT TOTAL		2,087.53
816	AP	05/13/2026	8686	EVERGY KANSAS CENTRAL INC 6-212-5-00-2 6-212-5-00-2 6-212-5-00-2 6-212-5-00-2 6-218-5-00-2	ELECTRIC SERVICES ELECTRIC SERVICES ELECTRIC SERVICES ELECTRIC SERVICES ELECTRIC SERVICES 18242 165TH	333.22 46.94 52.34 103.63 144.25	
					WARRANT TOTAL		680.38
*1832	AP	05/13/2026	1077	JAMES EDMONDS 6-171-5-08-301	PERMANENT EASEMENT 235TH ST PH	2,962.00	
					WARRANT TOTAL		2,962.00
1833	AP	05/13/2026	2588	FOLEY EQUIPMENT 6-171-5-10-303	ROLLER RENTAL	3,741.29	
					WARRANT TOTAL		3,741.29
1834	AP	05/13/2026	1076	AARON J HECHT 6-171-5-08-301 6-171-5-08-301	PERMANENT EASEMENT AND TEMP FE PERMANENT EASEMENT AND TEMP FE	839.00 13,046.00	
					WARRANT TOTAL		13,885.00
1835	AP	05/13/2026	12	JEFFERSON CO RURAL WATER DIST			

START DATE: 05/08/2026 END DATE: 05/14/2026

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

WARRANT NUMBER	CHK TYPE	WARRANT DATE	VEND #/ PCH DOC #	VENDOR NAME/ ACCOUNT NUMBER	DESCRIPTION	AMOUNT	TOTAL
				6-171-5-10-303	WATER USAGE FOR DUST ABATEMENT	681.28	
					WARRANT TOTAL		681.28
1836	AP	05/13/2026	1062	MARTIN MARIETTA MATERIALS, INC			
				6-171-5-10-303	DUST ABATEMENT FOR SEVEN SISTE	138.63	
				6-171-5-10-303	DUST ABATEMENT FOR SEVEN SISTE	1,851.12	
				6-171-5-10-303	DUST ABATEMENT FOR SEVEN SISTE	5,728.90	
				6-171-5-10-303	DUST ABATEMENT FOR SEVEN SISTE	7,622.59	
				6-171-5-10-303	DUST ABATEMENT FOR SEVEN SISTE	755.14	
				6-171-5-10-303	DUST ABATEMENT FOR SEVEN SISTE	771.39	
					WARRANT TOTAL		16,867.77
1837	AP	05/13/2026	1078	CHARLES E. SANDERSON			
				6-171-5-08-301	PERMANENT EASEMENT 235TH ST PH	1,917.00	
					WARRANT TOTAL		1,917.00
1838	AP	05/14/2026	586	EBERT CONSTRUCTION CO,INC			
				6-171-5-04-302	52C 5250 01 235 ST	140,501.67	
					WARRANT TOTAL		140,501.67
1839	AP	05/14/2026	1351	LEAVENWORTH ASPHALT MATERIALS			
				6-171-5-10-303	SEVEN SISTERS DUST ABATEMENT P	45,335.44	
					WARRANT TOTAL		45,335.44
1840	AP	05/14/2026	672	SMH CONSULTANTS PA			
				6-171-5-11-201	235 4 H TO K92	33,509.00	
					WARRANT TOTAL		33,509.00
*119950	AP	05/13/2026	7158	A-1 RENTAL			
				6-133-5-00-214	MONTHLY TOILET RENTALS ATTONGI	280.00	
				6-133-5-00-214	MONTHLY TOILET RENTALS ATTONGI	140.00	
				6-160-5-00-263	MONTHLY TOILET RENTAL	140.00	
					WARRANT TOTAL		560.00
119951	AP	05/13/2026	4120	AAA LAUNDRY & LINEN SUPPLY CO			
				6-133-5-00-215	UNIFORM RENTALS	390.50	
				6-133-5-00-215	UNIFORM RENTALS	737.73	
				6-133-5-00-312	UNIFORM RENTALS	266.26	
				6-133-5-00-312	UNIFORM RENTALS	276.88	
				6-137-5-00-203	UNIFORMS	103.62	
				6-137-5-00-203	UNIFORMS	103.62	
				6-001-5-53-215	UNIFORM RENTALS	107.46	
				6-001-5-53-215	UNIFORM RENTALS	107.46	
					WARRANT TOTAL		2,093.53
119952	AP	05/13/2026	1068	ALL TEMP, INC.			
				6-001-5-33-209	CUSHING 711 MARSHALL	2,163.00	
					WARRANT TOTAL		2,163.00
119953	AP	05/13/2026	249	ATCHISON HOSPITAL			
				6-001-5-28-212	DRUG SCREENING AND PHYSICAL CA	45.00	
				6-001-5-28-212	DRUG SCREENING AND PHYSICAL CA	190.00	
					WARRANT TOTAL		235.00
119954	AP	05/13/2026	1537	AMERICAN RESPONSE VEHICLE INC			
				6-001-5-05-306	TRIPP LITE FOR FRONT OF INVERT	186.00	
				6-001-5-05-306	TRIPP LITE FOR FRONT OF INVERT	312.00	
				6-001-5-05-306	TRIPP LITE FOR FRONT OF INVERT	27.19	
					WARRANT TOTAL		525.19
119955	AP	05/13/2026	18253	AT&T MOBILITY			

START DATE: 05/08/2026 END DATE: 05/14/2026

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

WARRANT NUMBER	CHK TYPE	WARRANT DATE	VEND #/ PCH DOC #	VENDOR NAME/ ACCOUNT NUMBER	DESCRIPTION	AMOUNT	TOTAL
				6-001-5-06-216	WIRELESS MIFI	43.73	
				6-001-5-06-216	WIRELESS MIFI	43.73	
				6-136-5-00-206	WIRELESS	102.00	
				6-136-5-00-246	WIRELESS	51.00	
				6-138-5-00-226	WIRELESS	51.00	
				6-138-5-00-226	WIRELESS	102.00	
				6-126-5-00-210	WIRESLESS SERVICE	306.00	
					WARRANT TOTAL		699.46
119956	AP	05/13/2026	1737	AT&T			
				6-174-5-00-210	TOWERS (EASTON, LEAVENWORTH)	78.74	
				6-174-5-00-210	TOWERS (EASTON, LEAVENWORTH)	78.74	
				6-174-5-00-210	KDOT SITE BONNER	366.73	
				6-174-5-00-210	KDOT SITE BONNER	442.04	
					WARRANT TOTAL		966.25
119957	AP	05/13/2026	1057	PRIMO BRANDS			
				6-001-5-11-208	FILTRATION SYSTEM RENTALS	51.74	
					WARRANT TOTAL		51.74
119958	AP	05/13/2026	2570	DAVID HATTOK			
				6-503-5-00-2	REFUND OF ENTRANCE AT 187TH ST	100.00	
					WARRANT TOTAL		100.00
119959	AP	05/13/2026	2570	SHAWN MCCAMMON			
				6-503-5-00-2	REFUND OF ENTRANCE AT 29069 18	100.00	
					WARRANT TOTAL		100.00
119960	AP	05/13/2026	23537	BOUND TREE MEDICAL LLC			
				6-001-5-05-381	FIELD SUPPLIES	2,433.94	
				6-001-5-05-381	FIELD SUPPLIES	1,476.00	
				6-001-5-05-381	FIELD SUPPLIES	2,240.73	
				6-001-5-05-381	FIELD SUPPLIES	33.03	
				6-001-5-05-381	FIELD SUPPLIES	126.12	
					WARRANT TOTAL		6,309.82
119961	AP	05/13/2026	4938	BUILDING & GROUNDS			
				6-108-5-00-219	S KARR PAYROLL AND PEST CONTRO	942.75	
				6-108-5-00-606	S KARR PAYROLL AND PEST CONTRO	314.25	
					WARRANT TOTAL		1,257.00
119962	AP	05/13/2026	1004	ASHLEY BULLOCK LLC			
				6-001-5-05-201	MAU MEDICAL DIRECTOR SERVICES	1,500.00	
					WARRANT TOTAL		1,500.00
119963	AP	05/13/2026	24545	CDW GOVERNMENT INC			
				6-001-5-07-362	PRINTER ENTERPRISE MFP M430F	788.28	
					WARRANT TOTAL		788.28
119964	AP	05/13/2026	571	QUIKRETE HOLDINGS			
				6-133-5-00-325	96 50 N BANK AND 96 25 N	22,512.00	
				6-133-5-00-325	CULVERTS	442.50	
				6-133-5-00-325	CULVERTS	442.50	
				6-133-5-00-325	CULVERTS	4,891.50	
				6-133-5-00-325	CULVERTS	4,718.20	
				6-133-5-00-325	CULVERTS STRANGER RD	4,718.20	
				6-133-5-00-325	CULVERTS STRANGER RD	4,125.65	
				6-133-5-00-325	CULVERTS STRANGER RD	4,712.65	
				6-133-5-00-325	CULVERTS RT 29 72 B1.C1.D.E	4,449.00	

START DATE: 05/08/2026 END DATE: 05/14/2026

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

WARRANT NUMBER	CHK TYPE	WARRANT DATE	VEND #/ PCH DOC #	VENDOR NAME/ ACCOUNT NUMBER	DESCRIPTION	AMOUNT	TOTAL
				6-133-5-00-325	CULVERTS RT 29 72 B1.C1.D.E	4,449.00	
				6-133-5-00-325	CULVERTS RT 29 72 B1.C1.D.E	4,891.50	
				6-133-5-00-325	CULVERTS RT 29 72 B1.C1.D.E	3,559.20	
					WARRANT TOTAL		63,911.90
119965	AP	05/13/2026	5362	DIAMOND DRUGS, INC			
				6-001-5-07-219	APRIL 2026 INMATE PRESCRIPTION	2,352.99	
					WARRANT TOTAL		2,352.99
119966	AP	05/13/2026	21300	MIRIAM ANDERSON			
				6-001-5-19-213	MILEAGE AND TOLLS TAC TRAINING	109.09	
					WARRANT TOTAL		109.09
119967	AP	05/13/2026	3998	DREXEL TECHNOLOGIES INC			
				6-001-5-31-296	PROJECT TRANSFER STATION TIPPI	47.00	
					WARRANT TOTAL		47.00
119968	AP	05/13/2026	446	EQUIPMENT SHARE INC			
				6-137-5-00-320	CASE SEAL	190.90	
				6-137-5-00-320	CASE SEAL	46.00	
					WARRANT TOTAL		236.90
119969	AP	05/13/2026	1014	EULER LAW OFFICES			
				6-001-5-09-231	COURT APPOINTED ATTORNEY	225.00	
					WARRANT TOTAL		225.00
119970	AP	05/13/2026	2410	FIRST CALL INC			
				6-001-5-13-211	TRANSPORTATION AND MED BAGS	125.00	
				6-001-5-13-211	TRANSPORTATION AND MED BAGS	125.00	
				6-001-5-13-211	TRANSPORTATION AND MED BAGS	125.00	
				6-001-5-13-211	TRANSPORTATION AND MED BAGS	125.00	
				6-001-5-13-211	TRANSPORTATION AND MED BAGS	125.00	
				6-001-5-13-211	TRANSPORTATION AND MED BAGS	125.00	
				6-001-5-13-211	TRANSPORTATION AND MED BAGS	125.00	
				6-001-5-13-211	TRANSPORTATION AND MED BAGS	125.00	
				6-001-5-13-211	TRANSPORTATION AND MED BAGS	125.00	
				6-001-5-13-211	TRANSPORTATION AND MED BAGS	125.00	
				6-001-5-13-211	TRANSPORTATION AND MED BAGS	125.00	
				6-001-5-13-211	TRANSPORTATION AND MED BAGS	125.00	
				6-001-5-13-211	TRANSPORTATION AND MED BAGS	400.00	
					WARRANT TOTAL		1,775.00
119971	AP	05/13/2026	758	THE GUARDIAN LIFE INSURANCE CO			
				6-510-2-00-961	SHORT TERM DISABILITY	5,183.93	
				6-510-2-00-958	SHORT TERM DISABILITY	7,879.93	
				6-510-2-00-944	SHORT TERM DISABILITY	2,736.98	
					WARRANT TOTAL		15,800.84
119972	AP	05/13/2026	1941	LAW OFFICE OF E ELAINE HALLEY			
				6-001-5-09-231	COURT APPOINTED ATTORNEY	5,000.00	
					WARRANT TOTAL		5,000.00
119973	AP	05/13/2026	1017	HERMAN LAW OFFICE, P.A.			
				6-001-5-09-231	COURT APPOINTED ATTORNEY	5,000.00	
				6-001-5-09-231	COURT APPOINTED ATTORNEY	737.92	
					WARRANT TOTAL		5,737.92
119974	AP	05/13/2026	369	HOLLIDAY SAND & GRAVEL CO			
				6-137-5-00-312	ROCK	435.24	
				6-137-5-00-312	ROCK	8,576.20	
				6-137-5-00-312	ROCK	2,007.12	

START DATE: 05/08/2026 END DATE: 05/14/2026

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

WARRANT NUMBER	CHK TYPE	WARRANT DATE	VEND #/ PCH DOC #	VENDOR NAME/ ACCOUNT NUMBER	DESCRIPTION	AMOUNT	TOTAL
				6-137-5-00-312	ROCK	259.97	
					WARRANT TOTAL		11,278.53
119975	AP	05/13/2026	236	INTERPRETERS INC 6-001-5-19-221	INTERPRETERS 4/20, 4/21. 4/23.	1,500.80	
					WARRANT TOTAL		1,500.80
119976	AP	05/13/2026	966	ATCHISON AUTO PARTS LLC DBA NA 6-133-5-00-312 6-133-5-00-360	SUPPLIES AND PARTS SUPPLIES AND PARTS	47.39 712.17	
					WARRANT TOTAL		759.56
119977	AP	05/13/2026	66366	KANSAS GAS SERVICE 6-001-5-05-215 6-001-5-05-215	SERVICE DATES STATION 2 STATION 3	89.35 144.45	
					WARRANT TOTAL		233.80
119978	AP	05/13/2026	942	KANSAS LEGAL SERVICES 6-001-5-09-231	COURT APPOINTED ATTORNEY	3,000.00	
					WARRANT TOTAL		3,000.00
119979	AP	05/13/2026	8408	KANSAS STATE HISTORICAL SOCIET 6-133-5-00-327	SURVEY REFERENCE REPORTS	132.00	
					WARRANT TOTAL		132.00
119980	AP	05/13/2026	876	KS STATEBANK 6-153-5-00-3	2025 MACK OUR 13-16 SIGN TRUCK	45,896.37	
					WARRANT TOTAL		45,896.37
119981	AP	05/13/2026	1629	KANSAS UNIVERSITY PHYSICIANS I 6-108-5-00-280	PRENATAL CLINICAL SERVICES	4,384.00	
					WARRANT TOTAL		4,384.00
119982	AP	05/13/2026	461	LEAV CO COOP 6-160-5-00-304 6-160-5-00-304 6-160-5-00-304 6-160-5-00-304 6-133-5-00-304 6-133-5-00-310 6-137-5-00-304	DIESEL APRIL 2026 DIESEL APRIL 2026 DIESEL APRIL 2026 DIESEL APRIL 2026 FUEL AND FLUIDS FUEL AND FLUIDS FUEL	852.37 548.53 568.37 1,841.13 86,294.86 634.75 11,543.56	
					WARRANT TOTAL		102,283.57
119983	AP	05/13/2026	200	THE PRAETORIAN GROUP 6-001-5-07-208	ANNUAL FEE FOR POLICE ONE ACED	6,214.26	
					WARRANT TOTAL		6,214.26
119984	AP	05/13/2026	2111	LIFTOFF, LLC 6-001-5-42-203 6-133-5-00-211	M365 APP 12 M365 APPS 1 LICENSE LARRY	950.40 475.20	
					WARRANT TOTAL		1,425.60
119985	AP	05/13/2026	1062	MARTIN MARIETTA MATERIALS, INC 6-137-5-00-312 6-137-5-00-312 6-137-5-00-312 6-137-5-00-312 6-137-5-00-312 6-137-5-00-312 6-137-5-00-312 6-137-5-00-312 6-137-5-00-312	ROCK ROCK ROCK ROCK ROCK ROCK ROCK ROCK ROCK	1,606.88 9,029.85 12,095.14 9,791.81 10,661.52 5,076.02 9,424.60 16,582.20	

START DATE: 05/08/2026 END DATE: 05/14/2026

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

WARRANT NUMBER	CHK TYPE	WARRANT DATE	VEND #/ PCH DOC #	VENDOR NAME/ ACCOUNT NUMBER	DESCRIPTION	AMOUNT	TOTAL
					WARRANT TOTAL		74,268.02
119986	AP	05/13/2026	2419	MCKESSON MEDICAL SURGICAL			
				6-001-5-07-219	MEDICAL SUPPLIES INMATE HEALTH	24.66	
				6-001-5-07-219	MEDICAL SUPPLIES INMATE HEALTH	357.00	
				6-001-5-07-219	MEDICAL SUPPLIES INMATE HEALTH	195.77	
					WARRANT TOTAL		577.43
119987	AP	05/13/2026	835	C&C CONTAINERS, LLC			
				6-001-5-07-219	MEDICAL SUPPLIES	636.48	
					WARRANT TOTAL		636.48
119988	AP	05/13/2026	232	MHC KENWORTH-OLATHE			
				6-133-5-00-360	CARTRIDGES AND FILTERS	254.10	
				6-133-5-00-360	CARTRIDGES AND FILTERS	179.32	
				6-133-5-00-360	CARTRIDGES AND FILTERS	262.70	
					WARRANT TOTAL		696.12
119989	AP	05/13/2026	105	MIDWEST MOBILE RADIO SERVICE			
				6-108-5-00-601	RADIO MAINTENANCE	75.00	
				6-001-5-05-280	RADIO MAINENANCE	234.00	
				6-001-5-05-280	RADIO MAINENANCE	170.00	
				6-133-5-00-207	SERVICE CALLS	375.00	
				6-133-5-00-207	SERVICE CALLS	10.00	
				6-133-5-00-207	SERVICE CALLS	10.00	
				6-133-5-00-207	SERVICE CALLS	110.00	
					WARRANT TOTAL		984.00
119990	AP	05/13/2026	48	MIDWEST MACHINERY & SUPPLY CO			
				6-133-5-00-326	GUARDRAIL SPACER BLOCKS	2,313.36	
					WARRANT TOTAL		2,313.36
119991	AP	05/13/2026	2059	MIDWEST OFFICE TECHNOLOGY INC			
				6-198-5-18-301	CANON IRA 3926 CONTRACT BASE R	108.68	
				6-001-5-05-283	CONTRACT OVERAGE CHARGE FOR OC	240.71	
				6-001-5-05-283	CONTRACT OVERAGE CHARGE FOR OC	118.99	
				6-001-5-07-208	CANON COPIES	517.33	
					WARRANT TOTAL		985.71
119992	AP	05/13/2026	2666	CYNTHIA GRIPPIN			
				6-001-5-11-301	REIMBURSEMENT FOR SUPPLIES FOR	47.78	
					WARRANT TOTAL		47.78
119993	AP	05/13/2026	2666	BILL NOLL			
				6-133-5-00-201	NE KANSAS HWY OFFICIALS MEETIN	173.28	
					WARRANT TOTAL		173.28
119994	AP	05/13/2026	639	KRISTEN B PATTY			
				6-001-5-09-231	COURT APPOINTED ATTORNEY RICHA	690.00	
				6-001-5-09-231	COURT APPOINTED ATTORNEY RICHA	720.00	
					WARRANT TOTAL		1,410.00
119995	AP	05/13/2026	418	PENSKE COMMERCIAL VEHICLES US			
				6-133-5-00-360	PRESSURE AND BLOWER ASSY	17.13	
				6-133-5-00-360	PRESSURE AND BLOWER ASSY	133.08	
					WARRANT TOTAL		150.21
119996	AP	05/13/2026	9759	BALL'S FOOD STORES			
				6-001-5-19-205	JURT SUPPLIES	34.95	
					WARRANT TOTAL		34.95
119997	AP	05/13/2026	7098	QUILL CORP			

START DATE: 05/08/2026 END DATE: 05/14/2026

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

WARRANT NUMBER	CHK TYPE	WARRANT DATE	VEND #/ PCH DOC #	VENDOR NAME/ ACCOUNT NUMBER	DESCRIPTION	AMOUNT	TOTAL
				6-127-5-00-3	OFFICE SUPPLIES	300.28	
				6-001-5-01-302	SUPPLIES	18.99	
				6-001-5-01-302	SUPPLIES	7.99	
					WARRANT TOTAL		327.26
119998	AP	05/13/2026	17209	REDDI SERVICES			
				6-212-5-00-2	VACUMMED LIFT STATION THAT WAS	3,354.23	
				6-160-5-00-263	MONTH SEPTIC TANK PUMP	375.00	
					WARRANT TOTAL		3,729.23
119999	AP	05/13/2026	128	REECE CONSTRUCTION CO INC			
				6-220-5-02-400	CONSTRUCTION BRIDGE SH 54 AND	172,021.56	
					WARRANT TOTAL		172,021.56
120000	AP	05/13/2026	1485	RELIANCE STANDARD			
				6-510-2-00-962	GL INSURANCE AND VOLUNTARY GRO	1,601.44	
				6-510-2-00-965	GL INSURANCE AND VOLUNTARY GRO	2,818.79	
					WARRANT TOTAL		4,420.23
120001	AP	05/13/2026	458	LEAV CO PUBLIC WORKS			
				6-001-5-53-308	PARTS AND FUEL	2,773.62	
				6-001-5-14-336	PARTS AND FUEL	1,359.14	
				6-145-5-00-213	FLEET MAINENANCE	2,719.81	
				6-126-5-00-221	WINDSHIELD REPAIR CHEVY TRAILB	72.00	
				6-160-5-00-213	FLEET MAINTENACE FUEL	7,090.90	
				6-160-5-00-304	FLEET MAINTENACE FUEL	260.70	
				6-001-5-07-213	SHERIFF VEHICLE MAINTENANCE	2,381.50	
				6-001-5-07-218	SHERIFF VEHICLE MAINTENANCE	119.41	
				6-001-5-14-332	SHERIFF VEHICLE MAINTENANCE	9,425.58	
				6-001-5-14-333	FUEL AND PARTS AND REPAIRS	527.90	
				6-001-5-31-320	FUEL AND PARTS AND REPAIRS	275.03	
				6-001-5-12-213	SHOP MAINTENANCE ON UNIT 1460	69.61	
				6-001-5-12-213	SHOP MAINTENANCE ON UNIT 1460	759.73	
					WARRANT TOTAL		27,834.93
120002	AP	05/13/2026	74	PS MCGINNIS INC			
				6-133-5-00-360	PUBLIC WORKS DECAL	63.34	
					WARRANT TOTAL		63.34
120003	AP	05/13/2026	113	SUMNERONE INC			
				6-001-5-19-204	COPIER CLICKS	113.04	
				6-001-5-42-301	CANON COPIER SN 4MK08975	40.98	
					WARRANT TOTAL		154.02
120004	AP	05/13/2026	207	KATHRYN KAY LUNA			
				6-123-5-00-210	ANGER MANAGEMENT	175.00	
				6-123-5-00-210	ANGER MANAGEMENT	175.00	
					WARRANT TOTAL		350.00
120005	AP	05/13/2026	22972	TRANSFER STATION			
				6-133-5-00-214	CONST DEMOLITION TICKET 004664	178.00	
					WARRANT TOTAL		178.00
120006	AP	05/13/2026	575	US POSTAL SERVICE (QUADIENT-PO			
				6-001-5-14-302	POSTAGE FOR APRIL	77.65	
				6-001-5-11-302	POSTAGE FOR APRIL	457.56	
				6-145-5-00-302	POSTAGE FOR APRIL	356.35	
				6-146-5-00-302	POSTAGE FOR APRIL	2,436.40	
				6-001-5-03-203	POSTAGE FOR APRIL	.74	

START DATE: 05/08/2026 END DATE: 05/14/2026

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

WARRANT NUMBER	CHK TYPE	WARRANT DATE	VEND #/ PCH DOC #	VENDOR NAME/ ACCOUNT NUMBER	DESCRIPTION	AMOUNT	TOTAL
				6-001-5-19-302	POSTAGE FOR APRIL	2,333.24	
				6-001-5-07-302	POSTAGE FOR APRIL	436.63	
				6-160-5-00-201	POSTAGE FOR APRIL	33.59	
				6-001-5-41-302	POSTAGE FOR APRIL	324.69	
				6-127-5-00-3	POSTAGE FOR APRIL	1.48	
				6-001-5-28-302	POSTAGE FOR APRIL	54.12	
				6-136-5-00-341	POSTAGE FOR APRIL	2.96	
				6-001-5-09-232	POSTAGE FOR APRIL	54.03	
				6-001-5-01-302	POSTAGE FOR APRIL	2.22	
				6-001-5-06-302	POSTAGE FOR APRIL	46.62	
				6-001-5-05-302	POSTAGE FOR APRIL	557.24	
				6-108-5-00-302	POSTAGE FOR APRIL	210.31	
				6-108-5-00-606	POSTAGE FOR APRIL	47.47	
				6-133-5-00-301	POSTAGE FOR APRIL	332.20	
				6-001-5-53-301	POSTAGE FOR APRIL	.74	
					WARRANT TOTAL		7,766.24
120007	AP	05/13/2026	1831	USD 469 AFTER SCHOOL VILLAGE			
				6-121-5-00-208	REIMBURSEMENT P2601	3,125.00	
					WARRANT TOTAL		3,125.00
120008	AP	05/13/2026	651	USIC HOLDING INC			
				6-001-5-18-213	LOCATE SERVICES	198.96	
					WARRANT TOTAL		198.96
120009	AP	05/13/2026	403	WELBORN SALES INC			
				6-220-5-17-400	F 47	6,348.50	
					WARRANT TOTAL		6,348.50
120010	AP	05/13/2026	2007	WIRENUTS			
				6-001-5-07-207	SERVICE CALL PROBLEM WITH CAME	110.00	
					WARRANT TOTAL		110.00
120011	AP	05/13/2026	100				
				6-001-5-14-221	WITNESS FEE AND WITNESS	75.75	
					WARRANT TOTAL		75.75
120012	AP	05/13/2026	100				
				6-001-5-14-221	WITNESS FEE AND MILEAGE	85.90	
					WARRANT TOTAL		85.90
120013	AP	05/13/2026	100				
				6-001-5-14-221	WITNESS FEE AND MILEAGE	32.25	
					WARRANT TOTAL		32.25
120014	AP	05/13/2026	100				
				6-001-5-14-221	WITNESS FEE AND MILEAGE	25.00	
					WARRANT TOTAL		25.00
120015	AP	05/13/2026	100				
				6-001-5-14-221	WITNESS FEE AND MILEAGE	98.23	
					WARRANT TOTAL		98.23
120016	AP	05/13/2026	20588	ADVANTAGE PRINTING			
				6-001-5-49-340	17" BALLOT PAPER 50,000	2,462.50	
				6-001-5-19-301	JUROR ENVELOPES	1,005.00	
					WARRANT TOTAL		3,467.50
120017	AP	05/13/2026	249	ATCHISON HOSPITAL			
				6-001-5-07-206	NEW EMPLOYEE TESTING	521.00	
					WARRANT TOTAL		521.00

START DATE: 05/08/2026 END DATE: 05/14/2026

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

WARRANT NUMBER	CHK TYPE	WARRANT DATE	VEND #/ PCH DOC #	VENDOR NAME/ ACCOUNT NUMBER	DESCRIPTION	AMOUNT	TOTAL
120018	AP	05/13/2026	1070	ATLAS LAND CONSULTING LLC 6-220-5-16-400	A 07 BRIDGE INSPECTION	15,841.25	15,841.25
					WARRANT TOTAL		
120019	AP	05/13/2026	917	WILLIAM BECK 6-001-5-32-209	YORK CHILLER AT THE JUSTICE CE	2,608.83	
				6-001-5-32-209	YORK CHILLER AT THE JUSTICE CE	2,033.00	
				6-001-5-33-209	CUSHING CHANGE OVER VALVES	2,145.00	
				6-001-5-33-209	CUSHING CHANGE OVER VALVES	6,229.00	
					WARRANT TOTAL		13,015.83
120020	AP	05/13/2026	2570	ORISON LLC 6-503-5-00-2	REFUND ON ENTRANCE AT EVANS RO	100.00	100.00
					WARRANT TOTAL		
120021	AP	05/13/2026	28831	CE WATER MANAGEMENT INC 6-001-5-33-268	711 MARSHALL	195.00	195.00
					WARRANT TOTAL		
120022	AP	05/13/2026	380	DONDLINGER & SONS CONSTRUCTION 6-220-5-11-400	CONSTRUCTION K 19 PAY ESTIMATE	343,534.66	343,534.66
					WARRANT TOTAL		
120023	AP	05/13/2026	1842	KONE INC 6-001-5-33-262	ELEVATOR MAINTENANCE	1,179.86	
				6-001-5-31-220	ELEVATOR MAINTENANCE	129.86	
				6-001-5-32-262	ELEVATOR MAINTENANCE	519.46	
					WARRANT TOTAL		1,829.18
120024	AP	05/13/2026	1978	KRYGER GLASS CO 6-001-5-07-213	WINDSHIEL REPLACED UNIT 103 VI	465.82	465.82
					WARRANT TOTAL		
120025	AP	05/13/2026	9271	CITY OF LANSING 6-160-5-00-210	SEWER	27.90	
				6-160-5-00-210	SEWER	34.80	
					WARRANT TOTAL		62.70
120026	AP	05/13/2026	485	THE MASTER'S TOUCH LLC 6-001-5-02-213	SB 13 POSTAGE	20,806.34	20,806.34
					WARRANT TOTAL		
120027	AP	05/13/2026	13900	MID-CONTINENTAL RESTORATION CO 6-215-5-14-401	COURTHOUSE 28 DAY RENTAL	2,200.00	2,200.00
					WARRANT TOTAL		
120028	AP	05/13/2026	2059	MIDWEST OFFICE TECHNOLOGY INC 6-001-5-07-208	CANON COPIER SERIAL 4QS028554	60.92	60.92
					WARRANT TOTAL		
120029	AP	05/13/2026	635	MODERN GLASS SOLUTIONS 6-001-5-32-209	500 EISENHOWER ST	4,800.00	4,800.00
					WARRANT TOTAL		
120030	AP	05/13/2026	6575	STERICYCLE, INC 6-001-5-07-359	MEDICAL WASTE REMOVAL	223.10	223.10
					WARRANT TOTAL		
120031	AP	05/13/2026	248	ELIOR, INC 6-001-5-07-261	INMATE MEALS	6,520.82	
				6-001-5-07-261	INMATE MEALS	6,686.69	
				6-001-5-07-261	INMATE MEALS	6,557.98	
					WARRANT TOTAL		19,765.49

START DATE: 05/08/2026 END DATE: 05/14/2026

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

<u>WARRANT NUMBER</u>	<u>CHK TYPE</u>	<u>WARRANT DATE</u>	<u>VEND #/ PCH DOC #</u>	<u>VENDOR NAME/ ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>TOTAL</u>
120032	AP	05/13/2026	1075	CURTIS R AND DEBORAH A WILLIAM 6-220-5-19-400	PERMANENT DRAINAGE EASEMENT	814.89	
					WARRANT TOTAL		814.89
120033	AP	05/13/2026	2007	WIRENUTS 6-001-5-49-240	BALLOT BOX CAMERA MAINTENANCE	864.78	
				6-001-5-31-290	CH AND JC SERVICE CALLS	110.00	
				6-001-5-32-209	CH AND JC SERVICE CALLS	1,012.25	
					WARRANT TOTAL		1,987.03
					GRAND TOTAL		1,306,723.85

START DATE: 05/08/2026 END DATE: 05/14/2026

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

FUND SUMMARY

001	GENERAL	147,524.86
108	COUNTY HEALTH	5,973.78
115	EQUIPMENT RESERVE	3,409.22
121	JUVENILE JUSTICE AUTHORITY	3,125.00
123	JUVENILE CRIME PREVENTION	350.00
126	COMM CORR ADULT	378.00
127	COMM CORR ADULT NON GRANT	301.76
133	ROAD & BRIDGE	158,746.42
136	COMM CORR JUVENILE	155.96
137	LOCAL SERVICE ROAD & BRIDGE	97,534.25
138	JUV INTAKE & ASSESSMENT	153.00
145	COUNCIL ON AGING	3,076.16
146	COUNTY TREASURER SPECIAL	2,436.40
153	PUBLIC WORKS,EQUIP.RESERVE FUND	45,896.37
160	SOLID WASTE MANAGEMENT	11,773.29
171	S TAX CAP RD PROJ: BONDS	259,400.45
174	911	966.25
195	JUVENILE DETENTION	97.46
198	SPECIAL GRANTS	108.68
212	SEWER DISTRICT 2: TIMBERLAKES	3,890.36
215	CAPITAL IMPROVEMENTS	2,200.00
218	SEWER DIST #5	144.25
220	CAP IMPR: RD & BRIDGE	538,560.86
503	ROAD & BRIDGE BOND ESCROW	300.00
510	PAYROLL CLEARING	20,221.07
	TOTAL ALL FUNDS	1,306,723.85

Leavenworth County Request for Board Action

Date: May 20, 2026

To: Board of County Commissioners

From: Council on Aging

Department Head Approval: *Connie Harmon*

Additional Reviews as needed:

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

Action Requested: Approval for the *Council on Aging* to select TRIO Community Meals for FY 2026-2029 Nutrition Services & Catering, with an option to extend the contact for FY2029-2030 and FY2030-2031.

Recommendation: Approval

Analysis: Every five years the Council on Aging conducts a bid process for nutrition services and catering. This contract includes the procurement and preparation of food for the Meals on Wheels program, following meal pattern requirements set forth by the Kansas Department for Aging and Disability Services (KDADS).

The request for bids was published on April 1, 2026 with bids due April 29th, 2026 at 10:00 am. The contracted services are for FY 2026-2029, beginning October 1, 2026 and continuing through September 30, 2029. A yearly modification clause is included to amend the current contract.

Two bids for Nutrition Services & Catering were submitted: one by Terry Booker (The Café) at \$6.75 for bulk and individual meals plus the price of consumable supplies (+\$1.17) to dish and seal the meal, and another from TRIO Community Meals at \$5.51 for bulk meals and \$5.81 for individual meals, inclusive of consumable supplies costs. The TRIO Community Meals bid would represent a 24% decrease in the overall price of each individual meal.

Alternatives: Table, Deny, Approve

Budgetary Impact:

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

Total Amount Requested: n/a

Additional Attachments: Bid Worksheets

Form II: BID WORKSHEET

DATE: 4/29/26

BID SUBMITTED BY:

Name: Tony Becker / Dalton West King

Address: 417 S 6th Street

Leavenworth, KS 66048

Phone: 913-702-5499

FOR:

Leavenworth County Council on Aging
Nutrition Services
711 Marshall Street, Suite 100
Leavenworth, KS 66048
(913) 684-0777

CONGREGATE MEAL UNIT PRICE: \$ 6⁷⁵/₁₀₀

HOME-DELIVERED MEAL UNIT PRICE: \$ 6⁷⁵/₁₀₀

Prices Valid Until: 10/1/28

1. Leavenworth County reserves the right to reject any and all bids.
2. Products that do not fit within guidelines of specifications will not be considered for purchase.
3. Unless bidder states otherwise on the returned bid, prices quoted on the bid sheets shall be valid for one year.

DocuSign Envelope ID: 8AAE9D62-1BE1-47E8-83C9-792BD5E85D3B

Form II: BID WORKSHEET

DATE: 04/26/2026

BID SUBMITTED BY:

Name: TRIO Community Meals, LLC.

Address: 100 Valley Drive Pearl, MS 39208-6760

Phone: Jessica Minczeski's Cell: 646-408-6948

FOR:
Leavenworth County Council on Aging
Nutrition Services
711 Marshall Street, Suite 100
Leavenworth, KS 66048
(913) 684-0777

CONGREGATE MEAL UNIT PRICE: \$5.51

HOME-DELIVERED MEAL UNIT PRICE: \$5.81

Prices Valid Until: July 31, 2026

1. Leavenworth County reserves the right to reject any and all bids.
2. Products that do not fit within guidelines of specifications will not be considered for purchase.
3. Unless bidder states otherwise on the returned bid, prices quoted on the bid sheets shall be valid for one year.

Leavenworth County Request for Board Action

Date: May 20, 2026

To: Board of County Commissioners

From: Aaron Yoakam

Department Head Approval:

Additional Reviews as needed:

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

Action Requested: Approve 3-year service contract with Clearwater Enterprises, L.L.C. for gas sales beginning July 1, 2026 through June 30, 2029.

Recommendation: Approve

Analysis: The current contract with Clearwater to supply natural gas to county facilities – Courthouse, Justice Center and Cushing Building - is up for renewal July 1, 2026. This recommendation would allow continued government pricing for the next three years.

Alternatives: Reject the service provider agreement and return to regular gas services from provider at higher rate.

Budgetary Impact:

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

Total Amount Requested: Contractual rate for gas services

Additional Attachments: Clearwater amended contract

AMENDMENT

This Amendment is made and entered into as of May 26, 2026 by and between **Clearwater Enterprises, L.L.C.** ("Seller") and **Board of County Commissioners for Leavenworth County, KS** ("Buyer").

WITNESSETH:

WHEREAS, Seller and Buyer made and entered into that certain Gas Sales Agreement dated July 1, 2021 (the "Agreement"), Contract # 20642; and

WHEREAS, Seller and Buyer wish to amend the Agreement in the manner specified below;

NOW, THEREFORE, in consideration of the premises and of the mutual covenants and agreements herein provided, the Parties hereby agree to amend the Agreement in the following respects only:

- Exhibit A-2 is hereby deleted in its entirety and the attached Exhibit A-3 is substituted therefore. All references in the Agreement to Exhibit A-2 shall be amended to reference Exhibit A-3.
- Schedule 6 is hereby deleted in its entirety and the attached Schedule 7 is substituted therefore. All references in the Agreement to Schedule 6 shall be amended to reference Schedule 7.

This Amendment is effective May 26, 2026. Except as expressly amended hereby, all terms, conditions, and provisions of the Agreement, as amended, shall remain in full force and effect.

As evidence of the Parties' agreement to the terms and conditions set forth above, this Amendment is hereby executed by an authorized representative of each Party on the dates shown below.

Seller
Clearwater Enterprises, L.L.C.

Buyer
Board of County Commissioners for Leavenworth County, KS

By: _____
 Name: Maria Olivares
 Title: Vice President - Commodity Operations and Contracts
 Date: _____

By: _____
 Name: _____
 Title: _____
 Date: _____

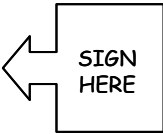


EXHIBIT A-3
TRANSACTION CONFIRMATION

Clearwater Enterprises, L.L.C. ("Seller") and **Board of County Commissioners for Leavenworth County, KS** ("Buyer") agree to the purchase and sale of natural gas pursuant to this Transaction Confirmation and the general terms and conditions contained in the Gas Sales Agreement dated July 1, 2021 between Buyer and Seller ("Agreement"):

Term: July 1, 2026 through June 30, 2029 and automatically renewed year to year thereafter unless either Party notifies the other Party in writing at least forty-five (45) days prior to the expiration of the stated term or the then current renewal period that this Transaction Confirmation shall not be renewed, subject to early termination under Sections 11 and 20 of the Agreement.

Facility: As listed on Schedule 7 attached hereto

Quantity: Full Facility Requirements, the monthly quantity of which is estimated on Schedule 7 attached hereto.

Nature of Quantity Obligation: Firm

Price: For all gas delivered by Seller the price Buyer shall pay Seller shall be calculated by adding \$0.35/MMBtu to the Inside FERC's Gas Market Report first of the month index posting for Southern Star Central Gas Pipeline Inc., plus Seller's cost of transportation not to exceed maximum pipeline tariff rate and fuel. Buyer shall have the option to fix a price for a quantity of gas throughout the term of this Agreement at a price which is mutually agreeable to the Parties hereto.

Special Conditions to Price: Seller will use commercially reasonable efforts based on volume information provided by Buyer and/or the LDC throughout the month to minimize any volume imbalance. Seller has the option to price any volume delivered that is greater than the 1st of the month nomination at the market rate plus \$0.35/MMBtu plus Seller's cost of transportation not to exceed maximum pipeline tariff rate and fuel. Seller may purchase back any volume that is less than the 1st of the month nomination at the market rate less \$0.00/MMBtu. If Buyer does not provide a first of the month nomination prior to seven business days before the beginning of a month, the volume listed on Schedule 7 shall be used for nomination purposes. Buyer is responsible for any imbalance/cash-out penalties.

Delivery Point/Point(s) of Sale: Kansas Gas Service distribution system receipt point for delivery to the Facility listed above.

Local Distribution Company: Kansas Gas Service

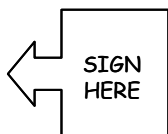
EVIDENCE OF AGREEMENT: This Transaction Confirmation documents an oral agreement previously reached by representatives of the Parties. Therefore, although Clearwater Enterprises, L.L.C. would prefer that this Transaction Confirmation be signed and returned by facsimile transmission, or that written confirmation of this Transaction Confirmation be provided in some other manner, this Transaction Confirmation will be deemed accepted if Clearwater Enterprises, L.L.C. receives no objections within two (2) business days of Clearwater's execution date shown below.

Seller
Clearwater Enterprises, L.L.C.

Buyer
Board of County Commissioners for
Leavenworth County, KS

By: _____
Name: Maria Olivares
 Vice President - Commodity
Title: Operations and Contracts
Date: _____

By: _____
Name: _____
Title: _____
Date: _____



SCHEDULE 7 to TRANSACTION CONFIRMATION

Facility Listing and Estimated Monthly Usage

Facility(ies)														
Meter #	Transmission Pipe	Account Name				Account #			Address					
Estimated Monthly Usage (MMBtus)														
1201929650	KGS K System (Market Zone)	Service #1				510614745 1628631			601 S 3rd Street; Leavenworth, KS 66048					
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual Volume
		1054	840	775	570	496	390	372	403	450	620	750	930	7650
1201903995	KGS K System (Market Zone)	Service # 2				510614745 1628631			300 Walnut St; Leavenworth, KS 66048					
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual Volume
		465	336	372	360	341	240	217	217	270	341	330	434	3923
0321A77493	KGS K System (Market Zone)	Service # 4				510614745 1628631			216 Walnut St; Leavenworth, KS 66048					
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual Volume
		62	28	0	0	0	0	0	0	0	0	30	31	151
0317B24244	KGS K System (Market Zone)	Service #1 - EMS Facility				510614745 2015657			5175 Hughes Rd; Leavenworth, KS 66048					
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual Volume
		93	84	62	30	0	0	0	0	0	0	30	62	361
560001	Southern Star	Shop Heating							23690 187th St; Leavenworth, KS 66048					
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual Volume
		217	196	93	90	31	0	0	0	0	0	60	124	811
1202105877	KGS K System (Market Zone)	Cushing Facility Meter #1				510614745 1562996			711 Marshall St.; Leavenworth, KS 66048					
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual Volume
		496	560	434	240	93	30	0	0	0	0	30	217	2100
1201961102	KGS K System (Market Zone)	Cushing Facility Meter #2				510614745 1562996			711 Marshall St.; Leavenworth, KS 66048					
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual Volume
		31	28	0	0	0	0	0	0	0	0	0	31	90
Total														
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual Volume
		2418	2072	1736	1290	961	660	589	620	720	961	1230	1829	15086

Estimated Monthly Usage is for informational purposes and based on historical consumption as represented by Buyer's Local Distribution Company or upon information supplied by Buyer.

Leavenworth County Request for Board Action

Date: May 24, 2026

To: Board of County Commissioners

Cc: Mark Loughry; Misty Brown

From: Roger L. Marrs

Department Head Approval: N/A

Additional Reviews as needed:

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

Action Requested: Approval of attached Board Order directing tax counsel to initiate judicial tax lien foreclosure proceedings.

Recommendation: Approval of Board Order to initiate tax lien foreclosure

Analysis: In November 2025, 135 parcels were identified upon which delinquent taxes have remained unpaid and the statutory redemption period had elapsed. Efforts have been made to notify the owners of the need to redeem their respective properties in order to avoid legal action to foreclose the tax liens. Many of the owners partially or fully redeemed the delinquent taxes resulting in the collection of more than \$294,000 in delinquent taxes thus far. At present, there are approximately 35 parcels that remain eligible for tax lien foreclosure. The relevant State statute provides that the Board of County Commissions shall order the initiation of legal action in the district court seeking the judicial foreclosure of tax liens against eligible parcels of real estate. The attached order would serve as the order to initiate those proceedings which would culminate in a tax sale auction of any real estate that remains unredeemed by the relevant owners. Costs incurred in the process are recouped through the tax sale as well as any redemptions that may take place prior to the auction.

Alternatives: The state statute provides for discretion in whether to foreclose the eligible tax liens when the total assessed valuation of all eligible properties is less than \$300,000, but the eligible properties exceed that valuation threshold.

Budgetary Impact: None

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

Total Amount Requested: N/A

Additional Attachments: Proposed Board Order

BOARD ORDER 2026 - 7____

An order of the Board of County Commissioners of Leavenworth County, Kansas approved during the regular course of business on the ____ day of May, 2026, pursuant to K.S.A. 79-2801(a), directing Deputy County Counselor Roger L. Marrs to initiate tax lien foreclosure action upon the properties subject to foreclosure due to unpaid delinquent property taxes.

It is so ordered this ____ day of May, 2026.

Board of County Commissioners
of Leavenworth County, Kansas

Mike Stieben, Chair

Jeff Culbertson, Member

Vanessa Reid, Member

Willie Dove, Member

Mike Smith, Member

Leavenworth County Request for Board Action

Date: 5/8/2026

To: Board of County Commissioners

From: Public Works

Department Head Approval:

Additional Reviews as needed:

Budget Review Administrator Review Legal Review

Action Requested: Requesting approval for a 3-month lease on a new JCB 110W Hydradig with a boom mower attachment from Kan Equip For the amount of \$25000 per month.

Recommendation: Approval

Analysis: This machine will be used as a replacement for our current #104 New Holland tractor with boom mower that is currently in-operable. 80% of the lease amount can be credited toward the purchase price if Leavenworth County Public Works decides to purchase the machine. The last JCB we sealed bid, last year, had a purchase price of \$250,000. This is a new type of equipment that surrounding counties and KDOT have been using to cut tree limbs back and brush in the right of way. We want to use it before we purchase it to ensure that the machine will meet the needs of the department.

Alternatives:

Budgetary Impact:

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

Total Amount Requested:

\$75000 total Lease payment

Additional Attachments: Lease agreement

**Equipment Lease Agreement
(Public Agencies)**

This Equipment Lease Agreement (this "**Lease**") is dated as of DATE and entered into by and between KanEquip, Inc. a Kansas corporation ("**Lessor**"), and Leavenworth County ("**Lessee**").

1. Equipment. Lessor will rent the following to Lessee during the Term: JCB 110W Hydradig Serial Number ##### (the "**Equipment**"). Additional specifications, if any, will only be applicable if attached to this Lease and initialed by Lessee and Lessor. Lessee will be responsible for picking up the Equipment from Lessor and returning the Equipment to Lessor, in each case, at the location specified by Lessor. Lessee will be required to sign documentation relating to the time and date of pick up and return and the condition of the Equipment. Lessee's receipt and acceptance of the Equipment will constitute acknowledgment that the Equipment is in good, safe and serviceable condition and fit for use by Lessee, unless Lessee makes a claim to Lessor to the contrary within three days after receipt of the Equipment.

2. Term:. The term of this Lease will begin on the date the Equipment is picked up from the location designated by Lessor, which date will be no later than (a) 2 days after Lessor notifies Lessee that the Equipment is available for pick up or (b) June 1, 2025 (the "**Commencement Date**"). The term shall end, and this lease shall expire on DATE.

3. Rental Rates; Payment and Billing. Lessee will pay Lessor rent for the Equipment at the rate of \$25,000.00 per month, with a three month use minimum. Lessee will report hours of use to Lessor on a monthly basis by the 1st day of each month (reporting hours for the prior month) by e-mail to lease@kanequip.com or other address provided by Lessor. Lessor will invoice Lessee on a monthly basis and payment will be due within 30 days after the invoice is issued. Lessee under this Lease is past due, Lessee shall pay to Lessor interest on such past due amounts at the rate of 18 percent per annum (or the highest rate permitted by law, whichever is less) from the date of default until paid in full, together with all reasonable collection charges and expenses, including attorney's fees and court costs.

4. Consent to Remote Monitoring. Lessee acknowledges that the Equipment may contain software, hardware or other components, including GPS technology, that track the movement of the Equipment and/or collects other information relating to the performance, status or use (including hours of use) of the Equipment and which may be transmitted to Lessor from time to time. Lessee hereby (a) consents to the use of such software, hardware or other components and agrees not to disable or attempt to disable the same and (b) agrees and acknowledges that Lessor is the owner of, and may monitor, disclose or use for any purpose, any information generated as a result of the use of such software, hardware or other components. If there is any dispute between the hours of use reported by Lessee and the hours of use obtained by Lessor pursuant to this paragraph, then, at Lessor's option and upon Lessor's provision to Lessee of an accurate report from the Equipment, the hours of use obtained by Lessor pursuant to this paragraph will control.

5. Use. Lessee shall use the Equipment in a careful and proper manner, solely in the conduct of Lessee's business, and within Lessee's possession and under its control, and shall at Lessee's sole cost and expense comply with and conform to all laws, ordinances, and regulations of federal, state, and local authorities, warranties and instructions of the manufacturer, and the terms of any applicable insurance policies, in each case, relating to the possession, use, or maintenance of the Equipment. The Equipment will be operated only by competent employees of Lessee and shall not be used beyond its normal capacity. In addition, Lessee shall not remove the Equipment from Leavenworth County of Kansas without the written consent of Lessor. Lessor shall have the right to inspect the Equipment during the Term at any reasonable time with or without notice to Lessee.

6. Lessee's Obligations. Lessee agrees to pay Lessor for all loss and damages to the Equipment arising from Lessee's negligence or use of the Equipment that may occur during Term. In addition, except as expressly set forth in this Lease, Lessee shall be responsible for and shall bear all expenses of all fuel, lubrication and maintenance for the Equipment. Lessor undertakes no obligation with respect to repairs or replacement parts, attachments or accessories except as covered by warranty stated in #7. Lessee shall, at its expense, at all times during the term hereof, maintain the Equipment in good operating order, repair and appearance, and shall lubricate and practice preventative maintenance at regular intervals as suggested in manufacturer's service manual. Lessee agrees to maintain the Equipment in the same condition as when delivered to it by Lessor, usual and ordinary wear and tear excepted. Lessee agrees that in effecting maintenance and repairs, it will have such work performed only by qualified persons who are pre-approved by Lessor. Lessee will have the Equipment serviced immediately prior to return to Lessor at the end of the Term and if Lessor determines that the Equipment has not been serviced or otherwise maintained or repaired in accordance with the terms of this Lease, Lessor will inform Lessee, service the Equipment and perform any maintenance and repairs and Lessee will pay Lessor or its affiliate for such work at its standard rates and charges.

7. Warranty. Lessor represents that the Equipment is subject to the manufacturer's limited warranty until DATE the end of the term. If the Equipment experiences a failure subject to warranty, any related repair work must be

completed by KanEquip, Inc., the Lessor. In such event, Lessee will be responsible for all costs of transportation of the Equipment, payment to KanEquip, Inc. and any other amounts due that are not paid by the warranty provider. If the Equipment cannot be transported to KanEquip, Inc., Lessee will pay KanEquip, Inc. mileage and trip charges relating to its travel to the Equipment in accordance with the standard rates and policies of KanEquip, Inc.

8. Tires. Lessor will be responsible for repair and replacement of tires due to regular wear. All flat repairs are the responsibility of Lessee. If the tire or tires are damaged by Lessee beyond regular use (e.g., booted, lugs cut deeply, or chunks out of the tire), Lessee will replace the tire or tires with new tires that match the tires on the Equipment as of the Commencement Date, including size and brand and model of tire.

9. Title. Title to the Equipment shall at all times remain solely in Lessor unless transferred to Lessee by sale and Lessee shall have only the right to retain the possession of the Equipment pursuant to the conditions hereof. Lessee shall not suffer or permit the Equipment to be affected by any claim, levy, lien, encumbrance, or legal process. Lessee shall give Lessor immediate notice of any event of default or any claim, levy, lien, or legal process attempted or issued against the Equipment or against Lessee related to the Equipment Solely to the extent it is legally determined that Lessee has some ownership rights in the Equipment, notwithstanding the terms of this Lease, Lessee hereby grants to Lessor a security interest in the Equipment to secure all amounts due to Lessor under this Lease and any indebtedness at any time owing Lessor by Lessee, which security interest may be enforced by Lessor upon any default under this Lease.

10. No Warranties: Limited Liability. **LESSOR, NOT BEING THE MANUFACTURER OF THE EQUIPMENT OR THE MANUFACTURER'S AGENT, TO THE EXTENT PERMITTED BY APPLICABLE LAW, DISCLAIMS, AND MAKES NO EXPRESS OR IMPLIED WARRANTY OF ANY KIND WHATSOEVER WITH RESPECT TO THE EQUIPMENT, INCLUDING BUT NOT LIMITED TO: THE MERCHANTABILITY OF SUCH EQUIPMENT; FITNESS FOR ANY PARTICULAR PURPOSE; DESIGN OR CONDITION; QUALITY OR CAPACITY; WORKMANSHIP; COMPLIANCE WITH THE REQUIREMENTS OF ANY LAW, RULE, SPECIFICATION OR CONTRACT; OR PATENT INFRINGEMENTS. TO THE EXTENT PERMITTED BY APPLICABLE LAW, NEITHER LESSOR NOR ITS OWNERS, DIRECTORS, OFFICERS, EMPLOYEES OR OTHER AGENTS SHALL BE LIABLE FOR LESSEE'S LOSS OF PROFITS, LOSS OF USE, OR ANY OTHER INDIRECT, INCIDENTAL, SPECIAL OR CONSEQUENTIAL DAMAGES AND/OR ECONOMIC LOSSES SUFFERED AS THE RESULT OF ANY ACTION OR INACTION BY LESSOR, WHETHER OR NOT LESSOR HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.**

11. Insurance. Lessee shall at its expense provide and maintain protection against loss, damage or destruction to the Equipment for its full replacement value (the "**Property Insurance**"). Lessee shall further maintain at all times and at Lessee's own cost and expense a public liability insurance policy upon the Equipment against bodily injury, including death in the minimum amounts of \$500,000 per person and \$1,000,000 per occurrence and against property damage in the minimum amount of \$500,000 per occurrence. Lessee shall at all times and at Lessee's own cost and expense carry and keep in force worker's compensation insurance for the protection of all persons working for Lessee or under its authority in, on, or around the Equipment. Lessee shall provide certificates of insurance naming Lessor as an additional insured under all insurance policies, and cause its insurance carriers to waive all rights of subrogation in favor of Lessor. Lessee also agrees that all such insurance shall be written by companies reasonably satisfactory to Lessor, and shall contain an agreement of the insuring company not to cancel the same until at least ten days notice is provided to Lessor.

12. Lessor's Rights on Default. If Lessee defaults in the performance of any of its obligations under this Lease, Lessee agrees to deliver at Lessee's own cost and expense the Equipment to Lessor upon demand and Lessor shall have the right to exercise any one or more of the following remedies without notice to or demand on Lessee: (a) To enter the premises occupied by the Equipment, take possession of the Equipment, remove the Equipment, and lease the same or any portion thereof, for such period and such rental, and to such persons, as Lessor shall elect, and apply the proceeds of any such renting (insofar as the rental period thereof coincides with the rental period herein), after deducting all costs and expenses incurred in connection with the recovery, repair, storage, and renting of the Equipment, in payment of the rent and other obligations due hereunder, Lessee remaining responsible for any deficiency; (b) To declare the entire amount of rent hereunder immediately due and payable as to any or all items of Equipment, without notice or demand to Lessee; (c) To sue for and recover all rents, and other payments, then accrued or thereafter accruing with respect to any or all items of Equipment; (d) To terminate this lease as to any or all items of Equipment; or (e) To pursue any other remedy at law or in equity.

13. General Terms. This lease contains the complete and exclusive agreement of the parties. No amendment or modification of this Lease will be effective unless in writing and signed by an authorized representative of each party. All questions relating to the interpretation, enforcement, validity and performance of this Lease shall be governed by and determined under the laws of the state of Kansas. Any cause of action between the parties,

whether under this Lease or otherwise, shall be brought only in Riley County, Kansas, or the U.S. District Court of Kansas.. Lessee may not pledge, lend, create a security interest in, assign or sublet the Equipment or all or any part of this Lease or any of Lessee's rights or obligation herein without Lessor's prior written consent.

IN WITNESS WHEREOF, Lessor and Lessee have each caused this Lease to be signed and delivered by its duly authorized officer or representative as of the date first set forth above.

"Lessor"

"Lessee"

KanEquip, Inc.

Leavenworth County

Signature: _____

Signature: _____

Print Name: _____

Print Name: _____

Title: _____

Title: _____

**Leavenworth County
Request for Board Action**

Date: May 14, 2026

To: Board of County Commissioners

Cc: Mark Loughry; Bill Noll; John Jacobson

From: Misty Brown, County Counselor

Department Head Approval: N/A

Additional Reviews as needed:

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

Action Requested: Conduct a hearing regarding the proposed island annexation request submitted by the City of Easton and evaluate whether the proposed island annexation will or will not hinder the proper growth and development of the area.

Recommendation: It is recommended that the Board hear the matter and find that the proposed island annexation **does not** hinder the proper growth and development of the area.

Analysis: The City of Easton adopted Resolution 2026-01 on May 12, 2026, proposing the annexation of a parcel into the city limits in accordance with K.S.A. 12-520c(a)(3). The parcel does not directly adjoin the city and would result in an island annexation, and a determination by the County Commission that “the annexation of the land will not hinder or prevent the proper growth and development of the area” is required to approve the annexation. This determination must be supported by two-thirds of the Commission members before the annexation can be finalized by the city.

Public Works has reviewed the proposed annexation and noted that the designated parcel only has access to the KDOT roadway network and, therefore, will not detrimentally impact the county roadway network. Additionally, Planning and Zoning has evaluated the request and found no indicators of concern that the island annexation would hinder the proper growth and development of the area.

Alternatives:

(1) Make the finding that the proposed annexation will not hinder the proper growth and development of the area with a 2/3 majority vote; or

Motion: I find that this island property is adjacent to the KDOT roadway and is not expected to impact County roadways or present any concerns regarding access or maintenance. Based on the totality of the record, I find that the proposed annexation will not hinder or prevent the proper growth and development of the area or that of any other incorporated city located within the county, and I move that this Board adopt these findings.

(2) Make the finding that the proposed annexation will hinder the proper growth and development of the area with a majority vote; or

Motion: *Based on the information that we have heard today, I find [state findings that do not support annexation]. Based on the totality of the record, I find that the proposed annexation will hinder or prevent the proper growth and development of the area due to the clear and substantial manifest injury to affected properties and the community caused by [list what will cause manifest injury to the properties and community].*

(3) Table the matter for future consideration to a date certain.

Motion: *I move to table this matter until [list date].*

Budgetary Impact:

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

Total Amount Requested: N/A

Additional Attachments: (1) Copy of City Resolution No.2026-01; (2) Consent to annexation; (3) map of the annexation area; (4) map showing location of the parcel in regard to the City limits; (5) Memorandum from John Jacobson; (6) Memorandum from Bill Noll; and (7) Proposed Findings.



COUNTY OF LEAVENWORTH

Planning & Zoning

300 Walnut, Suite 212

Leavenworth, Kansas 66048-2815

(913) 684-0465

TO: Board of County Commissioners

FROM: John Jacobson, Director

DATE: May 14, 2026

RE: Easton Island Annexation Orderly Growth Impacts

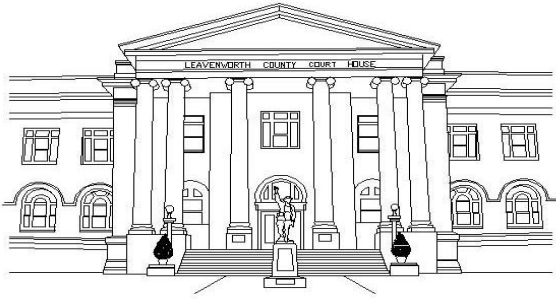
The Leavenworth County Board of County Commissioners have been asked to determine if a proposed annexation will hinder or prevent the proper growth and development of the area.

I find no indicators of concern that would hinder the proper growth and development of the area if the island annexation is approved.

Please contact me if you have additional questions.

Sincerely,

John Jacobson
Director of Planning and Zoning
Leavenworth County



COUNTY OF LEAVENWORTH

Department of Public Works

300 Walnut, Suite 007
Leavenworth, Kansas 66048-2815
Phone (913) 684-0470
Fax (913) 684-0473

MEMO

To: Misty Brown

From: Bill Noll

Address: 300 Walnut Street

Enclosed: Enclosed Contents

Phone: (913) 684-0463

Date 5/14/2026

Re: Bardroff Annexation – Easton

Urgent For Review Please Comment Please Reply Please Recycle

Comments:

The property's location, as described in the legal description, only has access to the KDOT roadway network. Therefore, there should not be any detrimental impact to the county road network from the annexation or development of this property.

CITY OF EASTON, KANSAS
RESOLUTION NO. 2026-01

A RESOLUTION REQUESTING THAT THE BOARD OF COUNTY COMMISSIONERS OF LEAVENWORTH COUNTY, KANSAS MAKE A FINDING UNDER K.S.A. §12-520c(a)(3) FOR THE ANNEXATION OF PROPERTY INTO THE CITY OF EASTON, KANSAS

WHEREAS, the City of Easton, Kansas has received a Consent to Annexation from landowners of property within the County for annexation under K.S.A. §12-520c, for the following described property:

The South ½ of the Northeast 1/4 of the Southwest 1/4 of Section 10, Township 8 South, Range 21 East of the Sixth P.M., EXCEPT A tract 150 feet East and West, 350 feet North and South in the Southeast corner thereof, less that part used for public road, in Leavenworth County, Kansas.

with the property not adjoining the city limits of Easton, Kansas. A copy of the Consent is attached as Exhibit "A" to this Resolution; and

WHEREAS, under K.S.A. §12-520c(a)(3) annexation is allowed upon a finding by the County Commission that the annexation will not hinder or prevent proper growth in the area, or that of any other incorporated city located within the County; and

WHEREAS, the City desires this annexation to provide city services to the tract upon request of the owner, and to be otherwise a part of the City.

THEREFORE, BE IT RESOLVED by the governing body of the City of Easton, Kansas, that the City Council, by approval of this Resolution, respectfully requests the findings as required by K.S.A. §12-520c(c) within 30 days of receipt of this resolution by the Board of County Commissioners of Leavenworth County, Kansas, with said findings allowing the annexation of the property in the County by the City.

Adopted by the governing body of the City of Easton, Kansas, this 12th day of May, 2026.


Mayor Phillip Mires

Attest:


City Clerk Becky Jones

CONSENT TO ANNEXATION
(Pursuant to K.S.A. §12-520c)

The undersigned owner of record of the following described land, hereby petition the Governing Body of the City of Easton, Kansas, to annex such land to the City. The land to be annexed is described as follows:


TRACT:

The South 1/2 of the Northeast 1/4 of the Southwest 1/4 of Section 10, Township 8 South, Range 21 East of the Sixth P.M., EXCEPT A tract 150 feet East and West, 350 feet North and South in the Southeast corner thereof, less that part used for public road, in Leavenworth County, Kansas.

Such land does not adjoin the current City limits. The owner consents to the passage of a Resolution by the City to present to Leavenworth County, to petition for the annexation of the property under K.S.A. §12-520c, and that the owner contends that the annexation will not hinder or prevent proper growth in the area and instead will enable better use of the property. The undersigned agrees to comply with all City requirements for zoning and utilities.

The undersigned further warrants and guarantees that it is a lawfully existing Limited Liability Company, it is the owner of record of the subject land, the undersigned officer of the LLC has full authority to execute this instrument, and no other party is vested with ownership rights in the property.


“OWNER”


KARL BARDROFF II, Member/Manager
BARDROFF EMERGENCY SERVICES LLC

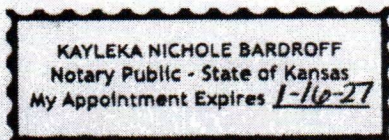
STATE OF Kansas
SS:
COUNTY OF Leavenworth

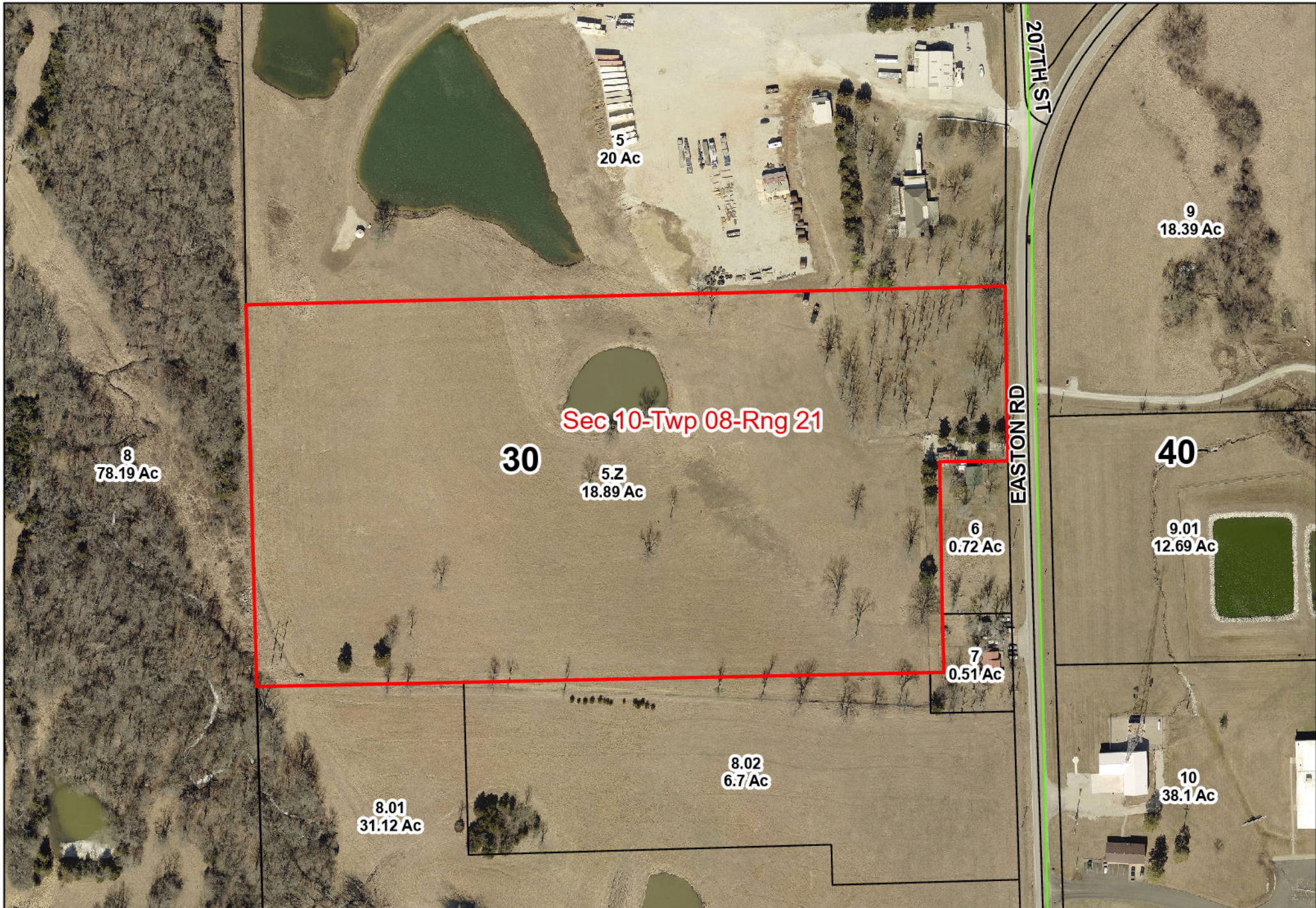
Be it remembered that on this 10th day of December, 2025, appeared before me a notary for the State and County aforesaid, came KARL BARDROFF II, who is personally known to me, as the same person who executed the within instrument of writing, and such person duly acknowledged the execution of the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my notarial seal, the day and year last above written.


NOTARY PUBLIC

My Appointment Expires:





5/13/2026

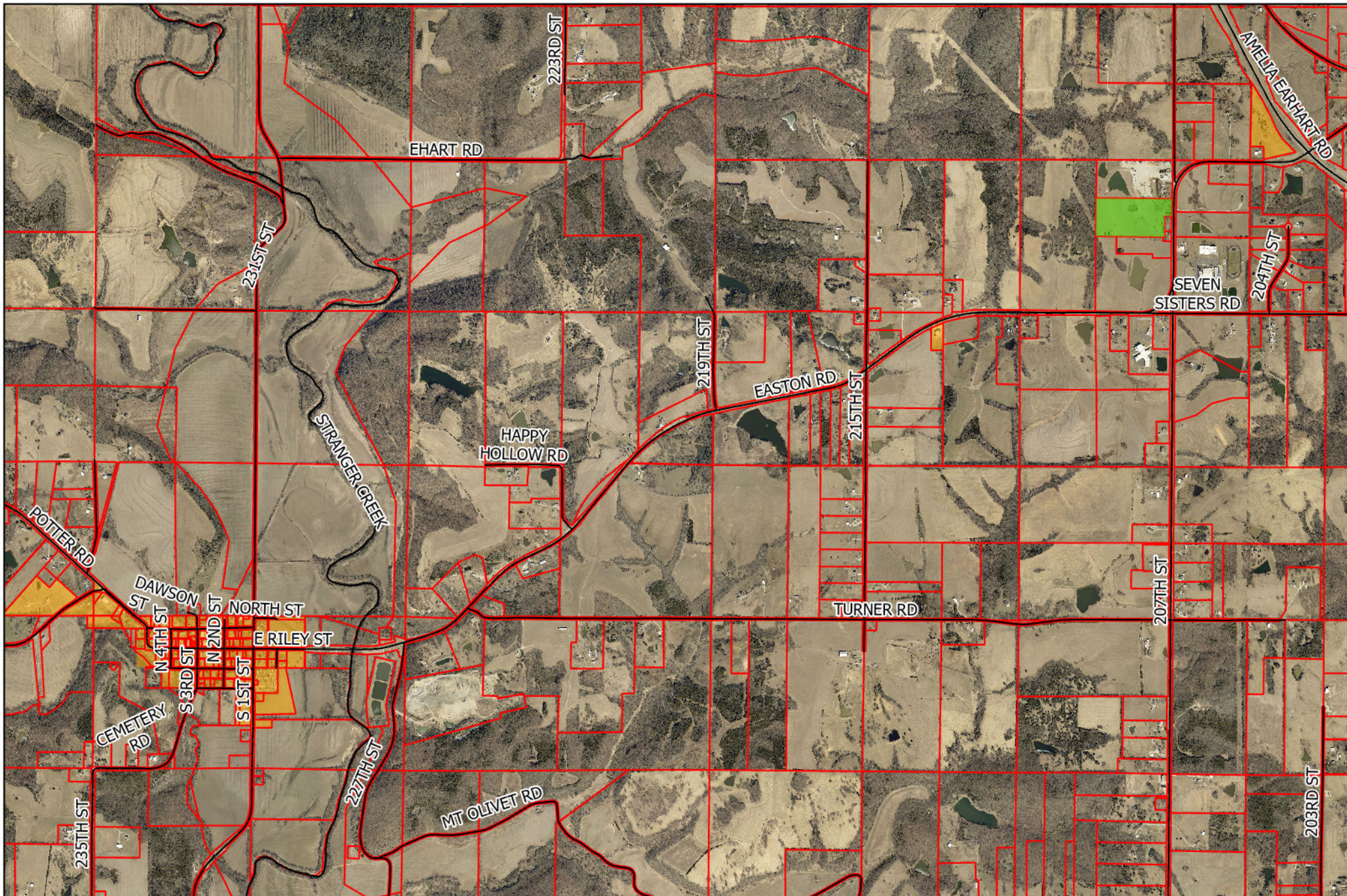
Legend



- Property per Res. No. 2026-01
- Quarter Sections
- Road Centerline
- Parcel Boundaries

Parcel ID: 052-062-10-0-00-00-005.00-Z
 QuickRef: R859

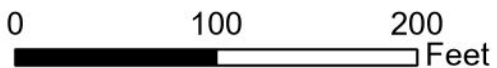
Leavenworth County
 GIS Department
 300 Walnut Suite 030
 Leavenworth, KS 66048
 Ph: 913-758-6780
 Ph: 913-684-0443



5/15/2026

Legend

- Proposed Annexation Parcel
- City_Limits
- Road Centerline
- Parcel Boundaries



Leavenworth County
 GIS Department
 300 Walnut Suite 030
 Leavenworth, KS 66048
 Ph: 913-758-6780
 Ph: 913-684-0443



FINDINGS OF THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LEAVENWORTH, KANSAS MADE PURSUANT TO THE PROVISIONS OF K.S.A. 12-520c RELATING TO RESOLUTION NO 2026-01 OF THE CITY OF EASTON KANSAS.

NOW ON THIS 20th DAY OF MAY, 2026, during a regularly scheduled meeting, the Board of County Commissioners of the County of Leavenworth, Kansas (“Board”) did consider Resolution No. 2026-01 of the City of Easton, Kansas (“City”) for the purpose of making the findings required by K.S.A. 12-520c relating to the proposed annexation of land by the City.

WHEREUPON, the Board reviewed information by county staff regarding the question of whether the proposed annexation would hinder or prevent the proper growth and development of the area. The board also considered information and testimony presented on behalf of the city. Upon consideration of the information provided and discussion of the topic by the members of the board, the following findings were made:

1. That this island property is adjacent to the KDOT roadway and is not expected to impact County roadways or present any concerns regarding access or maintenance; and
2. That based on the totality of the record, the proposed annexation will not hinder or prevent the proper growth and development of the area or that of any other incorporated city located within the county.

SO FOUND THIS 20th DAY OF May, 2026

BOARD OF COUNTY COMMISSIONERS
OF LEAVENWORTH COUNTY, KANSAS

Mike Stieben, CHAIR

Jeff Culbertson, MEMBER

Vanessa Reid, MEMBER

Willie Dove, MEMBER

Mike Smith, MEMBER

ATTEST:

Fran Keppler, CLERK

**Leavenworth County
Request for Board Action**

Date: May 14, 2026

To: Board of County Commissioners

Cc: Mark Loughry; Bill Noll; John Jacobson

From: Misty Brown, County Counselor

Department Head Approval: N/A

Additional Reviews as needed:

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

Action Requested: Consider whether to consent to the proposed annexation of one (1) County owned lot into the City of Easton.

Recommendation: It is recommended that the Board consent to the proposed annexation.

Analysis: The City of Easton is proposing to annex a county owned parcels into the city per K.S.A. 12-520(a)(7). The parcel adjoins the city and has FEMA deed restrictions. Because it is a County owned parcel, the County Commission's consent to the annexation of these properties is required before the properties may be annexed under K.S.A. 12-520(a)(7).

The property is on the north side of town and located along a county roadway but between the regulatory floodplains. Due to the repetitive loss history of the parcels and the fact there are FEMA deed restrictions, the proposed annexation is not anticipated to impact the County roadway. The parcel is contiguous to the current jurisdictional boundary of the city of Easton, and in staff's opinion, poses no negative impact to future development of the area.

Alternatives:

- (1) Consent to the proposed annexation with a majority vote; or

Motion: I move that the Board of County Commissioners consent to the annexation of this County owned parcel, identified as parcel 052-064-18-0-00-00-015.00-0 into the City limits of Easton and direct staff to file the County's consent to annexation with the City.

- (2) Decline to consent to the proposed annexation with a majority vote; or

Motion: I move that the Board of County Commissioners not sign the annexation consent form and deny the City's request to annex this County owned parcel into the City limits of Easton.

- (3) Table the matter for future consideration.

Motion: I move to table this matter.

Budgetary Impact:

Not Applicable

- Budgeted item with available funds
- Non-Budgeted item with available funds through prioritization
- Non-Budgeted item with additional funds requested

Total Amount Requested: N/A

Additional Attachments: (1) map of the annexation area, (2) Certificate of Survey, and (3) annexation consent form.

CERTIFICATE OF SURVEY

Tract of Land in Southwest Quarter of Section 18, Township 8 South,
Range 21 East of the 6th P.M. in Leavenworth County, Kansas

NOTES:

BASIS OF BEARING = THE KANSAS STATE PLANE COORDINATE SYSTEM, NORTH ZONE (NAD 83).

THE MEASUREMENTS SHOWN HEREON MEET OR EXCEED KANSAS MINIMUM STANDARDS FOR RELATIVE PRECISION.

FIELD WORK COMPLETED JANUARY 13, 2026.

WARRANTY DEED BOOK 741, PAGE 1292

ESTABLISHED WESTERLY LINE BY UTILIZING RAILROAD MAP AND BEST FIT TO EXISTING RAILROAD BED REMNANTS AND FOUND MONUMENTS.

REFERENCE SURVEYS:

(WRS) W.R. SACHSE BOOK 57, PAGE 61, 1962 NKA 19625061
UNION PACIFIC RAILROAD RIGHT OF WAY MAP DATED JUNE 30, 1919
TOWN OF EASTON K.T., BOOK 1A, PAGE 47 NKA 1871P00047

RECORD DESCRIPTION (BK. 741, PG. 1292)

All that tract or parcel of land lying and being situate in the County of Leavenworth, State of Kansas, bounded and described as follows:

That part of the East half of the Southwest quarter lying South and East of abandoned railroad right of way except the West 100 feet of the East 427 feet of the South 50 feet and less right of way in section 18-8-21.

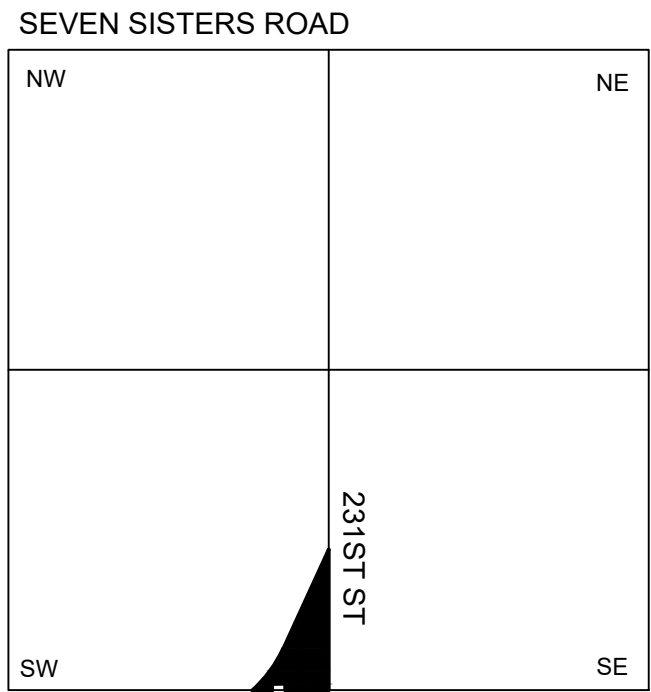
SURVEYORS DESCRIPTION:

A TRACT OF LAND BEING PART OF THE SOUTHWEST QUARTER OF SECTION 18, TOWNSHIP 8 SOUTH, RANGE 21 EAST OF THE 6TH P.M., LEAVENWORTH COUNTY, KANSAS, PREPARED BY DANIEL BAUMCHEN, PS NO. 1363 ON JANUARY 29, 2026, DESCRIBED AS FOLLOWS:

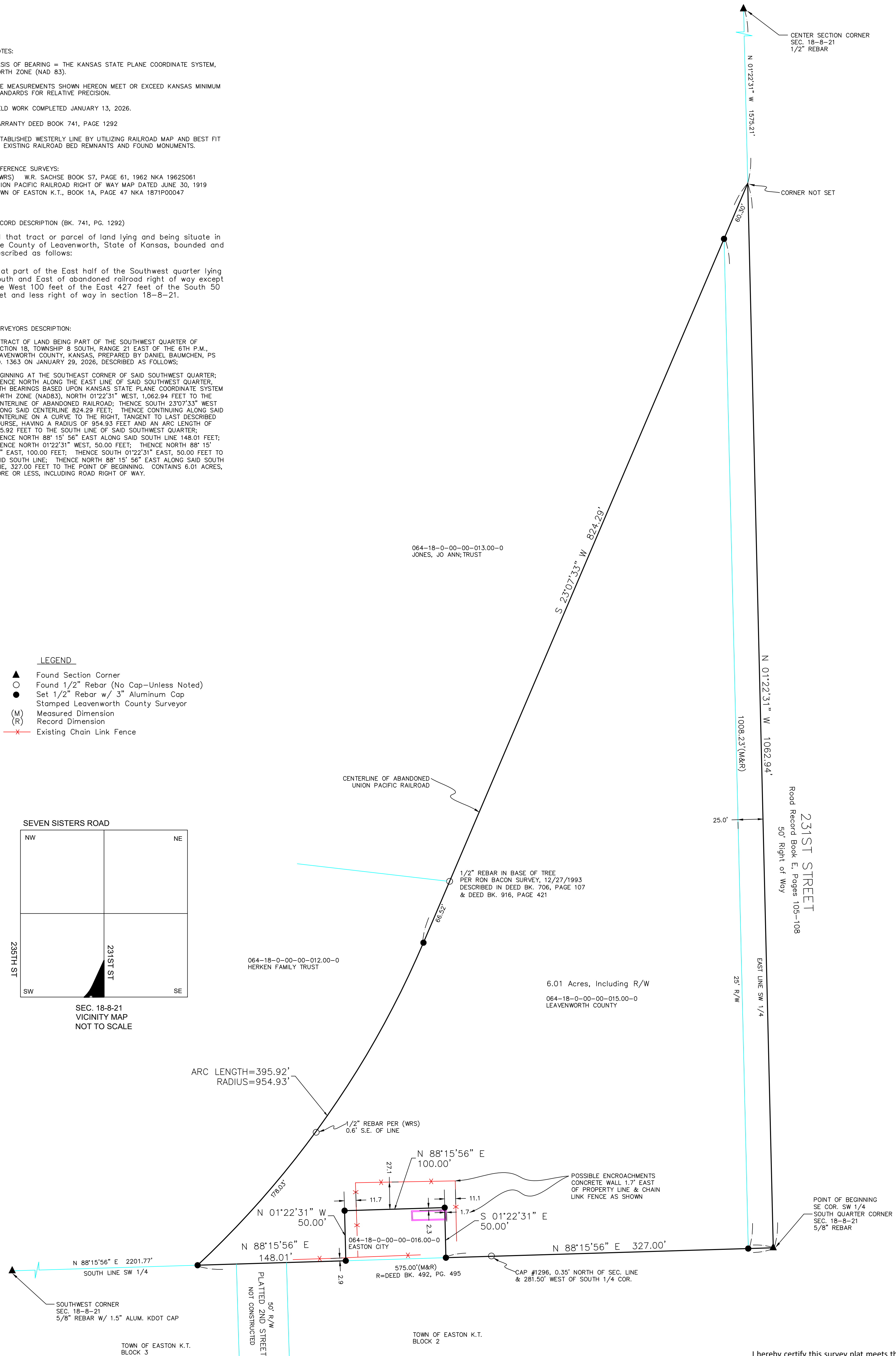
BEGINNING AT THE SOUTHEAST CORNER OF SAID SOUTHWEST QUARTER; THENCE NORTH ALONG THE EAST LINE OF SAID SOUTHWEST QUARTER, WITH BEARINGS BASED UPON KANSAS STATE PLANE COORDINATE SYSTEM NORTH ZONE (NAD83), NORTH 01°22'31" WEST, 1,062.94 FEET TO THE CENTERLINE OF ABANDONED RAILROAD; THENCE SOUTH 23°07'33" WEST ALONG SAID CENTERLINE 824.29 FEET; THENCE CONTINUING ALONG SAID CENTERLINE ON A CURVE TO THE RIGHT, TANGENT TO LAST DESCRIBED COURSE, HAVING A RADIUS OF 954.93 FEET AND AN ARC LENGTH OF 395.92 FEET TO THE SOUTH LINE OF SAID SOUTHWEST QUARTER; THENCE NORTH 88°15'56" EAST ALONG SAID SOUTH LINE 148.01 FEET; THENCE NORTH 01°22'31" WEST, 50.00 FEET; THENCE NORTH 88°15'56" EAST, 100.00 FEET; THENCE SOUTH 01°22'31" EAST, 50.00 FEET TO SAID SOUTH LINE; THENCE NORTH 88°15'56" EAST ALONG SAID SOUTH LINE, 327.00 FEET TO THE POINT OF BEGINNING. CONTAINS 6.01 ACRES, MORE OR LESS, INCLUDING ROAD RIGHT OF WAY.

LEGEND

- ▲ Found Section Corner
- Found 1/2" Rebar (No Cap—Unless Noted)
- Set 1/2" Rebar w/ 3" Aluminum Cap
- Stamp of Leavenworth County Surveyor
- (M) Measured Dimension
- (R) Record Dimension
- Existing Chain Link Fence



SEC. 18-8-21
VICINITY MAP
NOT TO SCALE



CERTIFICATION

I certify that this plat map and the survey on which it is based, were prepared and conducted by me or under my direct supervision.

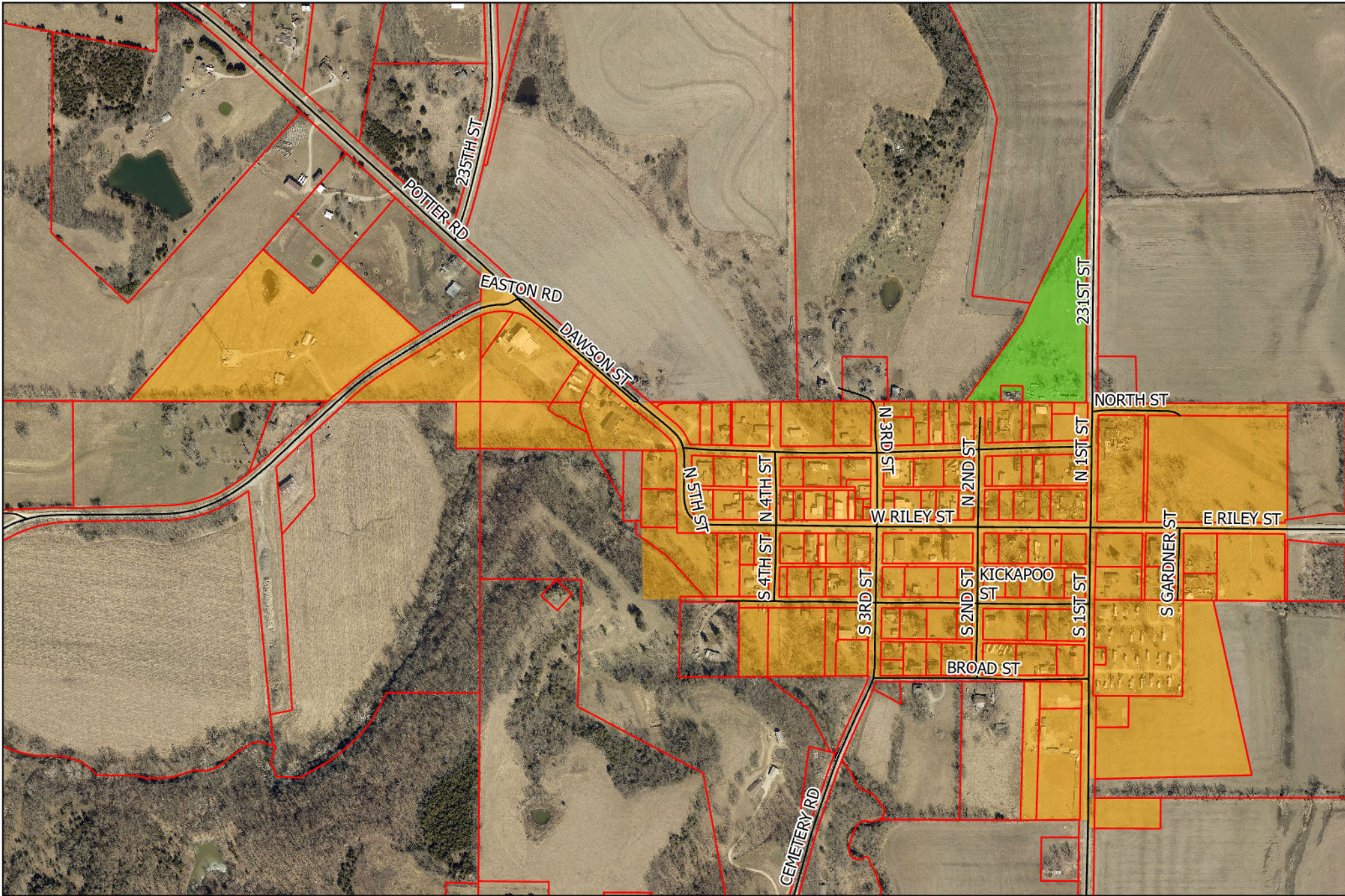
I hereby certify this survey plat meets the requirements of K.S.A. 58-2005. The face of this survey plat was reviewed for compliance with Kansas Minimum Standards for Boundary Surveys. No field verification is implied. This review is for survey information only.

William Noll, PS-1599
Leavenworth County Reviewer

Daniel Baumchen, PS No. 1363
Leavenworth County Surveyor



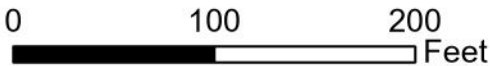
Leavenworth County
Survey Department
300 Walnut St., Suite 007
Leavenworth, KS 66048
913-684-0472



5/15/2026

Legend

- Proposed Annexation Parcel
- City_Limits
- Road Centerline
- Parcel Boundaries



Leavenworth County
 GIS Department
 300 Walnut Suite 030
 Leavenworth, KS 66048
 Ph: 913-758-6780
 Ph: 913-684-0443



CONSENT TO ANNEXATION
(Pursuant to K.S.A. §12-520c)

The undersigned owner of record of the following described land, hereby petition the Governing Body of the City of Easton, Kansas, to annex such land to the City. The land to be annexed is described as follows:

TRACT:

A tract of land being part of the Southwest quarter of Section 18, Township 8 South, Range 21 East of the 6th P.M., Leavenworth County, Kansas, prepared by Daniel Baumchen, PS No. 1363 On January 29, 2026, described as follows:

Beginning at the Southeast corner of said Southwest quarter; Thence North along the East line of said Southwest quarter, with bearings based upon Kansas State Plane Coordinate System North Zone (NAD83), North 01°22' 31" West, 1,062.94 feet to the centerline of abandoned railroad; Thence South 23°07'33" West along said centerline 824.29 feet; Thence continuing along said centerline on a curve right, Tangent to the last described course, having a radius of 954.93 feet and an arc length of 395.92 feet to the South line of said Southwest quarter; Thence North 88°15'56" East along said South line 148.01 feet; Thence North 01°22'31" West, 50.00 feet; Thence North 88°15'56" East, 100.00 feet; Then South 01°22'31" East, 50.00 feet to said South line; Thence North 88°15'56" East along said South line, 327.00 feet to the point of beginning. Contains 6.01 acres, more or less, including road right of way.

Such land lies upon or touches the City boundary line. The undersigned agrees to comply with all City requirements for zoning and utilities.

The undersigned further warrants and guarantees that they are the only owners of record of the subject land.

“OWNER”

**THE BOARD OF COUNTY COMMISSIONERS OF LEAVENWORTH COUNTY,
KANSAS**

MIKE STIEBEN, CHAIRMAN

JEFF CULBERTSON

VANESSA REID

WILLIE DOVE

MIKE SMITH

ATTEST:

FRAN KEPPLER, County Clerk

Soil Conservation

GENERAL OPERATING FUND

Soil Conservation

DEPARTMENT / DIVISION SPENDING SUMMARY

EXPENDITURES	2024 Actual	2025 Actual	2026 Budget	2027 Request
Soil Conservation	\$25,000	\$25,000	\$25,000	\$ 45,000
Total	\$ 25,000	\$ 25,000	\$ 25,000	\$ 45,000



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

May 11, 2025

Leavenworth County Commissioners
300 Walnut St
Leavenworth, KS 66048

Dear Commissioners:

The Leavenworth County Conservation District respectfully submits their request for County funding for the Fiscal Year 2027. Enclosed please find a budget proposal for your consideration.

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

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

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

Sincerely,

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

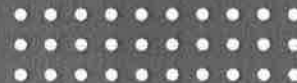
Leavenworth
County
Conservation
District

ANNUAL REPORT 2025

February 6, 2025



Prepared By:
Megan Hollander



AGENDA

5:00 Welcome

Invocation

Dinner

6:00 Business Meeting

Approval of Minutes/Financial Reports

Election of Officers

NRCS Report- Jamie Funk

Guest Speakers- Candy Thomas and
Kourtney Parks

Scholarship Winners Announcement

Banker Awards

Election Results

Door Prizes

Adjournment

7:00 Music and Entertainment

WHO WE ARE



Board Members

JEFF HEIM, CHAIR
MEL THENO, VICE-CHAIR
RODNEY PARSONS,
TREASURER
MONTE TORNEDEN, MEMBER
JOHN NAVINSKY, MEMBER

District Personnel

MEGAN HOLLANDER, DISTRICT
MANAGER

NRCS Employees

JAMIE FUNK, DISTRICT
CONSERVATIONIST

THOMAS YORK, NATURAL RESOURCE
SPECIALIST

MINUTES

MINUTES OF LEAVENWORTH COUNTY CONSERVATION DISTRICT 76TH ANNUAL MEETING Kane Family Farms Tonganoxie, KS January 31, 2025

Jeff Heim, Chairman of the Leavenworth County Conservation District Board of Supervisors welcomed everyone to the district's 75th Annual Meeting. Heim invited everyone to enjoy a meal provided by Kane Family Farm. The business session of the meeting was called to order by Heim at 5:00 p.m. Those present for the 76th Annual Meeting were as follows: Jeff Heim, Chairman, Mel Theno, Vice Chairman, Rodney Parsons, John Navinsky and Monte Torneden, members; and 78 guests.

"Under the provisions of Conservation District Law, each Conservation District is required to hold an annual meeting to provide to the public full disclosure of financial affairs and District activities as well as hold a public election of supervisors." Heim stated that there was a copy of last year's minutes in the program book provided by District Manager- Megan Hollander. Theno moved to approve the minutes; Kelly Heim seconded. Motion passed. There was a motion by Navinsky moved to approve the financial affairs and district activities. Theno seconded. Motion passed. Heim stated that Highlights, Projects, and financials can be found in this evening's program booklets. Heim reviewed the Conservation Law that dictates election procedures, supervisors' qualifications and voter eligibility. He announced that Monte Torneden was up for re-election, and he agreed to the nomination for another three year term. Theno asked for nominations from the floor. A motion was made by Navinsky and seconded by Parsons those nominations cease. Motion carried.

An election by secret ballot was held. Heim invited Darin VanVactor (guest speaker) to speak about the grain market value. Heim invited Jamie Funk (District Conservationist) to announce the 2024 Kansas Bankers Awards. There was a PowerPoint announcing the Bankers Award winners. Soil Conservation Award was presented to Tim Herken Family, Karen Vaught Family, Cider Hill, and Linda Suttlehan Family. Congratulations! Heim announced that Monte Torneden had been re-elected to serve another term as supervisor. The NRCS report was given by Jamie Funk. This was the second year of the scholarship program. Each year, one or two students are recognized for their hard work and dedication toward agriculture. This year the scholarship of \$2,000 to Madelyn Lueck. A motion was made by Theno and seconded by Navinsky to adjourn the business session of the annual meeting. Motion carried. Meeting adjourned at 6:53 p.m.

Entertainment was provided by Kane Family Farms following the meeting.

FINANCIAL REPORT

Operations

Beginning Balance: \$218,805.98

Income:

St of Kansas.....\$50,000
 Leavenworth County Commissioners...\$25,000
 Misc.....\$116.38

Total Income \$75,116.38

Expenses:

Payroll, Taxes, Reimbursements.....\$61529.55
 Meetings/ Mileage\$2,205.23
 Education, Advertising.....\$61,722.67
 Dues, Office Expense, Misc.....\$2,242.00

Total Expenses \$127,699.45

Ending Balance: \$166,222.91

Enterprise

Beginning Balance: \$16,599.69

Income:

Drill.....\$2,350.00
 Seed.....\$14,388.92

Total Income \$16,738.92

Expenses:

Drill.....\$1,728.50
 Seed.....\$11,142.11
 Education, Meetings.....\$413.97
 Dues, Office Expense, Misc.....\$198.51

Total Expenses \$13,483.09

Ending Balance: \$19,855.52

ELECTION OF OFFICERS

SUPERVISOR QUALIFICATIONS AND VOTER ELIGIBILITY

Be a qualified elector: "Every citizen of the United States who has attained the age of 18 and who resides in the voting area in which he or she seeks to vote shall be deemed a qualified elector."

Be a resident of the district: All Kansas cities are a part of the conservation district in which they are located; therefore, city residents are entitled to serve as a district supervisor and/or vote in supervisor elections if they meet the qualifications listed above.

Neither supervisors nor voters are required to be cooperators with the district.

All supervisor candidates stand for office countywide. There is no authority to arbitrarily require candidates to reside in or represent one particular section of the district.

* * *

Supervisors are elected for a three-year term. Among other things, supervisors are expected to take part in regular monthly meetings, become knowledgeable of the conservation laws and programs, develop and carry out the district's annual work plan, and to make efficient use of the financial resources of the district. They serve without pay, but are reimbursed for official expenses.

Your 2025 Supervisors with
expiring terms are
Jeff Heim and
Rodney Parsons
Qualified voters will be given a
ballot to record their
anonymous vote.

SCHOLARSHIPS



Isaiah Manus

Here at Leavenworth County Conservation District, we know that sometimes all it takes to change the world is a little support.

Since our founding in 1948, we have been determined to make an impact. The core of our efforts is to bring our team's fresh ideas and passion to the range of activities we're involved in. Through all our endeavors we hope to display the conviction behind our beliefs.

Through this scholarship, the Board of Supervisors would like to recognize two individuals scholarships for \$2,000 and \$1,000.

This year's winners Isaiah Manus who will receive \$2,000. and Cohen Navinsky who will receive \$1,000. Both will attend Kansas State University this fall.



Cohen Navinsky

Congratulations and we wish you the best!

BANKER AWARDS

Soil Conservation Award

Doug Meyer Family- Wetland



Grassland Award

Chris and Laura Handke Family-
Watering Facility



STATE COST SHARE

THE LEAVENWORTH COUNTY CONSERVATION DISTRICT IS DEDICATED TO THE SOUND MANAGEMENT AND USE OF SOIL, WATER, AND RELATED RESOURCES IN THE COUNTY. HIGH PRIORITY ITEMS INCLUDE CONSERVATION PLANNING AND APPLICATION, CONSERVATION EDUCATION, THE PROMOTION OF GOOD WORKING RELATIONS WITH OTHER GOVERNMENTAL AGENCIES, AND LOBBYING FOR APPROPRIATE CONSERVATION LEGISLATION AT THE LOCAL, STATE, AND NATIONAL LEVEL.

A BUDGET WAS ADOPTED TO EFFECTIVELY MANAGE THE **\$22,000.00** FROM LEAVENWORTH COUNTY AND **\$50,000.00** FROM THE STATE OF KANSAS FOR CONSERVATION DISTRICT OPERATIONS. AN "AGREED-UPON PROCEDURES" OF THE 2025 LEAVENWORTH COUNTY CONSERVATION DISTRICT'S ACCOUNTS, RECEIPTS, AND DISBURSEMENTS, AS REQUIRED BY K.S.A. 2-1907, WAS PERFORMED. THE DISTRICT MAKES CONTRIBUTIONS TO THE KANSAS ASSOCIATION OF CONSERVATION DISTRICTS (KACD), KACD-EMPLOYEES ORGANIZATION (KACD-EO), NATIONAL ASSOCIATION OF CONSERVATION DISTRICT (NACD), AND THE KANSAS ASSOCIATION FOR CONSERVATION AND ENVIRONMENTAL EDUCATION (KACEE).

APPLICATIONS FOR WATER RESOURCES COST-SHARE FUNDS WILL BE TAKEN Jan 1- Feb 31, 2026
ELIGIBLE PRACTICES INCLUDE:
Diversions/Waterways Terraces
Subsurface Drains Underground Outlets
Water and Sediment Control Basins
Grade Stabilization Structures
Watering Facilities

Cost Share Fiscal Year 2025

Water Resources Allocation \$ 36,607.88

NPS Allocation \$9,780.92

Contact Megan Hollander for an application!

APPLICATIONS FOR NON-POINT SOURCE POLLUTION COST-SHARE FUNDS WILL BE TAKEN Jan 1- Feb 31, 2026
ELIGIBLE PRACTICES INCLUDE:
Abandoned Well Plugging
Failed On-site Waste Water Systems
Unpermitted Dump Site Remediation
Livestock Waste System Nutrient Management
Range Planting Fencing
Spring Development Watering Facilities

2025 HIGHLIGHTS



PLEASE DONATE TODAY TO SUPPORT THE EDUCATION AND OUTREACH PROGRAM IN LEAVENWORTH COUNTY

_____ \$25 _____ \$50 _____ \$100 _____ other



Remit payment to:
LCCD
700 Jefferson St STE B
Oskaloosa, KS 66066

EQUIPMENT RENTAL/ SEED SALES

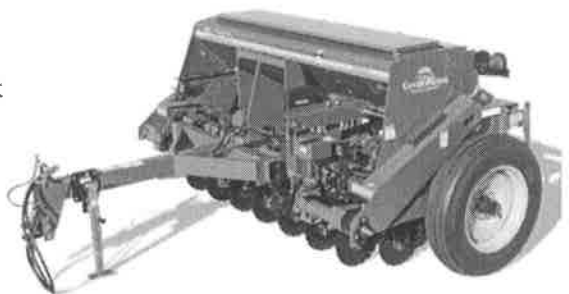
Need to rent a drill to plant a cover crop or seed a waterway? Or a scraper to do some dirt work?

The Leavenworth County Conservation District has a grass seed drill and a Great Plains No-Till drill and dirt scraper for rent.

Call the USDA Service Center to reserve the drill now!

in Oskaloosa at

785-863-2221 Ext 1031 to check availability and reserve a date.



Drill rental is \$12 per acre and \$12 per day with a \$200 deposit. There is a \$200 minimum use charge.

Scraper rental is \$150 per day with a \$300 deposit. Contact Jeff for rental: 913-683-9653

THANK YOU!

The Leavenworth County Conservation District wishes to acknowledge the close cooperation and assistance of the following organizations:

**Kansas Department of Agriculture
Division of Conservation
Leavenworth County Commissioners
Natural Resources Conservation Service
Leavenworth County Extension Office
Kansas Forest Service
Farm Service Agency and County Committee
Leavenworth County Appraiser**

Non-Discrimination Statement:

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, gender identity (including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotope, American Sign Language, etc.) should contact the responsible Agency or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at [How to File a Program Discrimination Complaint](#) and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) mail: U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, SW, Washington, D.C. 20250-9410; (2) fax: (202) 690-7442; or (3) email: program.intake@usda.gov. USDA is an equal opportunity provider, employer, and lender.

RESPONSIBILITY

Conservation districts in the United States derive their powers and responsibilities from enabling acts of each of the 50 states and Puerto Rico. These conservation districts have challenging and ever widening responsibilities for conservation and development of the nation's soil, water and related resources. In carrying out this task, they seek and receive assistance and cooperation from many public and private agencies, organizations and groups. The Natural Resources Conservation Service (NRCS) of the United States Department of Agriculture (USDA) is one of the principal sources of federal government assistance to districts. By will of the Congress and direction of the Secretary of Agriculture, the primary function of the NRCS is to give technical help through districts to individuals, groups and communities, who make decisions about the conservation development and use of natural resources.

LEAVENWORTH COUNTY CONSERVATION DISTRICT
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND CASH BALANCES
 YEAR ENDED DECEMBER 31, 2024

	Operations Fund	Enterprise Fund	Total
Beginning cash balance, January 1	\$ 236,391	\$ 18,568	\$ 254,959
Cash Receipts:			
Appropriations - State	34,214	-	34,214
Appropriations - County	18,125	-	18,125
Grass seed	-	10,783	10,783
Retail sales & services	-	8,083	8,083
Miscellaneous	107	-	107
Total cash receipts	<u>52,446</u>	<u>18,866</u>	<u>71,312</u>
Total available cash	288,837	37,434	326,271
Cash Disbursements:			
Salaries and wages	58,107	-	58,107
Grass seed	-	10,898	10,898
Travel	4,148	-	4,148
Employee reimbursements	3,795	-	3,795
Annual meeting	3,535	-	3,535
Employee benefits	3,138	-	3,138
Information and education	-	3,075	3,075
Accounting	1,850	-	1,850
Dues and fees	1,425	-	1,425
Advertising	894	-	894
Total cash disbursements	<u>76,892</u>	<u>13,973</u>	<u>90,865</u>
Ending cash balance, December 31	211,945	23,461	235,406
Outstanding Encumbrances and Accounts Payable, December 31	-	-	-
Ending unencumbered cash, December 31	<u>\$ 211,945</u>	<u>\$ 23,461</u>	<u>\$ 235,406</u>
Checking Accounts			<u>\$ 235,406</u>
Total Cash			<u>\$ 235,406</u>

See Accountant's Compilation Report

The Guidance Center

GENERAL OPERATING FUND

Guidance Center

DEPARTMENT / DIVISION SPENDING SUMMARY

EXPENDITURES	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 REQUEST
MENTAL HEALTH	\$291,237	\$291,237	\$291,237	\$291,237	291,237
Total	\$ 291,237	\$ 291,237	\$291,237	\$ 291,237	\$ 291,237

=====



Promoting healthy communities

Serving Atchison, Jefferson and Leavenworth Counties.

May 20th, 2026

Leavenworth County Commission
300 Walnut Street
Leavenworth, Kansas 66048

Dear Leavenworth County Commissioners,

On behalf of The Guidance Center, I want to express sincere appreciation for Leavenworth County’s continued partnership and investment in community mental health and recovery services. Your support has helped build one of the strongest collaborative behavioral health systems in our region and has directly improved the health, safety, and well-being of Leavenworth County residents.

As the designated Community Mental Health Center (CMHC) and Certified Community Behavioral Health Clinic (CCBHC) serving Leavenworth County, The Guidance Center remains committed to ensuring residents have access to high-quality behavioral health care regardless of their ability to pay. We respectfully submit this request for continued and stable county funding support for 2027 in the amount of \$291,237.00 so that these critical services remain available, responsive, and sustainable.

Behavioral health needs do not disappear when services are unavailable, rather they shift to the most expensive public systems, including emergency departments, law enforcement, jails, and state hospitals. Continued county investment allows earlier intervention, stronger care coordination, and faster stabilization, reducing pressure and cost on public systems while improving outcomes for individuals and families.

Leavenworth County serves as the regional hub for many of our most comprehensive programs and services. In 2025, The Guidance Center provided 48,435 visits and served 2,930 individuals in Leavenworth County across youth services, outpatient treatment, medication management, recovery services, and adult community support programs. These services reflect a broad continuum of care designed to meet residents where they are and provide support at every stage of life.

A major strength of the county’s partnership model is crisis response and public safety collaboration. The Guidance Center continues an impactful partnership with the Leavenworth County Sheriff’s Department through a jail liaison and onsite behavioral

<p>ATCHISON COUNTY CENTER 201 Main St. Atchison, KS 66002 P: 913-367-1593 F: 913-367-1627</p>	<p>J. DAVID KAAZ MEMORIAL CAMPUS 500 Limit St. Leavenworth, KS 66048 P: 913-682-5118 F: 913-682-4664</p>	<p>GUIDING LIGHTS CRISIS STABILIZATION CENTER 711 Marshall St. Leavenworth, KS 66048 P: 913-416-4497</p>	<p>JEFFERSON COUNTY CENTER 1102 Walnut St. Oskaloosa, KS 66086 P: 785-214-4084 F: 785-214-4107</p>
--	---	---	---

health services for incarcerated citizens. Additionally, we continue our partnership with the Leavenworth Police Department with an embedded mental health co-responder.

In 2025, TGC's co-responder, Andrea Kessler, connected with 901 unique individuals, and helped facilitate 193 diversions from emergency rooms, and 243 individuals from jail. Overall, she was able to achieve an 80% diversion rate through this model which has resulted in getting individuals to the right level of care for their needs, as well as minimizing unnecessary expense to them, the county, and our partners. These are measurable outcomes that reduce strain on law enforcement, corrections, and hospitals while connecting residents to appropriate treatment.

The value of this partnership is also reflected in broader community trends. As highlighted in the City of Leavenworth's 2026 State of the City presentation, the continued mental health co-responder partnership has demonstrated a significant decrease in calls to 911 calls related to suicidal ideation from a peak of 218 calls in 2018 to 41 in 2025. The Guidance Center remains an important part of the city's community-based approach to public safety.

Leavenworth County residents also benefit from our broader crisis continuum, including Mobile Crisis Response, 24/7 behavioral health call support, and Guiding Lights Crisis Stabilization Center. These services help ensure that when a crisis occurs, individuals can access the right level of care quickly and locally, often avoiding unnecessary hospitalization or incarceration.

The need for financially accessible care remains substantial. In Leavenworth County, 38% of clients are self-pay, sliding scale, or uninsured. As a Community Mental Health Center and CCBHC, we are required to serve all residents regardless of ability to pay. County funding is essential in helping sustain access for vulnerable residents and preserving the safety-net services our community depends on.

We respectfully request Leavenworth County's continued commitment to stable funding support for 2027 in the amount of \$291,237.00. Your investment does not simply fund an organization rather it strengthens the county's health and public safety infrastructure, supports proven partnerships, reduces avoidable downstream costs, and improves quality of life for county residents.

We deeply value our partnership with Leavenworth County and look forward to the opportunity to present our request in person on May 20th. We would welcome the opportunity to discuss future priorities and explore how we can continue building on this successful collaboration. Thank you for your continued leadership and commitment to the residents of Leavenworth County.

Sincerely,

A handwritten signature in black ink, appearing to read "Stevie Durkin". The signature is fluid and cursive.

Stevie Durkin, Chief Executive Officer

sdurkin@mytgc.org

Leavenworth County Funding Sources 2025

Crisis Stabilization Grant	\$1,000,000.00
CCCBHC Grant (Shared with other Co's)	\$1,000,000.00
Mobile Crisis Response Grant	\$135,000.00
Jail Liaison Grant	\$95,000.00
Drug Abuse Prevention Grant	\$6,000.00
Transportation (Fed, State, City)	\$408,677.00
MHIT Grant	\$40,000.00
Block Grant (shared with other Co's)	\$69,861.00
CMHC Grant (Shared with other Co's)	\$1,350,007.00
Corresponder Grant	\$50,000.00
Suicide Prevention Grant	\$35,000.00
Juvenile Justice Grant	\$115,000.00
Service Revenue	\$11,000,000.00
TOTAL	\$15,304,545.00



LEAVENWORTH COUNTY

2025 Community Impact



54,064
VISITS



2,930
PEOPLE SERVED



300
CRISIS
ADMISSIONS

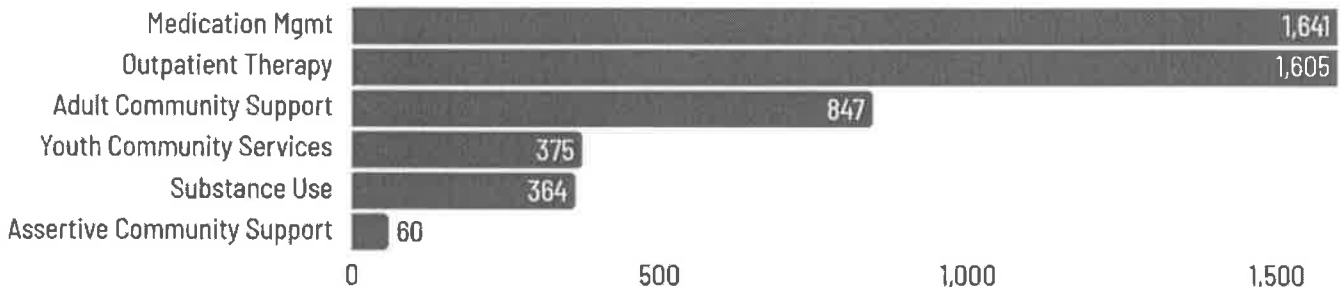
WHAT WE DO

Whole-Person Care. Every Day.

From medication management to early childhood services, our teams delivered visits across the full spectrum of behavioral health needs in 2025.

Leavenworth serves as the regional hub with a comprehensive menu of services and programs for individuals.

Persons Served by Program



SCHOOL-BASED PARTNERSHIPS

Dedicated Support. Integrated Access.

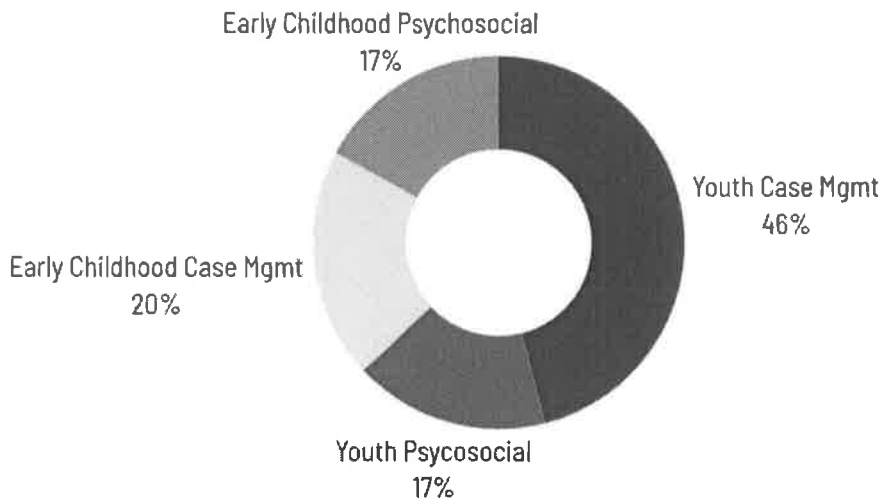
By embedding clinicians within the school community, we have fostered a proactive, multi-tiered system of support that improves school climate and strengthens student social-emotional health.



COMMUNITY BASED SERVICES (YOUTH)

Stronger Skills. Brighter Future.

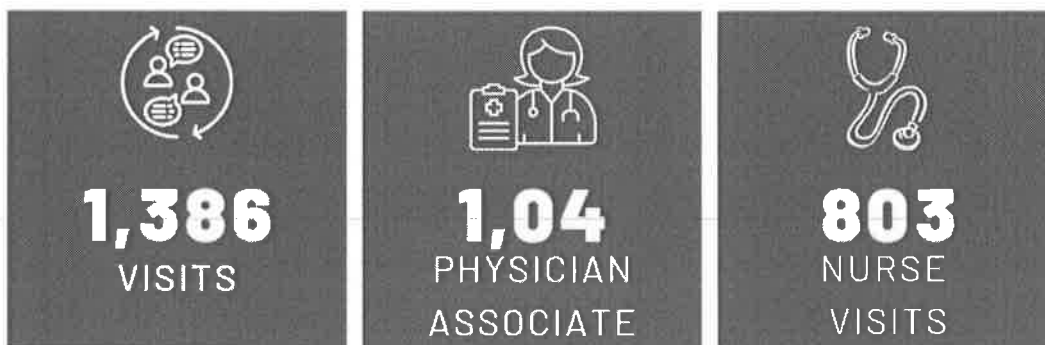
Our Community-Based Services provide early childhood and youth with the support they need to succeed at home, in school, and in daily life. Through case management and psychosocial services, we help children and families build skills, manage emotions, and navigate challenges with confidence. Services are individualized, family-centered, and delivered in the environments where kids feel most comfortable.



ASSERTIVE COMMUNITY TREATMENT (ACT)

Multi-Disciplinary Team. Tailored Support.

A multidisciplinary team (psychiatrists, nurses, social workers) offers tailored wrap-around support that includes medication management, therapy, and housing assistance directly in the home or community to prevent hospitalization and foster independence for individuals with severe, persistent mental illness.



CRISIS SERVICES **When It Can't Wait. We're There.**

The Guidance Center's crisis team includes the Guiding Lights Crisis Stabilization Center, mobile crisis response teams and 24/7 behavioral health call support designed to keep people safe and out of jails and emergency rooms.

Mobile crisis response grew from 3 calls per month in January to 23 calls per month in December.

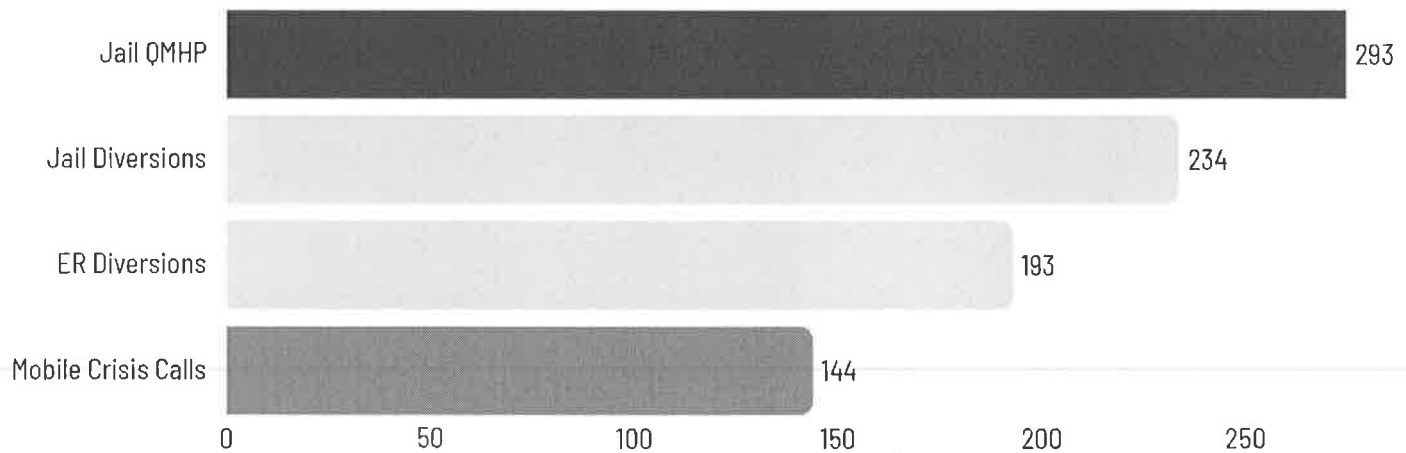


CRISIS INTERVENTION TEAM (CIT)

Collaboration with Law Enforcement. Care Coordination.

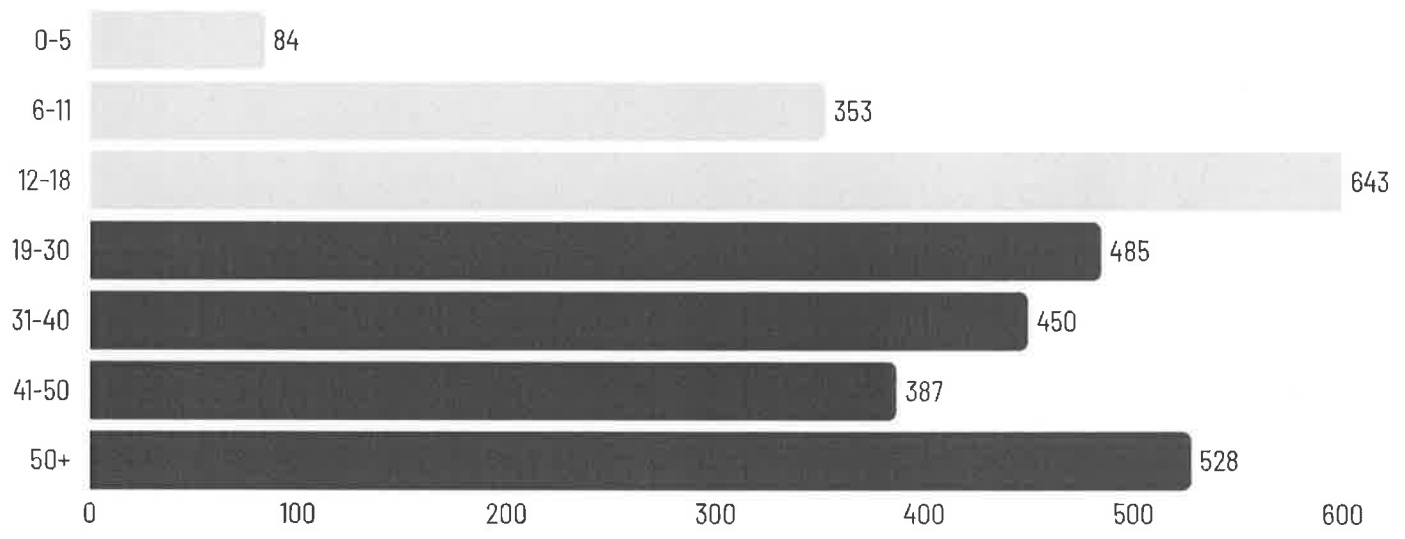
The Guidance Center's CIT team includes a behavioral health jail liaison with the Leavenworth County Sheriff's Department and a co-responder embedded with the Leavenworth Police Department. They can respond to mental health emergencies, de-escalate situations, ensure safety and connect individuals to treatment and resources.

The police co-responder connected with 901 unique individuals, and the jail liaison had 293 contacts.



DEMOGRAPHICS **All Ages. All Stages.**

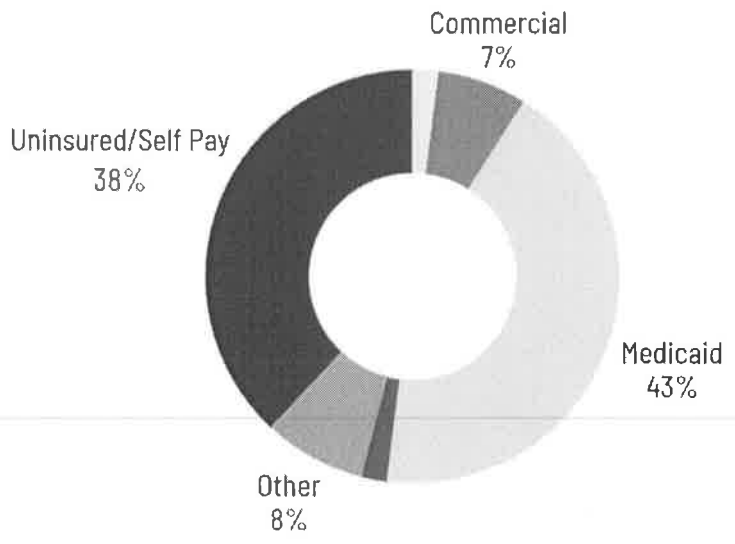
TGC provides care from early childhood to aging adults and everyone in between.



ACCESS & SUSTAINABILITY **Access. For All.**

The Guidance Center is committed to keeping care accessible to everyone, regardless of their ability to pay. Thanks in large part to strong community partners, we can keep continue to serve those who need it most.

38% of clients are self-pay, sliding scale, or uninsured, meaning those with fewer resources still receive care, and those who need more intensive support get it.





2026 Sliding Fee Schedule

Effective April 20, 2026

Household Income:	Slide A 0%-100%	Slide B 101%-120%	Slide C 125%-150%	Slide D 150%-175%	Slide E 175%-200%	Slide F 200%-250%	Slide G 250%-300%	Slide H 300%-400%	Slide I >400%+
Intake Fees	\$20.00	\$30.00	\$40.00	\$50.00	\$60.00	\$70.00	\$80.00	\$90.00	\$100.00
Services Fees	\$15.00	\$20.00	\$25.00	\$30.00	\$35.00	\$40.00	\$50.00	\$60.00	\$75.00

Household Income:	Slide A 0%-100%	Slide B 101%-120%	Slide C 125%-150%	Slide D 150%-175%	Slide E 175%-200%	Slide F 200%-250%	Slide G 250%-300%	Slide H 300%-400%	Slide I >400%+
1	\$ 15,960	\$ 15,961 \$ 19,950	\$ 19,951 \$ 23,940	\$ 23,941 \$ 27,930	\$ 27,931 \$ 31,920	\$ 31,921 \$ 39,900	\$ 39,901 \$ 47,880	\$ 47,881 \$ 63,840	\$ 63,841 +
2	\$ 21,640	\$ 21,641 \$ 27,050	\$ 23,940 \$ 32,460	\$ 32,461 \$ 37,870	\$ 37,871 \$ 43,280	\$ 43,281 \$ 54,100	\$ 54,101 \$ 64,920	\$ 64,921 \$ 86,560	\$ 86,561 +
3	\$ 27,320	\$ 27,321 \$ 34,150	\$ 34,151 \$ 40,980	\$ 40,981 \$ 47,810	\$ 47,811 \$ 54,640	\$ 54,641 \$ 68,300	\$ 68,301 \$ 81,960	\$ 81,961 \$ 109,280	\$ 109,281 +
4	\$ 33,000	\$ 33,001 \$ 41,250	\$ 41,251 \$ 49,500	\$ 49,501 \$ 57,750	\$ 57,751 \$ 66,000	\$ 66,001 \$ 82,500	\$ 82,501 \$ 99,000	\$ 99,001 \$ 132,000	\$ 132,001 +
5	\$ 38,680	\$ 38,681 \$ 48,350	\$ 48,351 \$ 58,020	\$ 58,021 \$ 67,690	\$ 67,691 \$ 77,360	\$ 77,361 \$ 96,700	\$ 96,701 \$ 116,040	\$ 116,041 \$ 154,720	\$ 154,721 +
6	\$ 44,360	\$ 44,361 \$ 55,450	\$ 55,451 \$ 66,540	\$ 66,541 \$ 77,630	\$ 77,631 \$ 88,720	\$ 88,721 \$ 110,900	\$ 110,901 \$ 133,080	\$ 133,081 \$ 177,440	\$ 177,441 +
7	\$ 50,040	\$ 50,041 \$ 62,550	\$ 62,551 \$ 75,060	\$ 75,061 \$ 87,570	\$ 87,571 \$ 100,080	\$ 100,081 \$ 125,100	\$ 125,101 \$ 150,120	\$ 150,121 \$ 200,160	\$ 200,161 +
8	\$ 55,720	\$ 55,721 \$ 69,650	\$ 69,651 \$ 83,580	\$ 83,581 \$ 97,510	\$ 97,511 \$ 111,440	\$ 111,441 \$ 139,300	\$ 139,301 \$ 167,160	\$ 167,161 \$ 222,880	\$ 222,881 +
9	\$ 61,400	\$ 61,401 \$ 76,750	\$ 76,751 \$ 92,100	\$ 92,101 \$ 107,450	\$ 107,451 \$ 122,800	\$ 122,801 \$ 153,500	\$ 153,501 \$ 184,200	\$ 184,201 \$ 245,600	\$ 245,601 +
10	\$ 67,080	\$ 67,081 \$ 83,850	\$ 83,851 \$ 100,620	\$ 100,621 \$ 117,390	\$ 117,391 \$ 134,160	\$ 134,161 \$ 167,700	\$ 167,701 \$ 201,240	\$ 201,241 \$ 268,320	\$ 268,321 +

FPL = Federal Poverty Level. Income ranges based on 2026 federal poverty guidelines. Fees are per session. Household size includes all persons living in the home.

THE GUIDANCE CENTER, INC.

Leavenworth, Kansas

Independent Auditor's Report and
Financial Statements with
Supplementary Information

For the Year Ended December 31, 2024

THE GUIDANCE CENTER, INC.
Leavenworth, Kansas

TABLE OF CONTENTS

	<u>PAGE NUMBER</u>
Independent Auditor’s Report	1-3
Financial Statements:	
Statement of Financial Position	4
Statement of Activities	5
Statement of Functional Expenses	6
Statement of Cash Flows	7
Notes to the Financial Statements	8-19
SUPPLEMENTARY INFORMATION:	
Schedule of Expenditures of Federal and State Awards	20-21
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	22-23
Report on Compliance for Each Major Program and Report on Internal Control Over Compliance Required by the Uniform Guidance	24-26
Schedule of Findings and Questioned Costs	27
Summary Schedule of Prior Audit Findings	28

JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of Directors
The Guidance Center, Inc.
Leavenworth, Kansas

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of The Guidance Center, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of The Guidance Center, Inc. as of December 31, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 Statements section of our report. We are required to be independent of The Guidance Center, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal and state 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* and the Kansas Department of Aging and Disability Services recipient monitoring policy, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal and state awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 24, 2025, on our consideration of The Guidance Center, Inc.'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 Guidance Center, Inc.'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 Guidance Center, Inc.'s internal control over financial reporting and compliance.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

September 24, 2025
Chanute, Kansas

THE GUIDANCE CENTER, INC.
 Leavenworth, Kansas
 Statement of Financial Position
 December 31, 2024

ASSETS

Current Assets:

Cash and Cash Equivalents	
Unrestricted	\$ 2,339,596.70
Restricted	61,528.00
Total Cash and Cash Equivalents	2,401,124.70
Accounts Receivable, Net	1,561,365.92
Beneficial Interest in Assets Held by	
Atchison Area Community Foundation	169,610.80
Prepaid Expenses	422,480.78
Total Current Assets	4,554,582.20

Capital Assets, Net	2,929,174.98
Right to Use Assets, Net	1,286,689.27
Deposits	1,384.62

TOTAL ASSETS	\$ 8,771,831.07
--------------	-----------------

LIABILITIES

Current Liabilities:

Accounts Payable	\$ 543,075.58
Accrued Salaries and Payroll Taxes	1,007,381.51
Accrued Compensated Absences	271,686.93
Funds Raised on Behalf of Others	31,608.54
Current Portion of Long-Term Liabilities	289,722.04
Total Current Liabilities	2,143,474.60

Long-Term Liabilities:

Notes Payable	344,183.93
Lease Payable	1,286,279.02
Less: Current Portion of Long-Term Liabilities	(289,722.04)
Total Long-Term Liabilities	1,340,740.91

TOTAL LIABILITIES	3,484,215.51
-------------------	--------------

NET ASSETS

Without Donor Restrictions	
Undesignated	4,953,313.02
Designated by the Board for Building Improvements	200,000.00
With Donor Restrictions	134,302.54

TOTAL NET ASSETS	5,287,615.56
------------------	--------------

TOTAL LIABILITIES AND NET ASSETS	\$ 8,771,831.07
----------------------------------	-----------------

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

THE GUIDANCE CENTER, INC.
 Leavenworth, Kansas
 Statement of Activities
 For the Year Ended December 31, 2024

CHANGES IN NET ASSETS

Changes in Net Assets without Donor Restrictions	
Support and Revenues	
Patient Services	\$ 14,252,563.18
Mental Health Block Grant	1,562,260.50
Contributions	
Federal Grants	1,764,230.99
State Grants	1,216,439.90
Foundation Grants	12,312.50
Local Donations	18,602.19
County Funding	667,050.82
Transportation Fees and Other Fees	89,848.81
Miscellaneous Income	42,314.96
Investment Income	87,861.87
Unrealized Gain (Loss) on Investments	1,292.57
Gain (Loss) on Sale of Assets	(1,500.00)
Total Support and Revenues without Donor Restrictions	<u>19,713,278.29</u>
Expenses:	
Program Services	
Outpatient Activities	3,744,750.77
Medication Management Activities	3,031,725.44
Community Support Services	6,943,969.90
Community Based Services	2,158,379.83
Emergency Services	146,037.10
Substance Abuse Services	705,336.18
Supporting Activities	
General and Administration	3,293,735.07
Fundraising	64,187.31
Total Expenses	<u>20,088,121.60</u>
Net Assets Released from Restrictions:	
Restrictions Satisfied by Payments	<u>44,110.40</u>
Increase (Decrease) in Net Assets without Donor Restrictions	<u>(330,732.91)</u>
Changes in Net Assets with Donor Restrictions	
Net Assets Released from Restrictions:	
Restrictions Satisfied by Payments	<u>(44,110.40)</u>
Increase (Decrease) in Net Assets with Donor Restrictions	<u>(44,110.40)</u>
Increase (Decrease) in Net Assets	(374,843.31)
Net Assets, Beginning of the Year	<u>5,662,458.87</u>
Net Assets, End of Year	<u>\$ 5,287,615.56</u>

The accompanying notes are an integral part of the financial statements

THE GUIDANCE CENTER, INC.
 Leavenworth, Kansas
 Statement of Functional Expenses
 For the Year Ended December 31, 2024

	Program Services						Supporting Activities			
	Outpatient Activities	Medication Management Activities	Community Support Services	Community Based Support	Emergency Services	Substance Abuse Services	Total Program Services	General and Administration	Fundraising	Organization Total
Expenses										
Salaries	\$ 2,602,087.77	\$ 2,220,705.98	\$ 4,502,759.72	\$ 1,310,447.15	\$ 28,789.91	\$ 461,021.68	\$ 11,125,812.22	\$ 2,012,976.55	\$ 34,855.32	\$ 13,173,644.09
FICA Taxes	193,219.16	149,850.57	328,019.85	85,393.93	2,114.93	44,064.91	802,663.35	156,294.38	2,372.07	961,329.80
KPERS Expenses	242,058.72	220,680.25	439,930.28	131,419.35	2,759.99	46,083.48	1,082,932.07	175,270.31	3,576.16	1,261,778.54
Other Benefits	250,606.59	162,223.49	565,325.17	144,579.54	2,848.71	46,561.97	1,172,145.47	341,238.65	6,573.60	1,519,957.72
Activities	-	19.08	26,846.06	1,352.89	0.41	79.18	28,297.62	-	-	28,297.62
Advertising	56.60	7.03	64.71	18.76	1.37	6.53	155.00	-	1,471.54	1,626.54
After Hours Phone Contract	-	-	-	-	6,000.00	-	6,000.00	-	-	6,000.00
After Hours Tele-Video Screening/Credentialing	-	-	-	-	58,240.00	-	58,240.00	-	-	58,240.00
Board/Staff Development	463.43	0.68	311.26	162.38	0.13	0.63	938.51	39,414.36	1,011.01	41,363.88
Building & Equipment Maintenance	43,314.53	10,021.92	36,422.69	24,869.47	9,110.42	9,901.14	133,640.18	48,711.69	2,199.74	184,551.60
Cell Phones and Pagers	4,834.50	636.30	5,563.01	19,264.33	117.89	561.15	30,977.18	-	-	30,977.18
Client Assistance - Residential/Medication/Other	4,297.22	575.23	5,021.97	14,324.54	112.89	536.77	24,868.62	-	293.54	25,162.16
Communication	11,080.81	3,800.03	58,111.92	13,886.80	1,071.27	3,800.03	91,750.86	12,359.66	-	104,110.52
Computer Consultation Services	97,654.71	79,899.31	376,342.56	79,209.75	5,079.35	23,323.08	661,508.75	112,449.76	-	773,958.51
Contractors	96,807.35	79,206.02	69,451.68	20,138.32	1,471.84	7,005.65	274,080.86	-	-	274,080.86
Copier/Equipment Rental	2,654.96	649.97	9,753.62	2,229.32	140.10	639.35	16,067.32	24,062.40	700.62	40,830.34
Depreciation	42,367.77	42,367.77	148,287.19	84,735.54	10,591.95	10,591.95	338,942.16	80,241.57	2,018.93	421,202.66
Dues	9,031.86	2,204.69	26,015.74	5,442.36	998.36	2,179.08	45,872.09	10,824.06	-	56,696.15
Food	3,667.66	995.67	22,255.07	20,025.71	91.25	962.07	47,997.43	1,510.85	-	49,508.28
Housekeeping/Lawn Service	16,245.97	3,861.15	22,222.73	8,341.45	3,886.09	3,832.77	58,390.16	24,328.16	847.18	83,565.50
Insurance	13,111.25	13,111.25	45,889.37	26,222.50	3,277.81	3,277.81	104,889.99	24,704.81	624.78	130,219.59
Interest Expense	2,908.62	672.40	3,941.22	1,463.08	659.89	666.13	10,311.34	11,297.88	332.75	21,941.97
Miscellaneous	900.34	287.40	1,119.38	5,162.99	648.64	88.70	8,207.44	37,252.38	1,009.26	46,469.08
Postage	25.82	-	-	-	-	31.75	57.57	7,687.34	197.11	7,942.02
Professional Fees	-	-	-	-	-	-	-	33,156.73	-	33,156.73
Professional Supplies	-	1,363.61	8,981.41	299.28	6.29	1,846.08	12,496.67	1,732.43	-	14,229.10
Records Storage/Document Shredding	-	-	855.02	-	235.17	-	1,090.19	17,642.62	-	18,932.81
Recruiting	2,914.38	606.74	9,554.33	2,276.29	146.68	790.63	16,289.04	19,723.09	568.17	36,580.30
Rent/Utilities	21,576.33	5,724.14	30,694.58	12,034.47	6,290.72	5,724.14	82,044.38	29,559.38	812.13	112,415.89
Respite	-	-	3,813.29	-	-	-	3,813.29	-	-	3,813.29
Supplies/Non-Capital Purchases	17,159.03	19,551.14	39,093.08	11,496.30	720.15	19,285.98	107,305.67	47,346.57	3,300.19	157,952.43
Transportation/Vehicle Rentals	14,592.98	1,812.95	45,310.48	116,296.02	353.54	1,682.77	180,048.74	51.30	29.15	180,129.19
Travel & Training	51,112.39	10,890.69	112,012.53	17,287.32	271.34	10,790.78	202,365.04	23,698.15	1,394.06	227,457.25
Total Expenses	\$ 3,744,750.77	\$ 3,031,725.44	\$ 6,943,969.90	\$ 2,158,379.83	\$ 146,037.10	\$ 705,336.18	\$ 16,730,199.22	\$ 3,293,735.07	\$ 64,187.31	\$ 20,088,121.60

The accompanying notes are an integral part of the financial statements

THE GUIDANCE CENTER, INC.
Leavenworth, Kansas
Statement of Cash Flows
For the Year Ended December 31, 2024

Cash Flows from Operating Activities:	
Increase (Decrease) in Net Assets	\$ (374,843.31)
Adjustments to Reconcile Increase in Net Assets to	
Net Cash Provided by Operating Activities:	
Depreciation Expense	421,202.66
Amortization of Right to Use Assets	29,115.60
Unrealized (Gain) Loss on Investments	(1,292.57)
(Gain) Loss on Sale of Assets	1,500.00
(Increase) Decrease in ----	
Accounts Receivable	(106,486.88)
Prepaid Expense	(101,004.44)
Increase (Decrease) in ----	
Accounts Payable	366,834.22
Accrued Salaries and Payroll Taxes	140,890.94
Accrued Compensated Absences	26,322.58
Funds Held in Trust	(99.55)
Grant Advances	(66,873.00)
Lease Obligations	(1,058.51)
TOTAL ADJUSTMENTS	<u>709,051.05</u>
Net Cash Provided (Used) by Operating Activities	<u>334,207.74</u>
Cash Flows from Investing Activities:	
Purchase of Investments and Reinvestments	(6,125.49)
Proceeds from the Sale of Assets	1,000.00
Purchase of Property and Equipment	<u>(188,541.87)</u>
Net Cash Provided (Used) by Investing Activities	<u>(193,667.36)</u>
Cash Flows from Financing Activities:	
Payments on Notes Payable	(177,739.86)
Payments on Lease Payable	<u>(29,170.66)</u>
Net Cash Provided (Used) by Financing Activities	<u>(206,910.52)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(66,370.14)
Cash and Cash Equivalents, Beginning of Year	<u>2,467,494.84</u>
Cash and Cash Equivalents, End of Year	<u>\$ 2,401,124.70</u>
Supplemental Information	
Cash Paid During the Period for:	
Interest Expense on Notes Payable	\$ 16,977.90
Interest Expense on Financing Leases	234.05

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

THE GUIDANCE CENTER, INC.
Leavenworth, Kansas
Notes to the Financial Statements
December 31, 2024

1. NATURE OF ACTIVITIES

The Guidance Center, Inc. (the "Center") is a nonprofit community mental health organization providing comprehensive mental health and substance abuse services to residents of Leavenworth, Atchison, and Jefferson counties in central Kansas. The Center is governed by a Board of Directors and receives funding primarily through governmental grants, contracts, and fees for services. Program services include outpatient counseling, medication management, community-based services for children and youth, community support services for individuals with severe and persistent mental illness, 24-hour emergency behavioral health services, and substance abuse treatment programs serving clients referred by the Federal Bureau of Prisons, U.S. Probation, Medicaid, State Block Grants, local community corrections, and court services.

Program Services

The Center provides the following program services:

Outpatient Activities – Provides individual, family, and group counseling for a wide range of behavioral health concerns, from situational stress to severe mental illness.

Medication Management Activities – Offers psychiatric evaluations, medication monitoring, and ongoing medical management through psychiatrists, physician assistants, advanced practice registered nurses (APRNs), and nursing staff.

Community-Based Services – Delivers individualized supports to children and youth with serious emotional disturbances to promote stability and development within the home and school environment.

Community Support Services – Assists adults with severe and persistent mental illness in maintaining independence and integration within the community through case management, skills training, and supportive interventions.

Emergency Services – Operates a 24-hour crisis response system to address behavioral health and psychiatric emergencies for individuals and families in need.

Substance Abuse Services – Provides outpatient addiction treatment and recovery support for clients referred by the Federal Bureau of Prisons, U.S. Probation, Medicaid Alcohol & Drug Abuse programs, State Block Grants, local community corrections, and court services.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The Center's policy is to prepare its financial statements on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (US GAAP). Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor imposed restrictions. Accordingly, The Guidance Center, Inc.'s net assets and changes thereto are classified and reported as follows:

Net assets without donor restrictions – consists of amounts that are available for use in carrying out the activities of The Guidance Center, Inc. and are not subject to donor-imposed restrictions. The governing board has designated, from net assets without donor restrictions, net assets for building improvements for the Oskaloosa building.

Net assets with donor restrictions – Net assets subject to donor or certain grantor imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. We report contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Center considers cash and cash equivalents to include all deposit accounts in banks, cash on hand, and certificates of deposit with an original maturity of three months or less.

Liquidity

Assets are presented in the accompanying Statement of Financial Position according to their nearness of conversion to cash and liabilities according to the nearness of their maturity and resulting use of cash.

Allowance for Doubtful Accounts

Grant and contract receivables are reported at their outstanding balances, net of an allowance for doubtful accounts. The Center maintains the allowance for doubtful accounts at a level considered adequate to cover estimated losses on receivables. The allowance is established using the allowance method and is based on historical collection experience, the specific terms of third-party contracts, and other factors that may affect the ability of grantors or contracting parties to meet their obligations. Receivables are considered impaired if full principal payments are not expected to be collected in accordance with the contractual terms. It is the Center's policy to write off receivables deemed uncollectible when management has determined that collection is unlikely.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)Concentration of Credit Risk

The Center regularly extends unsecured credit to clients in connection with grant, contract, and service fee receivables. As a result, the Center is subject to credit risk if amounts due from such clients or funding sources are not collected. Management monitors the collectability of receivables on an ongoing basis and believes the allowance for doubtful accounts is adequate to absorb any potential losses.

Accounting Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Allocated Costs

The Center allocates its expenses on a functional basis among its various programs and support services. Expenses that can be identified with a specific program and support service are allocated directly according to their natural expenditure classification. Other expenses that are common to several functions are allocated using the following methods:

- 1) Personnel is based on functions performed by staff.
- 2) Travel is based on program/service which directly benefits by such travel costs and/or percentages derived from staffing allocations.
- 3) Occupancy costs are based primarily on utilization.
- 4) Phone is based primarily on number of lines and history of long distance charges.
- 5) Printing/Supplies are based primarily on utilization.

Capital Assets

Capital assets are stated at cost at the date of acquisition, or fair value at the date of donation in the case of gifts. For equipment, The Center's capitalization policy includes all items with a unit cost of \$5,000.00 or more, and an estimated useful life of greater than one year, unless management feels it is necessary to track the capital assets. Renovations to building, infrastructure, and land improvements that significantly increase the value or extend the useful life of the structure are capitalized. Routine repairs and maintenance are charged to operating expense in the year in which the expense was incurred. Depreciation is provided on straight-line method over the estimated useful lives of the respective classes of property. Estimated useful lives are as follows:

Buildings and Improvements	7 – 40 Years
Furniture and Equipment	5 – 7 Years
Vehicles	5 Years

Income Taxes

The Center is exempt from Federal income taxes under IRS Code Section 501(c)(3). In addition, The Center qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2). The Center evaluates its tax positions in accordance with ASC 740, Income Taxes, which prescribes recognition thresholds and measurement criteria for the financial statement recognition of tax positions taken or expected to be taken in a tax return. Management has evaluated the Center's tax positions and concluded that there are no uncertain tax positions that require recognition or disclosure in the financial statements.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)Revenue Recognition

Revenue is recognized in accordance with ASC Topic 606, Revenue from Contracts with Customers. All donor-restricted contributions are reported as increases in net assets with donor restrictions. When donor restrictions expire, either by the passage of time or by fulfillment of the stipulated purpose, those net assets are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions.

Contributions

Contributions may be conditional or unconditional. A contribution is considered conditional if (a) one or more barriers to entitlement exist and (b) the right to receive or retain payment depends on overcoming those barriers. In situations where donor stipulations are ambiguous or not clearly unconditional, the contribution is presumed to be conditional. Conditional contributions are not recognized as revenue until the conditions are substantially met or explicitly waived by the donor. Unconditional contributions are recognized as revenue when received or when the right to receive is documented.

Net Patient Service Revenue

Revenue from patient services is recognized as performance obligations are satisfied under contracts with patients. Service revenue is reported at the transaction price, which reflects the amount of consideration expected in exchange for services provided. The Center determines the transaction price based on established standard charges, reduced by contractual adjustments and implicit price concessions expected under arrangements with third-party payers. Implicit price concessions primarily relate to self-pay patients, based on historical collection experience and current economic conditions.

Disaggregation of net patient service revenue by major payer source for the year ended December 31, 2024, is presented in the following table (amounts approximate):

Payer Source	Amount	% of Total
Medicaid	\$ 12,766,623.44	89.57%
Medicare	28,791.56	.20%
Commercial Insurance	435,677.14	3.06%
Self-Pay/Other	1,021,471.04	7.17%
Total	<u>\$ 14,252,563.18</u>	

Program Revenues and Grant Revenues

Program service fees, including transportation fees and other service-related revenues, are recognized at the point in time when the related services are provided. Grant revenue is accounted for as either contributions or exchange transactions, depending on the terms of the agreement. Exchange transactions are recognized as revenue as qualifying services are rendered or allowable expenses are incurred, in accordance with the specific terms of each award.

Contract Balances

The Center bills for services after they are rendered, primarily under Medicaid and other third-party payer arrangements. Accordingly, receivables are recognized when the right to consideration becomes unconditional. The Center does not typically record contract assets, as performance obligations are satisfied concurrently with the right to bill. The Center also does not receive significant advance payments that would result in contract liabilities. Therefore, no contract assets or contract liabilities are reported as of December 31, 2024.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)Leases

The Center has established a right of use (ROU) model that requires a lessee to record an ROU asset and a lease liability on the balance sheet for all leases with terms longer than 12 months. Leases are classified as either finance or operating, with classification affecting the pattern of expense recognition in the income statement. Leases with a term of less than 12 months will not record a right of use asset and lease liability.

The Organization leases buildings and equipment. The determination of whether an arrangement is a lease is made at the lease's inception. Under Topic 842, a contract is (or contains) a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is defined under the standard as having both the right to obtain substantially all of the economic benefits from use of the asset and the right to direct the use of the asset. Management only reassesses its determination if the terms and conditions of the contract are changed. Lease assets represent the Organization's right to use an underlying asset for the lease term, and lease liabilities represent the Organization's obligation to make lease payments. Lease assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. The Organization uses the implicit rate when it is readily determinable. Since most of the Organization's leases do not provide an implicit rate, to determine the present value of lease payments, management uses a risk-free rate based on the information available at lease commencement. The Organization's lease terms may include options to extend or terminate the lease when it is reasonably certain that the option will be exercised. Operating lease assets also include any lease payments made and exclude any lease incentives. Lease expense for operating lease payments is recognized on a straight-line basis over the lease term.

Pension Plan

Substantially all full-time employees of the Center participate in the Kansas Public Employees Retirement System (KPERs), which is a cost-sharing, multiple-employer defined benefit pension plan established by the State of Kansas. Plan provisions are established and may be amended by the State Legislature.

The Center's policy is to fund all pension costs as accrued. Required contributions are actuarially determined annually by KPERs and are remitted in accordance with statutory funding requirements. Pension expense is recognized as contributions are made. The Center has no obligation beyond its periodic contractual contributions to KPERs.

3. CONCENTRATION OF CREDIT RISK

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, The Center's deposits may not be returned to it.

At year-end, the Center's carrying amount of deposits, including certificates of deposit, was \$2,400,934.70 and the bank balance was \$2,499,097.23. Of the bank balance, \$502,954.77 was covered by FDIC insurance, \$468,930.02 was collateralized with pledged securities held by the pledging financial institutions' agents in the Center's name, \$61,528.00 was held in trust by Unemployment Services Trust, and the remaining \$1,465,684.44 was unsecured at year end.

4. RESTRICTED CASH

Amounts included in restricted cash are held in trust by Unemployment Services Trust. Amounts are designated for the payment of unemployment claims and, accordingly, are not available to The Center for immediate or general business use. Restricted cash held in trust at December 31, 2024, was \$61,528.00.

5. ACCOUNTS RECEIVABLE, NET

Accounts receivable consists of the following:

Receivable from clients,	
Third-party payers, etc.	\$ 1,250,674.24
Grants receivables	<u>310,691.68</u>
	<u>\$ 1,561,365.92</u>

The Center uses the allowance method to account for potentially uncollectible receivables. Receivables are reported net of an allowance for uncollectible accounts of \$312,785.90 at December 31, 2024. The allowance is based on management’s evaluation of historical collection experience, the specific terms of third-party contracts, and other relevant factors affecting collectability.

6. BENEFICIAL INTEREST IN ASSETS HELD AT THE ATCHISON AREA COMMUNITY FOUNDATION

The Center has established a fund with the Atchison Area Community Foundation (the “Foundation”). Under the terms of the agreement, the Foundation administers and invests the assets of the fund, but the Center retains the right to all economic benefits of the fund and directs the use of the assets. Accordingly, the Center has recorded a beneficial interest in the fund.

At December 31, 2024, the value of the beneficial interest was \$169,610.80. The investment is reported at fair value, which approximates the Center’s share of the underlying net assets of the Foundation. This measurement is classified within Level 3 of the fair value hierarchy, as the valuation is based on information provided by the Foundation that is not readily observable in active markets. Changes in fair value are recognized in investment return in the Statement of Activities.

Changes in Fair Value of Level 3 Assets and Related Gains and Losses

There have been no changes in the methodologies used at December 31, 2024. The following table sets forth a summary of changes in the fair value of the Center’s level 3 assets for the year ended December 31, 2024:

Balance, Beginning of Year	\$ 162,192.74
Investment Return	<u>7,418.06</u>
Balance, End of Year	<u>\$ 169,610.80</u>

Investment return is reported net of external investment management fees and direct internal investment expenses; for the year ended December 31, 2024, such expenses totaled \$1,927.04.

7. CAPITAL ASSETS, NET

	Balance 12/31/2023	Additions	Retirements	Balance 12/31/2024
Capital Assets not being depreciated				
Land	\$ 333,764.74	\$ -	\$ -	\$ 333,764.74
Work in Progress	21,202.32			21,202.32
Total Capital Assets not being depreciated	<u>354,967.06</u>	<u>-</u>	<u>-</u>	<u>354,967.06</u>
Other Capital Assets				
Buildings and Improvements	6,103,926.19	119,018.07	-	6,222,944.26
Capital Equipment	2,676,754.70	69,523.80	-	2,746,278.50
Vehicles	491,709.00	-	(51,055.00)	440,654.00
Total Other Capital Assets	<u>9,272,389.89</u>	<u>188,541.87</u>	<u>(51,055.00)</u>	<u>9,409,876.76</u>
Accumulated Depreciation				
Buildings and Improvements	(3,937,209.57)	(217,807.55)	-	(4,155,017.12)
Capital Equipment	(2,172,005.95)	(137,193.57)	-	(2,309,199.52)
Vehicles	(353,805.66)	(66,201.54)	48,555.00	(371,452.20)
Total Accumulated Depreciation	<u>(6,463,021.18)</u>	<u>(421,202.66)</u>	<u>48,555.00</u>	<u>(6,835,668.84)</u>
Total Net Capital Assets	<u>\$ 3,164,335.77</u>	<u>\$ (232,660.79)</u>	<u>\$ (2,500.00)</u>	<u>\$ 2,929,174.98</u>

8. COMPENSATED ABSENCES

The Center provides Paid Time-Off (PTO) to eligible employees for rest, recreation, personal needs, and medical or family illness. PTO is accrued based on length of service, employment classification, and hours worked. Full-time employees earn between 19 and 37 days annually, while part-time employees accrue PTO on a prorated basis. Accrual begins at the end of the first full pay period worked.

Employees may carry forward up to 80 hours of unused PTO into the next calendar year, in accordance with the PTO Conversion Policy. PTO may be taken in 15-minute increments with supervisor approval, subject to program coverage needs. Upon voluntary resignation, employees providing appropriate notice are eligible to receive payment for accrued but unused PTO. Employees terminated for cause, those resigning without proper notice, or those separating during the six-month introductory period are not eligible for payout. PTO may not be used after submission of a resignation notice unless approved in writing or covered under FMLA or other approved leave.

School-based staff receive up to 10 additional days of "Extended Vacation" annually, outside of the PTO accrual system, which must be used during school breaks and are not payable upon separation.

The Center accrues a liability for compensated absences which meet the following criteria:

1. The Center's obligation relating to employees' rights to receive compensation for future absences is attributable to employees' services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated, and is material.

In accordance with the above criteria, the Center has accrued a liability for paid time off which has been earned, but not taken by Center employees. The liability for compensated absences was \$271,686.93 at December 31, 2024.

9. LIQUIDITY

The Center regularly monitors the availability of resources required to meet its operating needs and other contractual commitments. The Center maintains various sources of liquidity, including cash and cash equivalents, certificates of deposit, and receivables.

For purposes of analyzing resources available to meet general expenditures within one year of the statement of financial position date, the Center considers all expenditures related to ongoing program activities and supporting services to be general expenditures.

In addition to financial assets available to meet general expenditures over the next twelve months, the Center manages its financial assets to operate within a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not otherwise covered by donor- or grantor-restricted resources.

Financial assets available for general expenditure within one year of the statement of financial position date, without donor or other restrictions that limit their use, were as follows at December 31, 2024:

Cash and Cash Equivalents, Unrestricted	\$ 2,339,596.70
Accounts Receivable, Net	1,561,365.92
Less: Board- Designated Funds	<u>(200,000.00)</u>
Net Assets Available to Satisfy Current Obligations	<u>\$ 3,700,962.62</u>

Management maintains liquidity through a combination of operating cash, receivables expected to be collected within one year, and access to established credit facilities. The Center has not included donor-restricted or board-designated assets in the total available for general expenditure, as those amounts are subject to external restrictions or internal designations.

10. NOTES PAYABLE

The Center has issued 2003 Industrial Revenue Bonds (IRB) to partially fund the construction of the Leavenworth facility. These bonds are secured by the facility and require a monthly payment of \$16,226.48, including interest at 3.85% and maturing on November 1, 2026. The balance on this note at December 31, 2024 is \$344,183.93. The following is a summary of changes in notes payable for the year ended December 31, 2024:

<u>Obligations:</u>	Principal December 31, 2023	Principal Received (Paid)	Principal December 31, 2024	Interest Paid
2003 IRB's	\$ 521,923.79	\$ (177,739.86)	\$ 344,183.93	\$ 16,977.90

The schedule of maturities of notes payable is as follows:

<u>Year Ending December 31:</u>	<u>Amount</u>
2025	\$ 184,704.92
2026	<u>159,479.01</u>
Total	<u>\$ 344,183.93</u>

11. NET ASSETS

Net assets without donor restrictions

At December 31, 2024, funds have been designated by the Board of Directors for improvements to the Oskaloosa facility. These funds are without donor restrictions and determined annually by the Board of Directors for the succeeding year. At December 31, 2024, the designated funds were \$200,000.00. All other net assets without donor restrictions were considered undesignated.

Net assets with donor restrictions

Donation balances received & restricted to use within the following programs:

Certain vehicles were purchased through a matching grant from the Kansas Department of Transportation (KDOT) are restricted to use. Title does not pass to The Center. If The Center disposes of these vehicles, 70% - 80% of the proceeds go back to the State and 20% - 30% remains in The Center, unless the vehicles are five years old or have 100,000 miles usage. At this point, the vehicles are released from net assets with donor restrictions to net assets without donor restrictions. The following vehicles are recorded in net assets with donor restrictions at December 31, 2024 until they have satisfied one of the above criteria:

<u>Vehicle</u>	<u>Mileage</u>	<u>Date of Purchase</u>	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Assets With Donor Restrictions</u>
2022 Ford	16,785	11/08/2022	\$ 80,706.00	\$ 34,972.60	\$ 45,733.40
2022 Ford	16,090	02/27/2023	69,923.00	25,638.43	44,284.57
2022 Ford	17,678	02/27/2023	69,923.00	25,638.43	44,284.57
Total Restricted					<u>\$ 134,302.54</u>

12. CONTINGENT LIABILITIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal and State government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although The Center expects such amounts, if any, to be immaterial.

13. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan description. The Center 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.

13. DEFINED BENEFIT PENSION PLAN (Continued)

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 at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from (non-school municipality) were \$1,261,778.64 for the year ended December 31, 2024.

14. LEASES

The Center has obligations as a lessee for office space, copiers, and other office equipment with initial noncancelable terms in excess of one year. The Center classified these leases as operating leases or financing leases. These leases generally contain renewal options for periods ranging from two to five years. Because the Center is not reasonably certain to exercise these renewal options, the optional periods are not included in determining the lease term, and associated payments under these renewal options are excluded from lease payments. The Center's leases do not include termination options for either party to the lease or restrictive financial or other covenants. Payments due under the lease contracts include fixed payments plus, for many of the Center's leases, variable payments. The Center's office space leases require it to make variable payments for the Center's proportionate share of the building's property taxes, insurance, and common area maintenance. These variable lease payments are not included in lease payments used to determine lease liability and are recognized as variable costs when incurred.

Lease Expense	
Finance Lease Expense	
Amortization of ROU assets	\$ 29,115.60
Interest on lease liabilities	123.63
Operating Lease Expense	114,378.00
Short-Term Lease Expense	<u>23,082.90</u>
Total Lease Expense	<u>\$ 166,700.13</u>

14. LEASES (Continued)

Other Information

Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from finance leases (interest)	\$	234.05
Financing cash flows from finance leases (principal)		29,170.66
Operating cash flows for from operating leases		115,428.00
ROU Assets obtained in exchange for new finance lease liabilities		0.00
ROU Assets obtained in exchange for new operating lease liabilities		0.00

Other information related to leases is as follows:

Lease term (in years) and discount rate:		
Weighted-average remaining lease term, finance leases		0.75
Weighted-average remaining lease term, operating leases		13.49
Weighted-average discount rate, finance leases		35.00%
Weighted-average discount rate, operating leases		2.88%

Right to Use Assets, Net

Beginning of the Year	\$	1,392,880.79
Additions		0.00
Amortization		(106,191.52)
End of the Year	\$	<u>1,286,689.27</u>

The maturities of lease liabilities as of December 31, 2024 were as follows:

Year ending December 31,	Finance	Operating
2025	\$ 21,977.10	\$ 116,121.00
2026	0.00	115,800.00
2027	0.00	117,000.00
2028	0.00	118,200.00
2029	0.00	119,400.00
Thereafter	<u>0.00</u>	<u>931,200.00</u>
Total lease payments	21,977.10	1,517,721.00
Less: interest	<u>(25.61)</u>	<u>(253,393.47)</u>
Present value of lease liabilities	21,951.49	1,264,327.53
Less: current maturities	<u>(21,951.49)</u>	<u>(83,065.63)</u>
Long Term Lease Liability	<u>\$ 0.00</u>	<u>\$ 1,183,261.90</u>

15. CONCENTRATIONS OF REVENUE AND SUPPORT

The Center receives a substantial portion of its revenue from government funding sources. For the year ended December 31, 2024, approximately 90% of net patient service revenue was derived from the Medicaid program. Because reimbursement rates and program eligibility are established by federal and state regulation, changes in legislation or funding at the federal or state level could have a significant impact on the Center's operations.

In addition, the Center receives substantial support from federal and state grants and contracts, primarily from the U.S. Department of Health and Human Services (HHS) and the Kansas Department for Aging and Disability Services (KDADS). The Center also receives funding from county governments.

Management believes that the Center will continue to operate under current funding arrangements; however, any significant reduction in federal, state, or county appropriations could adversely impact future operations.

16. SUBSEQUENT EVENTS

The Center's evaluated events and transactions occurred subsequent to December 31, 2024, through September 24, 2025, the date the financial statements were available to be issued. During this period, there were no subsequent events requiring recognition in the financial statements.

SUPPLEMENTARY INFORMATION

THE GUIDANCE CENTER, INC.
 Leavenworth, Kansas
 Schedule of Expenditures of Federal and State Awards
 For the Year Ended December 31, 2024

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PASS THROUGH IDENTIFYING NUMBER	PASSED THROUGH TO SUBRECIPIENTS	EXPENDITURES
FEDERAL PROGRAM TITLE				
U.S. Department of Health and Human Services				
Direct Grant				
Certified Community Behavioral Health Clinics	93.696	N/A	\$ -	\$ 1,429,547.23
Passed through the Kansas Department for Aging and Disability Services Block Grant For Community Mental Health Services (MHBG)	93.958	1B09SM082601-01	-	69,864.00
Passed through the Kansas Department for Aging and Disability Services COVID19- Block Grants for Prevention & Treatment of Substance Abuse	93.959	1B08TI083940-01	-	147,390.17
Total U.S. Department of Health and Human Services			-	1,646,801.40
U.S. Department of the Transportation				
Passed through the Kansas Department of Transportation				
Formula Grants for Rural Areas (Section 5311)	20.509	PT-1103-24	-	78,447.40
Formula Grants for Rural Areas (Section 5311)	20.509	PT-1103-25	-	38,982.19
Total 20.509			-	117,429.59
Total U.S. Department of the Transportation			-	117,429.59
TOTAL FEDERAL EXPENDITURES			-	1,764,230.99

THE GUIDANCE CENTER, INC.
 Leavenworth, Kansas
 Schedule of Expenditures of Federal and State Awards
 For the Year Ended December 31, 2024

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PASS THROUGH IDENTIFYING NUMBER	PASSED THROUGH TO SUBRECIPIENTS	EXPENDITURES
STATE EXPENDITURES				
Participating CMHC Agreement FY23/24 - Community Based Behavioral Health Services		CMHC	\$ -	\$ 1,163,405.25
Mental Health Block Grant - State Aid		CMHC	-	323,826.00
CMHC - IPS Community Needs Assessment		CMHC	-	87,582.50
Data Warehouse		CMHC	-	53,500.00
Crisis Stabilization Center Grant		Not Assigned	-	1,018,915.66
Mobile Crisis Response Expansion & Development Grant		KDADS 2023-03	-	142,282.55
Formula Grants for Rural Areas (Section 5311)		PT-1103-24	-	29,648.79
Formula Grants for Rural Areas (Section 5311)		PT-1103-25	-	15,592.89
KDOT Capital and Operating Assistance Funds		PT-0603-25	-	10,000.00
TOTAL STATE OF KANSAS EXPENDITURES			-	2,844,753.64
TOTAL FEDERAL AND STATE EXPENDITURES			\$ -	\$ 4,608,984.63

Note 1: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal and state awards includes the federal and state grant activity of The Guidance Center, Inc. and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance and Kansas Department of Aging and Disability Services. Therefore, some amounts presented in this schedule may differ from amounts presented, or used in the preparation of, the basic financial statements.

Note 2: INDIRECT COST RATE

The Center has not elected to use the de minimis cost rate for the year ended December 31, 2024.

Note 3: SUBRECIPIENTS

The Center did not provide any Federal funds to subrecipients during the year ended December 31, 2024.

JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

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

INDEPENDENT AUDITOR'S REPORT

Board of Directors
The Guidance Center, Inc.
Leavenworth, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of The Guidance Center, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2024, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 24, 2025.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered The Guidance Center, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of The Guidance Center, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of The Guidance Center, Inc.'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 Center's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

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

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



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

September 24, 2025
Chanute, Kansas

JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

**REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY
THE UNIFORM GUIDANCE**

INDEPENDENT AUDITOR'S REPORT

Board of Directors
The Guidance Center, Inc.
Leavenworth, Kansas

Opinion on Each Major Federal Program

We have audited The Guidance Center, Inc.'s 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 The Guidance Center, Inc.'s major federal programs for the year ended December 31, 2024. The Guidance Center, Inc.'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 Guidance Center, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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 Guidance Center, Inc. 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 Guidance Center, Inc.'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 Guidance Center, Inc.'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 Guidance Center, Inc.'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 generally accepted auditing standards, *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 Guidance Center, Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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 Guidance Center, Inc.'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 Guidance Center, Inc.'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 Guidance Center, Inc.'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.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

September 24, 2025
Chanute, Kansas

THE GUIDANCE CENTER, INC.
Leavenworth, Kansas

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2024

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements:

The auditor's report expresses an unmodified opinion on the financial statements of The Guidance Center, Inc.

Internal Control over Financial Reporting:

Material weakness(es) identified? Yes No
Significant deficiency(ies) identified? Yes None Reported

Non compliance or other matters required to be reported under *Government Auditing Standards* Yes No

Federal Awards:

Internal control over major programs:
Material weakness(es) identified? Yes No
Significant deficiency(ies) identified? Yes None Reported

The auditor's report on compliance for the major federal award programs for The Guidance Center, Inc. expresses an unmodified opinion.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? Yes No

Identification of major programs:

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Certified Community Behavioral Health Clinics CFDA 93.696

The threshold for distinguishing Types A and B programs was \$750,000.00.

Auditee qualified as a low risk auditee? Yes No

II. FINANCIAL STATEMENT FINDINGS

NONE

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE

THE GUIDANCE CENTER, INC.
Leavenworth, Kansas

Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2024

NONE

LCDC

GENERAL OPERATING FUND**Economic Development****DEPARTMENT / DIVISION SPENDING SUMMARY**

EXPENDITURES	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 Budget	2027 Budget Request
Leavenworth Development	\$0		\$62,208	\$85,658	
PORT AUTHORITY	\$149,000	\$149,000	\$23,450		229,899
TRANSFER TO GENERAL FUND	\$165,000	\$181,818	\$0		-
Total	\$ 314,000	\$ 330,818	\$ 85,658	\$ 85,658	\$ 229,899



MEMORANDUM

Date: May 14, 2026

To: Jennifer Schermbeck, Budget & Finance Manager
Mark Loughry, County Administrator

From: Doug Schimke, LCPA Chair
David Schroeder, LCPA Vice Chair

RE: 2027 Leavenworth County Port Authority Funding Request

The Leavenworth County Port Authority (LCPA) respectfully submits its 2027 funding request in the amount of \$229,899.00 to support the continued operation, maintenance, and strategic economic development efforts of the organization. These funds are necessary to sustain the Port Authority's mission of promoting commerce, industry, job creation, and capital investment throughout Leavenworth County.

Established in 1969 through Kansas legislation authorizing local governments to create port authorities, the LCPA has served as a key driver of industrial and commercial development in Leavenworth County for more than five decades. The organization works in close partnership with the Leavenworth County Development Corporation (LCDC), which staffs and administers many of the Port Authority's initiatives, including business park maintenance, economic development marketing, business recruitment, strategic planning, and economic research.

The Port Authority was restructured in 2020 through a cooperative agreement between Leavenworth County and the City of Leavenworth, expanding representation to include the cities of Basehor, Lansing, and Tonganoxie. This regional structure ensures coordinated economic development efforts that benefit communities countywide.

Purpose of Requested Funds

The requested funding will support three primary purposes:

1. Operational Support for the Port Authority
2. Maintenance and Marketing of Available Properties
3. Strategic Planning and Preparation for Future Industrial Growth

These funds are critical to maintaining the Port Authority's current operations and positioning Leavenworth County for future economic opportunities and investment attraction.

Why the Funds Are Necessary

The Port Authority's investments continue to generate measurable economic returns for Leavenworth County. The organization's long-term development of the Urban Hess Business Center (UHBC) in Tonganoxie and the Gary Carlson Business Center (GCBC) in Leavenworth has created substantial tax base growth, job creation, and private investment.

Today, the UHBC is home to seven businesses, more than 105,700 square feet of commercial and industrial space, and over 100 jobs. In 2025, the park generated more than \$250,000 in property taxes.

The GCBC currently houses 17 businesses, nearly 295,000 square feet of building space, and more than 500 jobs. In 2025, the park generated more than \$429,000 in property taxes.

These figures do not include the additional economic impact generated through employee spending, housing, retail purchases, utilities, fuel, childcare, and other local services that support the broader county economy.

In addition to managing existing industrial assets, the Port Authority relies on LCDC's economic development efforts to attract and retain businesses in Leavenworth County. LCDC continues to actively market Leavenworth County through regional and national partnerships, including collaborations with Karuna Digital Marketing, the Kansas Department of Commerce, and the Kansas City Area Development Council (KCADC).

Economic development activity has remained exceptionally strong in 2026. To date, LCDC has received 21 project leads, of which 16 have advanced to prospect status. Capital investment associated with these projects ranges from several thousand dollars to as much as \$1 billion, while projected job creation ranges from one employee to as many as 180 employees per project.

The majority of these projects have been within the manufacturing sector, including defense, metals, farm equipment, life sciences, supercapacitors, and construction components. Additionally, three of the project leads have involved data center developments.

The level of project activity has also highlighted the county's growing need for additional industrial products and infrastructure readiness. Several prospective projects could not move forward locally due to site and building limitations, including one project requiring rail-served property, one project needing a larger site with utility certainty, and four projects for which no available building inventory existed. These challenges reinforce the importance of continued planning, infrastructure preparation, and future industrial park development to ensure Leavenworth County remains competitive for major economic development opportunities.

LCDC and the Port Authority are also currently working with Thacker Machinery on Project Mission, which is progressing successfully through the development process. The company is

planning to purchase a lot within the Gary Carlson Business Center and construct a new 20,000-square-foot facility that is expected to create 55 jobs.

In addition to active recruitment efforts, LCDC and the Port Authority currently have 23 ongoing projects in various stages of development, demonstrating the sustained demand for economic development services and industrial growth opportunities throughout Leavenworth County.

Leavenworth County has also experienced transformational industrial growth through projects supported by the Port Authority and LCDC. Hill's Pet Nutrition's \$450 million investment in the Tonganoxie Business Park remains the largest manufacturing investment in county history and is generating significant long-term tax revenue through its PILOT agreement and future property tax contributions. DSM-Firmenich's new \$58 million facility further demonstrates the success of these economic development efforts. With the number of available, shovel-ready sites continuing to diminish, the county must begin planning for future industrial development opportunities now in order to remain competitive for future projects.

Anticipated Use of Funds

The LCPA's approved 2027 budget includes both operational expenditures and strategic program investments designed to support continued economic growth and long-term planning.

The requested funds will be allocated as follows:

Operating Expenses — \$174,899.00

These expenditures are necessary for the daily operation and administration of the Port Authority and its economic development activities.

- \$147,294.00 — LCDC Staffing, Marketing, Rent, and Administrative Support
Supports professional staffing, economic development marketing initiatives, office operations, and administrative services necessary to carry out the Port Authority's mission.
- \$6,000.00 — Economic Impact Model
Funds the use of economic impact analysis tools to measure and communicate the value of economic development projects and investments.
- \$6,605.00 — General Business Park Maintenance
Covers maintenance and upkeep of Port Authority-owned business parks to ensure they remain attractive and development-ready for existing and prospective businesses.
- \$15,000.00 — Other Operating Costs
Includes accounting, legal services, meetings, compliance requirements, and other operational expenses necessary for governance and administration.

Program Funds — \$55,000.00

These investments support future economic development planning and ensure the county remains prepared for industrial growth opportunities.

- \$50,000.00 — New Business Park Study
Funds a feasibility and planning study for future industrial park development to address the county's diminishing inventory of available industrial sites and prepare for future recruitment opportunities.
- \$5,000.00 — Labor Study
Supports workforce and labor market analysis to strengthen recruitment efforts and provide current workforce data to prospective employers and site selectors.

The Leavenworth County Port Authority appreciates the County's continued partnership and investment in economic development initiatives that strengthen the local tax base, create jobs, and position Leavenworth County for long-term growth and competitiveness.

Please contact Lisa Haack at 913-727-6111 or at LHaack@LVcountyED.org with any questions regarding this funding request.

Sincerely,



Doug Schimke
LCPA Chairperson



David Schroeder
LCPA Vice Chairperson

Attachments:

- 2027 LCPA Approved Budget
- LCPA May 2026 Financial Statements
- Kansas Statutes for Port Authorities



**Leavenworth County Port Authority
2027 DRAFT Budget**

Revenue	Annual Budget
Income-County	\$229,899.00
Miscellaneous Income	
Total Revenue	\$229,899.00

Operating Expenses	
Professional Services:	
LCDC Staff Support, Marketing, Rent, etc.	\$147,294.00
WSU Economic Impact Model	\$6,000.00
General Park Maintenance & Development	\$6,605.00
Other Operating (Accounting, Legal, Appraisals)	\$15,000.00
Total Operating Expenses	\$174,899.00

Program Funds	
Study for New Business Park	\$50,000.00
Labor Study	\$5,000.00
Total Program Funds	\$55,000.00
Balance minus Program Funds	\$0.00

Leavenworth County Port Authority
Statements of Net Assets - Modified Cash Basis
As of April 30, 2026

Assets

Current Assets

Petty Cash	\$	510.00
Cash in Checking - Commerce Bank		129,758.97
Cash in Secondary Checking - Commerce Bank		1,072.40
Certificate of Deposit- Mutual Savings Association		115,568.94
Certificate of Deposit- Mutual Savings		258,390.61
Certificate of Deposit-FSB		<u>248,000.00</u>

Total Current Assets \$ 753,300.92

Property and Equipment

Gary Carson Business Park

Lot 5 - Leavenworth		256,592.19
Lot 6 - Leavenworth		208,600.45
Lot 7 - Leavenworth		<u>142,066.46</u>

Total Gary Carson Business Park 607,259.10

Urban Hess

UHBC #4 Lot 1		71,796.23
UHBC #4 Lot 2		26,449.97
UHBC #4 Lot 3		<u>49,501.59</u>

Total Urban Hess 147,747.79

Net Property and Equipment 755,006.89

Total Assets \$ 1,508,307.81

Leavenworth County Port Authority
Statements of Net Assets - Modified Cash Basis
As of April 30, 2026

Liabilities and Net Assets

Current Liabilities	
Total Current Liabilities	\$ <u>0.00</u>
Total Liabilities	<u>0.00</u>
Net Assets	
Nonspendable Invested in Capital Assets Net of Related Debt	\$ 755,006.89
Unrestricted	784,741.83
Current Year Change in Net Assets	<u>(31,440.91)</u>
Total Net Assets	\$ <u>1,508,307.81</u>
Total Liabilities and Net Assets	<u>\$ 1,508,307.81</u>

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

Leavenworth County Port Authority
Special Budget Vs. Actual Statements Revenue and Uses of Organization Assets - Cash Basis
For the One Month and Year- To- Date Ending April 30, 2026

Organization Cash Assets				
Cash Assets as of December 31, 2025				\$784,741.83
Total for Organization Cash Assets				\$784,741.83

	Month Actual	Year to Date Actual	Annual Budget	% of Budget
Special Budget Vs. Actual Statements of Revenue and Uses of Organization Assets - Cash Basis				
Income- County	-	-	331,292.00	0.00%
Investment Interest	-	-	-	0.00%
Interest Income - Checking	32.48	45.37	-	0.00%
Interest Income - CD	780.27	8,842.77	-	0.00%
Miscellaneous Income	-	-	-	0.00%
Property Sales	-	-	-	0.00%
Property Escrow	-	-	-	0.00%
Total Revenue	812.75	8,888.14	331,292.00	0.00%

Operating Expenses				
Professional Services:				
LCDC Staff Support, Marketing, Rent, etc.	35,960.63	35,960.63	143,842.00	25.00%
WSU Economic Impact Model	-	-	6,000.00	0.00%
General Park Maintenance & Development	-	-	6,450.00	0.00%
Other Operating (Trails, Accounting, Legal, Appraisals)	3,532.07	4,368.42	15,000.00	29.12%
Total Operating Expenses	39,492.70	40,329.05	171,292.00	23.54%

Program Funds				
Study for New Business Park	-	-	50,000.00	0.00%
Labor Study	-	-	5,000.00	0.00%
Golden Shovel Survey	-	-	20,000.00	0.00%
Ballot Cost	-	-	60,000.00	0.00%
Ballot Campaign	-	-	25,000.00	0.00%
Total Program Expenses	-	-	160,000.00	0.00%

Total LCPA Expense (Excluding Non-Cash)	39,492.70	40,329.05	\$784,741.83	5.14%
--	------------------	------------------	---------------------	--------------

Cost on Sale of Asset	-	-		
Total Non Cash Expenses:	-	-		

	Actual to Date	Projected Year End		
Balance	\$753,300.92	\$ 784,741.83		

These financial statements have not been subjected to an audit or review or compilation engagement,
and no assurance is provided on them.

Alliance Against Family Violence

GENERAL OPERATING FUND	Alliance Against Family Violence
-------------------------------	---

DEPARTMENT / DIVISION SPENDING SUMMARY

EXPENDITURES	2024 Actual	2025 Actual	2026 Budget	2027 Request
Alliance Against Family Violence	\$30,000	\$30,000	\$30,000	\$ 40,000
Total	\$ 30,000	\$ 30,000	\$ 30,000	\$ 40,000



Alliance Against Family Violence
PO Box 465
Leavenworth, Kansas 66048

2027 Leavenworth County Narrative

Requested Amount: \$40,000
Organization: Alliance Against Family Violence
Project Title: Sustaining Operations and Facility Stability

Organizational Overview

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

Purpose of Funding

Alliance Against Family Violence is requesting \$40,000 in county funding to support critical facility repairs and essential personnel costs necessary to maintain uninterrupted services for the community. County funding supports core operational needs that are not fully covered by program-restricted grants and ensures the stability of our organization during a period of reduced general operating funds.

Why County Support Is Essential

County funding is vital to the continued operation and sustainability of Alliance Against Family Violence. While state and federal grants provide support for specific programs, they often do not allow for facility maintenance or general personnel expenses that are critical to daily operations. Local funding helps bridge this gap and ensures continuity of services for survivors in Leavenworth County.

During the past fiscal year, our administrative building experienced termite damage that required immediate treatment to prevent further structural deterioration. Although the infestation has been fully treated, a portion of the building remains partially gutted and in need of repair. Completion of these repairs is necessary to restore a safe, functional workspace for staff and to protect the longevity of the facility.

Additionally, county support assists with maintaining essential personnel whose roles are not fully funded through grants. These staff members provide administrative oversight, financial management, compliance, and coordination that ensure programs operate effectively, and services remain uninterrupted.

Funding Sources

For the 2027 fiscal year, Alliance Against Family Violence anticipates a diversified funding structure supported primarily by federal and state grant sources. The organization expects to request \$500,000 through the State General Fund (SGF), \$50,000 from the Family Violence Prevention and Services Act (FVPSA), and \$50,000 from the Victims of Crime Act (VOCA). Additional anticipated funding includes \$8,000 in Community Development Block Grant (CDBG) funds and \$10,000 from the Protection from Abuse (PFA) Grant.

While these funding sources are essential to supporting direct services, most of these funds are program-restricted and cannot be used for general operations, personnel not tied to specific grants, or facility maintenance. County funding remains necessary to support these unrestricted needs and to ensure continuity of services for Leavenworth County residents.

Anticipated Use of Funds

The requested \$40,000 will be allocated as follows:

- \$20,000 – Facility repair and infrastructure maintenance related to post-termite structural repair, including exterior brick repair, interior wall restoration, and required masonry services to ensure restoration of the affected administrative area.
- \$20,000 – Personnel support for essential non-grant funded staff responsible for administrative oversight, compliance, financial operations, and service coordination.

This funding will allow Alliance Against Family Violence to maintain safe facilities, retain critical staff, and sustain services without interruption.

Audit Information

Alliance Against Family Violence is submitting its 2023 audit, which is the most recent completed audit available currently. Work on the 2024 audit is substantially complete, and preparation for the 2025 audit will begin in accordance with our established financial review schedule. The organization remains committed to maintaining timely financial reporting and compliance with all grant and funding requirements. The organization has taken steps to strengthen financial oversight and ensure continuity in accounting and audit processes moving forward.

Conclusion

By supporting this request, Leavenworth County will be making a direct investment in the stability and continuity of services for survivors and families in our community. County funding ensures that our organization remains operationally sound; our facilities remain safe, and our services remain available to those who need them most.

Contact Information

Jenna Motley, Client Services Manager

Email: Jenna.motley@aafvks.org Phone: (913)359-5759

Alliance Against Family Violence, Inc.

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

With Report by Independent Auditor



Table of Contents

	Page
Independent Auditor's Report	1 - 2
Financial Statements	
Statements of Financial Position	3
Statements of Activities	4
Statements of Functional Expenses	5
Statements of Cash Flows	6
Notes to the Financial Statements	7 - 10



Russell Shipley CPA, CFE, CGFM, CGMA
Principal & Managing Director
(785) 760-4898
Russell@ShipleyCPA.com

PO Box 751193
Topeka, KS 66675

ShipleyCPA.com

INDEPENDENT AUDITOR'S REPORT

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

Opinion

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

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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



Russell Shipley CPA, CFE, CGFM, CGMA
Principal & Managing Director
(785) 760-4898
Russell@ShipleyCPA.com

PO Box 751193
Topeka, KS 66675

ShipleyCPA.com

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Shipley CPA, LLC

Shipley CPA, LLC
Topeka, Kansas
July 22, 2024

Alliance Against Family Violence, Inc.

Statements of Financial Position
December 31,

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

Alliance Against Family Violence, Inc.

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

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

Alliance Against Family Violence, Inc.

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

2023	Program (Shelter)	Management and General	Fundraising	Total Expenses
Salaries and wages	\$ 261,410	\$ 164,922	\$ -	\$ 426,332
Payroll taxes and benefits	21,074	32,155	-	53,229
Utilities	15,625	-	-	15,625
Professional services	-	41,347	-	41,347
Repairs and maintenance	4,910	-	-	4,910
Equipment	49	-	-	49
Telephone and internet	4,067	1,551	-	5,618
Insurance	6,353	-	-	6,353
Office supplies	2,334	4,823	-	7,157
Training and workshops	7,488	-	-	7,488
Client assistance	9,550	-	-	9,550
Shelter supplies	18,281	-	-	18,281
Miscellaneous	-	1,811	-	1,811
Fundraising fees	-	-	1,242	1,242
Real estate taxes	513	-	-	513
IT support	2,732	-	-	2,732
Advertising	355	-	-	355
Depreciation	5,572	-	-	5,572
Total Expenses	\$ 360,313	\$ 246,609	\$ 1,242	\$ 608,164

2022	Program (Shelter)	Management and General	Fundraising	Total Expenses
Salaries and wages	\$ 272,313	\$ 115,222	\$ -	\$ 387,535
Payroll taxes and benefits	21,078	15,821	-	36,899
Utilities	16,260	-	-	16,260
Professional services	-	32,710	-	32,710
Repairs and maintenance	1,977	-	-	1,977
Telephone and internet	3,391	1,224	-	4,615
Insurance	5,917	-	-	5,917
Office supplies	60	3,253	-	3,313
Training and workshops	2,024	-	-	2,024
Client assistance	9,052	-	-	9,052
Shelter supplies	3,482	-	-	3,482
Miscellaneous	1,173	2,057	-	3,230
Security	2,913	-	-	2,913
Real estate taxes	513	-	-	513
IT support	4,403	-	-	4,403
Advertising	50	-	-	50
Depreciation	5,303	-	-	5,303
Total Expenses	\$ 349,909	\$ 170,287	\$ -	\$ 520,196

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

Alliance Against Family Violence, Inc.

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

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

Alliance Against Family Violence, Inc.

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

Note 1 – Summary of Significant Accounting Policies

A. Nature of Activities

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

B. Basis of Accounting

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

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

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

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

C. Use of Estimates

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

D. Cash, Cash Equivalents and Restricted Cash

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

E. Property and Equipment

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

Alliance Against Family Violence, Inc.**Notes to the Financial Statements
For the Years Ended December 31, 2023 and 2022****Note 1 – Summary of Significant Accounting Policies (continued)****E. Property and Equipment (continued)**

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

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

The estimated useful lives of depreciable assets are as follows:

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

F. Contributions and Bequests

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

G. Compensated Absences

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

H. Income Taxes

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

Alliance Against Family Violence, Inc.

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

Note 1 – Summary of Significant Accounting Policies (continued)

I. Revenue Recognition – Public Support

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

Note 2 – Revenue from Contracts with Customers

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

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

Note 3 – Functional Allocation of Expenses

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

Note 4 – Availability and Liquidity

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

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

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

Alliance Against Family Violence, Inc.

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

Note 5 – Concentrations

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

Note 6 – Subsequent Events

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

CASA

GENERAL OPERATING FUND

CASA

DEPARTMENT / DIVISION SPENDING SUMMARY

EXPENDITURES	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 REQUEST
CASA	\$70,000	\$70,000	\$70,000	\$70,000	73,500
Total	\$ 70,000	\$ 70,000	\$70,000	\$ 70,000	\$ 73,500

First Judicial District CASA Association
Serving Leavenworth and Atchison Counties



100 S 5 St

Leavenworth KS 66048

(913) 651-6440

(913) 651-6494 (fax)

casa@casalvks.org

April 30, 2026

Board of County Commissioners
Leavenworth County Courthouse
300 Walnut Street
Leavenworth, KS 66048

Dear Commissioners,

On behalf of the First Judicial District CASA Association, I am pleased to submit our 2027 funding request in the amount of \$73,500 to support our continued work advocating for children in the Leavenworth County court system who have experienced abuse and neglect.

We are sincerely appreciative of Leavenworth County's ongoing partnership and support over the past several years, including the annual allocation of \$70,000. This investment has been instrumental in allowing our organization to recruit, train, and support volunteer advocates who serve children facing some of the most challenging circumstances in our community.

For the upcoming year, we are requesting a modest increase of \$3,500 (5%). This adjustment reflects the cumulative impact of rising operational expenses, including staffing, program delivery, volunteer support, and general administrative costs. While we have made every effort to manage expenses carefully, pursue additional funding opportunities, and operate as efficiently as possible, the increasing cost environment makes this adjustment necessary to sustain our current level of service.

Our organization remains committed to maximizing resources and ensuring that every dollar contributes directly to meaningful outcomes for children and families. This requested increase will help us maintain program stability and continue providing consistent, high-quality advocacy services throughout Leavenworth County.

We value the County's continued investment in our mission and the shared commitment to protecting children and strengthening families. Your support ensures that children in the court system have a dedicated advocate and that our volunteers are equipped with the tools and training needed to serve effectively.

Thank you for your time, consideration, and ongoing partnership.

Sincerely,

Kelly Williams

Kelly Williams
Executive Director
First Judicial District CASA Association

Agency Contact Information

Person submitting request: Kelly Williams
Phone Number: 913-651-6440
Email: casa@casalvks.org

First Judicial District CASA Association

Sources of Funding – Calendar Year 2026

(Includes foundations, corporate, local government, and state/federal grants)

Source	Amount	Grant Period	Status (Confirmed/Pending)
Kansas Attorney General – CVAF (Child Abuse)	\$14,000	July 1, 2025 – June 30, 2026	Confirmed
Kansas Attorney General – CEVC	\$48,500	July 1, 2025 – June 30, 2026	Confirmed
Kansas Attorney General – CVAF	\$7,125	July 1, 2025 – June 30, 2026	Confirmed
Kansas Attorney General – CAC	\$4,000	July 1, 2025 – June 30, 2026	Confirmed
Kansas Governor's Grants Program – CAC	\$168,34 0	July 1, 2025 – June 30, 2026	Confirmed
Kansas Governor's Grants Program – CASA	\$17,103	July 1, 2025 – June 30, 2026	Confirmed
Kansas Governor's Grants Program – VOCA	\$58,671	Oct 1, 2025 – Sept 30, 2026	Confirmed
Kansas Governor's Office – Safe Access to Visitation	\$12,962	Oct 1, 2025 – Sept 30, 2026	Confirmed
Leavenworth County Drug & Alcohol Abuse Council	\$6,000	April 2025 – March 2026	Confirmed
Leavenworth County (Request)	\$70,350	Jan 1, 2026 – Dec 31, 2026	Pending
City of Leavenworth – CDBG	\$8,800	July 1, 2025 – June 30, 2026	Confirmed

United Way of Leavenworth County	\$8,000	May 2025 – April 2026	Confirmed
United Way of Atchison County	\$7,000	Jan 2026 – Dec 2026	Pending
Courtney Turner Trust	\$15,000	Annual (anticipated 2026)	Pending
Fort Leavenworth Thrift Store	\$500	2026 Cycle	Pending
Kansas Permanent Families Fund	\$4,123	July 2025 – June 2026	Confirmed
Pratt Family Foundation	\$10,000	Annual (anticipated 2026)	Pending
Cray-Seaberg Trust	\$5,000	Annual (anticipated 2026)	Pending

Funding Summary Narrative:

The First Judicial District CASA Association maintains a diversified funding structure consisting of federal and state pass-through grants, local government support, private foundations, and community-based funding. A significant portion of funding is restricted to specific program areas and reimbursement-based, limiting flexibility in addressing operational needs. Continued investment from Leavenworth County provides critical unrestricted support necessary to sustain staffing, maintain facilities, and ensure timely access to services across CASA, CEVC, and CAC programs.

First Judicial District CASA Association Leavenworth County Funding Request

The First Judicial District CASA Association respectfully requests **\$70,350** in funding from Leavenworth County to sustain and strengthen services provided through our three core programs: the Court Appointed Special Advocates (CASA) program, the Child Exchange and Visitation Center (CEVC), and the Leavenworth Atchison Child Advocacy Center (LACAC). This request reflects modest cost increases associated with staffing, operations, and service delivery, while maintaining the same high level of service to children and families in our community.

Over 90% of individuals served by our programs are residents of Leavenworth County, making county investment essential to ensuring these critical services remain accessible and effective.

Why County Funding is Necessary

Leavenworth County funding is foundational to our operations. While our agency leverages a diverse funding portfolio—including state and federal grants, private foundations, and community fundraising—many of these sources are restricted, reimbursement-based, or insufficient to cover full program costs. County funding provides flexible, reliable support that allows us to maintain staffing levels, respond to increasing demand, and ensure services are available without delay to children in crisis.

Demand for services continues to grow across all three programs:

- **CASA Program (Child In Need of Care):**
In calendar year 2025, CASA served approximately **55 children**, with volunteer advocates contributing **859 hours of advocacy** and traveling **9,739.5 miles** to ensure children's needs were represented in court and in the community. Despite this impact, the number of children needing advocacy continues to exceed available volunteers. County funding supports recruitment, training, and supervision to expand volunteer capacity and reduce that gap.
- **Child Advocacy Center (CAC):**
The LACAC remains the only provider of forensic interviews and coordinated multidisciplinary response to child abuse in Leavenworth County. In 2025, the CAC conducted approximately **134 forensic interviews** and provided advocacy services to **over 120 children and caregivers**. These services are critical in reducing trauma, supporting investigations, and connecting families to necessary resources.
- **Child Exchange and Visitation Center (CEVC):**
In 2025, CEVC served approximately **95 children and over 100 parents across 50+ families**, facilitating **hundreds of supervised visits and exchanges**. These services are essential in high-conflict and domestic violence cases, ensuring children can safely maintain relationships with parents while reducing risk and preventing further trauma.

How Funds Will Be Used

First Judicial District CASA Association Leavenworth County Funding Request

The requested \$70,350 will be used to support the direct operation of all three programs, including:

- Personnel costs for program coordinators, forensic interviewer, family advocate, and support staff
- Recruitment, training, and retention of CASA volunteers and supervised visitation monitors
- Facility and operational expenses required to maintain safe, neutral, child-focused environments
- Technology and case management systems to support documentation, coordination, and compliance
- Mileage and transportation costs associated with advocacy and service delivery
- Program supplies necessary to provide high-quality services to children and families

These funds ensure adequate staffing to supervise visitation services, coordinate volunteers, conduct forensic interviews, and provide advocacy to families navigating complex and often traumatic situations.

Impact of County Investment

Leavenworth County's investment directly improves outcomes for children and families. Children served by CASA are more likely to receive services, achieve permanency more quickly, and experience greater long-term stability. Families utilizing CEVC services benefit from safer interactions and reduced conflict. Children served through the CAC receive timely, trauma-informed intervention, reducing the long-term impacts of abuse.

Without county funding, our ability to maintain current service levels would be significantly impacted, resulting in reduced capacity, delayed services, and increased risk to vulnerable children.

Conclusion

The First Judicial District CASA Association remains a critical component of Leavenworth County's response to child abuse, neglect, and family instability. The requested increase to **\$70,350** reflects only marginal cost increases while continuing to maximize impact and efficiency.

We respectfully request continued partnership with Leavenworth County to ensure that every child who needs advocacy, safety, and support has access to these essential services.

First Judicial District CASA Association

**Financial Statements
As of June 30, 2024 and 2023
and For the Years Then Ended**

With Report by Independent Auditor



Table of Contents

	Page
Independent Auditor's Report	1 - 2
Financial Statements	
Statements of Financial Position	3
Statements of Activities	4
Statements of Functional Expenses	5
Statements of Cash Flows	6
Notes to the Financial Statements	7 - 11



Russell Shipley CPA, CFE, CGFM, CGMA
Principal & Managing Director
(785) 760-4898
Russell@ShIPLEYCPA.com

PO Box 751193
Topeka, KS 66675
ShIPLEYCPA.com

INDEPENDENT AUDITOR'S REPORT

The Board of Directors
First Judicial District CASA Association

Opinion

I have audited the accompanying financial statements of the First Judicial District CASA Association (the Association), a nonprofit organization, which comprise the statements of financial position as of June 30, 2024 and 2023, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Association as of June 30, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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



Russell Shiple CPA, CFE, CGFM, CGMA
Principal & Managing Director
(785) 760-4898
Russell@ShipleCPA.com

PO Box 751193
Topeka, KS 66675
ShipleCPA.com

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Shiple CPA, LLC

Shiple CPA, LLC
Topeka, Kansas
June 6, 2025

First Judicial District CASA Association

**Statements of Financial Position
June 30,**

ASSETS

	2024	2023
Current Assets		
Cash and cash equivalents	\$ 2,100	\$ 29,968
Grants receivable	73,600	176,973
Prepaid expenses	3,871	3,710
Total Current Assets	79,571	210,651
Property and Equipment		
Furniture, equipment and software	35,069	35,069
Less: Accumulated depreciation	(28,554)	(22,438)
Total Property and Equipment	6,515	12,631
Other Assets		
Right-of-use assets	246,539	272,405
Total Assets	\$ 332,625	\$ 495,687

LIABILITIES AND NET ASSETS

	2024	2023
Current Liabilities		
Accounts payable	\$ 2,289	\$ 1,048
Accrued payroll liabilities	15,700	14,507
Operating lease	36,876	35,796
Total Current Liabilities	54,865	51,351
Noncurrent Liabilities		
Operating lease	209,663	236,609
Total Liabilities	264,528	287,960
Net Assets		
Without Donor Restrictions	68,097	207,727
Total Net Assets	68,097	207,727
Total Liabilities And Net Assets	\$ 332,625	\$ 495,687

First Judicial District CASA Association

**Statements of Activities
For the Years Ended June 30,**

	2024	2023
	Without Donor Restrictions	Without Donor Restrictions
Revenue		
Grants	\$ 385,909	\$ 506,872
Contributions	38,164	29,541
Fundraising	58,312	57,115
Program	2,796	1,990
In-kind	12,000	12,000
Reimbursements	12,417	3,366
Miscellaneous	56,475	20,062
Total Revenues	566,073	630,946
Expenses		
Program	558,397	582,075
General and administrative	126,207	117,362
Fundraising	21,099	23,331
Total Expenses	705,703	722,768
Change in Net Assets	(139,630)	(91,822)
Net Assets, Beginning of Year	207,727	299,549
Net Assets, End of Year	\$ 68,097	\$ 207,727

First Judicial District CASA Association

Statements of Functional Expenses For the Years Ended June 30,

2024	Program Services	Management and General	Fundraising	Total Expenses
Salaries and wages	\$ 354,469	\$ 79,755	\$ 8,862	\$ 443,086
Payroll taxes	28,492	6,411	712	35,615
Health insurance	1,440	324	36	1,800
Rent	55,814	2,938	-	58,752
Supplies	14,441	3,610	-	18,051
Dues and subscriptions	21,830	5,457	-	27,287
Professional fees	3,960	15,840	-	19,800
Utilities	9,650	508	-	10,158
Repairs and maintenance	1,295	68	-	1,363
Copier expense	4,481	498	-	4,979
Telephone	5,842	454	195	6,491
Travel	25,896	1,362	-	27,258
Training and workshops	10,219	1,135	-	11,354
Parenting class/GRASP expenses	-	-	-	-
Insurance	3,337	1,797	-	5,134
Secret Santa	3,361	-	-	3,361
Volunteer	7,883	-	-	7,883
Technology	675	75	-	750
Printing	691	99	197	987
Postage and office	872	218	-	1,090
Bank and credit card fees	-	528	-	528
Fundraising	-	-	11,097	11,097
Miscellaneous	690	2,073	-	2,763
Depreciation	3,059	3,057	-	6,116
Total Expenses	\$ 558,397	\$ 126,207	\$ 21,099	\$ 705,703

2023	Program Services	Management and General	Fundraising	Total Expenses
Salaries and wages	\$ 386,382	\$ 86,936	\$ 9,660	\$ 482,978
Payroll taxes	31,660	7,124	792	39,576
Rent	54,857	2,887	-	57,744
Supplies	16,967	4,242	-	21,209
Dues and subscriptions	8,504	2,126	-	10,630
Professional fees	100	401	-	501
Utilities	10,334	544	-	10,878
Repairs and maintenance	3,119	164	-	3,283
Copier expense	4,181	465	-	4,646
Telephone	4,793	373	160	5,326
Travel	25,281	1,330	-	26,611
Training and workshops	9,508	1,056	-	10,564
Advertising	-	-	-	-
Parenting class/GRASP expenses	1,094	-	-	1,094
Insurance	4,705	2,533	-	7,238
Secret Santa	2,849	-	-	2,849
Volunteer	7,735	-	-	7,735
Technology	4,872	541	-	5,413
Printing	495	71	141	707
Postage and office	547	137	-	684
Bank and credit card fees	-	277	-	277
Fundraising	-	-	12,578	12,578
Miscellaneous	1,033	3,098	-	4,131
Depreciation	3,059	3,057	-	6,116
Total Expenses	\$ 582,075	\$ 117,362	\$ 23,331	\$ 722,768

First Judicial District CASA Association

**Statements of Cash Flows
For the Years Ended June 30,**

	2024	2023
Cash Flows from Operating Activities		
Change in net assets	\$ (139,630)	\$ (91,822)
Adjustments to reconcile change in net assets to net cash used in operating activities		
Depreciation	6,116	6,116
Change in assets and liabilities:		
Grants receivable	103,373	(44,327)
Prepaid expenses	(161)	(2,500)
Accounts payable	1,241	(8,858)
Accrued payroll liabilities	1,193	(6,599)
	(27,868)	(147,990)
Net Cash Used in Operating Activities		
	(27,868)	(147,990)
Net Change in Cash, Cash Equivalents and Restricted Cash		
	29,968	177,958
Cash, Cash Equivalents and Restricted Cash, Beginning of Year		
	\$ 2,100	\$ 29,968
Cash, Cash Equivalents and Restricted Cash, End of Year		
	\$ 2,100	\$ 29,968

First Judicial District CASA Association
Notes to the Financial Statements
For the Years Ended June 30, 2024 and 2023

Note 1 – Summary of Significant Accounting Policies

A. Nature of Activities

First Judicial District CASA Association (the Association) was incorporated on June 18, 1993 as a Kansas not-for-profit corporation and is governed by a fourteen-member board. The purpose of the Association is to operate in conjunction with the Kansas Judicial System by providing educational support and professional expertise through court appointed volunteers who advocate for children in judicial proceedings. The Association serves Leavenworth County, Kansas and Atchison County, Kansas.

B. Basis of Accounting

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

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

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

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

C. Use of Estimates

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

D. Cash, Cash Equivalents and Restricted Cash

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

E. Property and Equipment

Property and equipment are stated at cost. Depreciation is computed on a straight-line basis over the estimated useful lives of the related assets. The estimated useful lives of depreciable assets are as follows:

Furniture, equipment and software	3 – 10 years
-----------------------------------	--------------

First Judicial District CASA Association
Notes to the Financial Statements
For the Years Ended June 30, 2024 and 2023

Note 1 - Summary of Significant Accounting Policies (continued)

E. Property and Equipment (continued)

When assets are sold or otherwise disposed of, the cost and related depreciation are removed from the accounts, and any resulting gain or loss is included in the statements of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently. The Association reviews the carrying values of property and equipment for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset.

F. Income Taxes

The Association is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. However, income from certain activities not directly related to the Association's tax-exempt purpose is subject to taxation as unrelated business income. The Association has been classified as an organization that is not a private foundation. The Association is no longer subject to examinations by tax authorities for Forms 990, Return of Organization Exempt from Income Tax, for fiscal years before 2021.

G. Revenue Recognition

Grants and contributions are recognized as revenue in the period received. Conditional contributions, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Note 2 - Property and Equipment

Furniture, equipment and software and related accumulated depreciation consisted of the following at June 30:

	2024	2023
Office equipment	\$ 16,525	\$ 16,525
Computer equipment	18,019	18,019
Furniture and equipment	525	525
Total	35,069	35,069
Less accumulated depreciation	(28,554)	(22,438)
Property and equipment, net	\$ 6,515	\$ 12,631

Depreciation expense was \$6,116 and \$6,116, for the years ended June 30, 2024 and 2023, respectively.

First Judicial District CASA Association
Notes to the Financial Statements
For the Years Ended June 30, 2024 and 2023

Note 3 – Availability and Liquidity

The following table reflects the Association’s financial assets available for general expenditure at June 30, 2024:

Financial assets at year end:	
Cash and cash equivalents	\$ 2,100
Grants receivable	73,600
	75,700
Total financial assets available to meet general expenditures within one year	\$ 75,700

In addition to financial assets available to meet general expenditures over the next 12 months, the Association operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources.

Note 4 – Right-of-Use Asset and Operating Lease

The Association leases its office facilities. The terms of the leases include a lease rate of \$3,073 per month on a long-term lease and \$1,000 per month on an annual lease. Both rental agreements allow for in-kind rent and any unpaid monthly portion of the lease rate is considered to be a charitable contribution by the lessor to the Association. Total amount paid and total in-kind donation recognized for the year ended June 30, 2024 was \$58,752 and \$12,000, respectively. Total amount paid and total in-kind donation recognized for the year ended June 30, 2023 was \$57,744 and \$12,000, respectively. The Association adopted ASC 842 during their 2023 fiscal year which redefined operating leases and required the Association to record a right-of-use asset and related lease liability which are now presented on the statement of financial position.

The weighted-average discount rate is based on the discount rate implicit in the lease. The Association has elected the option to use the risk-free rate determined using a period comparable to the lease terms as the discount rate for leases where the implicit rate is not readily determinable. The Association has applied the risk-free rate option to the office facilities classes of assets.

The Association has elected the short-term lease exemption for all leases with a term of 12 months or less for both existing and ongoing operating leases to not recognize the asset and liability for these leases. Lease payments for short-term leases are recognized on straight-line basis.

Total right-of-use assets and lease liabilities at June 30 are as follows:

	2024
Lease Assets - Classification in Statement of Financial Position	
Operating right-of-use assets - Other assets	\$ 246,539
Lease Liabilities - Classification in Statement of Financial Position	
Operating lease liability	\$ 246,539

First Judicial District CASA Association
Notes to the Financial Statements
For the Years Ended June 30, 2024 and 2023

Note 4 – Right-of-Use Asset and Finance Lease (continued)

Total lease costs for the years ended June 30 are as follows:

	<u>2024</u>
Operating lease cost	\$ 35,796

The following table summarizes the supplemental cash flow information for the years ended June 30:

	<u>2024</u>
Cash paid for amounts included in the measurement of lease liabilities:	
Operating cash flows from operating leases	\$ 25,866
Right-of-use assets obtained in exchange for lease liabilities:	
Operating leases	\$ 296,232

The following table summarizes the weighted-average remaining lease term and weighted-average discount rate:

Weighted-average remaining lease term in years:	
Operating leases	7.0
Weighted-average discount rate:	
Operating leases	3.81%

The future minimum lease payments under noncancelable finance leases with terms greater than one year are listed below as of June 30, 2024:

2025	\$ 36,876
2026	37,980
2027	39,120
2028	40,296
2029	41,496
Thereafter	<u>86,760</u>
Total lease payments	\$ 282,528
Less interest	<u>(35,989)</u>
Present value of lease liabilities	<u>\$ 246,539</u>

Note 5 – Functional Allocation of Expenses

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function and are allocated on a reasonable basis that is consistently applied. The expenses that are allocated are wages and benefits, which are allocated on the basis of estimates of time and effort; occupancy costs and depreciation, which are allocated on a square footage basis; office expense is recorded based on actual functional classification and captured at the time expenses are input into the accounting system and insurance costs, which are allocated based on the insurance audit conducted annually.

**Local Extension Unit Credit (Procurement) Card and
Debit Card Policy**

Debit cards are not allowed for local Extension financial transactions.

Credit Cards:

Extension Councils/Districts may use Credit Cards within usage guidelines set forth in this policy. These guidelines have been developed from best practices for credit card use developed by the Kansas Legislative Division of Post Audit. The purpose of the procurement card is to establish a more efficient, cost-effective method of purchasing and paying for transactions within established usage limits. Recommended card maximum spending limits are \$5,000 per transaction and \$10,000 monthly. The card can be used for in-store purchases as well as mail, phone or fax orders. The procurement card can be used to reduce purchase orders, payment vouchers, charge accounts and the use of personal funds reimbursed by payment vouchers.

1. Credit cards should only be obtained through Board authorization. Any local guidelines developed that are beyond the scope of this policy should be in writing and readily available to staff and the Board.
2. Each card user should have a separate credit card identification code or account.
3. Cards will be assigned an expenditure dollar limit applicable for a 30-day billing cycle.
4. Original receipts **MUST** be submitted to document each purchase. Credit Card purchases must be reviewed and approved by someone other than the employee making the purchase. All purchases must be approved by the County/District Extension Director. Purchases by the County/District Director must be reviewed in detail by a designated board member.
5. When making purchases, be sure to remind the vendor of the Extension Council's/District's tax exempt status.
6. Gasoline purchases are allowed for Extension vehicles only. Gallons of gas purchased and the cost is to be recorded and vehicle use documented in a vehicle mileage log. Gas purchase receipts should be reconciled with the vehicle log by someone other than employee making gas purchases.
7. Credit cards may be used for employee's business related lodging expense. Employee's meals, beverages, or other non-business related expenses associated with overnight travel cannot be paid with the credit card.
8. The card can be used for meals for extension related events.
9. Unauthorized purchases will result in severe consequences. Possible actions could include any of the following:
 - a. Verbal warning
 - b. Loss of Credit Card privileges for a specific period of time or permanently.
 - c. Written warning added to the employee's personnel file.
 - d. Termination of employment and possible civil and/or criminal prosecution for suspected serious infraction of policy and violation of law.
10. Card users should sign a statement saying they are familiar with the credit card policies. A copy of the policies signed by each cardholder should be kept on file.

Sparrow Women's Clinic

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

EXPENDITURES	2025	2026	2027 Request
Sparrow Women's Clinic	\$0	\$5,000	\$75,000
Total	\$ -	\$ 5,000	\$ 75,000



To: Fran Keppler, Leavenworth County Clerk

April 23, 2026

From: Sparrow Women's Clinic
McKinzie Murley
100 E Kansas Ave., Suite E
Lansing, KS. 66043

Subject: 2027 Budget

County Commissioners,

I am writing today to request a 2027 grant of \$75,000 to supplement the services offered through Sparrow Women's Clinic. SWC was founded in December 2022 with the mission to provide compassionate care and education to men and women facing pregnancy decisions. We offer the following **FREE** services:

- 1st trimester Ultrasounds
- Medical grade Pregnancy Tests
- STI testing
- Abortion Pill Reversal therapy
- Option Counseling and Referrals
- Prenatal Vitamins
- KanCare application service
- Parenting Classes/Community classes
- Baby Boutique
- Dad's Club

Both Sparrow Women's Clinic and Sparrow's Nest client numbers have continued to grow over the past three and a half years, demonstrating that we offer much needed resources to pregnant women and new parents in Leavenworth County. We have a Medical Director physician, four licensed Registered Nurses, a licensed Nurse Practitioner, 20 trained volunteers, and a volunteer Board of Directors. We are also qualified to help our poorly served clients get KanKare services before leaving our clinic!

Because of your generosity, we added another part time nursing staff position at the clinic. We also have been able to rent a billboard on 4th Street. With next year's grant, we would like to add another billboard near the Post and we still have the long range strategic plan of offering a maternity home in the county. We humbly ask for your support as we believe our services are a valuable addition to the county.

Sincerely,


McKinzie Murley
Executive Director
Sparrow Women's Clinic


Gary Jones
Board President
Sparrow Women's Clinic

GENERAL OPERATING FUND

Sparrow Women's Clinic

DEPARTMENT / DIVISION SPENDING SUMMARY

EXPENDITURES	2025	2026	2027 Request
Sparrow Women's Clinic	Actual	Budget	\$ 75,000
Expenditures			
6211 Accounting Fees	6,078.34	1,020.00	\$ 75,000
6220 Advertising	12,303.13	20,000.00	
6225 Fundraiser Expense	4,265.16	5,000.00	
6250 Facilities and Equipment			
6251 Office Equipment	1,127.30	500.00	
6284 Maintenance	8,060.68	1,000.00	
6289 Utilities	3,441.46	3,600.00	
6295 Nest Construction	20.30	-	
6500 Operations			
6505 Rent	53,966.89	55,020.00	
6507 Medical Clinic Expenses	978.14	1,500.00	
6508 Sonography Supplies	54.95	180.00	
6509 Laboratory Fees	1,400.00	1,500.00	
6510 Books, Subscriptions, Reference	37.00	-	
6511 Affiliate Recurring Fees	1,749.70	1,800.00	
6512 Affiliate Transaction Fees	1,845.23	1,980.00	
6513 Software and Associated Fees	2,147.04	1,500.00	
6514 Staff Training	8,840.02	600.00	
6515 Client Education	2,427.98	2,520.00	
6516 Men's Ministry		300.00	
6517 Nest Baby Items	169.99		
6519 Background Check	434.86	840.00	
6520 Postage, Mailing Service	1,560.35	1,400.00	
6522 Printing and Copying	1,969.68	2,000.00	
6523 Office supplies	2,809.67	2,000.00	
6524 Telephone, Internet Service	6,239.83	4,500.00	
6530 Insurance	5,741.25	6,000.00	
6600 Payroll Expenses	120,617.64	153,000.00	
6830 Travel and Meetings	3,593.74	4,500.00	
Total	\$ 251,880	\$ 272,260	

Sparrow Women's Clinic

	<u>2024</u>	<u>2025</u>	<u>2026 Projected</u>
Income Sources			
Direct Public Support - Private Donors & Local Churches	\$ 185,000.00	\$ 234,000.00	\$ 250,000.00
Fundraisers	\$ 40,000.00	\$ 60,000.00	\$ 70,000.00
Pregnancy Compassion Act	\$ 36,000.00	\$ 70,000.00	\$ 75,000.00
Total	<u>\$ 261,000.00</u>	<u>\$ 364,000.00</u>	<u>\$ 395,000.00</u>

Statement of Financial Position

Sparrow Women's Clinic Inc

As of Mar 31, 2026

	TOTAL
<hr/>	
Assets	
Current Assets	
Bank Accounts	\$402,339.28
Other Current Assets	\$2,542.88
Total for Current Assets	\$404,882.16
Total for Assets	\$404,882.16
<hr/>	
Liabilities and Equity	
Liabilities	\$2,983.74
Equity	\$401,898.42
Total for Liabilities and Equity	\$404,882.16
<hr/>	

Riverside Resources

GENERAL OPERATING FUND

Riverside Resources

DEPARTMENT / DIVISION SPENDING SUMMARY

EXPENDITURES	2024 Actual	2025 Actual	2026 Budget	2027 Request
Riverside Resources	\$60,000	\$60,000	\$60,000	\$ 85,000
Total	\$ 60,000	\$ 60,000	\$ 60,000	\$ 85,000

April 22, 2026

Office of Commissioners
Leavenworth County Courthouse
Leavenworth, Kansas 66048

RE: 2027 Leavenworth County Funding Request

Dear Commissioners,

Attached please find Riverside Resources, Inc.'s (RRI's) fiscal year 2027 Leavenworth County Mill Levy funding request. We are requesting an increase from last years' \$60,000.00 to \$85,000.00 for fiscal 2027.

As the **only** facility that has Residential Services, Day Services **AND** offers Supported Living to the Leavenworth County community with **intellectual and developmental disabilities**, we take pride in the services we offer. We operate 3 group homes with the capacity to home up to 24 individuals paired with 24-hour round the clock care. We own and operate our executive building that houses our day service programs as well as our administrative offices.

In the last year, Riverside Resources, Inc. (RRI) used funds allotted to the organization in a responsible and efficient manner. A portion of the funding provided to Riverside Resources, Inc. was used to secure and maintain a quality staff. We hired a much needed Human Resources Director. Currently, these figures are as follows:

1. Direct Care Staff Salaries FY2026 (as of 4/17/2026): \$638,087.43
2. Admin Salaries FY2026 (as of 4/17/2026): \$597,165.91

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

properly maintained and/or replaced to assure the safety of the people we serve and our staff. So far, this fiscal year, some of these expenses include:

1. Auto Repairs (3 Ford Transits, 1 Dodge Caravan, 1 GMC Truck, 1 Ford Van): \$13,409.73
2. General Building/Houses Upkeep and Repairs (ie; HVAC repairs, leaks, roofing, flooring, painting, elevator repairs): \$41,317.87
3. Equipment Purchased (new and/or used ie; riding lawn mower, furniture, HVAC replace, parts required for state inspections, appliances): \$21,374.88

We are continually looking into grants through Kansas Department for Aging and Disability Services (KDADS) and other governmental agencies to help assist us with the *multitude* of changes we are facing with staffing, licensing changes, credentialing changes, etc. Leavenworth County funds are vital and instrumental to RRI's mission to provide quality services to people with intellectual/developmental disabilities in Leavenworth County. Riverside Resources, Inc. thanks each of you for your continued financial support provided to the people we serve and to this organization.

Sincerely,



Shana Flack

Finance Director

Riverside Resources, Inc.
July 1, 2025 to June 30, 2026
Proposed Budget
3rd Quarter

BUDGET REVENUE

1,869,418.75

BUDGET EXPENSES

1,858,541.26

\$ 10,877.49

**Riverside Resources, Inc. 2025-2026
Budget**

Budget Income

Grants	\$242,274.00	
Fee for Service	\$1,394,521.96	
Agency Generated	\$184,275.46	
Discretionary Funds	\$24,060.37	
Miscellaneous	\$24,286.96	
		1,869,418.75

Budget Expense

Salaries	\$1,444,573.17	
Operating Expenses	\$63,544.92	
Programming	\$70,656.35	
Building	\$107,425.39	
Supplies	\$38,931.36	
General	\$133,410.07	
		1,858,541.26

\$ 10,877.49

RIVERSIDE RESOURCES, INC.
2025-2026

Revenue	NARRATIVE	2025-26 Projected	3 Mos Proj.	3 Mos. Actual	6 Mos Proj.	6 Mos. Actual	9 Mos Proj	9 Mos Actual
TCM	Core monies paid for services which assist the person and support network to identify, develop, select, obtain, coordinate, utilize and lifestyle preferences as outlined in the person-centered support plan	65,000.00	16,250.00	5,756.25	32,500.00	11,737.50	48,750.00	21,375.00
Housing Mgt. Fees	Income received from residents in group home for maintenance supplies, food etc.	111,497.00	27,874.25	27,065.04	55,748.50	52,223.52	83,622.75	76,695.84
Production Income	Income derived from subcontracting with business and industry for trainees.	26,000.00	6,500.00	5,955.00	13,000.00	7,544.43	19,500.00	8,489.43
HUD Mgt. Fee	Income derived for the management of HUD projects.	2,280.00	570.00	1,371.80	1,140.00	2,839.28	1,710.00	3,497.46
Rent (2) Group Homes	Rent from (2) group home residents.	39,744.00	9,936.00	8,694.00	19,872.00	17,054.08	31,518.00	24,506.08
Bookkeeping fees agency	Fee for the bookkeeping performed for Help Housing, Inc a HUD project.	4,701.00	1,175.25	1,958.75	2,350.50	3,917.50	3,525.75	5,092.75
Lv. Co. Mill Levy	County tax designated for MR/DD generated by mill levy	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00
United Way	Support received from United Way from a direct designation to agency.	2,000.00	2,000.00	2,000.00	0.00	2,000.00	0.00	2,000.00
Donations	Revenue received from memorials, endowments and gifts.	3,500.00	875.00	148.68	1,750.00	4,657.69	2,625.00	5,542.70
HCBS	Home and Community Based Svc for the Developmental Disabled. Medicaid funding which allows community based services that have been established by HCP/CSS for persons who are otherwise eligible for ICF/MR svc.	1,752,167.50	438,041.88	488,736.33	876,083.75	889,223.81	1,314,125.63	1,350,436.96
HCBS Oblig/Self	State charged premium for person who has earnings in excess of Medicaid financial guidelines.	75,350.00	18,837.50	22,209.55	37,675.00	45,297.06	56,512.50	65,993.90
CDDO Grant	Federal and state funds are provided to CCDO's to defray the cost of local administration of the Developmental Disability Reform Act	183,688.00	45,922.00	0.00	91,844.00	91,844.00	137,766.00	136,766.00
KDOT	Monies received as a match from the Kansas Department of Transportation in the form of a grant.	10,000.00	10,000.00	10,000.00	0.00	10,000.00	0.00	10,000.00
State Aid	Formula grant established by statute that awards funds to CCDO's to be used on a discretionary basis. Use of these funds are used for direct services, transport, building repairs.	127,344.00	31,836.00	0.00	63,672.00	63,672.00	95,508.00	95,508.00
Investment Income	Interest received from investments.	7,200.00	1,800.00	495.14	3,600.00	1,025.45	5,400.00	1,517.67
Basis	Screening	22,500.00	5,625.00	2,550.00	11,250.00	14,940.00	16,875.00	22,710.00
Misc.	Reimbursement of expenses, garnishment fees, late fees, etc.	10,000.00	2,500.00	3,578.17	5,000.00	16,046.53	7,500.00	24,286.96
	Total	2,442,971.50	619,742.88	580,518.71	1,215,485.75	1,234,022.85	1,824,938.63	1,869,418.75

RIVERSIDE RESOURCES, INC.								
Fiscal Year 2025-2026 Proposed Budget								
EXPENSE TITLE	NARRATIVE	2025-26 Projected	3 Mos Projected	3 Mos Actual	6 Mos Projected	6 Mos Actual	9 Mos Projected	9 Mos Actual
STAFF SALARIES	SALARIES/WAGES PAID TO STAFF	1,845,350.00	411,337.50	390,776.90	822,675.00	819,155.90	1,234,013.25	1,238,850.49
TRAINEES INCENTIVE	INCENTIVE PAID TO TRAINEES IN SHELTERED WORKSHOP	32,315.00	8,078.75	5,598.68	16,157.50	9,404.45	24,236.25	13,620.18
PAYROLL TAXES - STAFF	PAYROLL TAXES WHICH INCLUDE EMPLOYER SHARE FICA 7.62% .16% SUTA	120,575.00	30,143.75	29,649.15	60,287.50	62,081.83	90,431.75	93,854.16
TRAINEE TAX	FACILITY SHARE OF TRAINEE TAX FICA 7.62%	2,710.00	677.50	0.00	1,355.00	0.00	2,032.50	0.00
FRINGE BENEFITS	COST INCLUDE HEALTH,DENTAL,LIFE, GIFT CARDS	99,200.00	24,800.00	21,859.97	49,600.00	44,682.56	74,400.00	67,476.54
WORKMANS COMPENSATION	INS. PLAN TO PAY FOR EMPLOYEE JOB-RELATED INJURIES-ETC	36,032.00	9,508.00	9,909.60	19,016.00	20,852.20	28,524.00	30,771.80
Sub Total	SUBTOTAL	1,838,182.00	484,545.50	457,794.30	969,091.00	956,176.94	1,453,637.25	1,444,578.17
BUILDING/GROUNDS FIRE THEFT/LIABILITY INSURANCE	PREMIUMS PAID RELATED TO BUILDING AND GROUNDS GENERAL INSURANCE	51,845.00	12,961.25	22,758.99	25,922.50	36,401.28	38,883.75	50,043.57
NET ESSENTIAL INSURANCE	CYBER INSURANCE	3,244.50	811.13	0.00	1,622.25	0.00	2,433.39	0.00
VEHICLE INSURANCE	PREMIUMS PAID RELATED TO VEHICLES	13,106.00	3,277.00	5,761.16	6,554.00	9,214.52	9,831.00	12,667.88
DIRECTORS & OFFICERS	DIRECTORS & OFFICERS	1,079.00	269.75	0.00	548.50	359.40	809.25	1,078.20
Sub Total	SUBTOTAL	69,276.50	17,319.13	28,520.15	34,647.25	45,975.20	51,957.39	63,789.65
PROFESSIONAL SERVICES	NURSE AND INSURANCE BROKER FEES	37,050.00	9,262.50	8,405.85	18,525.00	18,115.85	27,787.50	26,592.35
OUTSIDE SERVICES	OUTSIDE SERVICES TO FACILITIES, ADVANCED, TYCO, SHRED-IT NATIONAL FIRE SUPPRESSION, ETC.	30,625.00	7,656.25	8,051.58	15,312.50	14,845.95	22,968.75	22,683.26
STAFF DEVELOPMENT	IN-SERVICE AND/OR STAFF DEVELOPMENT, MILEAGE, FOOD, LODGING, SUPPLIES	6,500.00	1,625.00	929.00	3,250.00	2,539.45	4,875.00	3,427.43
DATA PROCESSING	DATA PROCESSING SERVICES, COMPUTER CONSULTATION NCS/KERR CONSULTING/ GAT-VDC SHOP P/R	15,800.00	3,950.00	13,140.97	7,900.00	14,393.42	11,850.00	15,760.70
LEGAL & ACCOUNTING	FEES FOR LEGAL AND ACCOUNTING SERVICES (AUDITS)	15,000.00	3,750.00	9,649.95	7,500.00	9,649.95	11,250.00	9,649.95
Sub Total	SUBTOTAL	104,975.00	25,243.75	40,177.35	52,487.50	59,544.62	78,731.25	78,113.69
PROGRAM EXPENSES	PROGRAM EXPENSES, OUTINGS (minus any reimbursed funds)	5,200.00	1,300.00	2,535.87	2,600.00	8,871.99	3,900.00	12,949.96
SUPPLIES-PRODUCTION	PURCHASES CONSUMED IN THE MFG OF PRODUCTS(minus reimb)	0.00	0.00	0.00	0.00	58.14	0.00	58.14
SUPPLIES-FOOD	FOOD ITEMS USED IN RESIDENTIAL PROGRAM	74,860.00	18,720.00	18,076.05	37,440.00	36,066.38	56,160.00	52,119.56
SUPPLIES-HEALTH AIDS	EXPENDABLE ITEMS USED IN HEALTH AND FIRST AID CARE, PPE AND OTHER EXPENSES RELATED TO COVID-19	10,500.00	2,625.00	4,476.30	5,250.00	8,313.23	7,875.00	11,097.70
SUPPLIES-CUSTODIAL LAUNDRY & HOUSEKEEPING	EXPENDABLE ITEMS USED IN CLEANING AND MAINTENANCE	21,360.00	5,337.50	5,393.57	10,675.00	10,893.51	16,012.50	15,315.49
SUPPLIES-OFFICE	EXPENDABLE ITEMS USED TO OPERATE AN OFFICE	8,200.00	1,550.00	1,597.27	3,100.00	4,120.31	4,650.00	5,895.19
Sub Total	SUBTOTAL	118,130.00	29,532.50	32,080.06	59,065.00	68,323.56	88,597.50	98,336.04
POSTAGE	POSTAGE PAID	4,500.00	1,125.00	691.00	2,250.00	1,392.00	3,375.00	2,100.80
COMMUNICATIONS	TELEPHONE/ FAX	6,673.00	2,468.25	3,435.78	4,896.50	5,982.71	7,404.75	8,262.13
UTILITIES	ELECTRICITY, WATER, GAS SERVICE, CABLE TV	48,175.00	12,043.75	13,733.58	24,087.50	24,490.51	36,131.25	37,223.12

RIVERSIDE RESOURCES, INC.		Fiscal Year 2025-2026 Proposed Budget						
		2025-26	3 Mos Projected	3 Mos Actual	6 Mos Projected	6 Mos Actual	9 Mos Projected	9 Mos Actual
TRASH SERVICE	PICK UP OF REFUSE	4,020.00	1,005.00	738.57	2,010.00	1,467.24	3,015.00	2,199.42
BLDG/GROUNDS	REPAIRS AND MAINTENANCE TO BLDG/GROUNDS	23,607.00	5,901.75	21,818.02	11,803.50	26,751.63	17,705.25	32,775.10
REPAIR & MAINTENANCE OF EQUIPMENT	PARTS & LABOR TO REPAIR EQUIP, SERVICE MTN AGREEMENTS FOR COPIERS, ADT, COMPUTERS, PRINTERS, ETC	7,658.00	1,914.50	2,183.67	3,829.00	4,363.52	5,743.50	5,084.20
REPAIRS TO MOTOR VEHICLES	AGENCY CHARGED EXPENDITURES FOR MOTOR VEHICLES	5,000.00	1,250.00	786.16	2,500.00	6,247.73	3,750.00	9,224.77
EQUIPMENT EXP <500.00	SMALL APPLIANCES, CHAIRS, PRINTERS, ETC.	3,500.00	875.00	1,145.61	1,750.00	2,704.84	2,625.00	5,048.21
EQUIP > 500	CAPITALIZED EQUIPMENT: APPLIANCES, HVAC EQUIPMENT	10,000.00	2,500.00	4,234.95	5,000.00	8,627.15	7,500.00	13,522.07
TRANSPORTATION COST GAS	CHARGES FOR GAS AND OIL FOR TRANSPORTATION COSTS	7,000.00	1,750.00	2,389.97	3,500.00	4,277.78	5,250.00	5,586.83
PROPERTY TAX	TAXES OTHER THAN PAYROLL AND SALES	2,200.00	550.00	0.00	1,100.00	1,869.14	1,650.00	1,869.14
SUBSCRIPT & PUBLICATION	PROFESSIONAL PERIODICALS AND PUBLICATIONS	100.00	25.00	0.00	50.00	0.00	75.00	0.00
MEMBERSHIPS, DUES AND LICENSE	STAFF AND FACILITY MEMBERSHIPS AND DUES FOR INTERHAB	13,500.00	3,375.00	1,155.29	6,750.00	1,379.26	10,125.00	2,104.23
MVR/BACKGROUND CHECKS	MVR CHECKS	480.00	112.50	40.15	225.00	163.31	337.50	214.10
DRUG TESTING	COSTS RELATED TO DRUG TESTING OF STAFF	800.00	200.00	269.70	400.00	584.70	600.00	809.70
STAFF PHYSICAL CAPACITY TEST	STAFF PHYSICAL CAPACITY TEST	1,400.00	350.00	380.00	700.00	760.00	1,050.00	1,235.00
TRAVEL FOR BUSINESS	BUSINESS EXP STAFF OTHER THAN IN-SERVICE AND CONFERENCE COSTS (70 per mile)	3,000.00	750.00	777.91	1,500.00	1,283.79	2,250.00	1,907.49
SOFTWARE MTN & UPDATES	COMPUTER SOFTWARE (IT Services) / ACCOUNTING UPDATES	28,700.00	7,175.00	10,038.01	14,350.00	20,969.68	21,525.00	31,039.27
RENTAL OF EQUIPMENT	SAFETY DEPOSIT BOX, COPIERS, SOFTWARE LEASE	4,850.00	1,212.50	1,703.16	2,425.00	2,888.16	3,637.50	4,073.16
LOAN REDUCTION	PYMTS ON PRINCIPAL LOANS OR LEASE PURCHASES, VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MISCELLANEOUS	MISCELLANEOUS EXPENSES USED FOR STAFF & TRAINEES FLOWERS, PICNICS, ETC.	250.00	62.50	62.76	125.00	215.05	187.50	467.61
STAFF RECRUITMENT/ADVERT	COST TO INTERVIEW AND HIRE STAFF	1,250.00	312.50	52.00	625.00	1,177.74	937.50	2,343.79
INTEREST	CHARGES FOR THE USE OF MONEY ON MORTGAGES, VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SERVICE CHARGES	BANK SVC CHARGES, DIRECT DEPOSIT	2,300.00	575.00	773.65	1,150.00	1,528.15	1,725.00	2,272.45
BOARD AND COMMITTEE	EXP ASSOCIATED WITH MEETINGS OF THE BOARD OF DIRECTORS & OTHERS	300.00	75.00	96.90	150.00	203.86	225.00	370.64
PUBLIC RELATIONS	ANNUAL REPORTS, BROCHURES	175.00	43.75	289.25	87.50	289.25	131.25	337.30
PRINTING AND DUPLICATION	PRINTING AND DUPLICATION NOT RELATED TO P/R	4,800.00	1,200.00	797.20	2,400.00	2,105.49	3,600.00	3,658.18
STATE AID TO AFFILIATES	MONIES PAID TO LICENSED AFFILIATES-STATE AID	25,000.00	6,250.00	0.00	12,500.00	0.00	18,750.00	0.00
Sub Total	SUBTOTAL	212,408.00	53,102.00	67,593.29	106,204.00	121,722.69	159,306.00	173,728.71
Total Expenses	Total Expenses	2,442,871.50	610,742.88	626,165.15	1,221,494.75	1,251,743.01	1,832,229.39	1,858,541.26

RIVERSIDE RESOURCES, INC.
Leavenworth, Kansas

FINANCIAL STATEMENTS
WITH SUPPLEMENTAL INFORMATION
For the years ended June 30, 2024 and 2023
And
INDEPENDENT AUDITOR'S REPORTS
ON FINANCIAL STATEMENTS

...*KL*...

Karlin & Long, LLC
Certified Public Accountants

RIVERSIDE RESOURCES, INC.
Leavenworth, Kansas

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report on Financial Statement	1-3
Financial Statements	
Statements of Financial Position	4
Statements of Activities	5
Statements of Functional Expenses - Current Year	6
Statements of Functional Expenses - Prior Year	7
Statements of Cash Flows	8
Notes to Financial Statements	9-15
Supplemental Information	
Schedule 1	
Statement of Revenues and Expenses for Grants Budget and Actual Consolidated Community Mental Retardation/ Developmental Disability Service Grant CDDO-KDADS-064-202	16
Federal Program Reports	
Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>	17-18

...*KL*...

Karlin & Long, LLC
Certified Public Accountants

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

Opinion

We have audited the accompanying financial statements of Riverside Resources, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2024 and 2023 and the related statements of activities and cash flows for the years then ended, and the related notes to financial statements.

In our opinion, the financial statements referred to above present fairly, in all material aspects, the financial position of Riverside Resources, Inc. as of June 30, 2024 and 2023 and the changes in its net assets and its cash flow for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

10115 Cherry Lane
Lenexa, Kansas 66220
(913) 829-7676

2200 Kentucky Avenue
Platte City, Missouri 64079
(816) 858-3791

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

Exercise professional judgement and maintain professional skepticism throughout the audit.

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Riverside Resources, Inc.'s internal control. Accordingly, no such opinion is expressed.

Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

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

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

Other-Matter

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. The Statement of Revenues and Expenses for Grants Budget and Actual Consolidated Community Mental Retardation/Developmental Disability Service Grant CDDO-KDADS-064-2023 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including

comparing and reconciling such information directly to the underlying accounting records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 6, 2025, on our consideration of Riverside Resources, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Riverside Resources, Inc.'s internal control over financial reporting and compliance.

Karlin & Long, LLC

Karlin & Long, LLC
Certified Public Accountants

Lawrence, Kansas
June 6, 2025

RIVERSIDE RESOURCES, INC.
STATEMENTS OF FINANCIAL POSITION
As of June 30, 2024 and 2023

Assets	2024	2023
Current assets		
Cash and cash equivalents	\$ 1,290,362	\$ 1,201,482
Accounts receivable	23,282	5,856
Other receivables	54,056	36,097
Prepaid expenses	36,543	9,227
Total current assets	1,404,243	1,252,662
Noncurrent assets:		
Notes receivable	29,102	29,102
Property and equipment, net	416,740	468,797
Total noncurrent assets	445,842	497,899
Total assets	\$ 1,850,085	\$ 1,750,561
Liabilities and Net Assets		
Current Liabilities		
Accounts payable	\$ 2,595	\$ 5,830
Payroll taxes payable	3,707	11,110
Other	-	3,337
Accrued salaries and wages	128,485	145,225
Deferred revenue	307,184	179,242
Current maturity of long term debt	-	-
Total current liabilities	441,971	344,744
Long Term notes payable, net	-	-
Total liabilities	441,971	344,744
Net Assets		
Without donor restrictions	706,838	704,541
Board designated	701,276	701,276
Total net assets	1,408,114	1,405,817
Total liabilities and net assets	\$ 1,850,085	\$ 1,750,561

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

RIVERSIDE RESOURCES, INC.
STATEMENTS OF ACTIVITIES
For the years ended 2024 and 2023

	2024	2023
Changes in Net Assets without Donor Restrictions		
Revenues and Gains		
State aid	\$ 127,344	\$ 127,344
CDDO	125,265	111,565
County mill levy	116,952	120,232
Contributions	3,940	807
Transportation grant	10,000	10,000
HCBS income	1,733,197	1,415,481
TCM income	63,508	26,145
Insurance reimbursements	6,900	2,219
Fees and tuition	-	53,462
Subcontract revenue	16,509	6,920
Interest	2,025	2,377
Management fees	108,267	96,188
Rent	35,813	30,794
Recovery of expenses	18,028	41,719
Miscellaneous	56,439	71,528
Gain (loss) on sale of assets	-	1,201
Gain (loss) on investments	-	-
Total Revenues, Gains, and Other Support without Donor Restrictions	2,424,187	2,117,982
Expenses		
Case management	95,560	100,579
Vocational	678,392	582,595
Residential	933,821	886,042
Transportation	50,936	78,264
CDDO	115,545	91,251
Administrative	547,636	633,361
Total Expenses	2,421,890	2,372,092
Increase (Decrease) in Net Assets without Donor Restrictions	2,297	(254,110)
Changes in Net Assets with Donor Restrictions		
Restricted grants	-	-
Increase (Decrease) in Net Assets with Donor Restrictions	-	-
Increase (Decrease) in Net Assets	2,297	(254,110)
Prior Period Adjustment		
Net Assets at Beginning of Year	1,405,817	1,659,927
Net Assets at End of Year	\$ 1,408,114	\$ 1,405,817

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

RIVERSIDE RESOURCES, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
 For the year ended June 30, 2024

	Program Services						Total
	Case Management	Vocational	Residential	Transportation	CDDO	Management & General	
Salaries - staff	\$ 55,172	\$ 447,509	\$ 540,122	\$ 3,092	\$ 68,870	\$ 372,005	1,486,770
Employee benefits	20,717	42,924	61,186	986	18,688	53,093	197,594
Payroll taxes - staff	4,484	35,693	41,825	240	5,575	25,902	113,719
Total salaries and related exp	80,373	526,126	643,133	4,318	93,133	451,000	1,798,083
Wages - clients	-	35,366	-	-	-	-	35,366
Payroll taxes - clients	-	1,500	-	-	-	-	1,500
Advertising	34	129	138	9	77	43	430
Board and committee	-	81	-	-	-	506	587
Communication	1,247	1,420	6,181	416	899	1,611	11,774
Computer software	2,583	16,142	25,828	646	3,403	16,156	64,758
Consumer emergency loan	-	-	-	-	-	-	-
Consumer program outings	-	2,740	-	-	-	-	2,740
Custodial	-	5,378	8,117	-	-	4,214	17,709
Data processing	-	-	-	-	-	-	-
Drug testing	-	225	-	-	-	135	360
Ducs, license & subscription	53	278	1,646	408	98	3,791	6,274
Food & production supplies	-	5,707	70,764	-	-	199	76,670
Health aids	98	2,104	7,858	28	70	2,546	12,704
Insurance	1,822	18,769	11,822	12,292	4,272	12,322	61,299
Interest expense	-	-	-	-	-	-	-
Legal and accounting	1,840	2,760	7,912	920	2,208	2,760	18,400
Miscellaneous	-	-	637	-	27	4,110	4,774
MVR	-	5	-	-	-	117	122
Office supplies	103	558	890	86	1,594	2,466	5,697
Outside services	953	5,376	15,198	191	953	5,976	28,647
Physicals	-	475	-	-	-	285	760
Postage	365	203	-	41	2,108	1,352	4,069
Printing	375	671	1,140	174	506	618	3,484
Professional services	1,650	9,900	16,500	-	1,650	4,865	34,565
Program supplies	-	10,148	3,867	-	-	-	14,015
Rental of equipment	237	1,185	1,659	237	237	1,185	4,740
Repairs and maintenance	285	4,578	52,522	4,191	261	9,586	71,423
Server/workstation lease	262	1,309	1,831	262	262	1,309	5,235
Service charges	-	-	-	-	40	2,842	2,882
Small equipment	-	402	465	-	32	1,208	2,107
Staff development	110	438	341	55	44	7,245	8,233
Staff recruitment	-	30	-	-	-	1,094	1,124
Transportation	-	-	-	6,606	-	-	6,606
Trash services	-	8,606	4,955	-	-	-	13,561
Travel	873	191	17	-	1,107	410	2,598
Utilities	2,157	8,627	27,010	216	2,157	1,913	42,080
Total Expenses Before Depre	95,420	671,427	910,431	31,096	115,138	541,864	2,365,376
Depreciation	140	6,965	23,390	19,840	407	5,772	56,514
Total Expenses	\$ 95,560	\$ 678,392	\$ 933,821	\$ 50,936	\$ 115,545	\$ 547,636	\$ 2,421,890

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

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

	Program Services						Total
	Case Management	Vocational	Residential	Transportation	CDDO	Management & General	
Salaries - staff	\$ 65,284	\$ 385,783	\$ 535,549	\$ 4,075	\$ 56,334	\$ 476,599	\$ 1,523,624
Employee benefits	10,709	13,015	14,413	143	8,724	36,594	83,598
Payroll taxes - staff	4,868	30,078	39,694	304	4,178	36,134	115,256
Total salaries and related ex	80,861	428,876	589,656	4,522	69,236	549,327	1,722,478
Wages - clients	-	30,820	-	-	-	-	30,820
Payroll taxes - clients	-	1,559	-	-	-	-	1,559
Advertising	-	-	-	-	56	-	56
Board and committee	-	-	-	-	-	681	681
Communication	1,508	1,605	9,543	502	984	1,785	15,927
Computer software	2,353	14,043	22,677	593	4,098	14,026	57,790
Consumer emergency loan	-	-	-	-	-	(3,062)	(3,062)
Consumer program outings	-	3,134	85	-	-	-	3,219
Custodial	5	4,057	7,113	-	-	2,742	13,917
Data processing	-	-	117	-	-	-	117
Drug testing	-	339	384	-	45	355	1,123
Dues, license & subscription	28	145	282	430	221	916	2,022
Food & production supplies	-	8,639	60,860	-	50	174	69,723
Health aids	461	4,106	5,293	167	360	648	11,035
Insurance	4,251	23,522	22,342	12,606	6,120	14,047	82,888
Interest expense	-	-	-	26	-	-	26
Legal and accounting	-	-	-	-	-	-	-
Miscellaneous	2,058	-	422	-	-	1,327	3,807
MVR	14	5	-	-	17	757	793
Office supplies	247	2,487	1,612	213	250	3,452	8,261
Outside services	848	4,241	18,724	170	848	6,962	31,793
Physicals	190	345	220	-	-	470	1,225
Postage	361	328	650	27	697	670	2,733
Printing	263	526	920	132	263	526	2,630
Professional services	1,650	9,900	16,500	-	1,650	4,350	34,050
Program supplies	17	5,330	21,509	10	354	425	27,645
Rental of equipment	266	1,331	1,863	266	266	1,331	5,323
Repairs and maintenance	884	5,910	39,891	26,431	942	8,716	82,774
Server/workstation lease	262	1,309	1,833	262	262	1,309	5,237
Service charges	-	-	5	-	40	2,254	2,299
Small equipment	73	464	1,779	57	687	1,470	4,530
Staff development	460	971	1,528	422	322	4,092	7,795
Staff recruitment	-	-	-	-	85	604	689
Transportation	-	-	-	6,701	-	9	6,710
Trash services	-	9,319	5,836	-	-	738	15,893
Travel	712	141	273	-	258	2,939	4,323
Utilities	2,635	10,554	30,735	263	2,638	2,203	49,028
Total Expenses Before Depi	100,407	574,006	862,652	53,800	90,749	626,243	2,307,857
Depreciation	172	8,589	23,390	24,464	502	7,118	64,235
Total Expenses	\$ 100,579	\$ 582,595	\$ 886,042	\$ 78,264	\$ 91,251	\$ 633,361	\$ 2,372,092

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

RIVERSIDE RESOURCES, INC.
STATEMENTS OF CASH FLOWS
For the years ended 2024 and 2023

	<u>2024</u>	<u>2023</u>
Cash Flows From Operating Activities		
Increase (decrease) in net assets	\$ 2,297	\$ (254,110)
Adjustments to reconcile change in net assets to net cash flows		
Depreciation	56,514	64,235
Loss on disposal of fixed assets		
Change in assets and liabilities		
Accounts receivable	(17,426)	6,936
Other receivables	(17,959)	16,931
Prepaid expenses	(27,316)	(9,227)
Accounts payable	(3,235)	5
Other liabilities	(3,337)	(4,745)
Accrued compensation	(28,601)	10,370
Net Cash Provided (Used) by Operating Activities	<u>88,879</u>	<u>9,636</u>
Net Cash Flows From Investing Activities		
(Gain) Loss on investments	-	-
Purchase of investments	-	-
Purchase of fixed assets	-	(2,139)
Net Cash Provided (Used) by Investing Activities	<u>-</u>	<u>(2,139)</u>
Net Cash Flows From Financing Activities		
Loan repayment	-	(3,858)
Net Cash Provided (Used) by Financing Activities	<u>-</u>	<u>(3,858)</u>
Net Increase (Decrease) in Cash	88,880	3,641
Total Cash and Cash Equivalents as of Beginning of Year	<u>1,201,482</u>	<u>1,197,841</u>
Total Cash and Cash Equivalents as of End of Year	<u>\$ 1,290,362</u>	<u>\$ 1,201,482</u>
<u>Supplemental Information</u>		
Interest paid	<u>\$ -</u>	<u>\$ 26</u>
Income taxes paid	<u>\$ -</u>	<u>\$ -</u>

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

RIVERSIDE RESOURCES, INC.
Leavenworth, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 1—Summary of Significant Accounting Policies

Description of Programs

Adult Life Skills

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

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

Sheltered Workshop

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

Group Living

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

Supported Employment

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

Supported Living

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

RIVERSIDE RESOURCES, INC.
Leavenworth, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 1-Summary of Significant Accounting Policies (Continued)

Case Management

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

New Accounting Pronouncement

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

Basis of Presentation

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

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

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

RIVERSIDE RESOURCES, INC.
Leavenworth, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 1–Summary of Significant Accounting Policies (Continued)

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

Measure of Operations:

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

Equipment

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

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

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

Income Taxes Status

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

The Organization’s tax returns for the years ending 2023, 2022, and 2021 are subject to examination by the IRS, generally for three years after they were filed.

RIVERSIDE RESOURCES, INC.
Leavenworth, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 1—Summary of Significant Accounting Policies (Continued)

Fair Values of Financial Instruments

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

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

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

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

Functional Allocation of Expenses

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

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

Use of Accounting Estimates

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

RIVERSIDE RESOURCES, INC.
Leavenworth, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 1—Summary of Significant Accounting Policies (Continued)

Cash and Cash Equivalents

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

NOTE 2—Accounts and Grants Receivable

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

NOTE 3—Compensated Absences

Riverside Resources, Inc. grants employees annual leave based upon their years of employment and hours worked per week. Employees hired to work 30-40 and with up to 5 years of employment receive 7 hours per pay period of annual leave; employees with 5-9 years of employment receive 9 hours per pay period of annual leave; and employees with 10 years or more receive 11 hours per pay period of annual leave. Employees hired to work 20-29 hours per week accrue 4 hours per pay period. Employees hired to work 10-19 hours per week accrue 2 hours per pay period. Employees hired to work less than 10 hours per week may use unpaid leave up to 20 hours annually. A maximum of 160 hours will be paid upon separation. Employees with less than 3 years will receive 25% of the maximum hours allowed. Employees with 3-5 years will receive 50% of the maximum hours allowed. Employees with 5-10 years will receive 75% of the maximum hours allowed. Employees with more than 10 years will receive 100% of the maximum hours allowed. Total accrued annual leave at year end was \$128,485 in 2024 and \$145,225 in 2023.

NOTE 4—Risk Management

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

RIVERSIDE RESOURCES, INC.
Leavenworth, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 5—Economic Dependence

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

NOTE 6—Note Receivable – Related Party

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

NOTE 7—Property, Equipment and Depreciation

Major classes of capital assets and related accumulated depreciation as of June 30, 2024 and 2023 are as follows:

	<u>2024</u>	<u>2023</u>
Land	\$ 84,577	\$ 84,577
Buildings	1,294,558	1,294,558
Equipment:		
Workshoops	56,919	56,919
Office Equipment	100,954	100,954
Furniture – GH	91,524	91,524
Vehicles:		
Unrestricted	176,925	176,925
Restricted	<u>29,172</u>	<u>29,172</u>
	1,834,628	1,834,628
Accumulated Depreciation:		
Unrestricted	(1,402,261)	(1,354,371)
Restricted	<u>(15,627)</u>	<u>(11,460)</u>
Total	\$ <u>416,740</u>	\$ <u>468,797</u>

RIVERSIDE RESOURCES, INC.
Leavenworth, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 9-Availability and Liquidity

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, are comprised of the following at June 30, 2024:

Fiscal assets at year end:	
Cash and Cash Equivalents	\$ 1,290,362
Accounts Receivable	23,282
Other receivables	<u>54,056</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 1,367,700</u>

NOTE 10-Subsequent Events

Subsequent events for management’s review have been evaluated through June 6, 2025. The date in the prior sentence is the date the financial statements were available to be issued.

Schedule 1

RIVERSIDE RESOURCES, INC.
Leavenworth, Kansas

**STATEMENT OF REVENUES AND EXPENSES FOR GRANTS
BUDGET AND ACTUAL
CONSOLIDATED COMMUNITY MENTAL RETARDATION/
DEVELOPMENTAL DISABILITY SERVICE GRANT CDDO-KDADS-064-2023**
For the years ended June 30, 2024 and 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Grant Revenue			
CDDO administration	\$ 125,265	\$ 125,265	\$ -
State aid	127,344	127,344	-
	<u>\$ 252,609</u>	<u>\$ 252,609</u>	<u>\$ -</u>
Expenses			
CDDO administration	\$ 125,265	\$ 125,265	\$ -
State aid	127,344	127,344	-
	<u>\$ 252,609</u>	<u>\$ 252,609</u>	<u>\$ -</u>

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

...KL...

Karlin & Long, LLC
Certified Public Accountants

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

To the Board of Directors of
Riverside Resources, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Riverside Resources, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2024 and 2023, and the related statements of activities, and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated June 6, 2025.

Report on Internal Control over Financial Reporting

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

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

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

10115 Cherry Lane
Lenexa, Kansas 66220
(913) 829-7676

2200 Kentucky Avenue
Platte City, Missouri 64079
(816) 858-3791

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Riverside Resources, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

Purpose of This Report

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

Karlin & Long, LLC

Karlin & Long, LLC

Lawrence, KS

June 6, 2025

Fair Building
&
Fair Premiums

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

EXPENDITURES	2024 Actual	2025 Actual	2026 Budgeted	2027 Request
Contractuals				
Fair Building	\$50,000	\$50,000	\$50,000	\$ 50,000
Fair Premium	9,530	10,000	12,000	12,500
Total	\$ 59,530	\$ 60,000	\$ 62,000	\$ 62,500



Leavenworth County Fair Association

Fair Building Budget - 2027

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

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

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

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

APPROPRIATIONS/REVENUE:

The LCFA receives revenue from three main sources:

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

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

CONTRACTUAL:

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

Expenses in 2025 for these categories totaled \$128,974 with entertainment, insurance and utilities making up \$94,253 of this total:

Advertising - 2,984	Repairs - 7,583
Entertainment - 28,000	Security - 3,600

Insurance - 36,929	Supplies - 8,695
Loan Interest - 4,444	Utilities - 29,324
Cleaning - 4,645	Mowing - 2,770

COMMODITIES:

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

- \$9,500.00 – significant portion was to repair aging heating and cooling systems on Admin building

CAPITAL OUTLAY/DEBT:

The Administration building lighting project was finally completed early 2025 at a cost of \$10,857.00.

With the outstanding success of the Fair in 2025 due to the spectacular weather, we made the fiscally responsible decision to pay off the mortgage taken out for the Electrical project completed in 2024. Payoff was completed September of 2025 at \$42,404.00.

The Association continues to focus on significant infrastructure projects while balancing the resources we have.

The capital projects below were completed or paid off in 2025 at a total of \$56,028:

- Admin building lighting project - \$10,857
- Horticultural barn remodel – \$2,765
- Mortgage debt payoff - \$42,406

As of April 2026, the rabbit barn was replaced at cost of \$75,000 due to a rapidly deteriorating structure. This was the oldest structure on the property.

2025 REVENUE DETAIL:

County Appropriation - \$50,000
 Carnival - \$31,193 a 18% increase over 2024
 Rodeo Events - \$48,574 a 41.8% increase over 2024
 Beer Sales - \$9,015 a 23.7% increase over 2024
 Interest Income - \$1,294 a 1.6% decrease over 2024
 Parking - \$13,878 a 27.6% increase over 2024
 Rent Income - \$51,850 a 17.6% increase over 2024

Total - \$205,804

The budget request for 2027 is \$50,000.00.



Leavenworth County Fair Association

Fair Premium Budget - 2027

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

Total funds dispersed in 2025 was \$12,541 for Fair Premiums, 4-H Council donation, judge fees, ribbons and special awards.

2025 REVENUE DETAIL:

County Appropriation - \$12,250

The budget request for 2027 is \$12,500.00.

2025 Annual Report Summary - Last year

1/1/2025 through 12/31/2025

Date	Account	Num	Description	Memo	Category	Tax Item	Clr	Amount
INCOME								242,698.67
	50.50							255.00
	8/8/2025	GENERAL A DEP	S Deposit	Income	50.50		c	255.00
Advertising Sponsorship								2,610.00
	7/16/2025	EVENT FUND XX0261		First Stat Fi Fair Book A Advertising Sponsorshi R				500.00
	6/20/2025	GENERAL A DEP	S Deposit	New Haver Advertising Sponsorshi R				500.00
	7/21/2025	GENERAL A TXFR	S	Firstonline FSB Advertising Sponsorshi c				500.00
	7/22/2025	GENERAL A DEP	S Deposit	Lynch Resic Advertising Sponsorshi c				500.00
	8/15/2025	GENERAL A DEP	S Deposit	Hills Advertising Sponsorshi c				485.00
				Advantage Advertising Sponsorshi c				125.00
Appropriation								60,000.00
	1/30/2025	GENERAL A DEP	Deposit	1Q Approp Appropriation			R	12,500.00
	4/8/2025	MONEY M/ DEP	Deposit	2Q Approp Appropriation			c	12,500.00
	7/22/2025	MONEY M/ DEP	Deposit	3Q and Pre Appropriation			c	22,500.00
	10/28/2025	MONEY MARKET XX17	Deposit	4Q 26 Builc Appropriation			c	12,500.00
BBB Income								10,650.00
BBB Expenses								-20,000.00
	8/1/2025	EVENT FUN 1584		High Stake: Rough Stoc BBB Income:BBB Exper R				-20,000.00
BBB Sponsorship								30,650.00
	4/1/2025	EVENT FUN DEP	S Deposit	Henry Mar BBB Income:BBB Spon: R				1,500.00
				J Beasley LI BBB Income:BBB Spon: R				1,000.00
	4/7/2025	EVENT FUN DEP	S Deposit	Linaweaver BBB Income:BBB Spon: R				1,000.00
				Eudora Ani BBB Income:BBB Spon: R				100.00
				Vesta Lee L BBB Income:BBB Spon: R				350.00
	4/7/2025	EVENT FUN DEP	S Deposit	Lynch Real BBB Income:BBB Spon: R				1,500.00
	4/9/2025	EVENT FUN DEP	S Deposit	First State I BBB Income:BBB Spon: R				1,000.00
	4/15/2025	EVENT FUN DEP	Deposit	McEvoy Fai BBB Income:BBB Spon: R				1,500.00
	4/23/2025	EVENT FUN S	Deposit	Evans BBB Income:BBB Spon: R				500.00
				Pleasant V: BBB Income:BBB Spon: R				500.00
	4/28/2025	EVENT FUN DEP	Deposit	IUOE 101 BBB Income:BBB Spon: R				1,000.00
	5/5/2025	EVENT FUN S	Deposit	Cornerston BBB Income:BBB Spon: R				350.00
				Great West BBB Income:BBB Spon: R				350.00
				Kansas Cou BBB Income:BBB Spon: R				1,000.00
	5/18/2025	EVENT FUN DEP	S Deposit	R.L. Leintz BBB Income:BBB Spon: R				1,500.00
	5/20/2025	EVENT FUN S	Deposit	Consumer I BBB Income:BBB Spon: R				2,000.00
				Farm Bure: BBB Income:BBB Spon: R				1,000.00
	5/27/2025	EVENT FUN DEP	Deposit	Complete I BBB Income:BBB Spon: R				1,000.00
	5/29/2025	EVENT FUN DEP	Deposit	Decorate C BBB Income:BBB Spon: R				750.00
	6/2/2025	EVENT FUN DEP	Deposit	Brown's Fa BBB Income:BBB Spon: R				1,500.00
	6/4/2025	EVENT FUN S	Deposit	Todd's Tire BBB Income:BBB Spon: R				1,500.00
				Red Fuel BBB Income:BBB Spon: R				750.00
				First Securi BBB Income:BBB Spon: R				350.00
	6/10/2025	EVENT FUN DEP	S Transfer Fr	Farm Bure: BBB Income:BBB Spon: R				1,000.00
				Consumer I BBB Income:BBB Spon: R				2,000.00
				Great West BBB Income:BBB Spon: R				350.00
				Ks Country BBB Income:BBB Spon: R				1,000.00
				Cornerston BBB Income:BBB Spon: R				350.00
				Renewal b) BBB Income:BBB Spon: R				350.00
	6/12/2025	EVENT FUN DEP	S Deposit	Midwest C: BBB Income:BBB Spon: R				750.00
	6/16/2025	EVENT FUN DEP	S Deposit	Community BBB Income:BBB Spon: R				1,500.00
	7/15/2025	EVENT FUN S	Deposit	Leav Co Co BBB Income:BBB Spon: R				1,000.00

	4/10/2025	GENERAL A DEP	S Deposit	Renewal by BBB Income:BBB Spon: R		350.00
Beer Sales						8,956.00
	8/1/2025	GENERAL A DEP	Deposit	Beer Sales Beer Sales	c	2,692.00
	8/2/2025	GENERAL A DEP	S Deposit	Beer Sales	c	2,084.00
	8/4/2025	GENERAL A DEP	Deposit	Beer Satur: Beer Sales	c	4,180.00
Carnival						31,192.80
	8/4/2025	GENERAL A DEP	S Deposit	Carnival Carnival	c	31,192.80
Cash Returned						8,266.75
	8/4/2025	GENERAL A DEP	Deposit	Starting Ca Cash Returned	c	6,000.00
	8/8/2025	GENERAL A DEP	S Deposit	Ice Cash Returned	c	100.00
				50/50 Cash Returned	c	100.00
				Parking Cash Returned	c	500.00
				Beer Cash Returned	c	300.00
				Gates Cash Returned	c	800.00
	8/2/2025	PREMIUM DEP	Deposit	DEPOSIT Cash Returned	R	466.75
Donations Received						5,340.00
	1/21/2025	GENERAL A DEP	S Deposit	Funeral Dir Donations Received	R	80.00
	3/7/2025	GENERAL A DEP	S Deposit	Funeral din Donations Received	R	60.00
	8/8/2025	GENERAL A DEP	S Deposit	Raymonds Donations Received	c	100.00
	8/10/2025	GENERAL A TXFR	Transfer To	4-H Donati Donations Received	c	-300.00
	12/1/2025	GENERAL A DEP	S Deposit	Steau Fune Donations Received	c	100.00
	9/19/2025	MONEY M/ DEP	Deposit	Evans Donations Received	c	5,000.00
	8/11/2025	PREMIUM TXFR	Transfer Fr	Vendor doi Donations Received	R	300.00
Ice Income						-493.62
Ice Expense						-3,095.62
	7/8/2025	GENERAL A EFT		Home City XX8624 REI Ice Income:Ice Expense R		-1,512.25
	9/12/2025	GENERAL A 3179		Home City 163779 Ice Income:Ice Expense c		-1,583.37
Ice Sold						2,602.00
	8/8/2025	GENERAL A DEP	Deposit	DEPOSIT Ice Income:Ice Sold	c	2,490.00
	8/20/2025	GENERAL A 3176	S	Leavenworth County S Ice Income:Ice Sold	c	64.00
	11/7/2025	GENERAL A DEP	Deposit	4H Council Ice Income:Ice Sold	c	48.00
Income						5,230.00
	6/6/2025	GENERAL A DEP	Deposit	DEPOSIT Income	R	1,555.00
	6/30/2025	GENERAL A DEP	Deposit	DEPOSIT Income	R	3,675.00
Insurance Credit						-115.00
	8/1/2025	GENERAL A 3162		Leavenwor Insurance F Insurance Credit	c	-115.00
Interest Inc						1,293.97
	1/14/2025	MONEY M/ DEP	Interest	Interest Inc Schedule B	c	104.96
	2/13/2025	MONEY M/ DEP	Interest	INTEREST A Interest Inc Schedule B	c	95.53
	3/13/2025	MONEY M/ DEP	Interest	Interest Inc Schedule B	c	89.25
	4/11/2025	MONEY M/ DEP	Interest	INTEREST A Interest Inc Schedule B	c	95.35
	5/13/2025	MONEY M/ DEP	Interest	INTEREST A Interest Inc Schedule B	c	111.74
	6/12/2025	MONEY M/ DEP	Interest	INTEREST A Interest Inc Schedule B	c	96.26
	7/14/2025	MONEY M/ DEP	Interest	INTEREST A Interest Inc Schedule B	c	102.78
	8/13/2025	MONEY M/ DEP	Interest	INTEREST A Interest Inc Schedule B	c	110.53
	9/12/2025	MONEY MARKET XX17	Interest	INTEREST A Interest Inc Schedule B	c	112.63
	10/14/2025	MONEY MARKET XX17	Interest	INTEREST A Interest Inc Schedule B	c	125.07
	11/14/2025	MONEY MARKET XX17	Interest	INTEREST A Interest Inc Schedule B	c	130.66
	12/11/2025	MONEY MARKET XX17	Interest	INTEREST A Interest Inc Schedule B	c	119.21
Lease						3.00
	12/1/2025	GENERAL A DEP	S Deposit	Rec Commi Lease	c	3.00
Membership Dues						98.00
	3/7/2025	GENERAL A DEP	S Deposit	Membership Dues	R	3.00
	4/15/2025	GENERAL A DEP	S Deposit	2025 Membership Dues	R	3.00
	12/1/2025	GENERAL A DEP	S Deposit	Cash Membership Dues	c	92.00
Parking						13,878.77
Parking Gate						26,450.55
	7/30/2025	GENERAL A DEP	Deposit	Parking Tu: Parking: Parking Gate	c	2,697.00
	7/31/2025	GENERAL A DEP	Deposit	Parking We: Parking: Parking Gate	c	2,207.50

	8/1/2025	GENERAL A DEP	Deposit	Parking Thu	Parking:Parking Gate	c	6,828.55
	8/2/2025	GENERAL A DEP	Deposit	Parking Fri	Parking:Parking Gate	c	8,010.50
	8/4/2025	GENERAL A DEP	Deposit	Parking Fri	Parking:Parking Gate	c	13.00
Parking Passes	8/4/2025	GENERAL A DEP	Deposit	Saturday	Parking:Parking Gate	c	6,694.00
							1,307.00
	8/1/2025	GENERAL A DEP	S Deposit	Cash	Parking:Parking Passes	c	970.00
				Bazemore I	Parking:Parking Passes	c	12.00
				Stephanie I	Parking:Parking Passes	c	12.00
				John Peble	Parking:Parking Passes	c	12.00
				Michael St	Parking:Parking Passes	c	12.00
				David Heir	Parking:Parking Passes	c	12.00
				Chelsea Sc	Parking:Parking Passes	c	12.00
				Tabitha No	Parking:Parking Passes	c	12.00
				Chat Dou	Parking:Parking Passes	c	12.00
				Caleb Ern	Parking:Parking Passes	c	12.00
				Kevin Gro	Parking:Parking Passes	c	12.00
				Madeline C	Parking:Parking Passes	c	12.00
				Frederick L	Parking:Parking Passes	c	12.00
				Chris Scan	Parking:Parking Passes	c	12.00
				Gripka Con	Parking:Parking Passes	c	12.00
				Siobhan Gr	Parking:Parking Passes	c	24.00
				Kelly Mars	Parking:Parking Passes	c	24.00
				Jeffrey Gill	Parking:Parking Passes	c	37.00
				Billie Lang	Parking:Parking Passes	c	84.00
Parking Total Expense							-13,878.78
	8/15/2025	GENERAL A 3172	S	Tonganoxie 2025 Parki	Parking:Parking Total E	c	-13,878.78
Rent Income							51,850.00
Bldg Rent							19,840.00
	1/21/2025	GENERAL A DEP	S Deposit	Turner	Rent Income:Bldg Rent R		150.00
				Thorne	Rent Income:Bldg Rent R		150.00
				Moore	Rent Income:Bldg Rent R		850.00
				Thanksgivi	Rent Income:Bldg Rent R		150.00
				Shelton	Rent Income:Bldg Rent R		200.00
				Wolfe	Rent Income:Bldg Rent R		400.00
	3/7/2025	GENERAL A DEP	S Deposit	Yates	Rent Income:Bldg Rent R		1,200.00
	4/15/2025	GENERAL A DEP	S Deposit	Moore	Rent Income:Bldg Rent R		200.00
				Wagner	Rent Income:Bldg Rent R		500.00
				Theno	Rent Income:Bldg Rent R		200.00
				Coulter	Rent Income:Bldg Rent R		700.00
				BIA	Rent Income:Bldg Rent R		200.00
	4/29/2025	GENERAL A S	Deposit	Cockrum	Rent Income:Bldg Rent R		500.00
				Moore	Rent Income:Bldg Rent R		1,100.00
	7/19/2025	GENERAL A DEP	S Deposit	Bichelmey	Rent Income:Bldg Rent c		200.00
				Richardson	Rent Income:Bldg Rent c		200.00
				Dickinson	Rent Income:Bldg Rent c		100.00
	7/30/2025	GENERAL A DEP	Deposit	Karen Albe	Rent Income:Bldg Rent c		200.00
	7/30/2025	GENERAL A DEP	S Deposit	Theno	Rent Income:Bldg Rent c		200.00
				Schmidt	Rent Income:Bldg Rent c		200.00
	8/1/2025	GENERAL A DEP	S Deposit	4H Horse C	Rent Income:Bldg Rent c		40.00
	8/2/2025	GENERAL A DEP	S Deposit	Happy Hel	Rent Income:Bldg Rent c		200.00
	9/25/2025	GENERAL A DEP	S Deposit	Wedding C	Rent Income:Bldg Rent c		800.00
				Moore	Rent Income:Bldg Rent c		1,100.00
				Oroke	Rent Income:Bldg Rent c		500.00
				Dog Club	Rent Income:Bldg Rent c		1,500.00
	10/16/2025	GENERAL A DEP	S Deposit	Wolfe	Rent Income:Bldg Rent c		1,300.00
	10/31/2025	GENERAL A DEP	S Deposit	Moore	Rent Income:Bldg Rent c		200.00
				Cockrum	Rent Income:Bldg Rent c		700.00
				Kern 2026	Rent Income:Bldg Rent c		500.00
				KC Dog Clu	Rent Income:Bldg Rent c		500.00

Booth	12/1/2025 GENERAL A DEP	S Deposit	Stauch	Rent Income:Bldg Rent c	450.00
			Cross	Rent Income:Bldg Rent c	200.00
			Starcher	Rent Income:Bldg Rent c	150.00
			Moore	Rent Income:Bldg Rent c	200.00
			Mall	Rent Income:Bldg Rent c	200.00
			Smith	Rent Income:Bldg Rent c	200.00
			Steane	Rent Income:Bldg Rent c	200.00
	12/23/2025 GENERAL A S	Deposit	Miller	Rent Income:Bldg Rent c	200.00
			Pope	Rent Income:Bldg Rent c	200.00
			File	Rent Income:Bldg Rent c	200.00
			Turner	Rent Income:Bldg Rent c	200.00
			Thorne	Rent Income:Bldg Rent c	200.00
			Moore	Rent Income:Bldg Rent c	1,200.00
			Moore	Rent Income:Bldg Rent c	1,100.00
					10,675.00
4/10/2025 GENERAL A DEP	S Deposit	Renewal by	Rent Income:Booth R	500.00	
7/21/2025 GENERAL A 50717	S Deposit	Sunbelt	Rent Income:Booth c	200.00	
		Cont Siding	Rent Income:Booth c	200.00	
		Conv Natio	Rent Income:Booth c	200.00	
		Window N;	Rent Income:Booth c	300.00	
		Thermal Ki	Rent Income:Booth c	300.00	
		Lasson	Rent Income:Booth c	300.00	
		Stieben	Rent Income:Booth c	300.00	
		Gilbert	Rent Income:Booth c	200.00	
		Terri Lois	Rent Income:Booth c	300.00	
		Cook	Rent Income:Booth c	475.00	
		Nolen	Rent Income:Booth c	200.00	
		Republican	Rent Income:Booth c	300.00	
		Open Door	Rent Income:Booth c	400.00	
		Leaf Filter	Rent Income:Booth c	200.00	
7/21/2025 GENERAL A DEP	S Deposit	TRV	Rent Income:Booth c	200.00	
		KF Life	Rent Income:Booth c	300.00	
		BIA	Rent Income:Booth c	300.00	
		Tracy	Rent Income:Booth c	200.00	
		Brianna	Rent Income:Booth c	200.00	
		Lyons	Rent Income:Booth c	300.00	
		Demvenate	Rent Income:Booth c	300.00	
		AL	Rent Income:Booth c	300.00	
		Fun Snack	Rent Income:Booth c	400.00	
7/29/2025 GENERAL A DEP	S Deposit	Mexican V	Rent Income:Booth c	400.00	
		Hubbard D	Rent Income:Booth c	200.00	
		Knapp cas	Rent Income:Booth c	300.00	
		Don Frecks	Rent Income:Booth c	200.00	
		Ken Beach	Rent Income:Booth c	300.00	
		Abraham A	Rent Income:Booth c	400.00	
		Sprayer Gu	Rent Income:Booth c	300.00	
8/2/2025 GENERAL A DEP	S Deposit	FFA	Rent Income:Booth c	200.00	
8/2/2025 GENERAL A DEP	S Deposit	Scary Potio	Rent Income:Booth c	1,500.00	
				12,060.00	
Campers	6/20/2025 GENERAL A DEP	S Deposit	Cash	Rent Income:Campers R	300.00
			Chris Guth	Rent Income:Campers R	200.00
			Victoria Mc	Rent Income:Campers R	200.00
			Lance Brigg	Rent Income:Campers R	200.00
			Melissa Sin	Rent Income:Campers R	200.00
			Erica Collin	Rent Income:Campers R	200.00
			HB Heim	Rent Income:Campers R	200.00
			Trenton Pe	Rent Income:Campers R	200.00
			Chris Scanl	Rent Income:Campers R	200.00
			Richard Ba	Rent Income:Campers R	200.00

			Clint Koch Rent Income:Campers R	200.00
			Blake Pyles Rent Income:Campers R	200.00
			Grant Huff Rent Income:Campers R	200.00
			Herken Cor Rent Income:Campers R	200.00
			Billie Langf Rent Income:Campers R	200.00
			Katherine S Rent Income:Campers R	200.00
			J. New Rent Income:Campers R	200.00
			Ryan Pohl Rent Income:Campers R	200.00
			Josh Zenge Rent Income:Campers R	200.00
			Anthony Sc Rent Income:Campers R	200.00
			Michael Re Rent Income:Campers R	200.00
			Chris Fische Rent Income:Campers R	200.00
			Justin Gripl Rent Income:Campers R	200.00
			Edward Go Rent Income:Campers R	200.00
			Tyler Carm Rent Income:Campers R	200.00
			Scott Schue Rent Income:Campers R	200.00
			Mitch Lewi Rent Income:Campers R	200.00
	6/20/2025 GENERAL A DEP	S Deposit	Michael Str Rent Income:Campers R	200.00
			Mcevoy Fai Rent Income:Campers R	200.00
			Jeffrey Gill Rent Income:Campers R	200.00
			Lindsey Wc Rent Income:Campers R	200.00
			Rebecca M Rent Income:Campers R	200.00
			Heather W Rent Income:Campers R	200.00
			Hilary Mar Rent Income:Campers R	200.00
			Andrew Hu Rent Income:Campers R	200.00
			Jacob Ernza Rent Income:Campers R	150.00
			April Conna Rent Income:Campers R	150.00
			Nicholas Pl Rent Income:Campers R	150.00
			Chase Fletc Rent Income:Campers R	150.00
			Bison Cons Rent Income:Campers R	200.00
			DeGraeve I Rent Income:Campers R	200.00
	7/22/2025 GENERAL A DEP	S Deposit	Plesa Rent Income:Campers c	50.00
			Eric Heim Rent Income:Campers c	150.00
			Randy Heir Rent Income:Campers c	150.00
			Alex Heim Rent Income:Campers c	150.00
			Robert Heii Rent Income:Campers c	150.00
			Jonathan Iv Rent Income:Campers c	150.00
			Brian Habjc Rent Income:Campers c	150.00
			Britney Bra Rent Income:Campers c	200.00
			Kevin Heim Rent Income:Campers c	200.00
			Brandon M Rent Income:Campers c	200.00
			John Greer Rent Income:Campers c	200.00
			Catherine F Rent Income:Campers c	200.00
			Hannah Ba Rent Income:Campers c	200.00
			Jackson Ha Rent Income:Campers c	200.00
	7/29/2025 GENERAL A DEP	S Deposit	Bull Creek I Rent Income:Campers c	300.00
	8/20/2025 GENERAL A DEP	S Deposit	Greenwoor Rent Income:Campers c	200.00
			Wagner Rent Income:Campers c	200.00
	10/16/2025 GENERAL A DEP	S Deposit	Dog Club Rent Income:Campers c	910.00
				9,275.00
	4/23/2025 GENERAL A DEP	S Deposit	Alleyway C Rent Income:Food Cou R	750.00
			Kindle Con Rent Income:Food Cou R	600.00
			Jason's Lun Rent Income:Food Cou R	750.00
			Aw Shucks Rent Income:Food Cou R	300.00
			The Jaun ai Rent Income:Food Cou R	600.00
	6/13/2025 GENERAL A DEP	S Deposit	Papa Bo's Rent Income:Food Cou R	900.00
			KC Concess Rent Income:Food Cou R	750.00
			Ohana Sha Rent Income:Food Cou R	300.00
	7/22/2025 GENERAL A DEP	S Deposit	Atomic Len Rent Income:Food Cou c	450.00

			Wisely Cari Rent Income:Food Cou c	600.00
			Christy's or Rent Income:Food Cou c	900.00
			LV County - Rent Income:Food Cou c	300.00
	7/29/2025	GENERAL A DEP	S Deposit Reynolds S Rent Income:Food Cou c	400.00
			Reno Bobw Rent Income:Food Cou c	325.00
			VFW Rent Income:Food Cou c	200.00
			Bull Creek I Rent Income:Food Cou c	900.00
	10/3/2025	GENERAL A DEP	S Deposit Grown Rigt Rent Income:Food Cou c	250.00
Rodeo Income				43,624.00
Rodeo Expense				-6,250.00
	7/31/2025	EVENT FUN 5059	Check Rodeo Pay; Rodeo Income:Rodeo I R	-3,250.00
	8/1/2025	EVENT FUN 5995	Cash Bull Buck P Rodeo Income:Rodeo I R	-3,000.00
Rodeo Gate				49,874.00
	8/1/2025	GENERAL A DEP	Deposit Thursday B Rodeo Income:Rodeo (c	17,564.00
	8/1/2025	GENERAL A DEP	Deposit Rodeo Gat; Rodeo Income:Rodeo (c	1,300.00
	8/2/2025	GENERAL A DEP	Deposit Mutton Ga Rodeo Income:Rodeo (c	8,806.00
	8/4/2025	GENERAL A DEP	S Deposit Rodeo Sat; Rodeo Income:Rodeo (c	22,203.00
	8/8/2025	GENERAL A DEP	S Deposit Cash Rodeo Income:Rodeo (c	1.00
Tips				59.00
	8/2/2025	GENERAL A DEP	S Deposit Tips c	59.00
EXPENSES				-170,823.70
Advertising				-2,983.88
	8/8/2025	GENERAL A 3168	S Advantage 2025 Fair B Advertising c	-2,983.88
Ag Challenge Of Champions				-250.00
	8/11/2025	PREMIUM , 6914	Helen Habj Ag Challen; Ag Challenge Of Cham; R	-250.00
Auto				0.00
Fuel				0.00
	7/11/2025	GENERAL A 3142	**VOID**Dick Olson Auto:Fuel R	0.00
Cash Outflow				-7,800.00
	7/25/2025	GENERAL A 3152	Cash Starting Ca Cash Outflow c	-6,700.00
	7/31/2025	GENERAL A 5058	Cash Starting Ca Cash Outflow c	-1,100.00
Donation				-3,802.12
	5/18/2025	GENERAL A 3133	Leavenwor CHECK Donation Schedule A R	-350.00
	7/22/2025	GENERAL A DEP	S Deposit 4-H Counci Donation Schedule A c	100.00
	7/29/2025	GENERAL A DEP	S Deposit 4H Founda; Donation Schedule A c	100.00
	8/6/2025	GENERAL A 3170	Leavenwor JROTC Donation Schedule A c	-100.00
	8/10/2025	GENERAL A TXFR	Transfer Fr Judge Don; Donation Schedule A c	30.00
	10/24/2025	GENERAL A 3186	Leavenwor Premium D Donation Schedule A c	-1,300.00
	8/10/2025	PREMIUM , 6904	Leavenwor Judge Don; Donation Schedule A R	-503.56
	8/10/2025	PREMIUM , 6905	Leavenwor Judge Don; Donation Schedule A R	-572.70
	8/10/2025	PREMIUM , 6906	Leavenwor Judge Don; Donation Schedule A R	-323.46
	8/10/2025	PREMIUM , TXFR	Transfer Tc Judge Don; Donation Schedule A R	-30.00
	8/11/2025	PREMIUM , 6912	Leavenwor Judge Don; Donation Schedule A R	-47.00
	8/11/2025	PREMIUM , 6913	Leavenwor Judge Don; Donation Schedule A R	-67.80
	8/11/2025	PREMIUM , TXFR	Transfer Tc Judge Don; Donation Schedule A R	-37.60
	10/24/2025	PREMIUM , 6915	Leavenwor Premium D Donation Schedule A c	-700.00
Dues				-135.00
	11/21/2025	GENERAL A 3192	IAFE 2026 Dues Dues c	-135.00
Fuel				-30.00
	7/11/2025	GENERAL A 3141	S **VOID**Dick Olson Fuel R	0.00
	7/11/2025	GENERAL A 3144	S Dick Olson Fuel c	-25.00
	9/15/2025	GENERAL A 3180	S Dick Olson Fuel c	-5.00
Horse Pull				-2,000.00
	7/29/2025	GENERAL A 3154	**VOID**E Entertainm Horse Pull c	0.00
	8/1/2025	GENERAL A 3161	Daniel Gray; Horse Pull ; Horse Pull c	-2,000.00
Insurance				-36,929.00
	1/18/2025	GENERAL A 3122	Haas & Wil CHECK Insurance R	-17,272.50
	1/21/2025	GENERAL A DEP	S Deposit Livestock C Insurance R	95.00
	3/3/2025	GENERAL A DEP	Deposit 4-H Counci Insurance R	686.00

3/7/2025	GENERAL A DEP	S Deposit	FFA Buildin Insurance	R	107.00
			Yates Insurance	R	80.00
3/20/2025	GENERAL A DEP	S Deposit	Happy Helç Insurance	R	155.00
4/15/2025	GENERAL A DEP	S Deposit	BIA Insurance	R	95.00
			Coulter Insurance	R	80.00
5/29/2025	GENERAL A 3134		Haas & Wil 209664 Insurance	R	-15.00
7/7/2025	GENERAL A 3139		Haas & Wil 210898, 21 Insurance	R	-175.00
7/22/2025	GENERAL A DEP	S Deposit	LV County Insurance	c	85.00
7/29/2025	GENERAL A DEP	S Deposit	Reno Bobw Insurance	c	85.00
8/1/2025	GENERAL A DEP	S Deposit	4H Horse C Insurance	c	50.00
8/2/2025	GENERAL A DEP	S Deposit	FFA Insurance	c	85.00
8/2/2025	GENERAL A DEP	S Deposit	Happy Helç Insurance	c	85.00
8/19/2025	GENERAL A 3174		Haas & Wil 213163, 21 Insurance	c	-510.00
9/8/2025	GENERAL A EFT		J Ooff Acris 21028 Insurance	c	-1,379.00
9/25/2025	GENERAL A DEP	S Deposit	Wedding C Insurance	c	80.00
9/30/2025	GENERAL A 3181		Berkley Sel 773243 Insurance	c	-952.00
10/3/2025	GENERAL A DEP	S Deposit	Grown Rigt Insurance	c	85.00
10/15/2025	GENERAL A 3183		Haas & Wil 215295 Insurance	c	-18,558.50
10/16/2025	GENERAL A DEP	S Deposit	Lynn Insurance	c	80.00
			Wolfe Insurance	c	80.00
10/31/2025	GENERAL A DEP	S Deposit	Cockrum Insurance	c	80.00
11/11/2025	GENERAL A 3188		Haas & Wil 216032, 21 Insurance	c	-320.00
12/1/2025	GENERAL A DEP	S Deposit	Stauch Insurance	c	80.00
			Starcher Insurance	c	80.00

Judge

7/24/2025	PREMIUM , 6858	**VOID**E Poultry	Judge	R	0.00
7/24/2025	PREMIUM , 6859	Buddy Jo T. Poultry	Judge	R	-400.00
7/24/2025	PREMIUM , 6860	Randy Dick Rabbits	Judge	R	-225.00
7/24/2025	PREMIUM , 6861	Mindie Fos Rabbits Shc	Judge	R	-225.00
7/24/2025	PREMIUM , 6862	Connor Veř Swine	Judge	R	-500.00
7/24/2025	PREMIUM , 6863	Brady McC Sheep	Judge	R	-325.00
7/24/2025	PREMIUM , 6864	Jacob Chalf Horse	Judge	R	-275.00
7/24/2025	PREMIUM , 6865	Zane Redifi Goats	Judge	R	-325.00
7/24/2025	PREMIUM , 6866	Clint Laflin Beef	Judge	R	-500.00
7/24/2025	PREMIUM , 6867	Matt Younç Bucket Calf	Judge	R	-300.00
7/24/2025	PREMIUM , 6868	Beth Schar Bucket Calf	Judge	R	-175.00
7/24/2025	PREMIUM , 6869	Rob Or Lisa Dairy Cattle	Judge	R	-225.00
7/24/2025	PREMIUM , 6870	TeCoa Stro Dairy Goat	Judge	R	-225.00
7/24/2025	PREMIUM , 6871	Tate Crysta Round Rob	Judge	R	-450.00
7/24/2025	PREMIUM , 6872	Reegan Mc Round Rob	Judge	R	-450.00
8/1/2025	PREMIUM , 6876	Sarah Smitl Horse Judg	Judge	R	-250.00
8/10/2025	PREMIUM , 6880	Kristen Var Astronomy	Judge	R	-31.40
8/10/2025	PREMIUM , 6881	Scarlet Ros DA	Judge	R	-75.48
8/10/2025	PREMIUM , 6882	Lucrecia Nc DA	Judge	R	-111.74
8/10/2025	PREMIUM , 6883	Valeria Edv DA	Judge	R	-121.84
8/10/2025	PREMIUM , 6884	Rose Gaync Dog	Judge	R	-67.80
8/10/2025	PREMIUM , 6885	Cynthia Cla Dog	Judge	R	-77.44
8/10/2025	PREMIUM , 6886	Karen Van ` Dog	Judge	R	-151.52
8/10/2025	PREMIUM , 6887	Valeria Edv Fiber Arts	Judge	R	-104.34
8/10/2025	PREMIUM , 6888	Sherry Seif Food Prese	Judge	R	-72.76
8/10/2025	PREMIUM , 6889	Jeannine Fl Foods	Judge	R	-97.18
8/10/2025	PREMIUM , 6890	Dorothy Kl: Foods	Judge	R	-64.00
8/10/2025	PREMIUM , 6891	Benjamin N Legos	Judge	R	-46.58
8/10/2025	PREMIUM , 6892	Samuel Ma Judge	Judge	R	-26.58
8/10/2025	PREMIUM , 6893	Bill Stepheř Photograph	Judge	R	-107.58
8/10/2025	PREMIUM , 6894	Tamara Jo ` Table Settii	Judge	R	-91.42
8/10/2025	PREMIUM , 6895	Nancy Skel Crafts	Judge	R	-78.00
8/10/2025	PREMIUM , 6896	Gwynn Pieř Visual Arts	Judge	R	-75.62
8/10/2025	PREMIUM , 6898	Cheryl Sige Arts & Craf	Judge	R	-140.02

	8/10/2025	PREMIUM , 6900	Benjamin N Wildlife	Judge	R	-31.58
	8/10/2025	PREMIUM , 6901	Cindy Willi: Clothing	Judge	R	-55.00
	8/10/2025	PREMIUM , 6902	Tony Hoffir Painting	Judge	R	-67.98
	8/10/2025	PREMIUM , 6903	Blake Godc Aerospace	Judge	R	-47.60
	8/11/2025	PREMIUM , 6907	Jeannine FI Foods Oper	Judge	R	-72.00
	8/11/2025	PREMIUM , 6908	Cindy Willi: Food Prese	Judge	R	-45.00
	8/11/2025	PREMIUM , 6909	Elizabeth G Quilts Oper	Judge	R	-77.00
	8/11/2025	PREMIUM , 6910	Cathy Higl Clothing	Judge	R	-76.80
Meals						-424.85
	2/14/2025	GENERAL A 3124	S David Todd Annual Din	Meals	R	-288.85
	8/6/2025	GENERAL A 3167	Reynolds S Drink Ticke	Meals	c	-136.00
Non Capital Equipment						-7,426.73
	7/22/2025	GENERAL A 3150	**VOID**N Steel	Non Capital Equipmen	c	0.00
	7/22/2025	GENERAL A EFT	RBW Agrict Goat Pens	Non Capital Equipmen	c	-8,266.05
	8/29/2025	GENERAL A DEP	Deposit RBW Refur	Non Capital Equipmen	c	839.32
Office Supplies						-777.51
	2/14/2025	GENERAL A 3124	S David Todd Printer Car	Office Supplies	R	-27.29
	2/18/2025	GENERAL A EFT	Walmart XX8624 RE	Office Supplies	R	-17.16
	4/21/2025	GENERAL ACCT XX071	Walmart XX8624 RE	Office Supplies	R	-71.76
	6/12/2025	GENERAL A 3136	S Tammy Kissinger	Office Supplies	R	-75.00
	6/19/2025	GENERAL A 3137	S **VOID**J Walmart	Office Supplies	c	0.00
			Stamps	Office Supplies	c	0.00
	6/23/2025	GENERAL A EFT	Walmart XX8624 RE	Office Supplies	R	-150.00
	7/7/2025	GENERAL A Dbt	Poor Richai Parking Pas	Office Supplies	R	-127.77
	7/11/2025	GENERAL A 3143	Poor Richai Buyer Park	Office Supplies	c	-164.25
	7/19/2025	GENERAL A 3146	S Jennifer Tate	Office Supplies	c	-144.28
Parade Prizes						-325.00
	7/31/2025	PREMIUM , 6875	Victor Herr Antiques, E	Parade Prizes	R	-50.00
1st Place						-275.00
	7/31/2025	PREMIUM , 6874	Shema Parade 1st	Parade Prizes:1st Place	R	-125.00
	8/1/2025	PREMIUM , 6877	First State I Parade Firs	Parade Prizes:1st Place	R	-150.00
Postage						-73.00
	7/19/2025	GENERAL A 3146	S Jennifer Ta Stamps	Postage	c	-73.00
Premiums						-819.00
	7/31/2025	PREMIUM , 5060	Check Premium C	Premiums	R	-800.00
	8/6/2025	PREMIUM , 6878	Daphne Re Domestic A	Premiums	R	-4.25
	8/6/2025	PREMIUM , 6879	Barbara LeI Domestic A	Premiums	R	-14.75
Rent Expense						-9,936.36
	1/13/2025	GENERAL A 3121	Cintas 930265095	Rent Expense	R	-262.20
	2/13/2025	GENERAL A EFT	Cintas CINTASCOF	Rent Expense	R	-262.20
	3/6/2025	GENERAL A EFT	Cintas CINTASCOF	Rent Expense	R	-262.20
	4/4/2025	GENERAL A EFT	Cintas CINTASCOF	Rent Expense	R	-262.20
	5/8/2025	GENERAL A EFT	Cintas CINTASCOF	Rent Expense	R	-262.20
	6/6/2025	GENERAL A EFT	Cintas CINTASCOF	Rent Expense	R	-262.20
	7/7/2025	GENERAL A EFT	Cintas CINTASCOF	Rent Expense	R	-262.20
	7/27/2025	GENERAL A EFT	United Ren Office	Rent Expense	c	-1,377.41
	7/29/2025	GENERAL A 3153	Tony Miller Tent	Rent Expense	c	-1,250.00
	8/7/2025	GENERAL A EFT	Cintas CINTASCOF	Rent Expense	c	-262.20
	9/5/2025	GENERAL A EFT	Cintas CINTASCOF	Rent Expense	c	-262.20
	9/10/2025	GENERAL A EFT	Madden Re 15280	Rent Expense	c	-3,260.00
	9/19/2025	GENERAL A EFT	M&M Golf Golf Cars	Rent Expense	c	-902.55
	10/9/2025	GENERAL A EFT	Cintas CINTASCOF	Rent Expense	c	-262.20
	11/6/2025	GENERAL A EFT	Cintas CINTASCOF	Rent Expense	c	-262.20
	12/4/2025	GENERAL A EFT	Cintas CINTASCOF	Rent Expense	c	-262.20
Repairs						-7,582.97
	1/18/2025	GENERAL A 3123	S Complete Home Heatii	Repairs	R	-2,333.21
	1/22/2025	GENERAL A EFT	Complete I XX8624 PO	Repairs	R	-2,331.20
	2/14/2025	GENERAL A EFT	Complete I Housecall F	Repairs	R	-907.68
	4/8/2025	GENERAL ACCT XX071	Complete I XX8624 PO	Repairs	R	-0.79

	4/30/2025	GENERAL ACCT XX071: Complete f	XX8624 PO Repairs	R	-114.71	
	7/14/2025	GENERAL A EFT	Complete f	XX8624 PO Repairs	R	-64.38
	7/18/2025	GENERAL A EFT	Complete f	XX8624 PO Repairs	R	-114.71
	7/22/2025	GENERAL A EFT	Complete f	XX8624 PO Repairs	c	-113.75
	8/1/2025	GENERAL A 3163	Leavenwor	223483 Repairs	c	-476.35
	8/8/2025	GENERAL A 3169	Kimberly N	Camper Ele Repairs	c	-191.19
	11/19/2025	GENERAL A 3190	Rising Sun	f 4H Door Repairs	c	-935.00
Ribbons						-282.59
	1/21/2025	GENERAL A EFT	Regalia Mfj	388679 Ribbons	R	-282.59
Security						-3,600.00
	8/20/2025	GENERAL A 3176	S Leavenworth County	S Security	c	-3,600.00
Subcontract Services						-33,028.62
	1/8/2025	GENERAL A EFT	Weaver's A	XX8624 PO Subcontract Services	R	-218.50
	1/13/2025	GENERAL A EFT	Flory Desig	4208 Subcontract Services	R	-180.00
	1/13/2025	GENERAL A EFT	Flory Desig	4199 Subcontract Services	R	-224.00
	1/18/2025	GENERAL A 3123	S Complete Home Heatii	Subcontract Services	R	-756.00
	2/14/2025	GENERAL A 3125	Jane Turne Feb Clean	Subcontract Services	R	-150.00
	2/24/2025	GENERAL A 3126	Holy Groure	CHECK Subcontract Services	R	-100.00
	4/8/2025	GENERAL A EFT	Flory Desig	FLOREY DESI Subcontract Services	R	-10.63
	4/10/2025	GENERAL A 3127	Jane Turne CHECK	Subcontract Services	R	-150.00
	4/11/2025	GENERAL A EFT	Crosby Plu	Crosby Plu Subcontract Services	R	-149.00
	4/24/2025	GENERAL A 3129	Jane Turne CHECK	Subcontract Services	R	-150.00
	4/28/2025	GENERAL A 3128	R/S Electric	65543 Subcontract Services	R	-10,856.70
	5/2/2025	GENERAL A 3132	Jane Turne CHECK	Subcontract Services	R	-75.00
	5/19/2025	GENERAL A EFT	Computer	f XX8624 PO Subcontract Services	R	-65.69
	6/4/2025	GENERAL A EFT	Complete C	630314107 Subcontract Services	R	-222.40
	6/9/2025	GENERAL A EFT	Flory Desig	FLOREY DESI Subcontract Services	R	-85.00
	6/12/2025	GENERAL A 3136	S Tammy Kis: 2025 Bootf	Subcontract Services	R	-250.00
	7/2/2025	GENERAL A 3138	Brothers D	4692 Subcontract Services	R	-6,000.00
	7/8/2025	GENERAL A EFT	Flory Desig	FLOREY DESI Subcontract Services	R	-42.50
	7/8/2025	GENERAL A 3140	HD Fabrica	INV0025 Subcontract Services	c	-975.02
	7/18/2025	GENERAL A EFT	Complete C	630314108 Subcontract Services	R	-790.20
	7/25/2025	GENERAL A 3151	Gracey Lav. Photograph	Subcontract Services	c	-500.00
	7/28/2025	GENERAL A EFT	Complete C	COMPLETE Subcontract Services	c	-210.60
	7/28/2025	GENERAL A EFT	Complete C	COMPLETE Subcontract Services	c	-119.00
	7/29/2025	GENERAL A 3155	Kevin Mille Sound	Subcontract Services	c	-1,800.00
	7/30/2025	GENERAL A 3156	Jane Turne 2025 Clean	Subcontract Services	c	-3,500.00
	7/31/2025	GENERAL A 3158	Phil Jeannii Grounds M	Subcontract Services	c	-1,950.00
	8/2/2025	GENERAL A 3164	WH Scale C Calibrate S	Subcontract Services	c	-175.00
	8/6/2025	GENERAL A 3165	Tonganoxie Trash Picku	Subcontract Services	c	-250.00
	8/6/2025	GENERAL A 3166	Boy Scout f 2025 clean	Subcontract Services	c	-450.00
	8/12/2025	GENERAL A 3171	Justin Kelle Garage Do	Subcontract Services	c	-125.00
	8/20/2025	GENERAL A EFT	Flory Desig	FLOREY DESI Subcontract Services	c	-63.75
	8/27/2025	GENERAL A 3177	Jane Turne Monthly cl	Subcontract Services	c	-150.00
	9/30/2025	GENERAL A EFT	Schwinn El	4752 Subcontract Services	c	-784.00
	10/10/2025	GENERAL A 3182	Jane Turne October Cl	Subcontract Services	c	-95.00
	10/15/2025	GENERAL A 3184	Jane Turne Oct Cleanir	Subcontract Services	c	-150.00
	10/15/2025	GENERAL A 3185	Brunson Bl	108125 Subcontract Services	c	-135.00
	11/4/2025	GENERAL A 3187	Jane Turne CHECK	Subcontract Services	c	-75.00
	11/6/2025	GENERAL A EFT	Flory Desig	FLOREY DESI Subcontract Services	c	-31.88
	11/20/2025	GENERAL A 3191	Jane Turne Admin Cle	Subcontract Services	c	-75.00
	12/4/2025	GENERAL A EFT	Flory Desig	FLOREY DESI Subcontract Services	c	-63.75
	12/15/2025	GENERAL A 3193	Jane Turne Dec Cleanir	Subcontract Services	c	-75.00
	12/21/2025	GENERAL A 3195	Phil Jeannii Grounds M	Subcontract Services	c	-800.00
Supplies						-8,695.60
	2/25/2025	GENERAL A EFT	Bomgaars Faucets	Supplies	R	-131.10
	3/28/2025	GENERAL A EFT	Himpel Har	XX8624 PO Supplies	R	-79.62
	5/2/2025	GENERAL A 3131	Himpel Har	816 Supplies	R	-418.30
	5/23/2025	GENERAL A EFT	S Himpel Har	1380214 Supplies	R	-4.00

		1379628	Supplies	R	-31.37
	5/27/2025	GENERAL A EFT	Sweet Wat XX8624 PO Supplies	R	-260.61
	5/30/2025	GENERAL A EFT	Himpel Har XX8624 PO Supplies	R	-72.10
	7/11/2025	GENERAL A 3141	S **VOID**Dick Olson Supplies	R	0.00
	7/11/2025	GENERAL A 3144	S Dick Olson Supplies	c	-116.33
			Supplies	c	-5.38
	7/19/2025	GENERAL A 3145	Leavenwor 28791 Supplies	c	-723.50
	7/21/2025	GENERAL A 3147	Mills Troph 25-206 Supplies	c	-87.84
	7/21/2025	GENERAL A 3149	ACM Metal Herdmansf Supplies	c	-408.50
	7/22/2025	GENERAL A 3148	Poor Richai Banners Supplies	c	-285.30
	7/22/2025	GENERAL A EFT	Record Pul THE RECOR Supplies	c	-428.58
	7/24/2025	GENERAL A EFT	Menards AC Supplies	c	-687.48
	7/25/2025	GENERAL A EFT	Himpel Har 1390236 Supplies	c	-10.00
	7/26/2025	GENERAL A EFT	Bomgaars Screens Supplies	c	-160.53
	7/27/2025	GENERAL A EFT	Amazon XX8624 PO Supplies	c	-25.79
	7/31/2025	GENERAL A 3157	Phil Jeannii Weed Killel Supplies	c	-21.75
	7/31/2025	GENERAL A 3159	David Todd supplies Supplies	c	-90.25
	7/31/2025	GENERAL A 3160	Nick Green Light bulbs Supplies	c	-270.47
	8/1/2025	GENERAL A EFT	Menards XX8624 PO Supplies	c	-22.50
	8/5/2025	GENERAL A EFT	Menards XX8624 PO Supplies	c	-12.05
	8/15/2025	GENERAL A 3172	S Tonganoxie Signs Supplies	c	-162.75
	8/18/2025	GENERAL A 3173	S Ian Leintz Menards Ti Supplies	c	-2,765.27
	8/18/2025	GENERAL A EFT	Menards XX8624 PO Supplies	c	-37.23
	8/28/2025	GENERAL A EFT	Menards XX8624 PO Supplies	c	-168.48
	9/2/2025	GENERAL A EFT	Menards XX8624 PO Supplies	c	-54.13
	9/4/2025	GENERAL A EFT	Himpel Har XX8624 PO Supplies	c	-559.76
	9/12/2025	GENERAL A 3178	Poor Richai 166397 Supplies	c	-142.00
	9/15/2025	GENERAL A 3180	S Dick Olson Supplies	c	-14.34
	9/15/2025	GENERAL A EFT	Menards Trash cans Supplies	c	-28.13
	9/15/2025	GENERAL A EFT	Home Depi Trash bags Supplies	c	-43.73
	10/16/2025	GENERAL A EFT	US Postma: Stamps Supplies	c	-78.00
	10/27/2025	GENERAL ACCT XX071:	Walmart Mops Supplies	c	-29.52
	10/28/2025	GENERAL ACCT XX071:	Menards XX8624 PO Supplies	c	-114.71
	11/17/2025	GENERAL A 3189	David Tod letter box Supplies	c	-144.20
Tax					-5,365.30
State					-5,365.30
	6/10/2025	GENERAL A EFT	KS Secretar Address ch Tax:State	W-2:State t R	-20.00
	8/12/2025	GENERAL A EFT	Ks State Ta KSDEPTOFF Tax:State	W-2:State t c	-5,345.30
Tax Prep					-1,203.88
	2/10/2025	GENERAL A EFT	Paul Hood 2024 Tax Prep	R	-853.88
	2/10/2025	GENERAL A EFT	Paul Hood 1099s Tax Prep	R	-175.00
	12/3/2025	GENERAL ACCT XX071:	Hood Profe Hood Profe Tax Prep	c	-175.00
Trash Pickup					-1,164.00
	1/3/2025	GENERAL A EFT	Honey Cre€ 1-462317e Trash Pickup	R	-97.00
	2/3/2025	GENERAL A EFT	Honey Cre€ 1-465228 Trash Pickup	R	-97.00
	3/7/2025	GENERAL A EFT	Honey Cre€ 1-468403 Trash Pickup	R	-97.00
	4/4/2025	GENERAL A EFT	Honey Cre€ 1-471773 Trash Pickup	R	-97.00
	5/5/2025	GENERAL A EFT	Honey Cre€ 1-474725 Trash Pickup	R	-97.00
	6/3/2025	GENERAL A EFT	Honey Cre€ 1-477864 Trash Pickup	R	-97.00
	7/5/2025	GENERAL A EFT	Honey Cre€ 1-481403 Trash Pickup	R	-97.00
	8/4/2025	GENERAL A EFT	Honey Cre€ XX8624 REi Trash Pickup	c	-97.00
	9/3/2025	GENERAL A EFT	Honey Cre€ XX8624 REi Trash Pickup	c	-97.00
	10/3/2025	GENERAL A EFT	Honey Cre€ XX8624 REi Trash Pickup	c	-97.00
	11/3/2025	GENERAL A EFT	Honey Cre€ XX8624 REi Trash Pickup	c	-97.00
	12/3/2025	GENERAL A EFT	Honey Cre€ XX8624 REi Trash Pickup	c	-97.00
Utilities					-29,324.03
Electric					-20,686.13
	1/29/2025	GENERAL A EFT	Everg Energy EVERGY KS Utilities:Electric	R	-933.75
	2/27/2025	GENERAL A EFT	Everg Energy EVERGY KS Utilities:Electric	R	-1,010.15

	4/3/2025	GENERAL A EFT	Evergy	EVERGY KS Utilities:Electric	R	-954.15
	4/28/2025	GENERAL A EFT	Evergy	EVERGY KS Utilities:Electric	R	-1,021.45
	5/29/2025	GENERAL A EFT	Evergy	EVERGY KS Utilities:Electric	R	-1,220.49
	6/30/2025	GENERAL A EFT	Evergy	EVERGY KS Utilities:Electric	R	-1,109.09
	7/22/2025	GENERAL A EFT	Evergy	EVERGY KS Utilities:Electric	c	-1,053.11
	8/27/2025	GENERAL A EFT	Evergy	EVERGY KS Utilities:Electric	c	-8,912.61
	9/29/2025	GENERAL A EFT	Evergy	EVERGY KS Utilities:Electric	c	-1,087.39
	10/27/2025	GENERAL A EFT	Evergy	EVERGY KS Utilities:Electric	c	-1,309.51
	12/1/2025	GENERAL A EFT	Evergy	EVERGY KS Utilities:Electric	c	-965.76
	12/29/2025	GENERAL A EFT	Evergy	EVERGY KS Utilities:Electric	c	-1,108.67
Gas						-4,263.88
	1/22/2025	GENERAL A EFT	Kansas Gas 510066574	Utilities:Gas	R	-665.33
	2/20/2025	GENERAL A EFT	Kansas Gas 510066574	Utilities:Gas	R	-711.21
	3/23/2025	GENERAL A EFT	Kansas Gas 510066574	Utilities:Gas	R	-1,072.69
	4/21/2025	GENERAL A EFT	Kansas Gas 510066574	Utilities:Gas	R	-471.94
	5/20/2025	GENERAL A EFT	Kansas Gas KANSAS GA	Utilities:Gas	R	-347.76
	6/19/2025	GENERAL A EFT	Kansas Gas 510066574	Utilities:Gas	R	-166.31
	7/20/2025	GENERAL A EFT	Kansas Gas 510066574	Utilities:Gas	c	-162.09
	9/17/2025	GENERAL A EFT	Kansas Gas 510066574	Utilities:Gas	c	-192.61
	10/19/2025	GENERAL A EFT	Kansas Gas 510066574	Utilities:Gas	c	-157.65
	11/17/2025	GENERAL ACCT XX071	Kansas Gas KANSAS GA	Utilities:Gas	c	-159.77
	12/21/2025	GENERAL A EFT	Kansas Gas 510066574	Utilities:Gas	c	-156.52
Telephone						-1,148.11
	1/12/2025	GENERAL A EFT	AT&T Mobi Cell Phone	Utilities:Telephone	R	-96.33
	2/13/2025	GENERAL A EFT	AT&T Mobi ATT Payme	Utilities:Telephone	R	-96.34
	3/12/2025	GENERAL A EFT	AT&T Mobi Cell Phone	Utilities:Telephone	R	-96.38
	4/12/2025	GENERAL A EFT	AT&T Mobi Cell Phone	Utilities:Telephone	R	-96.41
	5/12/2025	GENERAL A EFT	AT&T Mobi Cell Phone	Utilities:Telephone	R	-96.41
	6/13/2025	GENERAL A EFT	AT&T Mobi ATT PAYME	Utilities:Telephone	R	-96.41
	7/12/2025	GENERAL A EFT	AT&T Mobi Cell Phone	Utilities:Telephone	R	-96.41
	8/13/2025	GENERAL A EFT	AT&T Mobi ATT PAYME	Utilities:Telephone	c	-96.41
	9/15/2025	GENERAL A EFT	AT&T Mobi ATT PAYME	Utilities:Telephone	c	-96.41
	10/14/2025	GENERAL ACCT XX071	AT&T Mobi ATT PAYME	Utilities:Telephone	c	-96.41
	11/13/2025	GENERAL ACCT XX071	AT&T Mobi ATT PAYME	Utilities:Telephone	c	-101.50
	12/15/2025	GENERAL ACCT XX071	AT&T Mobi ATT PAYME	Utilities:Telephone	c	-82.69
Water						-3,225.91
	1/15/2025	GENERAL A EFT	City Of Ton TONGANO	Utilities:Water	R	-180.41
	1/15/2025	GENERAL A EFT	City Of Ton TONGANO	Utilities:Water	R	-50.25
	2/15/2025	GENERAL A EFT	City Of Ton TONGANO	Utilities:Water	R	-61.65
	2/15/2025	GENERAL A EFT	City Of Ton TONGANO	Utilities:Water	R	-191.80
	3/17/2025	GENERAL A EFT	City Of Ton TONGANO	Utilities:Water	R	-50.25
	3/17/2025	GENERAL A EFT	City Of Ton TONGANO	Utilities:Water	R	-180.41
	4/15/2025	GENERAL A EFT	City Of Ton TONGANO	Utilities:Water	R	-180.41
	4/15/2025	GENERAL A EFT	City Of Ton TONGANO	Utilities:Water	R	-38.86
	5/15/2025	GENERAL A EFT	City Of Ton TONGANO	Utilities:Water	R	-77.59
	5/15/2025	GENERAL A EFT	City Of Ton TONGANO	Utilities:Water	R	-180.41
	6/16/2025	GENERAL A EFT	City Of Ton TONGANO	Utilities:Water	R	-66.19
	6/16/2025	GENERAL A EFT	City Of Ton TONGANO	Utilities:Water	R	-191.80
	7/15/2025	GENERAL A EFT	City Of Ton TONGANO	Utilities:Water	R	-191.80
	7/15/2025	GENERAL A EFT	City Of Ton TONGANO	Utilities:Water	R	-77.59
	8/15/2025	GENERAL A EFT	City Of Ton TONGANO	Utilities:Water	c	-43.41
	8/15/2025	GENERAL A EFT	City Of Ton TONGANO	Utilities:Water	c	-180.41
	9/15/2025	GENERAL A EFT	City Of Ton TONGANO	Utilities:Water	c	-214.33
	9/15/2025	GENERAL A EFT	City Of Ton TONGANO	Utilities:Water	c	-317.14
	10/15/2025	GENERAL A EFT	City Of Ton TONGANO	Utilities:Water	c	-66.19
	10/15/2025	GENERAL A EFT	City Of Ton TONGANO	Utilities:Water	c	-180.41
	11/17/2025	GENERAL A EFT	City Of Ton TONGANO	Utilities:Water	c	-77.59
	11/17/2025	GENERAL A EFT	City Of Ton TONGANO	Utilities:Water	c	-180.41
	12/15/2025	GENERAL ACCT XX071	City Of Ton TONGANO	Utilities:Water	c	-66.19

12/15/2025 GENERAL ACCT XX071: City Of Ton TONGANO: Utilities:Water	c	-180.41
TRANSFERS		-55,084.77
EVENT FUND XX0261		5,550.00
6/12/2025 GENERAL A TXFR	Transfer Tc Sponsorshi [EVENT FUND XX0261] R	4,700.00
12/29/2025 GENERAL A TXFR	Transfer Fr Account Cl [EVENT FUND XX0261] c	850.00
General (Old)		-500.00
7/19/2025 EVENT FUN TXFR	Transfer Tc Fair Book A [General (Old)] R	-500.00
7/28/2025 GENERAL A TXFR	Transfer Fr 40004728C [General (Old)] c	5,000.00
7/26/2025 MONEY M/ TXFR	Transfer Tc Acct Fundir [General (Old)] c	-5,000.00
GENERAL ACCT XX0717		-17,728.33
6/12/2025 EVENT FUN TXFR	Transfer Tc Sponsorshi [GENERAL ACCT XX071 R	-4,700.00
12/29/2025 EVENT FUND XX0261	Transfer Fr Account Cl [GENERAL ACCT XX071 R	-850.00
4/24/2025 MONEY M/ DEP	From Monε 1st Loan Pε [GENERAL ACCT XX071 c	-12,178.33
MONEY MARKET XX1779		22,178.33
4/24/2025 GENERAL A TXFR	From Monε 1st Loan Pε [MONEY MARKET XX17 R	12,178.33
7/24/2025 PREMIUM ACCOUNT X	Firstonline 400516452 [MONEY MARKET XX17 R	10,000.00
PREMIUM ACCOUNT XX0857		-10,000.00
7/24/2025 MONEY M/ TXFR	Transfer Tc 3Q County [PREMIUM ACCOUNT X] c	-10,000.00
Mortgage Payable		-54,584.77
4/24/2025 GENERAL A 3130	First State 1553895 [Mortgage Payable] R	-12,178.33
9/19/2025 GENERAL A EFT	First State Loan Payof [Mortgage Payable] c	-42,406.44
OVERALL TOTAL		16,790.20

**K-State
Extension
Office**

GENERAL OPERATING FUND**Extension Office****DEPARTMENT / DIVISION SPENDING SUMMARY**

EXPENDITURES	2024 Actual	2025 Actual	2026 Budget	2027 Request
Extension Office	\$265,036	\$265,036	\$265,036	\$296,486
Total	\$ 265,036	\$ 265,036	\$ 265,036	\$ 296,486

Kansas State University Extension – Leavenworth County

FY2027 Appropriation Request—Executive Summary

Kansas State University Extension – Leavenworth County is the county’s local partner for delivering evidence-based education and technical assistance in Agriculture & Natural Resources, 4-H Youth Development, Family & Consumer Sciences, and Community Vitality—helping residents make informed decisions, strengthening community capacity, and maximizing the impact of public dollars through volunteer and university support.

FY2027 funding request Requested county appropriation: \$296,486 Current appropriation: \$265,036 Increase requested: \$31,450 (11.9%)	What’s at stake County appropriation has remained flat for four years while operating costs have increased. We currently operate on an appropriations budget smaller than what was granted 21 years ago. Without an adjustment, staffing capacity and retention pressures will continue to reduce office availability, slow response times, and limit the office’s ability to meet growing demand for countywide workshops and outreach—particularly in areas not currently being reached.
---	--

Why this request

- **Sustain a stable, responsive public-facing office:** maintain service capacity, office availability, and timely support for residents and local partners.
- **Address cost increases and program demand:** inflation and higher program delivery costs are outpacing a flat appropriation.
- **Maintain equitable countywide access:** expand outreach beyond traditional participants and reduce barriers so residents across the county can benefit from Extension education.
- **Benchmark to comparable counties:** peer counties show higher local appropriations and/or higher staffing capacity, while Leavenworth County serves a large and growing population. We have been allocated 4 agents based on population but due to budget constraints we only have funding for 3. This makes it challenging to meet the increasing demands for services.

If funded, we will

- Stabilize staffing capacity and improve retention to maintain consistent operations and public access.
- Expand educational workshops and add/restore outreach sites in schools and community settings.
- Maintain timely responsiveness to resident inquiries (Agriculture & Natural Resources averages 500+ inquiries per year) and strengthen follow-up with partners.
- Increase participation among underserved audiences through targeted outreach and accessible program delivery.

Community impact and return on investment

- **10,000+ residents served** in the past year through agriculture, youth, and family & consumer sciences programming.
- **Volunteer leverage:** more than 15,000 4-H volunteer hours, 6,000+ Master Gardener hours, and 300+ Master Food Volunteer hours (valued at \$36.14/hour), representing substantial in-kind support for county programming.
- **External support:** 2025 external revenue of \$51,000, plus direct university support for agent salary/benefits and in-kind regional and technology support.
- **Economic relevance:** agriculture contributes nearly \$44 million in product sales and an estimated \$156 million in economic output annually in Leavenworth County.

Additional operational need: safe, reliable vehicles

- Extension currently relies on a 2009 Suburban and a 2012 minivan for youth transport and programming; both are aging and experiencing mechanical issues.
- **Request:** (1) move Extension vehicles onto the County leasing program (using trade-in value to reduce lease cost) **or** (2) provide replacement funding (two new vehicles estimated at \$120,000+).
- **Additional request:** access to the County Shop for maintenance to reduce costs and improve reliability.

Requested action by the Board of County Commissioners: Approve the FY2027 county appropriation of \$296,486 (a \$31,450 / 11.9% increase) to sustain and expand countywide Extension services and provide direction on the preferred vehicle solution (County lease program vs. replacement funding) and County Shop maintenance access.

FY2027 Appropriation Request—Full Budget Narrative

Our Mission and Vision:

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

2027 Budget Request & Strategic Recommendation

Budget Request: \$296,486

To sustain office staff, programming, outreach, and promote evidence-based research we need to look at and discuss budget. Over the last four years our budget has remained flat regardless of the increase in the cost of goods and services, inflation, and growth in programming. With increased funding, Leavenworth County Extension can provide a higher number of workshops, expand new school and outreach sites, and boost response time for customer inquiries. Kansas State University Extension-Leavenworth County is requesting financial stability in one of two options:

- **Preferred Strategy:** Increase in current county appropriations to maintain current operations - An increase in FY2027 funds to be able to support current and future programming efforts and retain staff. Due to current resources and staffing, we are only able to serve a portion of Leavenworth County residents. Given the appropriate budget, we'd be able to reach a larger audience.
- **Proposed Alternative:** Districting- Partnering with Wyandotte County (upon agreement with both counties). We ask that Leavenworth County commissioners be on board with merging counties. This is a proven model that will provide stable and sustainable programming for Leavenworth County residents.

Preferred Strategy: Increase County appropriations to sustain current operations

The Extension Council Executive Board has taken thoughtful consideration toward our budget request for 2027. Our budget request, at a level of \$296,486.00, will enable us to continue providing educational services to county residents. Over the past year, Leavenworth County Extension has served county residents through agricultural, youth and family and consumer programming. Leavenworth County Extension Council has worked to create more sustainability by focusing on staff retention. Staff retention is crucial to programming growth, the various audiences we serve, and partnerships we establish. Across the state, extension offices are working diligently with local and county governments to provide beneficial, educational programming.

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

Vehicles are also a concern. Extension currently owns two vehicles that we use to transport youth and for extension programming. Both these vehicles have aged and are having mechanical problems. We own a 2009 suburban and a 2012 minivan. It is important for youth and staff safety that we have vehicles that are mechanically sound. We are asking for one of the two options. Option one would include moving extension services on to the county leasing program. Option two would include funding to replace both vehicles. We feel this is the most efficient way to address this issue. Paying for two new vehicles would cost over \$120,000. Leasing these same two vehicles would cost significantly less. We would plan to trade in our current vehicles and have that amount also applied to the lease payments, which would lower the cost. We would also like to request the use of the County Shop for maintenance needs. This would help reduce these expenses.

With the current economic climate and steep cost of living increase, our priority in our 2027 budget is to maintain and support a high-level staff. Our goal is to sustain a competitive compensatory package for our support staff to relieve us from a high turnover rate. Due to short staffing, we are consistently challenged in keeping normal office hours and providing needed programming within our community. In support of programs, we continue to seek appropriate partnerships and external funding to provide topic specific programs for our community.

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

County	2023 Population	2025 Local Unit Appropriations	# Of Agents Allocated by State	# Of Agents on Staff	2024 Assessed Tangible Valuation for 2025 Budgets
Leavenworth	83,518	\$265,036	4	3	\$1,119,524,229
Riley	71,402	\$667,380	5	5	\$848,605,157
Butler	68,632	\$365,000	4	4	\$1,009,153,981
Reno	61,497	\$375,000	5	4	\$742,758,749

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

YEAR	AMOUNT	DIFFERENCE
2005	\$277,294	-
2006	\$303,902	\$26,608
2007	\$336,666	\$32,764
2008	\$350,296	\$13,630
2009	\$332,781	\$17,515
2010	\$280,287	\$52,494
2011	\$265,287	\$15,000
2012	\$226,287	\$39,000
2013	\$226,287	-
2014	\$230,287	\$4,000
2015	\$230,287	-
2016	\$230,287	-
2017	\$230,287	-
2018	\$240,287	\$10,000
2019	\$240,287	\$167
2020	\$240,454	\$3,778
2022	\$263,062	-
2023	\$265,036	\$18,997
2024	\$265,036	-
2025	\$265,036	-
2026	\$265,036	-

Proposed Alternative: Districting

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

Benefits of Districting

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

Next Steps for Proposed Alternative Strategy

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

Extension Overview

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

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

Impact of Well-Being and Enrichment Programming Through Extension

Kansas State University Extension has a statewide network to share unbiased information and expertise on topics important to Kansas. This system — combining extension and research — is unique in the state and connects the university to every county through locally based educators.

Community Vitality:

Rural, suburban, and urban communities throughout Kansas face many challenges. When citizens combine their experiences and skills, everyone in the community benefits. Through our volunteer programs, we encourage and mobilize local citizens to combine their experiences and skills to work together for the entire community's benefit. Kansas State University Extension- Leavenworth County is a resource partner with other entities such as Council on Aging, Leavenworth County Conservation District, Water Restoration and Protection Strategies (WRAPS), local school districts, local veteran support programs, food pantries, libraries, The Deeper Windows Association, and Armed Forces Insurance, to help promote and enhance local initiatives. All agents continue to build and maintain partnerships with community organizations and agencies.

4-H Youth Development:

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

4-H Youth Development in Leavenworth County focuses on traditional and youth development outreach 4-H programming. Traditional 4-H programming in Leavenworth County is made up of 10 community 4-H clubs, 5 project clubs and 4 project learning groups. In the last year, there were over 500 youth enrolled in the 4-H and youth development programming. These youth participated in local, regional, state, and national 4-H events. These events have sparked interest and learning opportunities that have an impact on our community now and in the future. For example, this past year Leavenworth County 4-H took youth to an event called Citizenship in Action in Topeka where youth got to see firsthand how our state government works. This event led a group of Leavenworth County youth to expand their knowledge on how government works at the state level and how 4-H can impact our local, state, and national laws. This event has sparked career interest in government and politics but also in our youth being more civic minded and engaged within their own communities. Other local, state, and national events our youth have participated in include Overnight campout, 4-H Club Day, livestock judging contests and clinics, International Exchange programs, National 4-H Congress in Atlanta Georgia, national contests for shooting sports, Skillathon, Leavenworth County Fair and Kansas State Fair.

Youth development outreach programming brings 4-H programs and curriculum to youth who are not enrolled in our traditional 4-H program. These programs are offered in our local schools and different community organizations that serve youth. Over the past year our office has offered in-person educational programming to 4 of the 6 public school districts in Leavenworth County and one private school. This last year we served over 2,500 youth within the local school systems with programs focusing on STEM, plant science, health and wellness, life cycle education, food and nutrition, and agriculture. Outreach outside of our traditional 4-H programming continues to grow. Our goal by 2030 is that every youth in Leavenworth County will have a 4-H experience by the time they graduate from high school. This year alone, we have provided 4-H programming to every 5th grader in the Basehor School District, every 2nd grader in the Lansing School District, the entire Anthony elementary school and every 1st grader at Henry Leavenworth elementary school. In order to continue moving the needle forward toward this bold goal, community partnerships, resources and financial support is crucial.

Family & Consumer Sciences:

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

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

Nutritional Education has also become a big topic of interest from the community and local agencies. Our office has been adding presentations around this topic and continues to work on what nutrition education specific materials can be utilized in Leavenworth County. These sessions have been requested by early childhood education facilities, educational programs, homeless shelters, and businesses. We also brought back an updated Dining with Diabetes series class earlier this year. The series is geared toward diabetics and their support people who are interested in learning strategies to lessen the health risks of diabetes. Classes consist of a presentation on diabetes self-care and healthful food choices; a five-to-ten-minute low-impact physical activity; presentations on tasty, healthy familiar foods, sampling foods, and demonstrations of cooking techniques using artificial sweeteners, reduced-fat foods, herbs, and spices.

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

Agriculture & Natural Resources:

Agriculture remains a cornerstone of the economy in Leavenworth County, contributing significantly to both local prosperity and workforce stability. The total market value of agricultural products sold in the county is nearly \$44 million, with crops accounting for approximately 70% and livestock products making up the remaining 30%. Beyond direct sales, agriculture and its related sectors generate an estimated \$156 million in economic output annually and support approximately 6% of the county's workforce.

The Agriculture and Natural Resources Agent with Kansas State University Extension – Leavenworth County serves as a key resource for producers, landowners, and residents. This position provides research-based education and technical assistance across a wide range of topics, including agronomy, horticulture, livestock production, and natural resource management. On average, more than 500 client inquiries are addressed each year, helping individuals make informed, cost-effective, and environmentally responsible decisions.

Core services such as soil and water testing directly impact approximately 200 individuals annually, supporting improved crop productivity, environmental stewardship, and responsible nutrient management. In addition, educational programs and workshops are regularly offered, often in partnership with agricultural businesses and agencies whose sponsorships help reduce program costs and increase accessibility for participants.

The Extension Master Gardener program continues to be an invaluable asset to both the office and the community. Volunteers operate a seasonal Garden Hotline, assisting thousands of residents each year with timely, research-based information. Their outreach also includes community projects, educational programming, and public engagement efforts that enhance local quality of life.

Master Gardener volunteers contribute approximately 6,000 service hours annually—valued at an estimated \$216,840—demonstrating a significant return on investment to the county. In addition, they complete over 460 hours of advanced training each year to maintain a high level of expertise and ensure the delivery of accurate, up-to-date information.

Through education, direct assistance, and volunteer engagement, the Agriculture and Natural Resources program strengthens the local agricultural economy, supports environmental sustainability, and improves the quality of life for residents across Leavenworth County.

Kansas State University Extension & Leavenworth County Partnership

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

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

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

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

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

- Partnerships with agriculture specialists allow us to bring expert advice to our Leavenworth County residents at no cost to them. Recently K-State Research and Extension Pond Specialist came to Leavenworth County to meet with residents to discuss their pond issues on site. These visits were at no cost to the residents or to Leavenworth County.
- Kansas State University Extension's Community Vitality Team offers grant writing training for local communities because grants are a vital component of sustainable funding. Local units are able to offer these workshops to other foundations, agencies, and organizations in the area.
- 4-H Youth Development offers opportunities for our local youth to attend state and national programs and participate in worldwide exchange programs.

Outside Resources:

Our partnership with Kansas State University provides a means for direct and indirect financial resources. Extension staff use trained volunteers (Master Gardeners, Master Food volunteers, and 4-H volunteers) to build capacity, add value and maximize the reach of our educational programs. Below is a summary of the 2025 external resources:

Direct resources (actual dollars received):

- Agent Salaries (% of salary based on KBOR formula) \$ 40,560.00
- Agent Benefits \$ 43,085.00

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

- Regional office support \$ 30,934.48
- Technology support-KSU \$ 1,751.65
- Volunteer hours –

(Valued at \$36.14/hour per the Independent Sector)

4-H Volunteers – more than 15,000 hours	\$ 542,100.00
Master Gardeners – more than 6,000 hours	\$ 216,840.00
Master Food Volunteers – more than 300 hours	\$ 10,842.00
2025 External Revenue (outside of state and county funds)	\$ 51,000.00

Organizational Contact Information

Sonya Murphy, M.A.

Unit Director

4-H Youth Development Extension Agent

K-State Research & Extension – Leavenworth County

sonyam@ksu.edu

711 Marshall St. Suite 101

Leavenworth, KS 66048

913-364-5700

leavenworth.ksu.edu



SHIPLEY
& ASSOCIATES
Accounting & Consulting Services

Russell Shipley CPA, CFPA
Principal & Managing Director
(785) 760-4898
Russell@ShIPLEYCPA.com

PO Box 751193
Topeka, KS 66675
ShIPLEYCPA.com

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

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

I have performed the procedures enumerated below, which were agreed to by the Board of Directors (the specified parties), solely to assist K-State Research & Extension – Leavenworth County (the Organization) in meeting the reporting requirements of the Kansas Municipal Accounting and Audit Guide (KMAAG) and the State of Kansas of the Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis for the year ended December 31, 2025. The Organization's management has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose and is responsible for the Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis. The sufficiency of these procedures is solely the responsibility of the Organization. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

- 1) Tie the Organization's total cash per books at year end to source documents. This should include a review of the bank reconciliation for the last month of the year.
 - o Ending cash balance per books did not agree to subsidiary ledgers.
 - o Cash reported per the bank reconciliations and statements was \$175,851 and cash reported on the Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis was \$163,613.
- 2) Reconcile the year-end cash balance as shown on the Statement of Cash Receipts and Cash Disbursements to: 1) demand deposits at the Organization's official depository, 2) time deposits at the Organization's official depository, 3) investments in U.S. Treasury bills; and other cash/investment accounts.
 - o Ending cash balance per books did not agree to subsidiary ledgers.
 - o Cash reported per the bank reconciliations and statements was \$175,851 and cash reported on the Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis was \$163,613. The difference appears to be checks written in December 2025 that are not on the December bank reconciliation.
- 3) Using the last bank statement of the year, compare total deposits in excess of FDIC insurance to securities pledged to secure the excess deposits, as evidenced by joint custody receipts.
 - o No exceptions were found as a result of applying the procedure.
- 4) For the last bank statement of the year, compare the name of the depository institution to an entry in the official minutes that designates the institution as the Organization's official depository.
 - o No exceptions were found as a result of applying the procedure.

- 5) For a minimum of two months trace any interest income from the bank statement to the Organization's cash receipts records.
 - o No exceptions were found as a result of applying the procedure.
- 6) For a minimum of two separate months, trace non-mail cash receipts from the receipt book to the bookkeeping records to determine if the receipts were properly recorded. Also, for the same two months, trace bookkeeping entries for cash receipts to the bank statement to determine if receipts are deposited intact and on a timely basis.
 - o No exceptions were found as a result of applying the procedure.
- 7) For approximately ten percent of the non-payroll cash disbursements, trace disbursements from the bookkeeping records to the: related invoice, bank statement, and canceled check.
 - o No exceptions were found as a result of applying the procedure.
- 8) For a minimum of one month compare the disbursements as recorded in the check register to an entry in the official minutes that approve the disbursements.
 - o No exceptions were found as a result of applying the procedure.
- 9) Examine evidence of encumbrances and accounts payable and determine if they have been properly stated in the financial statement as of the end of the year. Evidence of encumbrances would include unpaid purchase orders and contracts. Evidence of accounts payable would include unpaid invoices and receiving reports.
 - o Accrued payroll and payroll liabilities is understated due to payroll and payroll liabilities not being recorded each pay period against the liability but the expense amounts once paid are applied against the liability.
- 10) Review the credit card policy and internal controls of the Organization. For a minimum of two months, review the Organization's credit card transactions to determine if approvals, expenditure procedures, and proper classification of expenditures were followed. In the agreed upon procedure report, describe the credit card procedure, if the credit card procedures and internal controls are being followed, and if the Organization's credit cards are only in the name of the Organization.
 - o No exceptions were found as a result of applying the procedure.
 - o Credit card policy is attached and appears to be followed.
- 11) Review payroll for a minimum of one month to determine that proper deductions and employer contributions are being remitted.
 - o No exceptions were found as a result of applying the procedure.
- 12) For the last month of the year review the payroll records for each employee to determine if a deduction for KPERs (Kansas Public Employees Retirement System) was made.
 - o No exceptions were found as a result of applying the procedure.
- 13) Compare the following items in the current year's financial statement to the same items in the prior year financial statement to determine if there is a variance of more than 25% per fund: 1) total cash receipts, 2) total cash disbursements, 3) encumbrances and accounts payable, and 4) ending unencumbered cash balance. For variances larger than 25%, examine the variance, then document and report on the reason.
 - o The change in encumbrances and accounts payable exceeded 25%. This was due to payroll and payroll liabilities not being recorded each pay period against the liability but the expense amounts once paid are applied against the liability.

- 14) For a minimum of two months, review the Organization's month-end statement of cash receipts and cash disbursements to determine that the ending unencumbered cash balance is greater than or equal to zero.
 - o No exceptions were found as a result of applying the procedure.
- 15) For a minimum of two months, review the official minutes to determine that the minutes have been signed by the chairperson of the board of directors.
 - o No exceptions were found as a result of applying the procedure.
- 16) Review the Organization's surety (fidelity) bonds to determine that all employees and officers entrusted with funds or property are covered by such a bond.
 - o The Organization does have a surety (fidelity) bond on its Treasurer in place, but it does not cover any other officer or employee.
- 17) Review the general and entity specific compliance checklists.
 - o Reviewed the KMAAG general checklist with the Organization.

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

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

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

Shipley CPA, LLC

Shipley CPA, LLC
Topeka, Kansas
January 22, 2026

**Local Extension Unit Credit (Procurement) Card and
Debit Card Policy**

Debit cards are not allowed for local Extension financial transactions.

Credit Cards:

Extension Councils/Districts may use Credit Cards within usage guidelines set forth in this policy. These guidelines have been developed from best practices for credit card use developed by the Kansas Legislative Division of Post Audit. The purpose of the procurement card is to establish a more efficient, cost-effective method of purchasing and paying for transactions within established usage limits. Recommended card maximum spending limits are \$5,000 per transaction and \$10,000 monthly. The card can be used for in-store purchases as well as mail, phone or fax orders. The procurement card can be used to reduce purchase orders, payment vouchers, charge accounts and the use of personal funds reimbursed by payment vouchers.

1. Credit cards should only be obtained through Board authorization. Any local guidelines developed that are beyond the scope of this policy should be in writing and readily available to staff and the Board.
2. Each card user should have a separate credit card identification code or account.
3. Cards will be assigned an expenditure dollar limit applicable for a 30-day billing cycle.
4. Original receipts **MUST** be submitted to document each purchase. Credit Card purchases must be reviewed and approved by someone other than the employee making the purchase. All purchases must be approved by the County/District Extension Director. Purchases by the County/District Director must be reviewed in detail by a designated board member.
5. When making purchases, be sure to remind the vendor of the Extension Council's/District's tax exempt status.
6. Gasoline purchases are allowed for Extension vehicles only. Gallons of gas purchased and the cost is to be recorded and vehicle use documented in a vehicle mileage log. Gas purchase receipts should be reconciled with the vehicle log by someone other than employee making gas purchases.
7. Credit cards may be used for employee's business related lodging expense. Employee's meals, beverages, or other non-business related expenses associated with overnight travel cannot be paid with the credit card.
8. The card can be used for meals for extension related events.
9. Unauthorized purchases will result in severe consequences. Possible actions could include any of the following:
 - a. Verbal warning
 - b. Loss of Credit Card privileges for a specific period of time or permanently.
 - c. Written warning added to the employee's personnel file.
 - d. Termination of employment and possible civil and/or criminal prosecution for suspected serious infraction of policy and violation of law.
10. Card users should sign a statement saying they are familiar with the credit card policies. A copy of the policies signed by each cardholder should be kept on file.