

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 21, 2025
9:00 a.m.

- I. CALL TO ORDER
- II. PLEDGE OF ALLEGIANCE/MOMENT OF SILENT PRAYER
- III. ROLL CALL
- IV. PUBLIC COMMENT: Public Comment shall be limited to 25 minutes at the beginning of each meeting and limited to five minutes per person. Anyone wishing to make comments either on items on the agenda or not are encouraged to provide their comments in writing no later than 8:00 AM the Monday immediately preceding the meeting. These comments will be included in the agenda packet for everyone to access and review. This allows the Commission to have time to fully consider input and request follow up if needed prior to the meeting.
- V. ADMINISTRATIVE BUSINESS:
 - a) EMS Week Proclamation
 - b) Economic Roundtable meetings
- 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 14, 2025
 - b) Approval of the schedule for the week of May 26, 2025
 - c) Approval of the check register

- d) Approve and sign the OCB's

VII. FORMAL BOARD ACTION:

- a) Consider a motion to authorizing changing from Aetna to Blue Cross Blue Shield of Kansas for the County health insurance coverage for the 2025/2026 plan year and utilize the attached rate sheet for the employer/employee share of benefits.

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

- a) 2024 Leavenworth County audit review
- b) LCDC and LCPA quarterly reports

IX. ADJOURNMENT

WORK SESSION TO DISCUSS BUILDING CODES

LEAVENWORTH COUNTY COMMISSIONERS MEETING SCHEDULE

Monday, May 19, 2025

Tuesday, May 20, 2025

12:00 p.m. LCPA meeting

Wednesday, May 21, 2025

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

Thursday, May 22, 2025

Friday, May 23, 2025

ALL SUCH OTHER BUSINESS THAT MAY COME BEFORE THE COMMISSION

ALL MEETINGS ARE OPEN TO THE PUBLIC

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

**LEAVENWORTH COUNTY
BOARD OF COUNTY COMMISSIONERS
PROCLAMATION OF EMS WEEK**

EMS Week Proclamation

To designate the Week of May 18-24, 2025, as Emergency Medical Services Week (EMS Week).

WHEREAS, emergency medical services is a vital public service; and

WHEREAS, the members of emergency medical services teams are ready to provide lifesaving care to those in need 24 hours a day, seven days a week; and

WHEREAS, access to quality emergency care dramatically improves the survival and recovery rate of those who experience sudden illness or injury; and

WHEREAS, emergency medical services fill healthcare gaps by providing important, out-of-hospital care, including preventative medicine, follow-up care, and access to telemedicine; and

WHEREAS, the emergency medical services system consists of first responders, emergency medical technicians, paramedics, emergency medical dispatchers, firefighters, police officers, educators, administrators, pre-hospital nurses, emergency nurses, emergency physicians, trained members of the public, and other out of hospital medical care providers; and

WHEREAS, the members of emergency medical services teams, whether career or volunteer, engage in thousands of hours of specialized training and continuing education to enhance their lifesaving skills; and

WHEREAS, it is appropriate to recognize the value and the accomplishments of emergency medical services providers by designating the Emergency Medical Services Week; now

THEREFORE, I Michael Smith, Chairman, of the Leavenworth County Board of County Commissioners
do hereby proclaim the week of May 18 - 24, 2025, as

EMERGENCY MEDICAL SERVICES WEEK

The 51st anniversary of EMS Week theme is EMS WEEK: We Care. For Everyone.

Michael Smith, Chairman
Leavenworth County Board of County
Commissioners

*****May 14, 2025 *****

The Board of County Commissioners met in a regular session on Wednesday, May 14, 2025. Commissioner Smith, Commissioner Culbertson; Commissioner Stieben and Commissioner Dove are present; Commissioner Reid is present by phone; Also present: Mark Loughry, County Administrator; Misty Brown, County Counselor; Jon Khalil, Deputy County Counselor; Larry Malbrough, Information Systems Director; Dave Martin, Information Systems Deputy Director; Bill Noll, Infrastructure and Construction Services

PUBLIC COMMENT:

There were no public comments.

ADMINISTRATIVE BUSINESS:

Commissioner Smith read a proclamation recognizing National Public Works Week.

Commissioner Smith requested to add LCDC and LCPA to the agenda on July 9th to speak about funding.

Commissioner Dove recommended Commissioner Reid should be appointed to the city of Leavenworth's committee as suggested by the city.

It was suggested to bring that back with more information.

A motion was made by Commissioner Culbertson and seconded by Commissioner Stieben to accept the consent agenda for Wednesday, May 14, 2025 as presented.

Motion passed, 4-0.

Larry Malbrough requested to award the Exchange Online Project to ISG.

A motion was made by Commissioner Culbertson and seconded by Commissioner Stieben to award the Exchange Online Project to ISG in the amount not to exceed \$28,000.00.

Motion passed, 5-0.

Mr. Malbrough requested authorization to contract with ArcTitan for email archiving.

A motion was made by Commissioner Culbertson and seconded by Commissioner Stieben to authorize the I.S. Department to contract with ArcTitan for email archiving in an amount not to exceed \$8,000.00.

Motion passed, 4-0.

Shonda Anderson, Director of the Kansas Office of Registered Apprenticeship gave a presentation.

A motion was made by Commissioner Stieben and seconded by Commissioner Culbertson to adjourn.

Motion passed, 5-0.

The Board adjourned at 9:52 a.m.

LEAVENWORTH COUNTY COMMISSIONERS MEETING SCHEDULE

Monday, May 26, 2025 THE COURTHOUSE WILL BE CLOSED IN OBSERVANCE OF MEMORIAL DAY

Tuesday, May 27, 2025

Wednesday, May 28, 2025

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

Thursday, May 29, 2025

Friday, May 30, 2025

ALL SUCH OTHER BUSINESS THAT MAY COME BEFORE THE COMMISSION

ALL MEETINGS ARE OPEN TO THE PUBLIC

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

FMWARREG2		LEAVENWORTH COUNTY				5/14/25	14:32:04
JSCHERMBEC		WARRANT REGISTER					Page 1
START DATE: 05/08/2025 END DATE: 05/15/2025							
TYPES OF CHECKS SELECTED: * ALL TYPES							
CHECK RANGE SELECTED: * No Check Range Selected							
WARRANT	CHK	WARRANT	VEND #/	VENDOR NAME/			
NUMBER	TYPE	DATE	PCH DOC #	ACCOUNT NUMBER	DESCRIPTION	AMOUNT	TOTAL
537		05/12/2025	434	HAMM QUARRIES			
			132089	5-133-5-00-303	ROAD SEAL 1 1/4 AB3	337.57	
			132090	5-133-5-00-303	ROAD SEAL AB3	547.28	
			132091	5-133-5-00-303	ROAD SEAL	13,101.92	
			132091	5-133-5-00-303	ROAD SEAL	3,181.22	
			132101	5-133-5-00-303	ROAD AND BRIDGE ROAD SEAL	535.12	
			132101	5-133-5-00-303	ROAD AND BRIDGE ROAD SEAL	3,923.70	
			132101	5-133-5-00-303	ROAD AND BRIDGE ROAD SEAL	5,215.19	
				WARRANT TOTAL			26,842.00
538		05/12/2025	648	COMMERCE BANK-COMMERCIAL CARDS			
			132105	5-133-5-00-207	RADIO MAINT. MAY	375.00	
			132105	5-133-5-00-207	RADIO MAINT. MAY	105.00	
			132105	5-133-5-00-207	RADIO MAINT. MAY	10.00	
			132105	5-133-5-00-207	RADIO MAINT. MAY	10.00	
				WARRANT TOTAL			500.00
539		05/12/2025	1123	POMP'S TIRE SERVICE INC			
			132113	5-133-5-00-309	TIRES	927.94	
			132078	5-137-5-00-321	LOCAL SERVICES TIRES	2,273.50	
				WARRANT TOTAL			3,201.44
540		05/13/2025	434	HAMM QUARRIES			
			132219	5-220-5-15-400	CAP ROAD 187 DUST ABATEMENT	2,456.01	
			132219	5-220-5-15-400	CAP ROAD 187 DUST ABATEMENT	16,685.48	
			132221	5-220-5-15-400	CAP RD- 187TH DUST ABATEMENT	21,657.66	
			132222	5-220-5-15-400	DUST ABATEMENT 187TH ST	8,514.70	
				WARRANT TOTAL			49,313.85
541		05/14/2025	8686	EVERGY KANSAS CENTRAL INC			
			132291	5-001-5-07-223	SVC 3-31-4-29	1,245.04	
				WARRANT TOTAL			1,245.04
542		05/14/2025	66366	KANSAS GAS SERVICE			
			132292	5-001-5-14-220	SVC 725 LAMING RD APRIL	317.97	
				WARRANT TOTAL			317.97
113613	AP	05/09/2025	7800	AXON ENTERPRISE,INC			
			132054	5-001-5-07-208	TASERS AND ACCESSORIES	10,073.70	
				WARRANT TOTAL			10,073.70
113614	AP	05/09/2025	1523	BOB BARKER CO INC			
			132043	5-001-5-07-359	JAIL SUPPLIES SHERIFF	1,327.04	
				WARRANT TOTAL			1,327.04
113615	AP	05/09/2025	1065	BTX KS INC			
			132061	5-001-5-07-219	INMATE X-RAY	225.00	
				WARRANT TOTAL			225.00
113616	AP	05/09/2025	198	COLLINS AUTOMOTIVE LLC			
			132062	5-001-5-07-213	UNIT 139 VIN8843 ALIGNMENT AND	117.65	
				WARRANT TOTAL			117.65
113617	AP	05/09/2025	24545	CDW GOVERNMENT INC			
			132050	5-001-5-11-308	CO ATTY ITEM 7690030 OFFICE EQ	5,445.60	
				WARRANT TOTAL			5,445.60
113618	AP	05/09/2025	1003	CENTRALSQUARE TECHNOLOGIES,LLC			
			132057	5-001-5-07-262	QUATE NO Q-212697 ANNUAL SUBSR	107,952.29	
				WARRANT TOTAL			107,952.29
113619	AP	05/09/2025	1032	LEAV CO EMS			

FMWARREGR2		LEAVENWORTH COUNTY				5/14/25	14:32:04
JSCHERMPEC		WARRANT REGISTER					Page 2
START DATE: 05/08/2025 END DATE: 05/15/2025							
TYPES OF CHECKS SELECTED: * ALL TYPES							
CHECK RANGE SELECTED: * No Check Range Selected							
WARRANT	CHK	WARRANT	VEND #/	VENDOR NAME/			
NUMBER	TYPE	DATE	PCH DOC #	ACCOUNT NUMBER	DESCRIPTION	AMOUNT	TOTAL
			132063	5-001-5-07-219	TRANSPORT INMATE: ORIGINAL 103	737.16	
					WARRANT TOTAL		737.16
113620	AP	05/09/2025	833	GENOA HEALTHCARE LLC			
			132064	5-001-5-07-219	PHARMACY CHARGES FOR APRIL 202	13.13	
					WARRANT TOTAL		13.13
113621	AP	05/09/2025	7643	GOVCONNECTION INC			
			132056	5-001-5-07-208	FOX IT PDF EDITOR 1 YR SUBSCRI	636.00	
					WARRANT TOTAL		636.00
113622	AP	05/09/2025	565	KA-COMM INC			
			132065	5-001-5-07-213	K9 KENNEL FOR 2024 DODGE	4,218.18	
					WARRANT TOTAL		4,218.18
113623	AP	05/09/2025	3197	LEAGUE OF KS MUNICIPALITIES			
			132059	5-001-5-09-202	EDUCATION AND TRAINING	265.00	
					WARRANT TOTAL		265.00
113624	AP	05/09/2025	9762	LEAVENWORTH POLICE DEPT			
			132048	5-001-5-11-503	JEWEL BULLARD	47.00	
					WARRANT TOTAL		47.00
113625	AP	05/09/2025	537	CHERRYROAD MEDIA INC			
			132060	5-001-5-09-232	LEGAL PUBLICATION FOR 2024 CV1	283.98	
					WARRANT TOTAL		283.98
113626	AP	05/09/2025	1545	BATEMAN LAW GROUP LLC			
			132058	5-001-5-09-231	CRT APPOINTED ATTY	4,515.00	
					WARRANT TOTAL		4,515.00
113627	AP	05/09/2025	417	AUMENTUM TECHNOLOGIES			
			132037	5-001-5-18-254	MAINTENANCE SPEC HW & SW- IS	58,830.00	
					WARRANT TOTAL		58,830.00
113628	AP	05/09/2025	2419	MCKESSON MEDICAL SURGICAL			
			132055	5-001-5-07-219	MEDICAL SUPPLIES INMATE HEALTH	116.67	
					WARRANT TOTAL		116.67
113629	AP	05/09/2025	2059	MIDWEST OFFICE TECHNOLOGY INC			
			132044	5-001-5-02-304	CLERK ELECTION COPIES	24.64	
					WARRANT TOTAL		24.64
113630	AP	05/09/2025	406	PUBLIC SAFETY UPFITTERS LLC			
			132042	5-001-5-07-353	BULLET PROOF VEST SHERIFF	993.42	
					WARRANT TOTAL		993.42
113631	AP	05/09/2025	458	LEAV CO PUBLIC WORKS			
			132045	5-001-5-14-333	FUEL FOR SKAG STAND MOWER AND	212.21	
			132045	5-001-5-14-333	FUEL FOR SKAG STAND MOWER AND	152.75	
			132041	5-001-5-14-336	FUEL AND MAINT. FOR NW	995.95	
			132041	5-001-5-53-308	FUEL AND MAINT. FOR NW	3,945.58	
					WARRANT TOTAL		5,306.49
113632	AP	05/09/2025	1793	ST JOHN HOSPITAL			
			132036	5-001-5-07-219	INMATE MEDICAL BILL ORIGINAL T	200.65	
					WARRANT TOTAL		200.65
113633	AP	05/09/2025	248	ELIOR,INC			
			132053	5-001-5-07-261	INAMTE MEALS	6,022.43	
			132053	5-001-5-07-261	INAMTE MEALS	5,973.53	
			132053	5-001-5-07-261	INAMTE MEALS	5,764.63	
					WARRANT TOTAL		17,760.59
113634	AP	05/09/2025	113	SUMNERONE INC			

FMWARREG2		LEAVENWORTH COUNTY				5/14/25	14:32:04
JSCHERMBEC		WARRANT REGISTER					Page 3
START DATE: 05/08/2025 END DATE: 05/15/2025							
TYPES OF CHECKS SELECTED: * ALL TYPES							
CHECK RANGE SELECTED: * No Check Range Selected							
WARRANT	CHK	WARRANT	VEND #/	VENDOR NAME/			
NUMBER	TYPE	DATE	PCH DOC #	ACCOUNT NUMBER	DESCRIPTION	AMOUNT	TOTAL
			132038	5-001-5-19-204	COPIER CLICKS CLERKS REPAIRS 5	86.16	
			132040	5-001-5-42-301	CANON COPIER 4MK08975 4/5-5/4/	19.43	
					WARRANT TOTAL		105.59
113635	AP	05/09/2025	883	TMA LASER GROUP INC			
			132052	5-001-5-07-301	SHERIFF TONERS	1,272.00	
					WARRANT TOTAL		1,272.00
113636	AP	05/09/2025	2	WATER DEPT			
			132046	5-001-5-14-220	SVC LOCATION CH 3-28-4-29	877.40	
			132047	5-001-5-32-392	SVC JC 3/28/4/29	3,592.19	
			132051	5-001-5-33-392	CUSHING	79.05	
			132051	5-001-5-33-392	CUSHING	306.17	
					WARRANT TOTAL		4,854.81
113637	AP	05/12/2025	7158	A-1 RENTAL			
			132092	5-133-5-00-214	MONTHLY RENTAL RONGIE AND SALT	250.00	
			132092	5-133-5-00-214	MONTHLY RENTAL RONGIE AND SALT	125.00	
			132066	5-160-5-00-263	APRIL TOILET RENTAL	125.00	
					WARRANT TOTAL		500.00
113638	AP	05/12/2025	25797	BERRY TRACTOR & EQUIPMENT			
			132093	5-133-5-00-360	HIGH PRESSURE FILTER	209.58	
					WARRANT TOTAL		209.58
113639	AP	05/12/2025	778	COLEMAN EQUIPMENT INC			
			132095	5-133-5-00-360	CHAINSAW SUPPLIES FOR RD AND B	1,326.80	
					WARRANT TOTAL		1,326.80
113640	AP	05/12/2025	9635	DASH MEDICAL GLOVES			
			132069	5-127-5-00-3	VINYL GLOVES	31.90	
			132068	5-136-5-00-341	VINYL GLOVES JIAS SUPPLES	31.90	
					WARRANT TOTAL		63.80
113641	AP	05/12/2025	24441	E EDWARDS			
			132099	5-133-5-00-364	SAFETY BOOTS FOR PAUL WAGNER	155.05	
					WARRANT TOTAL		155.05
113642	AP	05/12/2025	446	EQUIPMENT SHARE INC			
			132071	5-137-5-00-320	LOCAL SERVICE CASE PIPING,NOZ	96.48	
			132071	5-137-5-00-320	LOCAL SERVICE CASE PIPING,NOZ	472.32	
			132071	5-137-5-00-320	LOCAL SERVICE CASE PIPING,NOZ	239.97	
					WARRANT TOTAL		808.77
113643	AP	05/12/2025	2588	FOLEY EQUIPMENT			
			132072	5-137-5-00-320	LOCAL SERVICES PLUG, SOCKETS,	423.68	
					WARRANT TOTAL		423.68
113644	AP	05/12/2025	28526	THE GUIDANCE CENTER (TRAINING			
			132075	5-135-5-00-200	APRIL PAPERWORK	3,300.00	
					WARRANT TOTAL		3,300.00
113645	AP	05/12/2025	685	GIS WORKSHOP LLC			
			132100	5-133-5-00-211	GWORKS ANNUAL SUPPORT AND MAIN	7,271.00	
					WARRANT TOTAL		7,271.00
113646	AP	05/12/2025	145	PARK ENTERPRISE			
			132102	5-133-5-00-365	FIBERGLASS STEP LADDER	850.00	
					WARRANT TOTAL		850.00
113647	AP	05/12/2025	369	HOLLIDAY SAND & GRAVEL CO			
			132103	5-133-5-00-303	ROAD SEAL AND DUST CONTROL	8,363.93	
			132103	5-133-5-00-303	ROAD SEAL AND DUST CONTROL	2,715.37	

FMWARREG2		LEAVENWORTH COUNTY				5/14/25	14:32:04
JSCHERMBEC		WARRANT REGISTER					Page 4
START DATE: 05/08/2025 END DATE: 05/15/2025							
TYPES OF CHECKS SELECTED: * ALL TYPES							
CHECK RANGE SELECTED: * No Check Range Selected							
WARRANT	CHK	WARRANT	VEND #/	VENDOR NAME/			
NUMBER	TYPE	DATE	PCH DOC #	ACCOUNT NUMBER	DESCRIPTION	AMOUNT	TOTAL
			132103	5-133-5-00-303	ROAD SEAL AND DUST CONTROL	2,339.69	
			132103	5-133-5-00-303	ROAD SEAL AND DUST CONTROL	4,048.70	
			132103	5-133-5-00-303	ROAD SEAL AND DUST CONTROL	1,363.54	
			132103	5-133-5-00-303	ROAD SEAL AND DUST CONTROL	3,907.73	
			132103	5-133-5-00-318	ROAD SEAL AND DUST CONTROL	8,978.22	
			132103	5-133-5-00-318	ROAD SEAL AND DUST CONTROL	7,762.10	
				WARRANT TOTAL			39,479.28
113648	AP	05/12/2025	8408	KANSAS STATE HISTORICAL SOCIET			
			132104	5-133-5-00-327	SURVEY REF REPORT 28 REPORTS @	112.00	
				WARRANT TOTAL			112.00
113649	AP	05/12/2025	1629	KANSAS UNIVERSITY PHYSICIANS I			
			132076	5-108-5-00-280	PRENATAL CLINICAL SERVICES	3,600.00	
				WARRANT TOTAL			3,600.00
113650	AP	05/12/2025	461	LEAV CO COOP			
			132067	5-160-5-00-304	DYED DIESEL COMSUMPIVE APRIL	1,588.96	
				WARRANT TOTAL			1,588.96
113651	AP	05/12/2025	232	MHC KENWORTH-OLATHE			
			132106	5-133-5-00-360	STARTER AND BELT	548.34	
			132106	5-133-5-00-360	STARTER AND BELT	335.10	
			132106	5-133-5-00-360	STARTER AND BELT	387.93-	
				WARRANT TOTAL			495.51
113652	AP	05/12/2025	48	MIDWEST MACHINERY & SUPPLY CO			
			132107	5-133-5-00-363	GUARDRAIL AND MATERIALS FOR BR	904.14	
			132107	5-133-5-00-363	GUARDRAIL AND MATERIALS FOR BR	1,209.43	
				WARRANT TOTAL			2,113.57
113653	AP	05/12/2025	2059	MIDWEST OFFICE TECHNOLOGY INC			
			132077	5-130-5-00-2	COPIER FOR CCH FEB-MAY	25.43	
				WARRANT TOTAL			25.43
113654	AP	05/12/2025	2666	JAMES FRICKE			
			132074	5-108-5-00-613	JAMES FRICKE HEALTH DEPARTMENT	372.61	
				WARRANT TOTAL			372.61
113655	AP	05/12/2025	2666	KATIE SCHNEIDER			
			132082	5-108-5-00-613	PER DIEM SUMMIT CONF.	322.00	
				WARRANT TOTAL			322.00
113656	AP	05/12/2025	2666	BILL NOLL			
			132088	5-133-5-00-201	KCHA PER DIEM	522.90	
				WARRANT TOTAL			522.90
113657	AP	05/12/2025	2666	NICHOLAS BUDY			
			132094	5-133-5-00-203	ROAD AND BRIDGE CDL EXAM 1 AND	42.03	
			132094	5-133-5-00-203	ROAD AND BRIDGE CDL EXAM 1 AND	10.75	
				WARRANT TOTAL			52.78
113658	AP	05/12/2025	2666	PRESTON MOREY			
			132108	5-133-5-00-364	SAFETY BOOTS FOR PRESTON MOREY	165.00	
				WARRANT TOTAL			165.00
113659	AP	05/12/2025	24	NATL SIGN CO INC			
			132109	5-133-5-00-363	SIGN MATERIAL	1,446.23	
				WARRANT TOTAL			1,446.23
113660	AP	05/12/2025	781	NEW FRONTIER MATERIALS LLC			
			132110	5-133-5-00-361	TRAP ROCK	8,185.55	
			132110	5-133-5-00-361	TRAP ROCK	12,475.72	

START DATE: 05/08/2025 END DATE: 05/15/2025

TYPES OF CHECKS SELECTED: * ALL TYPES

CHECK RANGE SELECTED: * No Check Range Selected

WARRANT NUMBER	CHK TYPE	WARRANT DATE	VEND #/ PCH DOC #	VENDOR NAME/ ACCOUNT NUMBER	DESCRIPTION	AMOUNT	TOTAL
			132110	5-133-5-00-361	TRAP ROCK	18,596.54	
			132110	5-133-5-00-361	TRAP ROCK	13,086.14	
			132110	5-133-5-00-361	TRAP ROCK	13,283.22	
			132110	5-133-5-00-361	TRAP ROCK	28,136.19	
					WARRANT TOTAL		93,763.36
113662	AP	05/12/2025	11799	O'REILLY AUTOMOTIVE			
			132112	5-133-5-00-310	O'REILLY PARTS	16.99	
			132111	5-133-5-00-312	O'REILLY PARTS	107.64	
			132111	5-133-5-00-312	O'REILLY PARTS	3.86	
			132111	5-133-5-00-312	O'REILLY PARTS	43.37	
			132111	5-133-5-00-312	O'REILLY PARTS	69.15	
			132111	5-133-5-00-312	O'REILLY PARTS	119.90	
			132111	5-133-5-00-360	O'REILLY PARTS	33.02	
			132111	5-133-5-00-360	O'REILLY PARTS	46.25	
			132111	5-133-5-00-360	O'REILLY PARTS	30.15	
			132111	5-133-5-00-360	O'REILLY PARTS	170.90	
			132111	5-133-5-00-360	O'REILLY PARTS	104.63	
			132111	5-133-5-00-360	O'REILLY PARTS	68.65	
			132111	5-133-5-00-360	O'REILLY PARTS	32.68	
			132111	5-133-5-00-360	O'REILLY PARTS	121.99	
			132111	5-133-5-00-360	O'REILLY PARTS	219.68	
			132111	5-133-5-00-360	O'REILLY PARTS	193.95	
			132111	5-133-5-00-360	O'REILLY PARTS	13.80	
			132111	5-133-5-00-360	O'REILLY PARTS	80.38	
			132111	5-133-5-00-360	O'REILLY PARTS	10.00-	
			132111	5-133-5-00-360	O'REILLY PARTS	17.61-	
			132111	5-133-5-00-360	O'REILLY PARTS	16.98	
			132112	5-133-5-00-360	O'REILLY PARTS	420.41	
			132112	5-133-5-00-360	O'REILLY PARTS	21.98	
			132112	5-133-5-00-360	O'REILLY PARTS	79.72	
			132112	5-133-5-00-360	O'REILLY PARTS	420.41-	
			132112	5-133-5-00-360	O'REILLY PARTS	14.45	
			132112	5-133-5-00-360	O'REILLY PARTS	345.76	
			132112	5-133-5-00-360	O'REILLY PARTS	29.74	
			132112	5-133-5-00-360	O'REILLY PARTS	62.85	
			132112	5-133-5-00-360	O'REILLY PARTS	345.76-	
			132112	5-133-5-00-360	O'REILLY PARTS	213.04	
			132112	5-133-5-00-360	O'REILLY PARTS	24.88-	
			132112	5-133-5-00-360	O'REILLY PARTS	240.12	
			132112	5-133-5-00-360	O'REILLY PARTS	35.24	
			132112	5-133-5-00-360	O'REILLY PARTS	218.04	
			132112	5-133-5-00-360	O'REILLY PARTS	318.07	
			132081	5-137-5-00-320	LOCAL SERVICES EQUIP. PARTS	117.62	
			132081	5-137-5-00-320	LOCAL SERVICES EQUIP. PARTS	30.67	
			132081	5-137-5-00-320	LOCAL SERVICES EQUIP. PARTS	51.29	
			132081	5-137-5-00-320	LOCAL SERVICES EQUIP. PARTS	124.87	
			132081	5-137-5-00-320	LOCAL SERVICES EQUIP. PARTS	6.99	
			132081	5-137-5-00-320	LOCAL SERVICES EQUIP. PARTS	78.12	
			132081	5-137-5-00-320	LOCAL SERVICES EQUIP. PARTS	273.10	
			132081	5-137-5-00-320	LOCAL SERVICES EQUIP. PARTS	23.22	

FMWARREGR2		LEAVENWORTH COUNTY				5/14/25	14:32:04
JSCHERMBEC		WARRANT REGISTER				Page	6
START DATE: 05/08/2025 END DATE: 05/15/2025							
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NUMBER	TYPE	DATE	PCH DOC #	ACCOUNT NUMBER	DESCRIPTION	AMOUNT	TOTAL
			132081	5-137-5-00-320	LOCAL SERVICES EQUIP. PARTS	10.70-	
			132081	5-137-5-00-320	LOCAL SERVICES EQUIP. PARTS	114.44	
			132081	5-137-5-00-320	LOCAL SERVICES EQUIP. PARTS	316.00	
			132081	5-137-5-00-320	LOCAL SERVICES EQUIP. PARTS	50.35	
					WARRANT TOTAL		3,850.70
113663	AP	05/12/2025	3	COUNCIL ON AGING			
			132117	5-133-5-00-201	CPR TRAINING FOR 8 EMPLOYEES	360.00	
					WARRANT TOTAL		360.00
113664	AP	05/12/2025	8028	MURPHY TRACTOR & EQUIP CO			
			132079	5-137-5-00-320	LOCAL SERVICES GRADER 31 AND C	564.60	
			132079	5-137-5-00-320	LOCAL SERVICES GRADER 31 AND C	194.94	
					WARRANT TOTAL		759.54
113665	AP	05/12/2025	12204	PROPIO LANGUAGE SERVICES LLC			
			132080	5-108-5-00-280	HEALTH CLINICS AND WIC	566.35	
			132080	5-108-5-00-606	HEALTH CLINICS AND WIC	168.75	
					WARRANT TOTAL		735.10
113666	AP	05/12/2025	113	SUMNERONE INC			
			132084	5-126-5-00-321	CANON COPIER FOR COPIES	177.32	
			132083	5-136-5-00-243	COPIES FOR COMM CORR	109.33	
					WARRANT TOTAL		286.65
113667	AP	05/12/2025	668	TIREHUB INC			
			132114	5-133-5-00-309	TIRE HUB	868.80	
			132114	5-133-5-00-309	TIRE HUB	629.24	
			132114	5-133-5-00-309	TIRE HUB	322.40	
			132114	5-133-5-00-309	TIRE HUB	412.88	
					WARRANT TOTAL		2,233.32
113668	AP	05/12/2025	22972	TRANSFER STATION			
			132115	5-133-5-00-214	SHOP TRASH TICKET 00421091	168.00	
					WARRANT TOTAL		168.00
113669	AP	05/12/2025	890	TREANORHL, INC			
			132085	5-215-5-14-401	LV CO CH EXTERIOR ASSESSMENT	30,951.00	
					WARRANT TOTAL		30,951.00
113670	AP	05/12/2025	11982	UNIFIED GOVERNMENT OF WYANDOTT			
			132087	5-195-5-00-3	JUV HOUSING APRIL 110 X \$150.0	16,500.00	
					WARRANT TOTAL		16,500.00
113671	AP	05/12/2025	1831	USD 469 AFTER SCHOOL VILLAGE			
			132086	5-121-5-00-208	REIMBURSEMENT FOR 3ED QUARTER	3,750.00	
					WARRANT TOTAL		3,750.00
113672	AP	05/12/2025	347	WINTER EQUIPMENT COMPANY INC			
			132116	5-133-5-00-360	HAMMERHEAD PLOW X 2	3,374.70	
			132116	5-133-5-00-360	HAMMERHEAD PLOW X 2	3,374.70	
					WARRANT TOTAL		6,749.40
113673	AP	05/13/2025	249	ATCHISON HOSPITAL			
			132211	5-001-5-28-212	HR-PUBLIC WORKS TESTING	213.00	
					WARRANT TOTAL		213.00
113674	AP	05/13/2025	2627	BALER SERVICE CO, INC			
			132220	5-160-5-00-213	OIL AND FILTER CHANFE ON COMPA	1,142.70	
					WARRANT TOTAL		1,142.70
113675	AP	05/13/2025	917	WILLIAM BECK			
			132223	5-001-5-31-290	CH, CUSHING, JC,	315.00	

FMWARREGR2		LEAVENWORTH COUNTY				5/14/25	14:32:04
JSCHERMBEC		WARRANT REGISTER				Page	7
START DATE: 05/08/2025 END DATE: 05/15/2025							
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			132223	5-001-5-32-209	CH, CUSHING, JC,	1,586.96	
			132223	5-001-5-33-209	CH, CUSHING, JC,	1,590.00	
			132223	5-001-5-33-209	CH, CUSHING, JC,	5,231.70	
			132223	5-001-5-33-209	CH, CUSHING, JC,	173.54	
				WARRANT TOTAL			8,897.20
113676	AP	05/13/2025	2570	ROB HECKE			
			132210	5-503-5-00-2	REF ENTRANCE PERMIT 174TH ST	100.00	
				WARRANT TOTAL			100.00
113677	AP	05/13/2025	198	COLLINS AUTOMOTIVE LLC			
			132214	5-001-5-07-213	UNIT 1161 VIN 432010 ALIGNMENT	117.65	
				WARRANT TOTAL			117.65
113678	AP	05/13/2025	1219	CLERK OF DIST COURT-LEAV			
			132167	5-001-5-11-501	APRIL COURT COST (CO ATTY)	6,513.00	
				WARRANT TOTAL			6,513.00
113679	AP	05/13/2025	22507	ESRI INC			
			132218	5-001-5-42-203	ARCGIS SUBSCRIPTIONS	9,995.00	
				WARRANT TOTAL			9,995.00
113680	AP	05/13/2025	99	JONATHAN ALLAN ANDREWS			
			132118	5-001-5-19-205	FEE + MILEAGE TO LEAV. CITY	59.80	
				WARRANT TOTAL			59.80
113681	AP	05/13/2025	99	CLARISSA MARIE ASHDOWN			
			132119	5-001-5-19-205	JURY FEE	25.00	
				WARRANT TOTAL			25.00
113682	AP	05/13/2025	99	CHARLIE JACK BLACKETER III			
			132120	5-001-5-19-205	JURY FEE	25.00	
				WARRANT TOTAL			25.00
113683	AP	05/13/2025	99	WILLIAM BIFF BLANKENSHIP JR			
			132121	5-001-5-19-205	FEE + MILEAGE TO LEAV. CITY	51.60	
				WARRANT TOTAL			51.60
113684	AP	05/13/2025	99	HEATHER ANN CALLAWAY			
			132122	5-001-5-19-205	FEE + MILEAGE TO LEAV. CITY	37.60	
				WARRANT TOTAL			37.60
113685	AP	05/13/2025	99	MICHAEL JOHN CARNEY			
			132123	5-001-5-19-205	JURY FEE	25.00	
				WARRANT TOTAL			25.00
113686	AP	05/13/2025	99	ASHLI RANAE COUNTRYMAN			
			132127	5-001-5-19-205	FEE + MILEAGE TO LEAV. CITY	32.00	
				WARRANT TOTAL			32.00
113687	AP	05/13/2025	99	AMANDA SUSAN CHERRY			
			132126	5-001-5-19-205	JURY FEE	25.00	
				WARRANT TOTAL			25.00
113688	AP	05/13/2025	99	KENNETH RAY CHASTAIN			
			132125	5-001-5-19-205	FEE + MILEAGE TO LEAV. CITY	33.40	
				WARRANT TOTAL			33.40
113689	AP	05/13/2025	99	WILLIAM HOWARD CROOK			
			132128	5-001-5-19-205	FEE + MILEAGE TO LEAV. CITY	43.20	
				WARRANT TOTAL			43.20
113690	AP	05/13/2025	99	CHARLES RENIA DARDEN SR			
			132129	5-001-5-19-205	FEE + MILEAGE TO LEAV. CITY	34.80	
				WARRANT TOTAL			34.80

FMWARREG2		LEAVENWORTH COUNTY				5/14/25	14:32:04
JSCHERMBEC		WARRANT REGISTER					Page 8
START DATE: 05/08/2025 END DATE: 05/15/2025							
TYPES OF CHECKS SELECTED: * ALL TYPES							
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NUMBER	TYPE	DATE	PCH DOC #	ACCOUNT NUMBER	DESCRIPTION	AMOUNT	TOTAL
113691	AP	05/13/2025	99	PETER DYKMAN			
			132130	5-001-5-19-205	FEE AND MILEAGE TO LV CITY	33.40	
					WARRANT TOTAL		33.40
113692	AP	05/13/2025	99	JACK DURAN FLOWERS			
			132131	5-001-5-19-205	FEE + MILEAGE TO LEAV CITY	50.00	
					WARRANT TOTAL		50.00
113693	AP	05/13/2025	99	KEVIN ALLEN FOSSLAND			
			132132	5-001-5-19-205	FEE + MILEAGE TO LEAV CITY	68.20	
					WARRANT TOTAL		68.20
113694	AP	05/13/2025	99	SHANNON KAYE FRAELICH			
			132133	5-001-5-19-205	FEE + MILEAGE TO LEAV CITY	48.80	
					WARRANT TOTAL		48.80
113695	AP	05/13/2025	99	STEVEN WAYNE FRANCIS			
			132134	5-001-5-19-205	FEE + MILEAGE TO LEAV CITY	66.80	
					WARRANT TOTAL		66.80
113696	AP	05/13/2025	99	MARK ALAN HOPKINS			
			132135	5-001-5-19-205	FEE + MILEAGE TO LEAV CITY	60.00	
					WARRANT TOTAL		60.00
113697	AP	05/13/2025	99	DALE EUGENE HUFFMAN			
			132136	5-001-5-19-205	FEE + MILEAGE TO LEAV CITY	76.60	
					WARRANT TOTAL		76.60
113698	AP	05/13/2025	99	JESSICA ANN KING			
			132137	5-001-5-19-205	FEE + MILEAGE TO LEAV CITY	37.60	
					WARRANT TOTAL		37.60
113699	AP	05/13/2025	99	DONNA LOUISE KREUTZER			
			132138	5-001-5-19-205	JURY FEE	25.00	
					WARRANT TOTAL		25.00
113700	AP	05/13/2025	99	BARRY DALE LAKE			
			132139	5-001-5-19-205	FEE + MILEAGE TO LEAV CITY	54.40	
					WARRANT TOTAL		54.40
113701	AP	05/13/2025	99	KELSEY JOANNE LIPNICKY			
			132140	5-001-5-19-205	FEE + MILEAGE TO LEAV CITY	44.60	
					WARRANT TOTAL		44.60
113702	AP	05/13/2025	99	LEE ANN MARKS			
			132141	5-001-5-19-205	FEE + MILEAGE TO LEAV CITY	46.00	
					WARRANT TOTAL		46.00
113703	AP	05/13/2025	99	GARY WAYNE MC CRORY			
			132142	5-001-5-19-205	FEE + MILEAGE TO LEAV CITY	41.80	
					WARRANT TOTAL		41.80
113704	AP	05/13/2025	99	ZANE MATTHEW MCDOUGAL			
			132143	5-001-5-19-205	FEE + MILEAGE TO LEAV CITY	37.60	
					WARRANT TOTAL		37.60
113705	AP	05/13/2025	99	JOSEPH THOMAS MC FARLANE JR			
			132144	5-001-5-19-205	JURY FEE	25.00	
					WARRANT TOTAL		25.00
113706	AP	05/13/2025	99	HEATHER ANN MCGHEE			
			132145	5-001-5-19-205	JURY FEE + MILEAGE TO LEAVENWO	60.00	
					WARRANT TOTAL		60.00
113707	AP	05/13/2025	99	BRIAN CHRISTOPHER MEEK			
			132146	5-001-5-19-205	FEE + MILEAGE TO LEAV CITY	47.40	

FMWARREG2		LEAVENWORTH COUNTY				5/14/25	14:32:04
JSCHERMBEC		WARRANT REGISTER				Page 9	
START DATE: 05/08/2025 END DATE: 05/15/2025							
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NUMBER	TYPE	DATE	PCH DOC #	ACCOUNT NUMBER	DESCRIPTION	AMOUNT	TOTAL
					WARRANT TOTAL		47.40
113708	AP	05/13/2025	99	TIMOTHU JAMES MOORE			
			132147	5-001-5-19-205	JURY FEE + MILEAGE TO LEAV. CI	53.00	
					WARRANT TOTAL		53.00
113709	AP	05/13/2025	99	WILLIAM LYNN MURR			
			132148	5-001-5-19-205	JURY + MILEAGE TO LEAV CITY	53.00	
					WARRANT TOTAL		53.00
113710	AP	05/13/2025	99	JUSTIN TYLER OLMOS			
			132149	5-001-5-19-205	JURY + MILEAGE TO LEAV. CITY	32.00	
					WARRANT TOTAL		32.00
113711	AP	05/13/2025	99	DOROTHY DUNG NGOC PLATT			
			132150	5-001-5-19-205	JURY + MILEAGE TO LEAV. CITY	33.40	
					WARRANT TOTAL		33.40
113712	AP	05/13/2025	99	TIMOTHY C RANEY			
			132151	5-001-5-19-205	FEE + MILEAGE TO LEAV. CITY	33.40	
					WARRANT TOTAL		33.40
113713	AP	05/13/2025	99	CLIFFORD ROBINSON JR			
			132152	5-001-5-19-205	JURY FEE	50.00	
					WARRANT TOTAL		50.00
113714	AP	05/13/2025	99	CORALIS DEL MAR RUIZ GARCIA			
			132153	5-001-5-19-205	FEE + MILEAGE TO LEAV CITY	32.00	
					WARRANT TOTAL		32.00
113715	AP	05/13/2025	99	ALYSSA GRACE SEICHEPINE			
			132154	5-001-5-19-205	JURY FEE	50.00	
					WARRANT TOTAL		50.00
113716	AP	05/13/2025	99	JAMES RALPH SHOEMATE			
			132155	5-001-5-19-205	JURY + MILEAGE FOR LEAV CITY	57.00	
					WARRANT TOTAL		57.00
113717	AP	05/13/2025	99	CARROLL MARIA HANUSCH SMITH			
			132156	5-001-5-19-205	FEE + MILEAGE TO LEAV. CITY	61.40	
					WARRANT TOTAL		61.40
113718	AP	05/13/2025	99	JANA LEA SPENCER			
			132157	5-001-5-19-205	JURY + MILEAGE TO LEAV	87.80	
					WARRANT TOTAL		87.80
113719	AP	05/13/2025	99	FRANCIS A STANSELL			
			132158	5-001-5-19-205	JURY FEE	25.00	
					WARRANT TOTAL		25.00
113720	AP	05/13/2025	99	SARAH EMILY STRAHM			
			132159	5-001-5-19-205	FEE + MILEAGE TO LEAV	65.60	
					WARRANT TOTAL		65.60
113721	AP	05/13/2025	99	BODE ALEXEI STRAUSS			
			132160	5-001-5-19-205	JURY + MILEAGE TO LEAV.	51.60	
					WARRANT TOTAL		51.60
113722	AP	05/13/2025	99	DANIEL LEE TUCKER			
			132161	5-001-5-19-205	JURY + MILEAGE TO LEAV	83.60	
					WARRANT TOTAL		83.60
113723	AP	05/13/2025	99	JEFFREY LEON WERTHMANN			
			132162	5-001-5-19-205	JURY + MILEAGE TO LEAV	69.60	
					WARRANT TOTAL		69.60
113724	AP	05/13/2025	99	JOHN ANDREW WESTERMAN			

FMWARREGR2		LEAVENWORTH COUNTY				5/14/25	14:32:04
JSCHERMPEC		WARRANT REGISTER					Page 10
START DATE: 05/08/2025 END DATE: 05/15/2025							
TYPES OF CHECKS SELECTED: * ALL TYPES							
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NUMBER	TYPE	DATE	PCH DOC #	ACCOUNT NUMBER	DESCRIPTION	AMOUNT	TOTAL
			132163	5-001-5-19-205	JURY + MILEAGE TO LEAV.	30.60	
					WARRANT TOTAL		30.60
113725	AP	05/13/2025	99	KAITLYN MARIE WILLIAMS			
			132164	5-001-5-19-205	JURY FEE	25.00	
					WARRANT TOTAL		25.00
113726	AP	05/13/2025	99	REBECCA LUISE WOLFE			
			132165	5-001-5-19-205	JURY + MILEAGE TO LEAV	61.20	
					WARRANT TOTAL		61.20
113727	AP	05/13/2025	99	TRACY ANN MARIE BARNETT			
			132171	5-001-5-19-205	JURY FEE	25.00	
					WARRANT TOTAL		25.00
113728	AP	05/13/2025	99	MARIE KIMBERLY BLAKEMAN			
			132172	5-001-5-19-205	JURY FEE	25.00	
					WARRANT TOTAL		25.00
113729	AP	05/13/2025	99	AMY L BODDY			
			132173	5-001-5-19-205	FEE + MILEAGE TO LEAV	50.20	
					WARRANT TOTAL		50.20
113730	AP	05/13/2025	99	WILLAIM JOSEPH BRAUN			
			132174	5-001-5-19-205	FEE + MILEAGE	51.60	
					WARRANT TOTAL		51.60
113731	AP	05/13/2025	99	GORDON ALBERT BREST			
			132175	5-001-5-19-205	FEE + MILEAGE LEAV	64.20	
					WARRANT TOTAL		64.20
113732	AP	05/13/2025	99	MICHAEL WADE BUSH			
			132176	5-001-5-19-205	FEE + MILEAGE	32.00	
					WARRANT TOTAL		32.00
113733	AP	05/13/2025	99	CHRISTOPHER ALLEN DAVIDSON			
			132177	5-001-5-19-205	FEE + MILEAGE	60.00	
					WARRANT TOTAL		60.00
113734	AP	05/13/2025	99	KALEN THOMAS DAVIDSON			
			132178	5-001-5-19-205	JURY	25.00	
					WARRANT TOTAL		25.00
113735	AP	05/13/2025	99	LAURIE ANN EICHOST			
			132179	5-001-5-19-205	FEE + MILEAGE	32.00	
					WARRANT TOTAL		32.00
113736	AP	05/13/2025	99	MELINDA JUNE FREHE			
			132180	5-001-5-19-205	JURY + MILEAGE LEAV	65.60	
					WARRANT TOTAL		65.60
113737	AP	05/13/2025	99	SARAH JANE FREHE			
			132181	5-001-5-19-205	FEE + MILEAGE LEAV	64.20	
					WARRANT TOTAL		64.20
113738	AP	05/13/2025	99	SANDRA LEE FRENCH			
			132182	5-001-5-19-205	JURY + MILEAGE	40.40	
					WARRANT TOTAL		40.40
113739	AP	05/13/2025	99	TIMOTHY JAY HALL			
			132183	5-001-5-19-205	JURY FEE	25.00	
					WARRANT TOTAL		25.00
113740	AP	05/13/2025	99	KENTON JOHN HAMILTON			
			132184	5-001-5-19-205	JURY + MILEAGE	34.80	
					WARRANT TOTAL		34.80

FMWARREG2		LEAVENWORTH COUNTY				5/14/25	14:32:04
JSCHERMBEC		WARRANT REGISTER					Page 11
START DATE: 05/08/2025 END DATE: 05/15/2025							
TYPES OF CHECKS SELECTED: * ALL TYPES							
CHECK RANGE SELECTED: * No Check Range Selected							
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NUMBER	TYPE	DATE	PCH DOC #	ACCOUNT NUMBER	DESCRIPTION	AMOUNT	TOTAL
113741	AP	05/13/2025	99	JOHN C HEIM			
			132185	5-001-5-19-205	JURY + MILEAGE	32.00	
					WARRANT TOTAL		32.00
113742	AP	05/13/2025	99	SPENCER KELLY HIMPLE			
			132186	5-001-5-19-205	JURY + MILEAGE	51.60	
					WARRANT TOTAL		51.60
113743	AP	05/13/2025	99	PATRICIA ANN HOLWICK			
			132187	5-001-5-19-205	JURY + MILEAGE	51.60	
					WARRANT TOTAL		51.60
113744	AP	05/13/2025	99	FUTURE HORST-ZERTUCHE			
			132188	5-001-5-19-205	JURY + MILEAGE	34.80	
					WARRANT TOTAL		34.80
113745	AP	05/13/2025	99	PHYLLIS F HUGHES			
			132189	5-001-5-19-205	JURY + MILEAGE	48.80	
					WARRANT TOTAL		48.80
113746	AP	05/13/2025	99	JOHNNY LEON JASPER			
			132190	5-001-5-19-205	JURY + MILEAGE	60.00	
					WARRANT TOTAL		60.00
113747	AP	05/13/2025	99	KEITH WAYNE KOHLER			
			132191	5-001-5-19-205	JURY + MILEAGE	30.60	
					WARRANT TOTAL		30.60
113748	AP	05/13/2025	99	BRIAN LYNN LOHAFFER			
			132192	5-001-5-19-205	JURY + MILEAGE	48.80	
					WARRANT TOTAL		48.80
113749	AP	05/13/2025	99	ALBERTO CARLOS LOPEZ			
			132194	5-001-5-19-205	JURY + MILEAGE	46.00	
					WARRANT TOTAL		46.00
113750	AP	05/13/2025	99	JAMES JOSEPH LOURENTZOS			
			132195	5-001-5-19-205	JURY + MILEAGE	32.00	
					WARRANT TOTAL		32.00
113751	AP	05/13/2025	99	TRACY DENISE LOZENSKI			
			132196	5-001-5-19-205	JURY + MILEAGE	32.00	
					WARRANT TOTAL		32.00
113752	AP	05/13/2025	99	KATHERINE ANN MAXWELL			
			132197	5-001-5-19-205	MILEAGE + FEE	54.40	
					WARRANT TOTAL		54.40
113753	AP	05/13/2025	99	JACOB DANIEL MCBRIDE			
			132198	5-001-5-19-205	JURY FEE	25.00	
					WARRANT TOTAL		25.00
113754	AP	05/13/2025	99	MICHELLE LYNN METZINGER			
			132199	5-001-5-19-205	JURY	25.00	
					WARRANT TOTAL		25.00
113755	AP	05/13/2025	99	MICHELE RENEE NELSON			
			132200	5-001-5-19-205	JURY FEE	25.00	
					WARRANT TOTAL		25.00
113756	AP	05/13/2025	99	CARRIE LUCILLE OLSEN			
			132201	5-001-5-19-205	JURY + MILEAGE	37.60	
					WARRANT TOTAL		37.60
113757	AP	05/13/2025	99	SANDRA LEE PANTLE			
			132202	5-001-5-19-205	JURY + MILEAGE	39.00	

FMWARREG2		LEAVENWORTH COUNTY				5/14/25	14:32:04
JSCHERMBEC		WARRANT REGISTER					Page 12
START DATE: 05/08/2025 END DATE: 05/15/2025							
TYPES OF CHECKS SELECTED: * ALL TYPES							
CHECK RANGE SELECTED: * No Check Range Selected							
WARRANT	CHK	WARRANT	VEND #/	VENDOR NAME/			
NUMBER	TYPE	DATE	PCH DOC #	ACCOUNT NUMBER	DESCRIPTION	AMOUNT	TOTAL
					WARRANT TOTAL		39.00
113758	AP	05/13/2025	99	ANGELIA KAY PEBLEY			
			132203	5-001-5-19-205	JURY + MILEAGE	53.00	
					WARRANT TOTAL		53.00
113759	AP	05/13/2025	99	TIMOTHY LEE ROBINSON			
			132204	5-001-5-19-205	JURY + MILEAGE	32.00	
					WARRANT TOTAL		32.00
113760	AP	05/13/2025	99	KAITLYN MICHELLE SCHMALZ			
			132205	5-001-5-19-205	JURY + MILEAGE	44.60	
					WARRANT TOTAL		44.60
113761	AP	05/13/2025	99	BRENDA L SIMPSON			
			132206	5-001-5-19-205	JURY + MILEAGE	33.40	
					WARRANT TOTAL		33.40
113762	AP	05/13/2025	99	VAUGHN RANDALL STONER			
			132207	5-001-5-19-205	JURY + MILEAGE	57.20	
					WARRANT TOTAL		57.20
113763	AP	05/13/2025	99	JACOB LUCAS WARNER			
			132208	5-001-5-19-205	JURY	25.00	
					WARRANT TOTAL		25.00
113764	AP	05/13/2025	8661	KANSAS SECURED TITLE - LEAVENW			
			132215	5-001-5-09-233	2025 LV CO TAX SALE \$150 X 60	9,000.00	
					WARRANT TOTAL		9,000.00
113765	AP	05/13/2025	1842	KONE INC			
			132225	5-001-5-31-220	N10247696 APRIL ELEVATOR MAINT	129.86	
			132225	5-001-5-32-262	N10247696 APRIL ELEVATOR MAINT	519.46	
			132225	5-001-5-33-262	N10247696 APRIL ELEVATOR MAINT	1,179.86	
					WARRANT TOTAL		1,829.18
113766	AP	05/13/2025	148	LEAV CO LAW LIBRARY			
			132209	5-001-5-11-203	2025 DUES 1 ATTORNEY	10.00	
					WARRANT TOTAL		10.00
113767	AP	05/13/2025	2059	MIDWEST OFFICE TECHNOLOGY INC			
			132217	5-001-5-07-208	COPIER FOR SHERIFF FEB-MAY	446.85	
					WARRANT TOTAL		446.85
113768	AP	05/13/2025	103	DOLLAR GENERAL			
			132170	5-001-5-11-502	RESTITUTION	415.80	
					WARRANT TOTAL		415.80
113769	AP	05/13/2025	6575	STERICYCLE, INC			
			132213	5-001-5-07-359	10000809211 MEDICAL WASTE REMO	212.48	
					WARRANT TOTAL		212.48
113770	AP	05/13/2025	100	AMANDA RENEE BENNETT			
			132168	5-001-5-14-221	DIST CT VOUCHER 125	70.50	
					WARRANT TOTAL		70.50
113771	AP	05/13/2025	100	JENNIFER SUTTON			
			132169	5-001-5-14-221	DIST CT VOUCHER 125	54.40	
					WARRANT TOTAL		54.40
113773	AP	05/13/2025	2666	JEFF SALMON			
			132230	5-133-5-00-364	REISSUE 113277 REIMB SAFETY BO	165.00	
					WARRANT TOTAL		165.00
113774	AP	05/13/2025	2666	COLTEN THOMAS			
			132229	5-133-5-00-364	REISSUE 113275 REIMB. SAFETY B	165.00	

FMWARREG2		LEAVENWORTH COUNTY				5/14/25	14:32:04
JSCHERMBEC		WARRANT REGISTER					Page 13
START DATE: 05/08/2025 END DATE: 05/15/2025							
TYPES OF CHECKS SELECTED: * ALL TYPES							
CHECK RANGE SELECTED: * No Check Range Selected							
WARRANT	CHK	WARRANT	VEND #/	VENDOR NAME/			
NUMBER	TYPE	DATE	PCH DOC #	ACCOUNT NUMBER	DESCRIPTION	AMOUNT	TOTAL
					WARRANT TOTAL		165.00
113775	AP	05/13/2025	2666	RICHARD MCCAULLY			
			132228	5-133-5-00-203	REISSUE 113278 CDL REIMB.	49.71	
					WARRANT TOTAL		49.71
113776	AP	05/13/2025	2666	BRANDON MARSHALL			
			132227	5-133-5-00-364	REISSUE CHECK 113274 SAFETY BO	165.00	
					WARRANT TOTAL		165.00
113777	AP	05/13/2025	2666	DALLAS LOPEZ			
			132226	5-133-5-00-364	REISSUE CHECK 113276 REIM. SAF	165.00	
					WARRANT TOTAL		165.00
113778	AP	05/14/2025	249	ATCHISON HOSPITAL			
			132233	5-001-5-07-206	SHERIFF NEW EMPLOYEE TESTING	519.00	
					WARRANT TOTAL		519.00
113779	AP	05/14/2025	24545	CDW GOVERNMENT INC			
			132295	5-115-5-00-409	AUDIO INTERFACE	680.92	
					WARRANT TOTAL		680.92
113780	AP	05/14/2025	1011	FEDEX			
			132239	5-001-5-19-302	TRANSPORTATION CHARGES POSTAGE	66.94	
			132241	5-001-5-19-302	POSTAGE TRANSPORTATION CHARGES	2.24	
			132242	5-001-5-19-302	TRANSPORTATION CHARGES POSTAGE	2.60	
					WARRANT TOTAL		71.78
113781	AP	05/14/2025	119	FINNEY & TURNIPSEED TRANSPORTA			
			132301	5-220-5-12-400	BRIDGE ST-26	18,000.00	
					WARRANT TOTAL		18,000.00
113782	AP	05/14/2025	99	KIRT BRADLEY ALLEN			
			132248	5-001-5-19-205	FEE + MILEAGE	71.00	
					WARRANT TOTAL		71.00
113783	AP	05/14/2025	99	JAMES BREWER			
			132250	5-001-5-19-205	FEE + MILEAGE	25.00	
					WARRANT TOTAL		25.00
113784	AP	05/14/2025	99	ANDREA ELIZABETH BROCK			
			132251	5-001-5-19-205	FEE + MILEAGE	80.80	
					WARRANT TOTAL		80.80
113785	AP	05/14/2025	99	KLINTON WAYNE BROWN			
			132252	5-001-5-19-205	FEE + MILEAGE	32.00	
					WARRANT TOTAL		32.00
113786	AP	05/14/2025	99	RICHARD ALVIN CLAPSADDLE			
			132253	5-001-5-19-205	FEE + MILEAGE	25.00	
					WARRANT TOTAL		25.00
113787	AP	05/14/2025	99	MARK A CLEMENS			
			132254	5-001-5-19-205	FEE + MILEAGE	25.00	
					WARRANT TOTAL		25.00
113788	AP	05/14/2025	99	MICHAEL VAN CORDELL			
			132255	5-001-5-19-205	FEE + MILEAGE	59.80	
					WARRANT TOTAL		59.80
113789	AP	05/14/2025	99	TEDDY CARL CRANFORD			
			132256	5-001-5-19-205	FEE + MILEAGE	37.60	
					WARRANT TOTAL		37.60
113790	AP	05/14/2025	99	KAREN LYNN FINAN			
			132257	5-001-5-19-205	FEE + MILEAGE	40.40	

FMWARREGR2		LEAVENWORTH COUNTY				5/14/25	14:32:04
JSCHERMBEC		WARRANT REGISTER					Page 14
START DATE: 05/08/2025 END DATE: 05/15/2025							
TYPES OF CHECKS SELECTED: * ALL TYPES							
CHECK RANGE SELECTED: * No Check Range Selected							
WARRANT	CHK	WARRANT	VEND #/	VENDOR NAME/			
NUMBER	TYPE	DATE	PCH DOC #	ACCOUNT NUMBER	DESCRIPTION	AMOUNT	TOTAL
					WARRANT TOTAL		40.40
113791	AP	05/14/2025	99	BRANDY LYNN HAMILTON			
			132258	5-001-5-19-205	FEE + MILEAGE	59.80	
					WARRANT TOTAL		59.80
113792	AP	05/14/2025	99	NICOLE ERIN HANCOCK			
			132259	5-001-5-19-205	FEE + MILEAGE	69.60	
					WARRANT TOTAL		69.60
113793	AP	05/14/2025	99	MICHAEL ALAN HARRIS			
			132260	5-001-5-19-205	FEE + MILEAGE	43.20	
					WARRANT TOTAL		43.20
113794	AP	05/14/2025	99	VICTORIA GRACE HARRIS			
			132261	5-001-5-19-205	FEE + MILEAGE	32.00	
					WARRANT TOTAL		32.00
113795	AP	05/14/2025	99	STARLA ANN JONES			
			132262	5-001-5-19-205	FEE + MILEAGE	83.60	
					WARRANT TOTAL		83.60
113796	AP	05/14/2025	99	JACQUELYN PAIGE KENTON			
			132263	5-001-5-19-205	FEE + MILEAGE	50.00	
					WARRANT TOTAL		50.00
113797	AP	05/14/2025	99	JENNIFER LEA KOOSER			
			132264	5-001-5-19-205	FEE + MILEAGE	54.40	
					WARRANT TOTAL		54.40
113798	AP	05/14/2025	99	SUSAN ELIZABETH KUZMIC			
			132265	5-001-5-19-205	FEE + MILEAGE	55.80	
					WARRANT TOTAL		55.80
113799	AP	05/14/2025	99	BRITTANY LYNETTE LAMBERT			
			132266	5-001-5-19-205	FEE	50.00	
					WARRANT TOTAL		50.00
113800	AP	05/14/2025	99	LISA MARIE MARCH			
			132267	5-001-5-19-205	FEE + MILEAGE	50.20	
					WARRANT TOTAL		50.20
113801	AP	05/14/2025	99	MICHELLE DIANE MC AFOOS			
			132268	5-001-5-19-205	FEE + MILEAGE	44.60	
					WARRANT TOTAL		44.60
113802	AP	05/14/2025	99	KIMBERLY SUE MC MILLIAN			
			132269	5-001-5-19-205	FEE + MILEAGE	50.00	
					WARRANT TOTAL		50.00
113803	AP	05/14/2025	99	TRENTON SCOTT PERKINS			
			132270	5-001-5-19-205	FEE+ MILEAGE	68.40	
					WARRANT TOTAL		68.40
113804	AP	05/14/2025	99	MARK JAMES POFF			
			132271	5-001-5-19-205	FEE + MILEAGE	57.20	
					WARRANT TOTAL		57.20
113805	AP	05/14/2025	99	PAMELLA RUTH PUTTHOFF			
			132272	5-001-5-19-205	FEE + MILEAGE	54.40	
					WARRANT TOTAL		54.40
113806	AP	05/14/2025	99	RANDALL HARTWELL PYFROM JR			
			132273	5-001-5-19-205	FEE + MILEAGE	41.80	
					WARRANT TOTAL		41.80
113807	AP	05/14/2025	99	WILLIAM HENRY RIESTER III			

FMWARREGR2		LEAVENWORTH COUNTY				5/14/25	14:32:04
JSCHERMBEC		WARRANT REGISTER					Page 15
START DATE: 05/08/2025 END DATE: 05/15/2025							
TYPES OF CHECKS SELECTED: * ALL TYPES							
CHECK RANGE SELECTED: * No Check Range Selected							
WARRANT	CHK	WARRANT	VEND #/	VENDOR NAME/			
NUMBER	TYPE	DATE	PCH DOC #	ACCOUNT NUMBER	DESCRIPTION	AMOUNT	TOTAL
			132274	5-001-5-19-205	FEE + MILEAGE	58.40	
					WARRANT TOTAL		58.40
113808	AP	05/14/2025	99	NANCY JOYCE ROUNDA			
			132275	5-001-5-19-205	FEE + MILEAGE	44.60	
					WARRANT TOTAL		44.60
113809	AP	05/14/2025	99	ANGELA WRIGHT ROWCLIFFE			
			132276	5-001-5-19-205	MILE + FEE	47.40	
					WARRANT TOTAL		47.40
113810	AP	05/14/2025	99	KATHERINE MARIE SAMMONS			
			132277	5-001-5-19-205	FEE + MILEAGE	34.80	
					WARRANT TOTAL		34.80
113811	AP	05/14/2025	99	MAKENZIE LYNN SAMPLE			
			132278	5-001-5-19-205	FEE + MILEAGE	47.40	
					WARRANT TOTAL		47.40
113812	AP	05/14/2025	99	KEVIN JAMES SHELTON			
			132279	5-001-5-19-205	FEE + MILEAGE	65.60	
					WARRANT TOTAL		65.60
113813	AP	05/14/2025	99	ROSEMARY RIMMELE SNOW			
			132280	5-001-5-19-205	JURY FEE	50.00	
					WARRANT TOTAL		50.00
113814	AP	05/14/2025	99	PAUL RICHARD SOPTICK III			
			132281	5-001-5-19-205	FEE + MILEAGE	60.00	
					WARRANT TOTAL		60.00
113815	AP	05/14/2025	99	ALLAN FRANCIS STORK			
			132282	5-001-5-19-205	FEE + MILEAGE	51.60	
					WARRANT TOTAL		51.60
113816	AP	05/14/2025	99	JACOB STUART SWEENEY			
			132283	5-001-5-19-205	FEE + MILEAGE	87.80	
					WARRANT TOTAL		87.80
113817	AP	05/14/2025	99	LANA TAYIEM-WAHBEH			
			132284	5-001-5-19-205	FEE + MILEAGE	30.60	
					WARRANT TOTAL		30.60
113818	AP	05/14/2025	99	CONNIE MARIE THOMAS			
			132285	5-001-5-19-205	FEE + MILEAGE	44.60	
					WARRANT TOTAL		44.60
113819	AP	05/14/2025	99	RANDY WAYNE THOMPSON			
			132286	5-001-5-19-205	FEE + MILEAGE	32.00	
					WARRANT TOTAL		32.00
113820	AP	05/14/2025	99	SARAH MARIE TORNEDEN			
			132287	5-001-5-19-205	FEE + MILEAGE	68.40	
					WARRANT TOTAL		68.40
113821	AP	05/14/2025	99	KATIE JEAN WILLIAMS			
			132288	5-001-5-19-205	JURY FEE	25.00	
					WARRANT TOTAL		25.00
113822	AP	05/14/2025	99	PATTI MARIE WORKS			
			132289	5-001-5-19-205	FEE + MILEAGE	47.40	
					WARRANT TOTAL		47.40
113823	AP	05/14/2025	11469	KANSAS JUDICIAL COUNCIL			
			132240	5-001-5-19-301	PIK CRIMINAL 4TH 2024 SUPP VOU	430.00	
					WARRANT TOTAL		430.00

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LEAVENWORTH COUNTY

WARRANT REGISTER

5/14/25

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START DATE: 05/08/2025

END DATE: 05/15/2025

Page

16

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
113824	AP	05/14/2025	4755	LEAVENWORTH PAPER AND OFFICE S			
			132237	5-001-5-19-301	OFFICE SUPPLIES CSO VOUCHER	1,507.77	
			132238	5-001-5-19-301	OFFICE SUPPLIES CLERK VOUCHER	1,097.00	
					WARRANT TOTAL		2,604.77
113825	AP	05/14/2025	1991	MID-AMERICA REGIONAL COUNCIL			
			132300	5-174-5-00-210	APRIL 2025 911 EXPENSES	33,263.55	
					WARRANT TOTAL		33,263.55
113826	AP	05/14/2025	3	COUNCIL ON AGING			
			132299	5-144-5-00-3	SUPPLIES	93.00	
					WARRANT TOTAL		93.00
113827	AP	05/14/2025	9759	BALL'S FOOD STORES			
			132231	5-001-5-19-205	JURY SUPPLIES VOUCHER 127	13.96	
					WARRANT TOTAL		13.96
113828	AP	05/14/2025	224	PRIME HEALTHCARE SERVICES			
			132234	5-001-5-07-219	INMATE HOSPITAL BILL	358.75	
					WARRANT TOTAL		358.75
113829	AP	05/14/2025	2612	QUALITY REPORTING			
			132232	5-001-5-19-251	TRANSCRIPT FEE 2024 CR 406	352.00	
					WARRANT TOTAL		352.00
113830	AP	05/14/2025	7098	QUILL CORP			
			132243	5-001-5-01-301	SUPPLIES	152.99	
			132243	5-001-5-01-301	SUPPLIES	15.14	
					WARRANT TOTAL		168.13
113831	AP	05/14/2025	632	RURAL WATER DIST NO 8			
			132296	5-133-5-00-214	WATER METER LV SHOP	80.45	
			132296	5-133-5-00-214	WATER METER LV SHOP	292.78	
					WARRANT TOTAL		373.23
113832	AP	05/14/2025	113	SUMNERONE INC			
			132236	5-001-5-19-301	STAPLERS FOR FRONT OFFICE COPI	80.60	
					WARRANT TOTAL		80.60
113833	AP	05/14/2025	433	TONGANOXIE CITY			
			132294	5-001-5-14-220	725 LAIMING RD 3-14-4-15	63.29	
					WARRANT TOTAL		63.29
113834	AP	05/14/2025	684	VERITIV CORPORATION			
			132235	5-001-5-07-359	FLOOR STRIPPER	51.47	
					WARRANT TOTAL		51.47
113835	AP	05/14/2025	100	BETTY KANE			
			132244	5-001-5-14-221	VOUCHER 117	60.00	
					WARRANT TOTAL		60.00
113836	AP	05/14/2025	100	PEGGY ANN SWOPES			
			132245	5-001-5-14-221	VOUCHER 117 WITNESS FEE	187.40	
					WARRANT TOTAL		187.40
113837	AP	05/14/2025	100	STACEY COLE			
			132246	5-001-5-14-221	WITNESS FEE VOUCHER 117	25.00	
					WARRANT TOTAL		25.00
113838	AP	05/14/2025	100	KEVIN JOSEPH FALLON			
			132247	5-001-5-14-221	WITNESS FEE VOUCHER 117	82.26	
					WARRANT TOTAL		82.26
113839	AP	05/14/2025	100	HOWARD ANDERSON III			
			132249	5-001-5-19-205	FEE + MILEAGE	25.00	

START DATE: 05/08/2025 END DATE: 05/15/2025

TYPES OF CHECKS SELECTED: * ALL TYPES

CHECK RANGE SELECTED: * No Check Range Selected

<u>WARRANT</u> <u>NUMBER</u>	<u>CHK</u> <u>TYPE</u>	<u>WARRANT</u> <u>DATE</u>	<u>VEND #/</u> <u>PCH DOC #</u>	<u>VENDOR NAME/</u> <u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>TOTAL</u>
WARRANT TOTAL							25.00
GRAND TOTAL							635,027.89

START DATE: 05/08/2025 END DATE: 05/15/2025

TYPES OF CHECKS SELECTED: * ALL TYPES

CHECK RANGE SELECTED: * No Check Range Selected

FUND SUMMARY

001	GENERAL	275,495.47
108	COUNTY HEALTH	5,029.71
115	EQUIPMENT RESERVE	680.92
121	JUVENILE JUSTICE AUTHORITY	3,750.00
126	COMM CORR ADULT	177.32
127	COMM CORR ADULT NON GRANT	31.90
130	CCH PERMITS	25.43
133	ROAD & BRIDGE	189,876.39
135	COMM CORR OPIOID	3,300.00
136	COMM CORR JUVENILE	141.23
137	LOCAL SERVICE ROAD & BRIDGE	5,441.46
144	PALS (PETS AND LOVING SENIORS	93.00
160	SOLID WASTE MANAGEMENT	2,856.66
174	911	33,263.55
195	JUVENILE DETENTION	16,500.00
215	CAPITAL IMPROVEMENTS	30,951.00
220	CAP IMPR: RD & BRIDGE	67,313.85
503	ROAD & BRIDGE BOND ESCROW	100.00
	TOTAL ALL FUNDS	635,027.89

Leavenworth County Request for Board Action

Date: May 14, 2025
To: Board of County Commissioners
From: Mark Loughry

Additional Reviews as needed:

Budget Review ☒ **Administrator Review** ☒ **Legal Review** ☐

Action Requested: Authorize changing from Aetna to Blue Cross Blue Shield of Kansas for the County health insurance coverage for the 2025/2026 plan year and utilize the attached rate sheet for the employer/employee share of benefits.

Recommendation: Approval.

Analysis: The County has utilized Aetna for health insurance coverage since 2021. Over the past four years we have worked with Aetna to soften some of the rate increases and maintain consistent coverage for our employees. This year though, faced with a more than 20% increase, we asked our broker, Bukaty, to market our coverage. Bukaty explored our current fully insured model and a potential self-insured plan. The self-insured model was not feasible.

The County received four responses including UHC, Cigna, Aetna and Blue Cross Blue Shield of Kansas (BCBSKS). Cigna, UHC and BCBSKS were all between 21.6% and 19.3% over our current premium rates. BCBSKS came in at 14.48% over our current rate. The difference represents approximately \$227,000 in savings when compared to the next lowest rate.

Even though the premium is a savings compared to the other quotes received it still reflects a significant increase in cost. This is the third straight year of double digit increases and the County has picked up a majority of those increases. I do not believe the County can continue to absorb 90% to 100% of these increases and I am therefore proposing that the increase be split equally between the employees and the County.

Since the vision and dental rates are staying the same the proposed 50/50 split of the increase will reflect an overall increase of approximately 7.56% to the County. The actual increase in cost will be determined after open enrollment but at the current enrollment it reflects an increase of approximately \$326,000. For comparison last years increase cost the county close to \$1,000,000.00.

Another item discussed during the process was the idea of the County offering a clinic for their employees and other people on the insurance program. BCBSKS, as part of their quote, also offered to fund the startup and first year premiums for the clinic. They believe, as do we, the clinic has the potential to reduce our usage significantly. It will also help employees manage their healthcare for better long-term outcomes. The impact of this additional funding could be as high as \$350,000.

Due to the decreased premium compared to the other proposals and their willingness to fund the clinic it is staff's recommendation that the County change their healthcare coverage to BCBSKS for the 2025/26 plan year.

Alternatives: Adjust the amount employer/employee is responsible for.

Budgetary Impact:

☒ Budgeted expenditure

Percent of increase covered by County 50.00%

Option 1							
2025-26 Insurance Premium Rates (Applies to both full / part time employees) *DUAL= employee + spouse are LVCO employee's*	2025-2026 Total Cost	2025-2026 Total Employer Cost per month	2025-2026 Total Employer Contribution %	2025-2026 Total Employee Cost per month	2025-2026 Total Employee Contribution %	2025/26 Inc/(Dec) Employee Cost/month	2024/25 Inc/(Dec) Employee Cost/month
Employee HDHP	\$1,026.04	\$961.72	93.73%	\$64.33	6.27%	\$64.33	\$0.00
Employee Base	\$1,098.23	\$961.72	87.57%	\$136.52	12.43%	\$74.72	\$6.80
Employee HDHP	44	44		44			
Employee Base current enrollment	136	136		136			
	\$2,334,060.48	\$2,077,304.40	89.00%	\$256,756.08	11.00%		
Family HDHP	\$2,324.50	\$1,890.30	81.32%	\$434.21	18.68%	\$145.83	\$0.00
Family Base	\$2,488.19	\$1,890.30	75.97%	\$597.90	24.03%	\$169.46	\$28.12
Family HDHP enrolled	16	16		16			
Family Base enrolled	86	86		86			
	\$3,014,116.08	\$2,313,721.08	76.76%	\$700,395.00	23.2%		
Dual Family HDHP	\$2,324.50	\$2,017.15	86.78%	\$307.36	13.22%	\$145.83	\$0.00
Dual Family Base	\$2,488.19	\$2,017.15	81.07%	\$471.05	18.93%	\$169.46	\$6.03
Dual Family HDHP enrolled	1	1		1			
Dual Family Base enrolled	4	4		4			
	\$141,434.28	\$121,028.70	85.57%	\$20,405.58	14.43%		
DENTAL RATE							
DENTAL - EE	\$27.20	\$13.60	50.0%	\$13.60	50.00%	\$0.00	\$13.60
DENTAL - FAMILY	\$98.82	\$49.41	50.0%	\$49.41	50.00%	\$0.00	-\$18.41
DENTAL - Employee enrolled	172	172		172			
DENTAL - FAMILY enrolled	144	144		144			
	\$226,902	\$113,451		\$113,451			
VISION RATE							
VISION - EE	\$5.03	\$2.52	50.0%	\$2.52	50.00%	\$0.00	\$2.52
Vision - EE + Children	\$9.56	\$4.78	50.0%	\$4.78	50.00%	\$0.00	-\$2.97
Vision - EE + Spouse	\$10.06	\$5.03	50.0%	\$5.03	50.00%	\$0.00	-\$4.11
Vision - Family	\$14.79	\$7.40	50.0%	\$7.40	50.00%	\$0.00	-\$5.39
VISION - EE enrolled	167	167		167			
Vision - EE + Children enrolled	28	28		28			
Vision - EE + Spouse enrolled	36	36		36			
Vision - Family enrolled	67	67		67			
	\$29,529.36	\$14,764.68		\$14,764.68			
Total all Benefits	\$5,746,042	\$4,640,270	80.76%	\$1,105,772	19.24%		
Percent Increase	13.74%	7.56%					
Increase over current	\$693,989	\$326,181.30					

LEAVENWORTH COUNTY, KANSAS

FINANCIAL STATEMENT

December 31, 2024

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

LEAVENWORTH COUNTY, KANSAS
TABLE OF CONTENTS
December 31, 2024

	<u>Page Number</u>
Independent Auditor's Report	1 - 3
Summary Statement of Cash Receipts, Expenditures and Unencumbered Cash - Regulatory Basis	4 - 6
Notes to Financial Statement	7 - 15
Regulatory-Required Supplementary Information	
Schedule 1	
Summary of Expenditures - Actual and Budget	17
Schedule 2	
Schedule of Receipts and Expenditures - Regulatory Basis - Actual and Budget	
<i>General Fund</i>	18 - 21
<i>Special Purpose Funds</i>	
<i>County Health Fund</i>	22
<i>Employee Benefits Fund</i>	23
<i>Register of Deeds Technology Fund</i>	24
<i>Road and Bridge Fund</i>	25
<i>Special Alcohol Fund</i>	26
<i>Economic Development Fund</i>	27
<i>Council on Aging Fund</i>	28
<i>Special Parks and Recreation Fund</i>	29
<i>911 Taxes Fund</i>	30
<i>Juvenile Detention Fund</i>	31
<i>20 Year Special Sales Tax Revenue Fund</i>	32
<i>County Clerk Technology Fund</i>	33
<i>County Treasurer Technology Fund</i>	34
<i>Local Service Road and Bridge Fund</i>	35
<i>Non Budgeted Special Purpose Funds</i>	36 - 40
<i>Bond and Interest Fund</i>	
<i>Bond and Interest Fund</i>	41
<i>Business Fund</i>	
<i>Solid Waste Management Fund</i>	42
<i>Trust Fund</i>	
<i>Special Law Enforcement Fund</i>	43
<i>Related Municipal Entities</i>	
<i>Sewer District No. 1</i>	44
<i>Sewer District No. 2</i>	45
<i>Sewer District No. 3</i>	46
<i>Sewer District No. 5</i>	47
<i>Sewer District No. 6</i>	48
<i>Sewer District No. 7</i>	49
Schedule 3	
Schedule and Receipts and Expenditures - Regulatory Basis	
<i>Agency Funds</i>	50 - 51

LEAVENWORTH COUNTY, KANSAS
TABLE OF CONTENTS
December 31, 2024

	Page Number
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statement Performed in Accordance with <i>Government Auditing Standards</i>	52 - 53
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance in Accordance with the Uniform Guidance	54 - 55
Schedule of Expenditures of Federal Awards	56
Notes to Schedule of Expenditures of Federal Awards	57
Schedule of Findings and Questioned Costs	58



April 2, 2025

County Commissioners
Leavenworth County, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Leavenworth County, Kansas (the County), as of and for the year ended December 31, 2024 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2024, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2024, and the aggregate receipts and expenditures for they year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (KMAAG) described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

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

April 2, 2025
Leavenworth County, Kansas
(Continued)

Other Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 2, 2025 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the County's internal control over financial reporting and compliance.

Varyney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

LEAVENWORTH COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds							
General Fund	\$ 3,868,604	\$ -	\$ 35,350,635	\$ 34,724,207	\$ 4,495,032	\$ 53,847	\$ 4,548,879
Special Purpose Funds							
County Health	226,154	-	1,452,921	1,511,611	167,464	-	167,464
Employee Benefits	547,553	-	10,380,097	10,501,897	425,753	-	425,753
Register of Deeds Technology	289,070	-	160,688	132,460	317,298	-	317,298
Road and Bridge	879,119	-	12,939,296	13,147,773	670,642	47,170	717,812
Special Alcohol	85,575	-	39,002	45,500	79,077	-	79,077
Economic Development	13,207	-	360,168	330,818	42,557	-	42,557
Council on Aging	253,985	-	4,108,826	3,647,032	715,779	693	716,472
Special Parks and Recreation Fund	61,530	-	20,387	-	81,917	-	81,917
911 Taxes Fund	95,602	-	838,416	635,855	298,163	-	298,163
Juvenile Detention Fund	120,235	-	405,967	504,260	21,942	1,950	23,892
20 Year Special Sales Tax Revenue Fund	5,445,291	-	5,854,109	2,811,814	8,487,586	-	8,487,586
County Clerk Technology	30,855	-	25,519	26,719	29,655	-	29,655
County Treasurer Technology	12,093	-	25,518	1,460	36,151	-	36,151
Local Service Road and Bridge	420,187	-	4,745,294	4,634,266	531,215	-	531,215
CARES Act Fund	6,591,714	-	207,523	6,198,858	600,379	-	600,379
Drug Prosecutor	1,116	-	3,588	1,788	2,916	-	2,916
Juvenile Supervision Fees	17,992	-	905	-	18,897	-	18,897
General Equipment Reserve	5,605,763	-	1,478,525	1,717,131	5,367,157	-	5,367,157
Juvenile Justice Authority	10,717	-	26,029	35,956	790	3,928	4,718
Juvenile Reinvestment Grant	25,000	-	-	-	25,000	-	25,000
CPJJ-Comm Corrections	-	-	-	(107,806)	107,806	-	107,806
Community Corrections	108,274	-	825,680	866,728	67,226	-	67,226
CCH Permits	47,691	-	4,355	31,886	20,160	-	20,160
KFA	-	-	185,282	158,374	26,908	-	26,908
Juvenile Intake and Assessment	256,995	-	12,935	164,361	105,569	-	105,569
PALS	1,578	-	26,039	12,445	15,172	-	15,172
County Treasurer Special	60,740	-	861,695	905,182	17,253	-	17,253
Memorials	128,082	-	7,253	6,135	129,200	-	129,200

(Continued)

LEAVENWORTH COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Road and Bridge Equipment Reserve	\$ 2,770,882	\$ -	\$ 832,737	\$ 280,762	\$ 3,322,857	\$ -	\$ 3,322,857
Local Service Capital Equipment Reserve	1,157,877	-	500,000	238,149	1,419,728	-	1,419,728
Veterans Treatment Court	-	-	-	(8,996)	8,996	-	8,996
Sheriff Drug Forfeitures	18,799	-	-	8,235	10,564	-	10,564
Juvenile Drinking Program	2,993	-	-	-	2,993	-	2,993
Violent Offenders	118,997	-	34,284	9,628	143,653	-	143,653
Drug Test and Supervision	139,862	-	15,410	9,006	146,266	-	146,266
INK Fee Fund	403,937	-	-	18,582	385,355	-	385,355
Capital Improvement Reserve	1,804,135	-	610,000	195,243	2,218,892	-	2,218,892
Capital Road	4,030,942	-	3,419,378	645,279	6,805,041	-	6,805,041
Opioid Settlement	212,010	-	233,198	76,009	369,199	648	369,847
Federal Grants	101,305	-	37,303	33,006	105,602	-	105,602
Attorney Training	22,100	-	3,655	1,758	23,997	-	23,997
Alcohol Drug Safe Action	29,359	-	-	-	29,359	-	29,359
Landfill Closure	65,885	-	-	-	65,885	-	65,885
Juvenile Crime Prevention	127,454	-	-	127,454	-	-	-
Township Traffic Impact Fees	1,760,885	-	315,735	83,480	1,993,140	-	1,993,140
Bond and Interest Fund							
Bond and Interest	1,428,459	-	2,142,469	1,993,618	1,577,310	-	1,577,310
Business Fund							
Solid Waste Management	351,522	-	2,153,189	2,373,832	130,879	869	131,748
Trust Fund							
Special Law Enforcement	24,133	-	1,160	-	25,293	-	25,293
Total County	\$ 39,776,258	\$ -	\$ 90,645,170	\$ 88,731,755	\$ 41,689,673	\$ 109,105	\$ 41,798,778
Related Municipal Entities							
Sewer District No. 1	\$ 179,234	\$ -	\$ 57,061	\$ 56,871	\$ 179,424	\$ -	\$ 179,424
Sewer District No. 2	339,406	-	72,818	37,254	374,970	-	374,970
Sewer District No. 3	43,239	-	103,417	103,212	43,444	-	43,444
Sewer District No. 5	125,950	-	17,424	20,699	122,675	-	122,675
Sewer District No. 6	6,678	-	-	-	6,678	-	6,678
Sewer District No. 7	29,014	-	63,918	63,918	29,014	-	29,014
Total Related Municipal Entities	\$ 723,521	\$ -	\$ 314,638	\$ 281,954	\$ 756,205	\$ -	\$ 756,205
Total Reporting Entity (Excluding Agency Funds)	\$ 40,499,779	\$ -	\$ 90,959,808	\$ 89,013,709	\$ 42,445,878	\$ 109,105	\$ 42,554,983

(Continued)

LEAVENWORTH COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

Composition of Cash:	
Commerce Bank:	
Checking	\$ 8,667,691
US Treasury Bills	112,083,774
First State Bank and Trust:	
Checking	50,862
Certificates of Deposit	100,000
Country Club Bank:	
Checking	745,684
Total Checking Accounts	<u>\$ 121,648,011</u>
Kansas Municipal Investment Pool	1,682,049
Total Cash and Investments	<u>\$ 123,330,060</u>
Less: Agency Funds (per Schedule 3)	<u>(80,775,077)</u>
Total Reporting Entity (Excluding Agency Funds)	<u><u>\$ 42,554,983</u></u>

LEAVENWORTH COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT
December 31, 2024

Note 1: Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

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

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

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

Basis of Accounting

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

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

Regulatory Basis Fund Types

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

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

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

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

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

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

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

LEAVENWORTH COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2024

Note 2: Budgetary Information

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

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

If the County is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The County did hold a revenue neutral rate hearing for this year.

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

Sewer District 1
Sewer District 5
911 Tax

Employee Benefit
Juvenile Detention
Solid Waste

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

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

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

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

LEAVENWORTH COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2024

Note 3: Annual Personal Leave Benefits

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

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

Note 4: Property Taxes

Compliance with Kansas Statutes

The County property tax is levied each November 1 on the assessed valuation of real and personal property located in the County as of the preceding January 1. The County assessors establish assessed value for real and personal property annually. The final assessed value for real and personal property located in the County as of January 1, 2024 was \$1,110,139,967. The fiscal year 2024 tax levy was based on this final assessed value and was used to fund fiscal year 2024. The County's property tax levies per \$1,000 assessed valuation for the year ended December 2024 were as follows:

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

Note 5: Inventories and Prepaid Expenses

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

Note 6: Use of Estimates

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

Note 7: Deposits and Investments

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

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

LEAVENWORTH COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2024

Note 7: Deposits and Investments (Continued)

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

At December 31, 2024, the County has the following investments:

Investment Type	Fair Value	Less than 1	1 - 5	6 - 10	More than 10	Rating
Kansas Municipal Investment Pool	\$ 1,682,049	\$ 1,682,049	\$ -	\$ -	\$ -	N/A

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

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County's investments were composed entirely of KMIP deposits, treasury bills and certificates of deposit as of the fiscal year ended December 31, 2024.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas County, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has no designated "peak periods". All deposits were legally secured at December 31, 2024.

At December 31, 2024, the County's carrying amount of deposits was \$121,648,011 and the bank balance was \$124,311,487. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$500,000 was covered by federal depository insurance and \$42,335,693 was collateralized with securities held by the pledging financial institutions' agents in the County's name and letters of credit, covering the remaining balance.

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

LEAVENWORTH COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2024

Note 8: Long-Term Debt Schedule

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

ISSUE	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
Series 2016-A Sales Tax Bonds	\$ 7,975,000	\$ -	\$ 405,000	\$ 7,570,000	\$ 240,350
Series 2016-B Sales Tax Bonds	670,000	-	670,000	-	8,878
Series 2020-A Sales Tax Bonds	8,740,000	-	-	8,740,000	175,965
Series 2022-A Sales Tax Refunding Bonds	6,500,000	-	345,000	6,155,000	148,425
Total General Obligation Bonds	\$ 23,885,000	\$ -	\$ 1,420,000	\$ 22,465,000	\$ 573,618
Revolving Loans - KDHE					
Loan 1429-01	\$ 68,636	\$ -	\$ 22,297	\$ 46,339	\$ 1,622
Loan 1785-01	473,452	-	57,724	415,728	12,488
Total Revolving Loans	\$ 542,088	\$ -	\$ 80,021	\$ 462,067	\$ 14,110
Total Contractual Indebtedness	\$ 24,427,088	\$ -	\$ 1,500,021	\$ 22,927,067	\$ 587,728

Following is a detailed listing of the County's long-term debt outstanding at year-end.

ISSUE	Date Issued	Final Maturity Date	Original Amount	Outstanding Amount	Interest Rate
General Obligation Bonds					
Series 2016-A Sales Tax Bonds	12/22/16	3/1/37	\$ 9,740,000	\$ 7,570,000	3.00-3.25%
Series 2016-B Sales Tax Bonds	12/22/16	3/1/24	4,165,000	-	2.25-2.65%
Series 2020-A Sales Tax Bonds	11/18/20	3/1/37	8,830,000	8,740,000	1.40-3.00%
Series 2022-A Sales Tax Refunding Bonds	1/19/22	3/1/37	6,815,000	6,155,000	2.00-3.00%
Revolving Loans - KDHE					
Loan 1429-01	8/23/05	3/1/27	380,027	46,339	2.32%
Loan 1785-01	10/26/09	3/1/31	1,139,578	415,728	2.47%
			\$ 31,069,605	\$ 22,927,067	

LEAVENWORTH COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2024

Note 8: Long-Term Debt (Continued)

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

Year	Principal Due	Interest Due	Total
2025	\$ 1,470,000	\$ 531,440	\$ 2,001,440
2026	1,515,000	486,665	2,001,665
2027	1,560,000	440,540	2,000,540
2028	1,610,000	392,990	2,002,990
2029	1,655,000	347,515	2,002,515
2030-2034	8,860,000	1,172,811	10,032,811
2035-2038	5,795,000	209,191	6,004,191
Total	\$ 22,465,000	\$ 3,581,152	\$ 26,046,152

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

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

Annual debt service loan requirements to maturity are as follows:

Year	Principal Due	Interest Due	Total
2025	\$ 85,391	\$ 12,099	\$ 97,490
2026	81,180	9,800	90,980
2027	62,597	7,615	70,212
2028	64,311	5,901	70,212
2029	66,072	4,139	70,211
2030-2034	102,516	2,801	105,317
Total	\$ 462,067	\$ 42,355	\$ 504,422

LEAVENWORTH COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2024

Note 9: Interfund Transactions

From	To	Regulatory Authority	Amount
General Fund	Employee Benefit	K.S.A. 12-16,102	\$ 6,627,016
General Fund	General Equipment Reserve	K.S.A. 19-119	1,272,206
General Fund	911	Resolution	320,000
General Fund	Capital Improvements	K.S.A. 19-120	410,000
County Health	Employee Benefit	K.S.A. 12-16,102	336,478
County Health	General Equipment Reserve	K.S.A. 19-119	10,000
Register of Deeds Technology	Employee Benefit	K.S.A. 12-16,102	8,444
Register of Deeds Technology	General Equipment Reserve	K.S.A. 19-119	20,000
Road & Bridge	Employee Benefit	K.S.A. 12-16,102	1,100,000
Road & Bridge	Road and Bridge Equipment Reserve	K.S.A. 19-119	600,000
Road & Bridge	Capital Road	K.S.A. 68-590	2,000,000
Local Service Road & Bridge	Local Service Capital Equipment Reserve	K.S.A. 19-119	500,000
Local Service Road & Bridge	Employee Benefit	K.S.A. 12-16,102	305,200
Local Service Road & Bridge	Capital Road	K.S.A. 68-590	1,176,000
Council on Aging	Employee Benefit	K.S.A. 12-16,102	595,392
Council on Aging	General Equipment Reserve	K.S.A. 19-119	41,000
County Treasurer Special	Employee Benefit	K.S.A. 12-16,102	224,798
County Treasurer Special	General	Resolution	60,740
Solid Waste Management	Employee Benefit	K.S.A. 12-16,102	192,472
Solid Waste Management	General Equipment Reserve	K.S.A. 19-119	110,000
Solid Waste Management	Capital Improvements	K.S.A. 19-120	200,000
20 Year Special Sales Tax Revenue	Bond & Interest	Resolution	2,142,468
Juvenile Detention	Employee Benefit	K.S.A. 12-16,102	63,592
Juvenile Crime Prevention	Employee Benefit	K.S.A. 12-16,102	21,953
Juvenile Community Corrections	JCAB	Resolution	12,935
JCAB	Juvenile Community Corrections	Resolution	7,996
Economic Development	General	Resolution	181,818
Sewer District No. 1	General	K.S.A. 12-825d	15,456
Sewer District No. 2	General	K.S.A. 12-825d	12,784
Sewer District No. 5	General	K.S.A. 12-825d	8,624
Total Transfers			\$ 18,577,372

Note 10: Defined Benefit Pension Plan

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

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

LEAVENWORTH COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2024

Note 10: Defined Benefit Pension Plan (Continued)

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.26% for KPERS and 23.10% for KP&F for the fiscal year ended December 31, 2024. Contributions to the pension plan from (non-school municipality) were \$1,930,987 for KPERS and \$1,716,763 for KP&F for the year ended December 31, 2024.

Net Pension Liability. At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was \$16,526,931 and \$15,945,454 for KP&F. The net pension liability was measured as of June 30, 2024 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 11: Other Post-Employment Benefits

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

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

Death and Disability Other Post Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2024.

Note 12: Commitments and Contingencies

The County receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursements of funds received under these programs generally require compliance with terms and conditions specified in the grant agreements and are subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the County as of December 31, 2024.

LEAVENWORTH COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2024

Note 13: Risk Management

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

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

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

Note 14: Subsequent Events

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

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

LEAVENWORTH COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General Fund	\$ 35,432,064	\$ -	\$ 35,432,064	\$ 34,724,207	\$ (707,857)
Special Purpose Funds					
County Health	1,554,304	-	1,554,304	1,511,611	(42,693)
Employee Benefits	10,937,000	-	10,937,000	10,501,897	(435,103)
Register of Deeds Technology	136,436	-	136,436	132,460	(3,976)
Road and Bridge	13,457,815	-	13,457,815	13,147,773	(310,042)
Special Alcohol	50,000	-	50,000	45,500	(4,500)
Economic Development	374,678	-	374,678	330,818	(43,860)
Council on Aging	4,024,004	366,966	4,390,970	3,647,032	(743,938)
Special Parks and Recreation Fund	30,000	-	30,000	-	(30,000)
911 Taxes Fund	699,000	-	699,000	635,855	(63,145)
Juvenile Detention Fund	516,802	-	516,802	504,260	(12,542)
20 Year Special Sales Tax Revenue Fund	7,312,300	-	7,312,300	2,811,814	(4,500,486)
County Clerk Technology	33,000	-	33,000	26,719	(6,281)
County Treasurer Technology	30,000	-	30,000	1,460	(28,540)
Local Service Road and Bridge	4,881,300	-	4,881,300	4,634,266	(247,034)
Bond and Interest Fund	1,993,618	-	1,993,618	1,993,618	-
Business Fund					
Solid Waste Management	2,429,472	-	2,429,472	2,373,832	(55,640)
Related Municipal Entities					
Sewer District No. 1	60,000	-	60,000	56,871	(3,129)
Sewer District No. 2	79,084	-	79,084	37,254	(41,830)
Sewer District No. 3	103,712	-	103,712	103,212	(500)
Sewer District No. 5	22,000	-	22,000	20,699	(1,301)
Sewer District No. 7	63,920	-	63,920	63,918	(2)
	<u>\$ 84,220,509</u>	<u>\$ 366,966</u>	<u>\$ 84,587,475</u>	<u>\$ 77,305,076</u>	<u>\$ (7,282,399)</u>

LEAVENWORTH COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes and Shared Revenues:			
Ad valorem taxes	\$ 22,427,504	\$ 22,897,754	\$ (470,250)
Delinquent taxes	320,135	150,000	170,135
Motor vehicle taxes	2,453,276	2,085,197	368,079
Other taxes	60,654	146,468	(85,814)
Interest and penalties	418,265	360,000	58,265
Licenses, permits & fees	1,296,960	4,178,625	(2,881,665)
Charges for services	3,579,122	-	3,579,122
Interest on idle funds	2,333,705	1,500,000	833,705
Intergovernmental	103,829	-	103,829
Reimbursements	1,493,190	923,344	569,846
Miscellaneous	584,573	631,978	(47,405)
Transfers in	279,422	181,818	97,604
Total Receipts	<u>\$ 35,350,635</u>	<u>\$ 33,055,184</u>	<u>\$ 2,295,451</u>
EXPENDITURES			
County Commission			
Personnel services	\$ 620,604	\$ 564,557	\$ 56,047
Contractual services	50,331	64,800	(14,469)
Commodities	4,940	4,100	840
Total County Commission	<u>\$ 675,875</u>	<u>\$ 633,457</u>	<u>\$ 42,418</u>
County Clerk			
Personnel services	\$ 192,425	\$ 292,374	\$ (99,949)
Contractual services	22,578	28,900	(6,322)
Commodities	4,436	4,800	(364)
Total County Clerk	<u>\$ 219,439</u>	<u>\$ 326,074</u>	<u>\$ (106,635)</u>
County Treasurer			
Personnel services	\$ 575,990	\$ 556,468	\$ 19,522
Contractual services	34,495	35,800	(1,305)
Commodities	8,132	8,000	132
Capital outlay	-	5,000	(5,000)
Total County Treasurer	<u>\$ 618,617</u>	<u>\$ 605,268</u>	<u>\$ 13,349</u>
Register of Deeds			
Personnel services	\$ 220,369	\$ 267,007	\$ (46,638)
Contractual services	5,597	5,800	(203)
Commodities	4,177	9,300	(5,123)
Capital outlay	-	1,600	(1,600)
Total Register of Deeds	<u>\$ 230,143</u>	<u>\$ 283,707</u>	<u>\$ (53,564)</u>

(continued)

**LEAVENWORTH COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024**

	Actual	Budget	Variance Over (Under)
EXPENDITURES			
Emergency Medical Service			
Personnel services	\$ 3,602,563	\$ 3,599,974	\$ 2,589
Contractual services	319,420	354,058	(34,638)
Commodities	222,199	266,750	(44,551)
Capital outlay	6,557	10,000	(3,443)
Transfers out	2,064,178	2,064,178	-
Total Emergency Medical Service	\$ 6,214,917	\$ 6,294,960	\$ (80,043)
Planning and Zoning			
Personnel services	\$ 498,203	\$ 493,464	\$ 4,739
Contractual services	68,729	116,236	(47,507)
Commodities	1,964	6,050	(4,086)
Total Planning and Zoning	\$ 568,896	\$ 615,750	\$ (46,854)
County Sheriff			
Personnel services	\$ 7,660,953	\$ 7,661,197	\$ (244)
Contractual services	1,365,279	1,441,266	(75,987)
Commodities	294,289	439,500	(145,211)
Capital outlay	130,350	11,000	119,350
Transfers out	4,105,432	3,780,432	325,000
Total County Sheriff	\$ 13,556,303	\$ 13,333,395	\$ 222,908
County Counselor			
Personnel services	\$ 372,058	\$ 346,728	\$ 25,330
Contractual services	373,919	378,700	(4,781)
Commodities	1,668	2,650	(982)
Total County Counselor	\$ 747,645	\$ 728,078	\$ 19,567
County Attorney			
Personnel services	\$ 1,798,426	\$ 1,642,568	\$ 155,858
Contractual services	124,093	177,324	(53,231)
Commodities	34,486	42,750	(8,264)
Transfers out	488,406	488,406	-
Court ordered payments	89,943	75,500	14,443
Total County Attorney	\$ 2,535,354	\$ 2,426,548	\$ 108,806
Coroner			
Contractual services	\$ 270,885	\$ 280,000	\$ (9,115)
Courthouse General			
Contractual services	\$ 475,143	\$ 1,461,500	\$ (986,357)
Commodities	257,109	438,500	(181,391)
Transfers out	1,125,045	50,000	1,075,045
Total Courthouse General	\$ 1,857,297	\$ 1,950,000	\$ (92,703)

(continued)

**LEAVENWORTH COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024**

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Information Services			
Personnel services	\$ 397,728	\$ 390,000	\$ 7,728
Contractual services	181,149	195,922	(14,773)
Commodities	2,086	6,000	(3,914)
Capital outlay	-	39,700	(39,700)
Transfers out	128,661	128,661	-
Total Information Services	\$ 709,624	\$ 760,283	\$ (50,659)
District Court			
Contractual services	\$ 203,703	\$ 228,441	\$ (24,738)
Commodities	66,315	80,000	(13,685)
Total District Court	\$ 270,018	\$ 308,441	\$ (38,423)
Human Resources			
Personnel services	\$ 278,340	\$ 264,000	\$ 14,340
Contractual services	101,902	174,350	(72,448)
Commodities	4,835	6,100	(1,265)
Total Human Resources	\$ 385,077	\$ 444,450	\$ (59,373)
Building Maintenance			
Personnel services	\$ 312,344	\$ 330,000	\$ (17,656)
Contractual services	161,927	168,215	(6,288)
Commodities	55,097	59,700	(4,603)
Transfers out	185,000	185,000	-
Total Building Maintenance	\$ 714,368	\$ 742,915	\$ (28,547)
Justice Center			
Personnel services	\$ 179,618	\$ 217,751	\$ (38,133)
Contractual services	229,572	278,374	(48,802)
Commodities	389,859	450,000	(60,141)
Transfers out	270,000	245,000	25,000
Total Justice Center	\$ 1,069,049	\$ 1,191,125	\$ (122,076)
Appraiser			
Personnel services	\$ 746,111	\$ 828,492	\$ (82,381)
Contractual services	74,402	114,303	(39,901)
Commodities	43,464	50,450	(6,986)
Total Appraiser	\$ 863,977	\$ 993,245	\$ (129,268)
GIS Appraiser			
Personnel services	\$ 288,030	\$ 285,000	\$ 3,030
Contractual services	36,369	52,500	(16,131)
Commodities	2,138	8,000	(5,862)
Transfers out	12,500	12,500	-
Total GIS Appraiser	\$ 339,037	\$ 358,000	\$ (18,963)

(continued)

**LEAVENWORTH COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
EXPENDITURES (CONTINUED)			
Election			
Personnel services	\$ 319,644	\$ 326,550	\$ (6,906)
Contractual services	26,138	51,450	(25,312)
Commodities	210,676	288,000	(77,324)
Capital outlay	10,958	-	10,958
Transfers out	25,000	25,000	-
Total Election	<u>\$ 592,416</u>	<u>\$ 691,000</u>	<u>\$ (98,584)</u>
 Noxious Weeds			
Personnel services	\$ 280,087	\$ 261,100	\$ 18,987
Contractual services	55,399	102,101	(46,702)
Commodities	307,483	320,500	(13,017)
Transfers out	50,000	50,000	-
Total Noxious Weeds	<u>\$ 692,969</u>	<u>\$ 733,701</u>	<u>\$ (40,732)</u>
 Risk Management			
Personnel services	\$ 3,300	\$ 3,985	\$ (685)
Commodities	1,224	6,500	(5,276)
Total Risk Management	<u>\$ 4,524</u>	<u>\$ 10,485</u>	<u>\$ (5,961)</u>
 Administration			
Personnel services	\$ 190,200	\$ 161,118	\$ 29,082
Contractual	10,793	19,000	(8,207)
Commodities	76.00	1,700	(1,624)
Total Administration	<u>\$ 201,069</u>	<u>\$ 181,818</u>	<u>\$ 19,251</u>
 Infrastructure			
Commodities	\$ 71,324	\$ -	\$ 71,324
 Cushing			
Personnel services	\$ 168,561	\$ 168,561	\$ -
Contractual	91,346	180,000	(88,654)
Commodities	137,995	275,000	(137,005)
Transfers out	175,000	175,000	-
Total Cushing	<u>\$ 572,902</u>	<u>\$ 798,561</u>	<u>\$ (225,659)</u>
 Appropriations	<u>\$ 740,803</u>	<u>\$ 740,803</u>	<u>\$ -</u>
 Health Dept	<u>\$ 1,679</u>	<u>\$ -</u>	<u>\$ 1,679</u>
 Total Expenditures	<u>\$ 34,724,207</u>	<u>\$ 35,432,064</u>	<u>\$ (707,857)</u>
 RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ 626,428</u>		
 UNENCUMBERED CASH - JANUARY 1	<u>3,868,604</u>		
 UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 4,495,032</u></u>		

**LEAVENWORTH COUNTY, KANSAS
COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem	\$ 512,415	\$ 523,615	\$ (11,200)
Delinquent	8,345	-	8,345
Motor vehicle	65,308	59,771	5,537
Grants	775,470	651,412	124,058
Charges for services	89,174	110,000	(20,826)
Miscellaneous	2,209	79,674	(77,465)
Total Cash Receipts	<u>\$ 1,452,921</u>	<u>\$ 1,424,472</u>	<u>\$ 28,449</u>
EXPENDITURES			
Personnel services	\$ 941,804	\$ 976,769	\$ (34,965)
Contractual services	132,602	142,000	(9,398)
Commodities	46,481	53,000	(6,519)
Grant county cost	44,246	37,500	6,746
Capital outlay	-	-	-
Transfers out	346,478	345,035	1,443
Total Expenditures	<u>\$ 1,511,611</u>	<u>\$ 1,554,304</u>	<u>\$ (42,693)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (58,690)		
UNENCUMBERED CASH - JANUARY 1	<u>226,154</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 167,464</u>		

**LEAVENWORTH COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem	\$ 579,217	\$ 591,391	\$ (12,174)
Delinquent	7,487	-	7,487
Motor vehicle	62,870	56,939	5,931
Miscellaneous	245,178	18,893	226,285
Reimbursements	10,000	-	10,000
Transfers in	9,475,345	8,645,432	829,913
Total Cash Receipts	<u><u>\$ 10,380,097</u></u>	<u><u>\$ 9,312,655</u></u>	<u><u>\$ 1,067,442</u></u>
EXPENDITURES			
Personnel services	\$ 10,501,897	\$ 10,777,000	\$ (275,103)
Non-budgeted funds	-	160,000	(160,000)
Total Expenditures	<u><u>\$ 10,501,897</u></u>	<u><u>\$ 10,937,000</u></u>	<u><u>\$ (435,103)</u></u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (121,800)		
UNENCUMBERED CASH - JANUARY 1	<u>547,553</u>		
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 425,753</u></u>		

**LEAVENWORTH COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Program income	\$ 160,688	\$ 100,000	\$ 60,688
EXPENDITURES			
Contractual services	\$ 45,674	\$ 76,936	\$ (31,262)
Personnel services	39,900	-	39,900
Commodities	637	3,500	(2,863)
Capital outlay	17,805	36,000	(18,195)
Transfer out	28,444	20,000	8,444
Total Expenditures	<u>\$ 132,460</u>	<u>\$ 136,436</u>	<u>\$ (3,976)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 28,228		
UNENCUMBERED CASH - JANUARY 1	<u>289,070</u>		
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 317,298</u></u>		

**LEAVENWORTH COUNTY, KANSAS
ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem	\$ 10,248,453	\$ 10,464,603	\$ (216,150)
Delinquent	139,764	50,000	89,764
Motor vehicle	1,105,582	943,283	162,299
Other taxes	-	58,083	(58,083)
Intergovernmental	1,441,152	1,094,135	347,017
Reimbursements	900	185,253	(184,353)
Other receipts	3,445	45,606	(42,161)
Total Cash Receipts	\$ 12,939,296	\$ 12,840,963	\$ 98,333
EXPENDITURES			
Personnel services	\$ 3,052,518	\$ 3,002,000	\$ 50,518
Contractual services	470,035	947,415	(477,380)
Commodities	5,625,604	6,683,400	(1,057,796)
Capital outlay	162,735	125,000	37,735
Debt service	136,881	-	136,881
Transfers out	3,700,000	2,700,000	1,000,000
Total Expenditures	\$ 13,147,773	\$ 13,457,815	\$ (310,042)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (208,477)		
UNENCUMBERED CASH - JANUARY 1	879,119		
UNENCUMBERED CASH - DECEMBER 31	\$ 670,642		

**LEAVENWORTH COUNTY, KANSAS
SPECIAL ALCOHOL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Liquor tax	\$ 39,002	\$ 33,086	\$ 5,916
EXPENDITURES			
Contractual services	\$ 45,500	\$ 50,000	\$ (4,500)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (6,498)		
UNENCUMBERED CASH - JANUARY 1	<u>85,575</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 79,077</u>		

**LEAVENWORTH COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes and shared revenue			
Ad valorem	\$ 320,419	\$ 327,976	\$ (7,557)
Delinquent	4,612	-	4,612
Motor vehicle	35,106	31,727	3,379
Other receipts	31	-	31
Total Cash Receipts	<u>\$ 360,168</u>	<u>\$ 359,703</u>	<u>\$ 465</u>
EXPENDITURES			
Contractual services	\$ 149,000	\$ 192,860	\$ (43,860)
Transfers out	181,818	181,818	-
Total Expenditures	<u>\$ 330,818</u>	<u>\$ 374,678</u>	<u>\$ (43,860)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 29,350		
UNENCUMBERED CASH - JANUARY 1	<u>13,207</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 42,557</u>		

**LEAVENWORTH COUNTY, KANSAS
COUNCIL ON AGING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes and shared revenue			
Ad valorem	\$ 2,900,588	\$ 2,962,457	\$ (61,869)
Delinquent	36,407	-	36,407
Motor vehicle	311,016	285,184	25,832
Intergovernmental	829,672	621,713	207,959
Miscellaneous	31,143	-	31,143
Total Cash Receipts	<u><u>\$ 4,108,826</u></u>	<u><u>\$ 3,869,354</u></u>	<u><u>\$ 239,472</u></u>
EXPENDITURES			
Personnel services	\$ 1,742,230	\$ 1,839,000	\$ (96,770)
Contractual services	1,102,752	1,020,899	81,853
Commodities	129,325	154,200	(24,875)
Grants	-	373,513	(373,513)
Other expenditures	36,333	-	36,333
Transfers out	636,392	636,392	-
Adjustments for budget credits	-	366,966	(366,966)
Total Expenditures	<u><u>\$ 3,647,032</u></u>	<u><u>\$ 4,390,970</u></u>	<u><u>\$ (743,938)</u></u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 461,794		
UNENCUMBERED CASH - JANUARY 1	<u>253,985</u>		
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 715,779</u></u>		

**LEAVENWORTH COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Liquor tax	\$ 20,387	\$ 17,672	\$ 2,715
EXPENDITURES			
Contractual services	\$ -	\$ 30,000	\$ (30,000)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 20,387		
UNENCUMBERED CASH - JANUARY 1	<u>61,530</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 81,917</u>		

**LEAVENWORTH COUNTY, KANSAS
911 TAXES FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	Actual	Budget	Variance Over (Under)
RECEIPTS			
911 tax	\$ 513,416	\$ 510,656	\$ 2,760
Transfers in	325,000	-	325,000
Total Cash Receipts	<u>\$ 838,416</u>	<u>\$ 510,656</u>	<u>\$ 327,760</u>
EXPENDITURES			
Contractual services	\$ 635,855	\$ 692,000	\$ (56,145)
Commodities	-	2,000	(2,000)
Capital outlay	-	5,000	(5,000)
Total Expenditures	<u>\$ 635,855</u>	<u>\$ 699,000</u>	<u>\$ (63,145)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 202,561		
UNENCUMBERED CASH - JANUARY 1	<u>95,602</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 298,163</u>		

**LEAVENWORTH COUNTY, KANSAS
JUVENILE DETENTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem	\$ 352,519	\$ 360,363	\$ (7,844)
Delinquent	5,243	-	5,243
Motor vehicle	39,173	36,772	2,401
Charges for services	9,017	-	9,017
Reimbursement	15	-	15
Total Cash Receipts	<u>\$ 405,967</u>	<u>\$ 397,135</u>	<u>\$ 8,832</u>
EXPENDITURES			
Personnel services	\$ 210,358	\$ 239,584	\$ (29,226)
Contractual services	8,970	169,416	(160,446)
Commodities	221,340	53,000	168,340
Transfers out	63,592	54,802	8,790
Total Expenditures	<u>\$ 504,260</u>	<u>\$ 516,802</u>	<u>\$ (12,542)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (98,293)		
UNENCUMBERED CASH - JANUARY 1	<u>120,235</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 21,942</u>		

**LEAVENWORTH COUNTY, KANSAS
20 YEAR SPECIAL SALES TAX REVENUE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Local assistance	\$ 5,557,662	\$ 5,100,000	\$ 457,662
Interest on idle funds	296,447	-	296,447
Total Cash Receipts	<u>\$ 5,854,109</u>	<u>\$ 5,100,000</u>	<u>\$ 754,109</u>
EXPENDITURES			
Contractual services	\$ 563,864	\$ 5,318,682	\$ (4,754,818)
Commodities	105,483	-	105,483
Transfers out	2,142,467	1,993,618	148,849
Total Expenditures	<u>\$ 2,811,814</u>	<u>\$ 7,312,300</u>	<u>\$ (4,500,486)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 3,042,295		
UNENCUMBERED CASH - JANUARY 1	<u>5,445,291</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 8,487,586</u>		

**LEAVENWORTH COUNTY, KANSAS
COUNTY CLERK TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Program income	\$ 25,519	\$ 20,000	\$ 5,519
EXPENDITURES			
Contractual services	\$ 1,804	\$ 3,000	\$ (1,196)
Commodities	24,915	30,000	(5,085)
Total Expenditures	<u>\$ 26,719</u>	<u>\$ 33,000</u>	<u>\$ (6,281)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (1,200)		
UNENCUMBERED CASH - JANUARY 1	<u>30,855</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 29,655</u>		

**LEAVENWORTH COUNTY, KANSAS
COUNTY TREASURER TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Program income	\$ 25,518	\$ 20,000	\$ 5,518
EXPENDITURES			
Contractual services	\$ 1,460	\$ 20,000	\$ (18,540)
Transfers out	-	10,000	(10,000)
Total Expenditures	<u>\$ 1,460</u>	<u>\$ 30,000</u>	<u>\$ (28,540)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 24,058		
UNENCUMBERED CASH - JANUARY 1	<u>12,093</u>		
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 36,151</u></u>		

**LEAVENWORTH COUNTY, KANSAS
LOCAL SERVICE ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes and shared revenue			
Ad valorem	\$ 3,838,274	\$ 3,897,586	\$ (59,312)
Delinquent	43,797	-	43,797
Motor vehicle	418,100	373,047	45,053
Fuel	444,970	444,648	322
Miscellaneous	153	-	153
Total Cash Receipts	<u>\$ 4,745,294</u>	<u>\$ 4,715,281</u>	<u>\$ 30,013</u>
EXPENDITURES			
Personnel services	\$ 786,827	\$ 775,400	\$ 11,427
Contractual services	24,044	24,700	(656)
Commodities	1,842,195	2,500,000	(657,805)
Transfers out	1,981,200	1,581,200	400,000
Total Expenditures	<u>\$ 4,634,266</u>	<u>\$ 4,881,300</u>	<u>\$ (247,034)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 111,028		
UNENCUMBERED CASH - JANUARY 1	<u>420,187</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 531,215</u>		

LEAVENWORTH COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS*
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

	Drug Prosecutor	Juvenile Supervision Fees	General Equipment Reserve	Juvenile Justice Authority	Juvenile Reinvestment Grant	Community Corrections	CCH Permits
RECEIPTS							
Licenses, permits and fees	\$ -	\$ 905	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	3,588	-	-	26,029	-	817,424	-
Miscellaneous	-	-	30,319	-	-	260	4,355
Transfer in	-	-	1,448,206	-	-	7,996	-
Total Cash Receipts	\$ 3,588	\$ 905	\$ 1,478,525	\$ 26,029	\$ -	\$ 825,680	\$ 4,355
EXPENDITURES							
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 588,503	\$ -
Contractual services	1,788	-	-	35,956	-	226,281	1,614
Commodities	-	-	-	-	-	33,802	30,272
Capital outlay	-	-	1,717,131	-	-	-	-
Miscellaneous	-	-	-	-	-	5,207	-
Transfers out	-	-	-	-	-	12,935	-
Total Expenditures	\$ 1,788	\$ -	\$ 1,717,131	\$ 35,956	\$ -	\$ 866,728	\$ 31,886
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,800	\$ 905	\$ (238,606)	\$ (9,927)	\$ -	\$ (41,048)	\$ (27,531)
UNENCUMBERED CASH - JANUARY 1	1,116	17,992	5,605,763	10,717	25,000	108,274	47,691
UNENCUMBERED CASH - DECEMBER 31	\$ 2,916	\$ 18,897	\$ 5,367,157	\$ 790	\$ 25,000	\$ 67,226	\$ 20,160

*These funds are not required to be budgeted.

(Continued)

LEAVENWORTH COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS* (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

	Juvenile Intake and Assessment	PALS	County Treasurer Special	Memorials	Road and Bridge Equipment Reserve	Local Service Capital Equipment Reserve	CARES Act Fund
RECEIPTS							
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	26,039	861,639	7,253	-	-	-
Interest income	-	-	-	-	232,737	-	207,523
Transfer in	12,935	-	-	-	600,000	500,000	-
Reimbursements	-	-	56	-	-	-	-
Total Cash Receipts	<u>\$ 12,935</u>	<u>\$ 26,039</u>	<u>\$ 861,695</u>	<u>\$ 7,253</u>	<u>\$ 832,737</u>	<u>\$ 500,000</u>	<u>\$ 207,523</u>
EXPENDITURES							
Personnel services	\$ 107,090	\$ -	\$ 561,840	\$ -	\$ -	\$ -	\$ -
Contractual services	5,382	6,600	5,160	1,306	-	-	-
Commodities	743	5,845	52,644	4,829	-	-	4,235,366
Employee Benefit	43,150	-	-	-	-	-	-
Capital outlay	-	-	-	-	280,762	238,149	1,963,492
Transfers out	7,996	-	285,538	-	-	-	-
Total Expenditures	<u>\$ 164,361</u>	<u>\$ 12,445</u>	<u>\$ 905,182</u>	<u>\$ 6,135</u>	<u>\$ 280,762</u>	<u>\$ 238,149</u>	<u>\$ 6,198,858</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (151,426)	\$ 13,594	\$ (43,487)	\$ 1,118	\$ 551,975	\$ 261,851	\$ (5,991,335)
UNENCUMBERED CASH - JANUARY 1	<u>256,995</u>	<u>1,578</u>	<u>60,740</u>	<u>128,082</u>	<u>2,770,882</u>	<u>1,157,877</u>	<u>6,591,714</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 105,569</u></u>	<u><u>\$ 15,172</u></u>	<u><u>\$ 17,253</u></u>	<u><u>\$ 129,200</u></u>	<u><u>\$ 3,322,857</u></u>	<u><u>\$ 1,419,728</u></u>	<u><u>\$ 600,379</u></u>

*These funds are not required to be budgeted.

(Continued)

LEAVENWORTH COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS* (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

	Sheriff Drug Forfeitures	Juvenile Drinking Program	Violent Offenders	Drug Test and Supervision	INK Fee Fund	Capital Improvement Reserve	Capital Road
RECEIPTS							
Licenses, permits and fees	\$ -	\$ -	\$ 34,284	\$ 15,410	\$ -	\$ -	\$ 243,378
Transfer in	-	-	-	-	-	610,000	3,176,000
Total Cash Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,284</u>	<u>\$ 15,410</u>	<u>\$ -</u>	<u>\$ 610,000</u>	<u>\$ 3,419,378</u>
EXPENDITURES							
Contractual services	\$ 8,235	\$ -	\$ 7,744	\$ 9,006	\$ 18,582	\$ 44,774	\$ -
Commodities	-	-	1,884	-	-	-	35,529
Capital outlay	-	-	-	-	-	150,469	609,750
Total Expenditures	<u>\$ 8,235</u>	<u>\$ -</u>	<u>\$ 9,628</u>	<u>\$ 9,006</u>	<u>\$ 18,582</u>	<u>\$ 195,243</u>	<u>\$ 645,279</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (8,235)	\$ -	\$ 24,656	\$ 6,404	\$ (18,582)	\$ 414,757	\$ 2,774,099
UNENCUMBERED CASH - JANUARY 1	<u>18,799</u>	<u>2,993</u>	<u>118,997</u>	<u>139,862</u>	<u>403,937</u>	<u>1,804,135</u>	<u>4,030,942</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 10,564</u>	<u>\$ 2,993</u>	<u>\$ 143,653</u>	<u>\$ 146,266</u>	<u>\$ 385,355</u>	<u>\$ 2,218,892</u>	<u>\$ 6,805,041</u>

*These funds are not required to be budgeted.

(Continued)

LEAVENWORTH COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS* (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

	Opioid Settlement	Federal Grants	Attorney Training	Alcohol Drug Safe Action	Landfill Closure	Juvenile Crime Prevention	Township Traffic Impact Fee
RECEIPTS							
Licenses, permits and fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 315,735
Intergovernmental	-	37,303	3,655	-	-	-	-
Miscellaneous	233,198	-	-	-	-	-	-
Total Cash Receipts	<u>\$ 233,198</u>	<u>\$ 37,303</u>	<u>\$ 3,655</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 315,735</u>
EXPENDITURES							
Personnel services	\$ 50,726	\$ -	\$ -	\$ -	\$ -	\$ 59,293	\$ -
Contractual services	24,974	20,386	1,758	-	-	400	83,480
Commodities	309	6,762	-	-	-	45,808	-
Other expenditures	-	5,858	-	-	-	-	-
Transfers out	-	-	-	-	-	21,953	-
Total Expenditures	<u>\$ 76,009</u>	<u>\$ 33,006</u>	<u>\$ 1,758</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 127,454</u>	<u>\$ 83,480</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 157,189	\$ 4,297	\$ 1,897	\$ -	\$ -	\$ (127,454)	\$ 232,255
UNENCUMBERED CASH - JANUARY 1	<u>212,010</u>	<u>101,305</u>	<u>22,100</u>	<u>29,359</u>	<u>65,885</u>	<u>127,454</u>	<u>1,760,885</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 369,199</u></u>	<u><u>\$ 105,602</u></u>	<u><u>\$ 23,997</u></u>	<u><u>\$ 29,359</u></u>	<u><u>\$ 65,885</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,993,140</u></u>

*These funds are not required to be budgeted.

(Continued)

LEAVENWORTH COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS* (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

	CPJJ Comm Corrections	KFA	Veterans Treatment Court
RECEIPTS			
Intergovernmental	\$ -	\$ 185,282	\$ -
Miscellaneous	-	-	-
Interest income	-	-	-
Transfer in	-	-	-
Reimbursements	-	-	-
Total Cash Receipts	<u>\$ -</u>	<u>\$ 185,282</u>	<u>\$ -</u>
EXPENDITURES			
Personnel services	\$ (113,402)	\$ (2,304)	\$ (78,476)
Contractual services	84	161,548	55,666
Commodities	180	-	365
Employee Benefit	5,332	(870)	13,449
Capital outlay	-	-	-
Transfers out	-	-	-
Total Expenditures	<u>\$ (107,806)</u>	<u>\$ 158,374</u>	<u>\$ (8,996)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 107,806	\$ 26,908	\$ 8,996
UNENCUMBERED CASH - JANUARY 1	<u>-</u>	<u>-</u>	<u>-</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 107,806</u></u>	<u><u>\$ 26,908</u></u>	<u><u>\$ 8,996</u></u>

*These funds are not required to be budgeted.

**LEAVENWORTH COUNTY, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes and shared revenue			
Delinquent	\$ 2	\$ -	\$ 2
Transfer in	2,142,467	1,993,618	148,849
Total Cash Receipts	<u>\$ 2,142,469</u>	<u>\$ 1,993,618</u>	<u>\$ 148,851</u>
EXPENDITURES			
Principal	\$ 1,696,745	\$ 1,420,000	\$ 276,745
Interest	296,873	573,618	(276,745)
Total Expenditures	<u>\$ 1,993,618</u>	<u>\$ 1,993,618</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 148,851		
UNENCUMBERED CASH - JANUARY 1	<u>1,428,459</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 1,577,310</u>		

**LEAVENWORTH COUNTY, KANSAS
SOLID WASTE MANAGEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes and shared revenue			
Ad Valorem	\$ 1	\$ -	\$ 1
Delinquent	459	-	459
Charges for services	2,152,729	2,120,000	32,729
Total Cash Receipts	<u>\$ 2,153,189</u>	<u>\$ 2,120,000</u>	<u>\$ 33,189</u>
EXPENDITURES			
Personnel services	\$ 556,195	\$ 560,000	\$ (3,805)
Contractual services	1,274,578	1,295,000	(20,422)
Commodities	29,601	43,000	(13,399)
Capital outlay	10,986	29,000	(18,014)
Transfers out	502,472	502,472	-
Total Expenditures	<u>\$ 2,373,832</u>	<u>\$ 2,429,472</u>	<u>\$ (55,640)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (220,643)		
UNENCUMBERED CASH - JANUARY 1	<u>351,522</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 130,879</u>		

**LEAVENWORTH COUNTY, KANSAS
TRUST FUND - SPECIAL LAW ENFORCEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024**

RECEIPTS	
Taxes	<u>\$ 1,160</u>
EXPENDITURES	
Commodities	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ 1,160</u>
UNENCUMBERED CASH - JANUARY 1	<u>24,133</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 25,293</u></u>

*This fund is not required to be budgeted.

**LEAVENWORTH COUNTY, KANSAS
RELATED MUNICIPAL ENTITY
SEWER DISTRICT NO. 1
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Special assessments	\$ 57,061	\$ 54,331	\$ 2,730
EXPENDITURES			
Contractual services	\$ 41,414	\$ 41,569	\$ (155)
Commodities	1	2,975	(2,974)
Transfers out	15,456	15,456	-
Total Expenditures	<u>\$ 56,871</u>	<u>\$ 60,000</u>	<u>\$ (3,129)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 190		
UNENCUMBERED CASH - JANUARY 1	<u>179,234</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 179,424</u>		

**LEAVENWORTH COUNTY, KANSAS
RELATED MUNICIPAL ENTITY
SEWER DISTRICT NO. 2
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Special assessments	\$ 72,818	\$ 72,092	\$ 726
EXPENDITURES			
Contractual services	\$ 23,783	\$ 63,050	\$ (39,267)
Commodities	687	3,250	(2,563)
Transfers out	12,784	12,784	-
Total Expenditures	<u>\$ 37,254</u>	<u>\$ 79,084</u>	<u>\$ (41,830)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 35,564		
UNENCUMBERED CASH - JANUARY 1	<u>339,406</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 374,970</u>		

**LEAVENWORTH COUNTY, KANSAS
RELATED MUNICIPAL ENTITY
SEWER DISTRICT NO. 3
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Special assessments	\$ 103,417	\$ 103,212	\$ 205
EXPENDITURES			
Contractual services	\$ 33,000	\$ 33,500	\$ (500)
Debt service	70,212	70,212	-
Total Expenditures	<u>\$ 103,212</u>	<u>\$ 103,712</u>	<u>\$ (500)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 205		
UNENCUMBERED CASH - JANUARY 1	<u>43,239</u>		
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 43,444</u></u>		

**LEAVENWORTH COUNTY, KANSAS
RELATED MUNICIPAL ENTITY
SEWER DISTRICT NO. 5
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Special assessments	\$ 17,424	\$ 17,424	\$ -
EXPENDITURES			
Contractual services	\$ 12,002	\$ 9,776	\$ 2,226
Commodities	73	3,600	(3,527)
Transfers out	8,624	8,624	-
Total Expenditures	<u>\$ 20,699</u>	<u>\$ 22,000</u>	<u>\$ (1,301)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (3,275)		
UNENCUMBERED CASH - JANUARY 1	<u>125,950</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 122,675</u>		

**LEAVENWORTH COUNTY, KANSAS
RELATED MUNICIPAL ENTITY
SEWER DISTRICT NO. 6
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

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

**LEAVENWORTH COUNTY, KANSAS
RELATED MUNICIPAL ENTITY
SEWER DISTRICT NO. 7
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024**

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

LEAVENWORTH COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Road and Bridge Escrow	\$ 100,724	\$ 7,450	\$ 2,300	\$ 105,874
Payroll Clearing	307,263	37,484,119	37,491,591	299,791
Cash Over or Short	57	-	-	57
Sales Tax Vehicle	347,369	7,313,878	7,108,502	552,745
Current Ad Valorem Tax	74,602,446	132,935,548	129,971,941	77,566,053
Motor Vehicle Tax	467,982	11,615,948	11,554,351	529,579
Recreational Vehicle Tax	4,101	183,547	182,290	5,358
In Lieu of Tax	9,955	12,086	11,706	10,335
Redemption	719,584	1,378,231	1,673,735	424,080
City/County Highway Fuel Tax	18,787	1,692,570	1,711,357	-
Delinquent Taxes	24,537	198,168	196,133	26,572
Real Estate Part Pay Property Tax	988	-	-	988
Personal Property Part Pay Property Tax	1,518	-	-	1,518
Advance Taxes	6,663	9,626	6,663	9,626
Local Alcohol Liquor Tax	25,955	70,739	79,776	16,918
Special County Mineral Production Tax	213	658	684	187
Change - Treasurer Overcharge	14,800	231,765	230,605	15,960
Tax Escrow Delinquent	318,157	2,084,001	2,085,735	316,423
Game Licenses - State	172	885	901	156
Park Permits - State	-	36,340	36,340	-
Statutory Filing Fee	50	500	550	-
Unclaimed Legacies	59,489	-	781	58,708
CMB State Stamps	125	25	25	125
Kansas Drivers License Records	-	23,525	22,760	765
County Sales Tax	450	459	450	459
Commercial Motor Vehicle	11,249	745,683	735,162	21,770
Auto Registration	-	3,470,021	3,470,021	-
Auto Titles - State	-	150,287	150,287	-
Auto Transfer - State	-	340,446	340,446	-
Antique Auto Tax	-	35,248	35,248	-
Antique Auto Fees	-	14,220	14,220	-
Total Distributable Funds	\$ 77,042,634	\$ 200,035,973	\$ 197,114,560	\$ 79,964,047
State Funds:				
State Institutional Building	\$ -	\$ 592,376	\$ 592,376	\$ -
State Education Building	-	1,184,753	1,184,753	-
Total State Funds	\$ -	\$ 1,777,129	\$ 1,777,129	\$ -

(Continued)

**LEAVENWORTH COUNTY, KANSAS
AGENCY FUNDS (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2024**

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subdivision Funds:				
Cities	\$ -	\$ 24,908,338	\$ 24,908,357	\$ (19)
Townships	-	2,893,828	2,893,989	(161)
Schools	(36,357)	62,288,508	62,252,299	(148)
Cemeteries	-	3,189	3,189	-
Fire Districts	-	2,454,447	2,454,447	-
Watersheds & Drainage	4,937	8,980	8,980	4,937
Libraries	-	2,220,805	2,220,805	-
Total Subdivision Funds	<u>\$ (31,420)</u>	<u>\$ 94,778,095</u>	<u>\$ 94,742,066</u>	<u>\$ 4,609</u>
Office Cash:				
District Court	\$ 484,315	\$ 167,951	\$ 171,241	\$ 481,025
Law Library - Checking	27,564	34,462	9,887	52,139
Law Library - CD	200,000	12,520	-	212,520
Sheriff	52,944	403,469	395,676	60,737
Total Office Cash	<u>\$ 764,823</u>	<u>\$ 618,402</u>	<u>\$ 576,804</u>	<u>\$ 806,421</u>
Total Agency Funds	<u><u>\$ 77,776,037</u></u>	<u><u>\$ 297,209,599</u></u>	<u><u>\$ 294,210,559</u></u>	<u><u>\$ 80,775,077</u></u>

April 2, 2025

County Commissioners
Leavenworth County, Kansas

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Leavenworth County, Kansas (the County) as of and for the year ended December 31, 2024, and the related notes to the financial statement, which collectively comprise the County's basic financial statement, and have issued our report thereon dated April 2, 2025.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

April 2, 2025
Leavenworth County, Kansas
(Continued)

Purpose of this Report

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

Varyney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas



April 2, 2025

County Commissioners
Leavenworth County, Kansas

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

Unmodified Opinions

We have audited Leavenworth County's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of County's major federal programs for the year ended December 31, 2024. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Unmodified Opinions

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

Purpose of this Report

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

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

LEAVENWORTH COUNTY, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2024

	<u>Assistance Listing Number</u>	<u>Federal Award Expenditures</u>	<u>Subrecipient Expenditures</u>
Federal Grantor/Pass-Through Grantor/Program Title			
U.S. Department of Agriculture			
Passed through Kansas Department of Health & Environment			
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	\$ 315,910	\$ -
U.S. Department of the Treasury			
Covid-19 Coronavirus State and Local Fiscal Recovery			
Funds	21.027	\$ 6,198,858	\$ -
Local Assistance and Tribal Consistency Fund	21.032	100,157	-
Total Department of the Treasury		<u>\$ 6,299,015</u>	<u>\$ -</u>
U.S. Department of Transportation			
Passed through Kansas Department of Transportation			
Highway Planning and Construction	20.205	\$ 280,000	\$ -
U.S. Department of Health and Human Services			
Passed through Kansas Department of Health & Environment			
Aging Cluster			
Special Programs for the Aging, Title III, Part B	93.044	\$ 63,843	\$ -
Special Programs for the Aging, Title III, Part C	93.045	141,656	-
Total Aging Cluster		<u>\$ 205,499</u>	<u>\$ -</u>
Nutrition Services Incentive Program	93.053	\$ 47,702	
Maternal and Child Health Services Block Grant to the			
States	93.994	89,594	-
Family Planning Services	93.217	57,925	-
Immunization Cooperative Agreements	93.268	9,466	-
Child Care and Development Block Grant	93.575	44,000	-
Medical Assistance Program	93.778	39,217	-
Public Health Emergency Preparedness	93.069	54,472	-
Cancer Prevention and Control Programs	93.898	970	
Total Department of Health and Human Services		<u>\$ 548,845</u>	<u>\$ -</u>
U.S. Department of Justice			
Veterans Treatment Court Grant	16.753	\$ 130,490	\$ -
U.S. Department of Homeland Security			
Passed through Kansas Division of Emergency Management			
Emergency Management Performance Grants	97.042	\$ 27,148	\$ -
Total Federal Expenditures		<u><u>\$ 7,601,408</u></u>	<u><u>\$ -</u></u>

LEAVENWORTH COUNTY, KANSAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
December 31, 2024

Note 1: Organization

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

Note 2: Basis of Presentation

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

Note 3: Local Government Contributions

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

Note 4: Additional Audits

Grantor agencies reserve the right to conduct additional audits of the County's grant programs for economy and efficiency and program results that may result in disallowed costs to the County. However, management does not believe such audits would result in any disallowed costs that would be material to the County's financial position at December 31, 2024.

Note 5: Outstanding Loans

The County did not have any outstanding loans under any federal grants at December 31, 2024.

LEAVENWORTH COUNTY, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
December 31, 2024

Section I - Summary of Auditor's Results

Financial Statement

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
Material weaknesses identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None
Reportable conditions identified not considered to be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported
Noncompliance material to financial statement noted?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None

Federal Awards

Internal controls over major programs:		
Material weaknesses identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Reportable conditions identified not considered to be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported

Type of auditor's report issued on compliance for major programs:	Unmodified
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Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200.516(a)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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Identification of major programs:

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

Dollar threshold used to distinguish between Type A and Type B programs:	\$	750,000
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Auditee qualified as a low-risk auditee?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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Note:

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

Section II - Financial Statement Findings

No matters were reported.

Section III - Federal Award Findings and Questioned Costs

There were no current year findings or questioned costs.

**WORK SESSION
MATERIAL ONLY**

To: BOCC

From: John Jacobson, Director of Planning and Zoning

cc: County Administrator, Mark Loughry

Date: May 1,2025

Re: Update of Building Codes

Leavenworth County originally adopted building codes in 2020. These codes, the 2006 International Residential Code and the 2006 International Building Code were adopted to provide a minimum standard for construction throughout the county. Prior to that, no minimum code had been applied in the unincorporated areas of the county.

At the direction of the BOCC, beginning in 2024, P&Z staff and the Building Code Appeals Board began the process of vetting a new building code to govern residential and commercial construction in Leavenworth County. The codes that were chosen were the 2012 IRC and the 2012 IBC. While these respective codes are obviously not part of the most current code cycle, they are very stable and are better suited to common construction practice in Leavenworth County making compliance more attainable.

This process took a number of months to complete and weighed the benefits of local amendments to the model code to accommodate common construction practice in the area as well as carrying over certain amendments that provide continuity to the land use elements of the zoning regulations that occurred with the original adoption.

Staff has included a summary of amendments and a presentation that generally identifies areas of concern and eventual recommendation of the committee.

Staff is seeking direction from the Board to proceed with adoption process and is prepared to answer any questions from the governing body.

Recommended Adoption of 2012 International Residential Code

1. Applies to all one- and two-family dwellings, accessory buildings, and decks. Agricultural buildings on 10 or more acres are not subject to the code.
2. Definition of Agricultural Building – A structure designed and constructed to house farm implements, hay, grain, poultry, livestock, or other horticultural products. This structure shall not be a place of human habitation or a place of employment.
3. All buildings and decks 200 sq' and larger are required to be permitted and subject to code.
4. Existing structures shall be permitted to continue without change except in cases where damage occurs to more than 51% of structure in which case the repair shall be deemed new construction and the codes apply. All new construction will be code compliant.
5. No inspections will be made throughout the building process. The application and permits will be signed stating they will build to meet or exceed the 2012 IRC.
6. No certificate of occupancy will be required.
7. Ground snow load – 20lbs/sq'
8. Wind Design Speed – 110 mph
9. 36" Frost Depth Line
10. Ice barrier underlayment required (Ice & Water Shield)
11. Fire sprinklers not required in one- and two-family dwellings, townhouses, and private garages (text removed)
12. Truss design drawing will be submitted to building official upon delivery of trusses.
13. Remove Chapter 11 – Energy Efficiency. (All text removed)
14. Adopt Appendix B – Sizing of Venting Systems Serving Appliances Equipped With Draft Hoods, Category 1 Appliances, and Appliances Listed For Use With Type B Vents.
15. Adopt Appendix F – Radon Control Methods
16. Adopt Appendix H – Patio Covers
17. Adopt Appendix J – Existing Buildings & Structures
18. Adopt Appendix M – Home Day Care – R-3 Occupancy

Recommended Adoption of 2012 International Building Code

1. Applies to all Commercial Structures.
2. All structures 200 sq' and larger are required to be permitted and subject to code.
3. Referenced codes are not adopted and have been removed from text. (Gas, Mechanical, Plumbing, and Property Maintenance)
4. Construction documents shall be prepared by a registered design professional.
5. The provisions of the Fire Code adopted by the State of Kansas shall apply. (Removed International Fire Code)
6. Energy efficiency related components removed
7. Existing structures shall be permitted to continue without change except in cases where damage occurs to more than 51% of structure in which case the repair shall be deemed new construction and the codes apply.
8. No inspections will be made throughout the building process. The application and permits will be signed stating they will build to meet or exceed the 2012 IBC.
9. No certificate of occupancy will be required, however, no building or structure shall be used or occupied, and no change in the existing occupancy classification of a building or structure or portion thereof shall be made until the building official has received an Affidavit of Code Compliance stamped and signed by the original registered design professional.
10. Remove Chapter 13 - Energy Efficiency
11. Ice Barrier Underlayment required (Ice & Water Shield)
12. Adopt Appendix I – Patio Covers

TRANSITION TO 2012 IRC & IBC

BUILDING CODE APPEALS BOARD RECOMMENDED
LOCAL AMENDMENTS

CHANGES FROM ADOPTED 2006 IRC

- Applies to Accessory Buildings and Decks. (Agricultural buildings on 10 or more acres are not subject to code)
- Permits required on all buildings and decks 200 ft² and larger (previously 100 ft²)
- Full set of building plans required for Single Family Homes and Accessory Dwelling Units (design professional stamp not required)
- Truss design drawings (Shop Drawings) to be submitted to building official upon delivery of trusses
- Ice Barrier Underlayment Required (Ice & Water Shield)
- Remove Chapter 13 – Energy Efficiency

BASEMENT OR STORM SHELTER REQUIREMENT

- This requirement was reviewed by the Building Codes Committee. The committee did not recommend inclusion in this code cycle due to the following concerns:
 - Concerns with additional mandatory requirements
 - Significant cost increase to homeowners was area of greatest concern
 - No cities in Leavenworth County currently require this
- The committee did recommend inclusion of specifications such as FEMA 320 and other resources on how to build a shelter without mandating its construction:
 - Offer an avenue to be safer without a mandate
 - During plan review determine if the home has a basement or storm shelter. If not, note on the permit “No storm shelter. Storm shelters are recommended but not required by Leavenworth County”

CHANGES FROM ADOPTED 2006 IBC

- All commercial structures 200 ft² and larger are required to be permitted and subject to code (previously 100 ft²)
- Construction documents are to be prepared by a registered design professional
- No building or structure shall be used or occupied, and no change in the existing occupancy classification of a building or structure, or portion thereof shall be made until the building official has received an “Affidavit of Code Compliance” stamped and signed by the original registered design professional
- Remove Chapter 13 – Energy Efficiency
- Ice Barrier Underlayment Required (Ice & Water Shield)

ADDITIONAL ITEMS RECOMMENDED

- The committee recommends all townships be subject to all adopted codes
- The committee recommends requiring building inspections
 - 3rd party inspectors available prior to creating an inspection department
 - Hold contractors accountable
 - The Committee has concerns that voluntary compliance makes adopted codes ineffective and unreliable