LEAVENWORTH COUNTY, KANSAS

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

December 31, 2022

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

LEAVENWORTH COUNTY, KANSAS
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March 30, 2023

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, 2022 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, 2022, 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, 2022, 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.

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Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

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

Other Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 30, 2023 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the County's internal control over financial reporting and compliance.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

LEAVENWORTH COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2022

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	$ 7,318,985	$ -	$ 28,833,784	$ 30,474,728	$ 5,678,041	$ 31,474	$ 5,709,515
Special Purpose Funds							
County Health	406,981	-	1,148,093	1,310,986	244,088	-	244,088
Employee Benefits	649,128	-	7,981,512	8,353,917	276,723	-	276,723
Register of Deeds Technology	292,091	-	219,215	94,394	416,912	-	416,912
Road and Bridge	897,069	-	10,388,176	10,309,750	975,495	19,680	995,175
Special Alcohol	93,332	-	33,955	33,388	93,899	-	93,899
Economic Development	5,014	-	308,149	309,000	4,163	-	4,163
Council on Aging	419,570	-	2,615,481	2,945,538	89,513	34,972	124,485
Special Parks and Recreation Fund	24,100	-	17,738	-	41,838	-	41,838
911 Taxes Fund	426,585	-	296,595	588,971	134,209	-	134,209
Juvenile Detention Fund	150,529	-	136,143	205,400	81,272	-	81,272
20 Year Special Sales Tax Revenue Fund	1,674,315	-	6,762,486	6,224,501	2,212,300	34,142	2,246,442
County Clerk Technology	37,872	-	28,921	21,935	44,858	-	44,858
County Treasurer Technology	24,286	-	29,423	34,457	19,252	-	19,252
Local Service Road and Bridge	330,674	-	3,615,478	3,582,472	363,680	-	363,680
CARES Act Fund	7,378,196	-	8,064,064	7,855,818	7,586,442	4,524	7,590,966
Drug Prosecutor	3,055	-	4,260	840	6,475	-	6,475
Juvenile Supervision Fees	16,672	-	672	-	17,344	-	17,344
General Equipment Reserve	6,005,021	-	1,308,661	1,266,339	6,047,343	-	6,047,343
Juvenile Justice Authority	16,158	-	196,893	192,103	20,948	-	20,948
Juvenile Reinvestment Grant	38,878	-	50,492	89,370	-	-	-
Community Corrections	179,395	-	619,553	727,951	70,997	-	70,997
CCH Permits	41,750	-	4,778	1,331	45,197	-	45,197
Juvenile Intake and Assessment	60,481	-	151,230	124,672	87,039	-	87,039
JDC Family Strong	575	-	-	575	-	-	-
PALS	30,322	-	24,218	22,083	32,457	-	32,457
County Treasurer Special	48,015	-	854,781	851,762	51,034	-	51,034
Memorials	133,316	-	18,812	19,186	132,942	-	132,942

(Continued)

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

LEAVENWORTH COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Road and Bridge Equipment Reserve	$ 3,465,398	$ -	$ 613,957	$ 944,999	$ 3,134,356	$ -	$ 3,134,356
Local Service Capital Equipment Reserve	1,060,481	-	235,500	127,398	1,168,583	-	1,168,583
Sheriff Drug Forfeitures	31,309	-	-	12,510	18,799	-	18,799
Juvenile Drinking Program	2,993	-	-	-	2,993	-	2,993
Violent Offenders	83,312	-	28,766	2,378	109,700	-	109,700
Drug Test and Supervision	125,792	-	15,602	6,623	134,771	-	134,771
INK Fee Fund	416,337	-	74,671	48,978	442,030	-	442,030
Capital Improvement Reserve	1,225,595	-	510,000	187,039	1,548,556	-	1,548,556
Capital Road	3,676,700	-	1,226,000	1,401,752	3,500,948	-	3,500,948
Opioid Settlement	-	-	15,381	-	15,381	-	15,381
Federal Grants	43,727	-	165,341	144,596	64,472	(260)	64,212
Attorney Training	18,874	-	2,975	1,662	20,187	-	20,187
Alcohol Drug Safe Action	29,359	-	-	-	29,359	-	29,359
Landfill Closure	65,885	-	-	-	65,885	-	65,885
Juvenile Crime Prevention	-	-	115,426	90,333	25,093	-	25,093
Township Traffic Impact Fees	1,997,259	-	390,791	607,117	1,780,933	-	1,780,933
Bond and Interest Fund							
Bond and Interest	1,422,015	-	2,031,177	2,049,563	1,403,629	-	1,403,629
Business Fund							
Solid Waste Management	841,627	-	1,673,833	2,066,110	449,350	(1,326)	448,024
Trust Fund							
Special Law Enforcement	72,122	-	978	45,218	27,882	-	27,882
Total County	$ 41,281,150	$ -	$ 80,813,961	$ 83,377,743	$ 38,717,368	$ 123,206	$ 38,840,574
Related Municipal Entities							
Sewer District No. 1	$ 142,059	$ -	$ 58,592	$ 41,052	$ 159,599	$ -	$ 159,599
Sewer District No. 2	277,345	-	72,334	50,326	299,353	-	299,353
Sewer District No. 3	43,739	-	103,712	103,211	44,240	-	44,240
Sewer District No. 5	106,488	-	32,457	16,038	122,907	-	122,907
Sewer District No. 6	6,678	-	-	-	6,678	-	6,678
Sewer District No. 7	28,991	-	63,942	63,920	29,013	-	29,013
Total Related Municipal Entities	$ 605,300	$ -	$ 331,037	$ 274,547	$ 661,790	$ -	$ 661,790
Total Reporting Entity (Excluding Agency Funds)	$ 41,886,450	$ -	$ 81,144,998	$ 83,652,290	$ 39,379,158	$ 123,206	$ 39,502,364

(Continued)

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

LEAVENWORTH COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2022

Composition of Cash:	
Commerce Bank:	
Checking	$ 19,581,884
Treasury Bills	87,909,982
First State Bank and Trust:	
Checking	40,131
Certificates of Deposit	100,000
Exchange Bank:	
Checking	405,536
Certificates of Deposit	100,000
Country Club Bank:	
Checking	738,290
Kansas Municipal Investment Pool	1,545,484
Total Cash	$ 110,421,307
Less: Agency Funds (per Schedule 3)	(70,918,943)
Total Reporting Entity (Excluding Agency Funds)	$ 39,502,364

STATEMENT 1 (Continued)

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

Note 1: Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

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

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

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

Basis of Accounting

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

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

Regulatory Basis Fund Types

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

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

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

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

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

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

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

Note 2: Budgetary Information

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

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

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

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

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

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

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

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

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

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

Note 3: Annual Personal Leave Benefits

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

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

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, 2022 was $937,507,149. The fiscal year 2021 tax levy was based on this final assessed value and was used to fund fiscal year 2022.

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

Fund	Mill Levy
General Fund	21.579
Road and Bridge Fund	9.761
Employee Benefits Fund	0.555
Other Governmental Funds	4.029
Total	35.924

Note 5: Inventories and Prepaid Expenses

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

Note 6: Use of Estimates

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

Note 7: Deposits and Investments

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

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

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

At December 31, 2022, 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	$ 1,545,484	$ 1,545,484	$ -	$ -	$ -	N/A
Treasury Bills	87,909,982	87,909,982	-	-	-	N/A
Total Fair Value	$ 89,455,466	$ 89,455,466	$ -	$ -	$ -	

Note 7: Deposits and Investments (Continued)

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

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County's investments were composed entirely of KMIP deposits, treasury bills and certificates of deposit as of the fiscal year ended December 31, 2022.

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, 2022.

At December 31, 2022, the County's carrying amount of deposits was $20,965,841 and the bank balance was $22,583,090. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $750,000 was covered by federal depository insurance and the remaining balance was collateralized with securities held by the pledging financial institutions' agents in the County's name. These totals do not include outside entities.

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

Note 8: Long-Term Debt Schedule

Following is a summary of changes in long-term debt for the year ended December 31, 2022

ISSUE	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
Series 2015 Sales Tax Bonds	$ 7,315,000	$ -	$ 7,315,000	$ -	$ 108,298
Series 2016-A Sales Tax Bonds	8,710,000	-	355,000	8,355,000	263,150
Series 2016-B Sales Tax Bonds	1,940,000	-	625,000	1,315,000	41,068
Series 2020-A Sales Tax Bonds	8,830,000	-	55,000	8,775,000	177,840
Series 2022-A Sales Tax Refunding Bonds	-	6,815,000	-	6,815,000	94,207
Revolving Loans - KDHE					
Loan 1429-01	111,556	-	21,186	90,370	3,115
Loan 1785-01	584,324	-	54,687	529,637	15,524
Finance Leases					
Motorola Solutions Credit Company LLC	333,214	-	164,323	168,891	9,263
Total Contractual Indebtedness	$ 27,824,094	$ 6,815,000	$ 8,590,196	$ 26,048,898	$ 712,465

Following is a detailed listing of the County's long-term debt outstanding at December 31, 2022

ISSUE	Date Issued	Final Maturity Date	Original Amount	Outstanding Amount	Interest Rate
General Obligation Bonds					
Series 2015 Sales Tax Bonds	9/24/15	3/1/37	$ 8,500,000	$ -	2.00-3.50%
Series 2016-A Sales Tax Bonds	12/22/16	3/1/37	9,740,000	8,355,000	3.00-3.25%
Series 2016-B Sales Tax Bonds	12/22/16	3/1/24	4,165,000	1,315,000	2.25-2.65%
Series 2020-A Sales Tax Bonds	11/18/20	3/1/37	8,830,000	8,775,000	1.40-3.00%
Series 2022-A Sales Tax Refunding Bonds	1/19/22	3/1/37	6,815,000	6,815,000	2.00-3.00%
Revolving Loans - KDHE					
Loan 1429-01	8/23/05	3/1/27	380,027	90,370	2.32%
Loan 1785-01	10/26/09	3/1/31	1,139,578	529,637	2.47%
Finance Leases					
Motorola Solutions Credit Company LLC	12/19/14	4/1/23	493,092	168,891	1.50%
			$ 40,062,697	$ 26,048,898	

Note 8: Long-Term Debt (Continued)

Annual debt service requirements to maturity for finance leases.

Year	Principal Due	Interest Due	Total
2023	$ 168,891	$ 4,695	$ 173,586

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

Year	Principal Due	Interest Due	Total
2023	$ 1,375,000	$ 612,758	$ 1,987,758
2024	1,420,000	573,618	1,993,618
2025	1,470,000	531,440	2,001,440
2026	1,515,000	486,665	2,001,665
2027	1,560,000	440,540	2,000,540
2028-2032	8,470,000	1,557,665	10,027,665
2033-2037	9,450,000	564,842	10,014,842
Total	$ 25,260,000	$ 4,767,528	$ 30,027,528

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
2023	$ 80,973	$ 16,517	$ 97,490
2024	83,152	14,337	97,489
2025	85,391	12,099	97,490
2026	74,994	9,800	84,794
2027	62,597	7,615	70,212
2028-2032	232,900	12,842	245,742
Total	$ 620,007	$ 73,210	$ 693,217

Note 9: Interfund Transactions

A reconciliation of transfers by fund type for 2022 follows:

From	To	Regulatory Authority	Amount
General Fund	Employee Benefit	K.S.A. 12-16,102	$ 4,901,315
General Fund	General Equipment Reserve	K.S.A. 19-119	1,064,489
General Fund	Register of Deeds Technology	Resolution	38,527
General Fund	Capital Improvements	K.S.A. 19-120	310,000
County Health	Employee Benefit	K.S.A. 12-16,102	271,678
County Health	General Equipment Reserve	K.S.A. 19-119	10,000
Road & Bridge	Employee Benefit	K.S.A. 12-16,102	946,000
Road & Bridge	Public Works Equipment Reserve	K.S.A. 19-119	360,000
Road & Bridge	Capital Road	K.S.A. 68-590	700,000
Road & Bridge	Local Service Capital Equipment Reserve	K.S.A. 19-119	200,000
Local Service Road & Bridge	Employee Benefit	K.S.A. 12-16,102	272,550
Local Service Road & Bridge	Capital Road	K.S.A. 68-590	526,000
Council on Aging	Employee Benefit	K.S.A. 12-16,102	440,000
County Treasurer Special	Employee Benefit	K.S.A. 12-16,102	208,924
Solid Waste Management	Employee Benefit	K.S.A. 12-16,102	160,496
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
Sales Tax Capital Road Project	Bond & Interest	Resolution	2,031,155
Juvenile Detention	Employee Benefit	K.S.A. 12-16,102	43,139
Juvenile Crime Prevention	Employee Benefit	K.S.A. 12-16,102	5,358
Economic Development	General Fund	Resolution	160,000
Sewer District No. 1	General Fund	K.S.A. 12-825d	15,456
Sewer District No. 2	General Fund	K.S.A. 12-825d	12,784
Sewer District No. 5	General Fund	K.S.A. 12-825d	8,624
Total Transfers			$ 12,996,495

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.

Note 10: Defined Benefit Pension Plan (Continued)

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.90% for KPERS and 22.99% for KP&F for the fiscal year ended December 31, 2022. Contributions to the pension plan from (non-school municipality) were $1,357,343 for KPERS and $1,574,308 for KP&F for the year ended December 31, 2022.

Net Pension Liability. At December 31, 2022, the County's proportionate share of the collective net pension liability reported by KPERS was $14,095,851 and $15,977,218 for KP&F. The net pension liability was measured as of June 30, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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, 2022.

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, 2022.

Note 13: Risk Management

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

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

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

Note 14: Subsequent Events

Management has evaluated the effects of the financial statement of subsequent events through March 30, 2023, 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, 2022

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General Fund	$ 31,496,547	$ -	$ 31,496,547	$ 30,474,728	$ (1,021,819)
Special Purpose Funds					
County Health	1,441,644	-	1,441,644	1,310,986	(130,658)
Employee Benefits	8,425,000	-	8,425,000	8,353,917	(71,083)
Register of Deeds Technology	230,836	-	230,836	94,394	(136,442)
Road and Bridge	10,449,605	-	10,449,605	10,309,750	(139,855)
Special Alcohol	50,000	-	50,000	33,388	(16,612)
Economic Development	309,000	-	309,000	309,000	-
Council on Aging	2,635,329	451,864	3,087,193	2,945,538	(141,655)
Special Parks and Recreation Fund	15,000	-	15,000	-	(15,000)
911 Taxes Fund	611,000	-	611,000	588,971	(22,029)
Juvenile Detention Fund	233,536	-	233,536	205,400	(28,136)
20 Year Special Sales Tax Revenue Fund	8,152,913	-	8,152,913	6,224,501	(1,928,412)
County Clerk Technology	46,179	-	46,179	21,935	(24,244)
County Treasurer Technology	35,000	-	35,000	34,457	(543)
Local Service Road and Bridge	3,691,115	-	3,691,115	3,582,472	(108,643)
CARES Act Fund	9,399,228	-	9,399,228	7,855,818	(1,543,410)
Bond and Interest Fund	2,088,706	-	2,088,706	2,049,563	(39,143)
Business Fund					
Solid Waste Management	2,083,785	-	2,083,785	2,066,110	(17,675)
Related Municipal Entities					
Sewer District No. 1	54,331	-	54,331	41,052	(13,279)
Sewer District No. 2	79,084	-	79,084	50,326	(28,758)
Sewer District No. 3	103,712	-	103,712	103,211	(501)
Sewer District No. 5	19,474	-	19,474	16,038	(3,436)
Sewer District No. 7	63,920	-	63,920	63,920	-
	$ 81,714,944	$ 451,864	$ 82,166,808	$ 76,735,475	$ (5,431,333)

See Independent Auditor's Report.

LEAVENWORTH COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and Shared Revenues:			
Ad valorem taxes	$ 19,103,420	$ 19,350,676	$ (247,256)
Delinquent taxes	235,040	-	235,040
Motor vehicle taxes	2,438,216	2,173,894	264,322
Other taxes	55,657	125,033	(69,376)
Interest and penalties	338,043	307,500	30,543
Licenses, permits & fees	1,279,656	4,753,258	(3,473,602)
Charges for services	3,310,126	-	3,310,126
Interest on idle funds	166,957	300,000	(133,043)
Intergovernmental	112,960	-	112,960
Reimbursements	1,021,238	815,571	205,667
Miscellaneous	575,607	294,825	280,782
Transfers in	196,864	160,000	36,864
Total Receipts	$ 28,833,784	$ 28,280,757	$ 553,027
EXPENDITURES			
County Commission			
Personnel services	$ 493,833	$ 469,766	$ 24,067
Contractual services	36,113	64,200	(28,087)
Commodities	3,310	7,100	(3,790)
Total County Commission	$ 533,256	$ 541,066	$ (7,810)
County Clerk			
Personnel services	$ 172,421	$ 251,426	$ (79,005)
Contractual services	22,475	52,700	(30,225)
Commodities	4,472	3,350	1,122
Total County Clerk	$ 199,368	$ 307,476	$ (108,108)
County Treasurer			
Personnel services	$ 491,547	$ 480,899	$ 10,648
Contractual services	7,315	6,252	1,063
Commodities	7,199	37,300	(30,101)
Total County Treasurer	$ 506,061	$ 524,451	$ (18,390)
Register of Deeds			
Personnel services	$ 237,465	$ 229,870	$ 7,595
Contractual services	4,376	4,400	(24)
Commodities	3,524	3,840	(316)
Transfers out	38,527	-	38,527
Total Register of Deeds	$ 283,892	$ 238,110	$ 45,782

(continued)

LEAVENWORTH COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
EXPENDITURES			
Emergency Medical Service			
Personnel services	$ 3,314,599	$ 3,208,872	$ 105,727
Contractual services	263,636	279,458	(15,822)
Commodities	239,519	274,250	(34,731)
Transfers out	1,798,217	1,798,217	-
Total Emergency Medical Service	$ 5,615,971	$ 5,560,797	$ 55,174
Planning and Zoning			
Personnel services	$ 399,667	$ 398,708	$ 959
Contractual services	57,192	108,545	(51,353)
Commodities	4,260	7,350	(3,090)
Total Planning and Zoning	$ 461,119	$ 514,603	$ (53,484)
County Sheriff			
Personnel services	$ 6,676,043	$ 6,888,900	$ (212,857)
Contractual services	1,549,431	1,693,954	(144,523)
Commodities	360,163	359,500	663
Capital outlay	2,473	37,000	(34,527)
Transfers out	3,402,651	3,402,651	-
Total County Sheriff	$ 11,990,761	$ 12,382,005	$ (391,244)
County Counselor			
Personnel services	$ 153,766	$ 143,435	$ 10,331
Contractual services	296,357	282,800	13,557
Commodities	695	1,950	(1,255)
Total County Counselor	$ 450,818	$ 428,185	$ 22,633
County Attorney			
Personnel services	$ 1,423,780	$ 1,263,997	$ 159,783
Contractual services	73,638	97,930	(24,292)
Commodities	33,802	37,750	(3,948)
Transfers out	410,447	410,447	-
Court ordered payments	48,171	75,500	(27,329)
Total County Attorney	$ 1,989,838	$ 1,885,624	$ 104,214
Coroner			
Contractual services	$ 252,226	$ 210,000	$ 42,226

(continued)

LEAVENWORTH COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Courthouse General			
Contractual services	$ 1,266,796	$ 1,405,700	$ (138,904)
Commodities	333,322	289,000	44,322
Transfers out	50,000	50,000	-
Total Courthouse General	$ 1,650,118	$ 1,744,700	$ (94,582)
Information Services			
Personnel services	$ 340,164	$ 338,943	$ 1,221
Contractual services	145,419	252,645	(107,226)
Commodities	3,518	6,000	(2,482)
Capital outlay	2,585	2,000	585
Transfers out	121,275	121,275	-
Total Information Services	$ 612,961	$ 720,863	$ (107,902)
District Court			
Contractual services	$ 161,728	$ 196,941	$ (35,213)
Commodities	64,466	68,000	(3,534)
Total District Court	$ 226,194	$ 264,941	$ (38,747)
Human Resources			
Personnel services	$ 248,708	$ 284,097	$ (35,389)
Contractual services	133,256	169,800	(36,544)
Commodities	10,311	5,500	4,811
Total Human Resources	$ 392,275	$ 459,397	$ (67,122)
Building Maintenance			
Personnel services	$ 298,109	$ 342,216	$ (44,107)
Contractual services	75,027	113,551	(38,524)
Commodities	35,881	49,500	(13,619)
Transfers out	177,168	177,168	-
Total Building Maintenance	$ 586,185	$ 682,435	$ (96,250)
Justice Center			
Personnel services	$ 115,146	$ 115,678	$ (532)
Contractual services	200,362	236,441	(36,079)
Commodities	422,556	390,250	32,306
Transfers out	243,546	243,546	-
Total Justice Center	$ 981,610	$ 985,915	$ (4,305)
Appraiser			
Personnel services	$ 674,297	$ 673,723	$ 574
Contractual services	56,969	85,570	(28,601)
Commodities	38,452	37,500	952
Total Appraiser	$ 769,718	$ 796,793	$ (27,075)

(continued)

LEAVENWORTH COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
GIS Appraiser			
Personnel services	$ 194,900	$ 230,193	$ (35,293)
Contractual services	29,168	34,250	(5,082)
Commodities	11,482	6,000	5,482
Transfers out	12,500	12,500	-
Total GIS Appraiser	$ 248,050	$ 282,943	$ (34,893)
Election			
Personnel services	$ 285,625	$ 286,221	$ (596)
Contractual services	49,918	32,850	17,068
Commodities	178,366	106,000	72,366
Transfers out	25,000	25,000	-
Total Election	$ 538,909	$ 450,071	$ 88,838
Noxious Weeds			
Personnel services	$ 243,084	$ 211,745	$ 31,339
Contractual services	33,540	37,167	(3,627)
Commodities	202,277	242,500	(40,223)
Transfers out	35,000	35,000	-
Total Noxious Weeds	$ 513,901	$ 526,412	$ (12,511)
Risk Management			
Commodities	$ 6,026	$ 10,485	$ (4,459)
Administration			
Personnel services	$ 128,268	$ 186,824	$ (58,556)
Contractual	10,218	17,700	(7,482)
Commodities	223	3,000	(2,777)
Total Risk Management	$ 138,709	$ 207,524	$ (68,815)
Infrastructure			
Commodities	$ 87,671	$ -	$ 87,671
Cushing			
Personnel services	$ 163,565	$ 206,348	$ (42,783)
Contractual	117,848	144,776	(26,928)
Commodities	133,301	370,250	(236,949)
Total Cushing	$ 414,714	$ 721,374	$ (306,660)
Appropriations	$ 1,024,377	$ 1,050,377	$ (26,000)
Total Expenditures	$ 30,474,728	$ 31,496,547	$ (1,021,819)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,640,944)		
UNENCUMBERED CASH - JANUARY 1	7,318,985		
UNENCUMBERED CASH - DECEMBER 31	$ 5,678,041		

LEAVENWORTH COUNTY, KANSAS
COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem	$ 360,226	$ 364,330	$ (4,104)
Delinquent	7,471	-	7,471
Motor vehicle	78,214	73,181	5,033
Grants	605,913	597,642	8,271
Charges for services	93,829	110,000	(16,171)
Miscellaneous	2,440	1,883	557
Total Cash Receipts	$ 1,148,093	$ 1,147,036	$ 1,057
EXPENDITURES			
Personnel services	$ 811,588	$ 890,698	$ (79,110)
Contractual services	125,202	142,000	(16,798)
Commodities	57,791	50,500	7,291
Grant county cost	34,727	37,500	(2,773)
Transfers out	281,678	320,946	(39,268)
Total Expenditures	$ 1,310,986	$ 1,441,644	$ (130,658)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (162,893)		
UNENCUMBERED CASH - JANUARY 1	406,981		
UNENCUMBERED CASH - DECEMBER 31	$ 244,088		

LEAVENWORTH COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem	$ 449,929	$ 456,670	$ (6,741)
Delinquent	19,529	-	19,529
Motor vehicle	23,727	22,277	1,450
Miscellaneous	238,867	2,360	236,507
Transfers in	7,249,460	7,446,944	(197,484)
Total Cash Receipts	$ 7,981,512	$ 7,928,251	$ 53,261
EXPENDITURES			
Personnel services	$ 8,353,917	$ 8,425,000	$ (71,083)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (372,405)		
UNENCUMBERED CASH - JANUARY 1	649,128		
UNENCUMBERED CASH - DECEMBER 31	$ 276,723		

LEAVENWORTH COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Program income	$ 180,688	$ 154,000	$ 26,688
Transfers in	38,527	-	38,527
Total Cash Receipts	$ 219,215	$ 154,000	$ 65,215
EXPENDITURES			
Contractual services	$ 36,879	$ 66,836	$ (29,957)
Commodities	745	2,000	(1,255)
Capital outlay	56,770	162,000	(105,230)
Total Expenditures	$ 94,394	$ 230,836	$ (136,442)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 124,821		
UNENCUMBERED CASH - JANUARY 1	292,091		
UNENCUMBERED CASH - DECEMBER 31	$ 416,912		

LEAVENWORTH COUNTY, KANSAS
ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem	$ 7,893,646	$ 7,995,449	$ (101,803)
Delinquent	102,903	-	102,903
Motor vehicle	1,006,239	898,043	108,196
Other taxes	92	46,074	(45,982)
Intergovernmental	1,358,168	1,046,788	311,380
Reimbursements	2,682	142,582	(139,900)
Other receipts	24,446	50,163	(25,717)
Total Cash Receipts	$ 10,388,176	$ 10,179,099	$ 209,077
EXPENDITURES			
Personnel services	$ 2,456,457	$ 2,501,063	$ (44,606)
Contractual services	343,711	712,542	(368,831)
Commodities	5,392,293	5,130,000	262,293
Capital outlay	62,997	100,000	(37,003)
Debt service	48,292	-	48,292
Transfers out	2,006,000	2,006,000	-
Total Expenditures	$ 10,309,750	$ 10,449,605	$ (139,855)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 78,426		
UNENCUMBERED CASH - JANUARY 1	897,069		
UNENCUMBERED CASH - DECEMBER 31	$ 975,495		

LEAVENWORTH COUNTY, KANSAS
SPECIAL ALCOHOL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Liquor tax	$ 33,955	$ 23,456	$ 10,499
EXPENDITURES			
Contractual services	$ 33,388	$ 50,000	$ (16,612)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 567		
UNENCUMBERED CASH - JANUARY 1	93,332		
UNENCUMBERED CASH - DECEMBER 31	$ 93,899		

LEAVENWORTH COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem	$ 269,266	$ 272,553	$ (3,287)
Delinquent	3,808	1,408	2,400
Motor vehicle	35,061	32,805	2,256
Other receipts	14	-	14
Total Cash Receipts	$ 308,149	$ 306,766	$ 1,383
EXPENDITURES			
Contractual services	$ 149,000	$ 149,000	$ -
Transfers out	160,000	160,000	-
Total Expenditures	$ 309,000	$ 309,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (851)		
UNENCUMBERED CASH - JANUARY 1	5,014		
UNENCUMBERED CASH - DECEMBER 31	$ 4,163		

LEAVENWORTH COUNTY, KANSAS
COUNCIL ON AGING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem	$ 1,549,698	$ 1,569,304	$ (19,606)
Delinquent	23,354	-	23,354
Motor vehicle	211,156	195,353	15,803
Intergovernmental	809,780	475,208	334,572
Miscellaneous	21,493	12,910	8,583
Total Cash Receipts	$ 2,615,481	$ 2,252,775	$ 362,706
EXPENDITURES			
Personal services	$ 1,371,552	$ 1,455,000	$ (83,448)
Contractual services	928,975	622,129	306,846
Commodities	130,720	118,200	12,520
Other expenditures	74,291	-	74,291
Transfers out	440,000	440,000	-
Adjustments for budget credits	-	451,864	(451,864)
Total Expenditures	$ 2,945,538	$ 3,087,193	$ (141,655)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (330,057)		
UNENCUMBERED CASH - JANUARY 1	419,570		
UNENCUMBERED CASH - DECEMBER 31	$ 89,513		

LEAVENWORTH COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Liquor tax	$ 17,738	$ 12,261	$ 5,477
EXPENDITURES			
Contractual services	$ -	$ 15,000	$ (15,000)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 17,738		
UNENCUMBERED CASH - JANUARY 1	24,100		
UNENCUMBERED CASH - DECEMBER 31	$ 41,838		

LEAVENWORTH COUNTY, KANSAS
911 TAXES FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
911 tax	$ 296,595	$ 240,456	$ 56,139
EXPENDITURES			
Contractual services	$ 588,971	$ 611,000	$ (22,029)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (292,376)		
UNENCUMBERED CASH - JANUARY 1	426,585		
UNENCUMBERED CASH - DECEMBER 31	$ 134,209		

LEAVENWORTH COUNTY, KANSAS
JUVENILE DETENTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem	$ 41,312	$ 41,476	$ (164)
Delinquent	7,153	-	7,153
Motor vehicle	87,664	83,328	4,336
Charge for services	14	-	14
Total Cash Receipts	$ 136,143	$ 124,804	$ 11,339
EXPENDITURES			
Personnel services	$ 137,691	$ 110,000	$ 27,691
Contractual services	8,749	55,410	(46,661)
Commodities	15,821	27,126	(11,305)
Transfers out	43,139	41,000	2,139
Total Expenditures	$ 205,400	$ 233,536	$ (28,136)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (69,257)		
UNENCUMBERED CASH - JANUARY 1	150,529		
UNENCUMBERED CASH - DECEMBER 31	$ 81,272		

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, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Local assistance	$ 6,738,953	$ 6,611,000	$ 127,953
Interest on idle funds	23,533	-	23,533
Total Cash Receipts	$ 6,762,486	$ 6,611,000	$ 151,486
EXPENDITURES			
Contractual services	$ 701,816	$ 6,094,207	$ (5,392,391)
Commodities	3,355,941	-	3,355,941
Capital outlay	135,589	-	135,589
Transfers out	2,031,155	2,058,706	(27,551)
Total Expenditures	$ 6,224,501	$ 8,152,913	$ (1,928,412)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 537,985		
UNENCUMBERED CASH - JANUARY 1	1,674,315		
UNENCUMBERED CASH - DECEMBER 31	$ 2,212,300		

LEAVENWORTH COUNTY, KANSAS
COUNTY CLERK TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Program income	$ 28,921	$ 30,000	$ (1,079)
EXPENDITURES			
Contractual services	$ 5,939	$ 6,179	$ (240)
Commodities	13,998	40,000	(26,002)
Capital outlay	1,998	-	1,998
Total Expenditures	$ 21,935	$ 46,179	$ (24,244)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 6,986		
UNENCUMBERED CASH - JANUARY 1	37,872		
UNENCUMBERED CASH - DECEMBER 31	$ 44,858		

LEAVENWORTH COUNTY, KANSAS
COUNTY TREASURER TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Program income	$ 29,423	$ 39,000	$ (9,577)
EXPENDITURES			
Personnel services	$ 11,453	$ 30,000	$ (18,547)
Capital outlay	23,004	5,000	18,004
Total Expenditures	$ 34,457	$ 35,000	$ (543)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (5,034)		
UNENCUMBERED CASH - JANUARY 1	24,286		
UNENCUMBERED CASH - DECEMBER 31	$ 19,252		

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, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem	$ 2,774,383	$ 2,797,003	$ (22,620)
Delinquent	33,329	-	33,329
Motor vehicle	363,972	343,916	20,056
Fuel	443,671	417,183	26,488
Miscellaneous	123	-	123
Total Cash Receipts	$ 3,615,478	$ 3,558,102	$ 57,376
EXPENDITURES			
Personnel services	$ 696,773	$ 684,065	$ 12,708
Contractual services	18,876	18,500	376
Commodities	1,868,273	1,990,000	(121,727)
Transfers out	998,550	998,550	-
Total Expenditures	$ 3,582,472	$ 3,691,115	$ (108,643)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 33,006		
UNENCUMBERED CASH - JANUARY 1	330,674		
UNENCUMBERED CASH - DECEMBER 31	$ 363,680		

LEAVENWORTH COUNTY, KANSAS
CARES ACT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Interest on idle funds	$ 73,797	$ -	$ 73,797
Intergovernmental	7,990,267	8,049,848	(59,581)
Total Cash Receipts	$ 8,064,064	$ 8,049,848	$ 14,216
EXPENDITURES			
Capital projects	$ 7,855,818	$ 9,399,228	$ (1,543,410)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 208,246		
UNENCUMBERED CASH - JANUARY 1	7,378,196		
UNENCUMBERED CASH - DECEMBER 31	$ 7,586,442		

LEAVENWORTH COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS*
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022

	Drug Prosecutor	Juvenile Supervision Fees	General Equipment Reserve	Juvenile Justice Authority	Juvenile Reinvestment Grant	Community Corrections	CCH Permits
RECEIPTS							
Licenses, permits and fees	$ -	$ 672	$ -	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	194,103	50,492	583,114	-
Miscellaneous	4,260	-	124,172	2,790	-	36,439	4,778
Transfer in	-	-	1,184,489	-	-	-	-
Total Cash Receipts	$ 4,260	$ 672	$ 1,308,661	$ 196,893	$ 50,492	$ 619,553	$ 4,778
EXPENDITURES							
Personnel services	$ -	$ -	$ -	$ -	$ -	$ 461,738	$ -
Contractual services	840	-	-	192,103	89,370	213,581	1,331
Commodities	-	-	-	-	-	47,400	-
Capital outlay	-	-	1,266,339	-	-	-	-
Miscellaneous	-	-	-	-	-	5,232	-
Total Expenditures	$ 840	$ -	$ 1,266,339	$ 192,103	$ 89,370	$ 727,951	$ 1,331
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,420	$ 672	$ 42,322	$ 4,790	$ (38,878)	$ (108,398)	$ 3,447
UNENCUMBERED CASH - JANUARY 1	3,055	16,672	6,005,021	16,158	38,878	179,395	41,750
UNENCUMBERED CASH - DECEMBER 31	$ 6,475	$ 17,344	$ 6,047,343	$ 20,948	$ -	$ 70,997	$ 45,197

*These funds are not required to be budgeted.

See Independent Auditor's Report.

LEAVENWORTH COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS* (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022

	Juvenile Intake and Assessment	JDC Family Strong	PALS	County Treasurer Special	Memorials	Road and Bridge Equipment Reserve	Local Service Capital Equipment Reserve
RECEIPTS							
Intergovernmental	$ 151,230	$ -	$ -	$ -	$ -	$ -	$ -
Miscellaneous	-	-	24,218	853,808	18,812	-	35,500
Interest income	-	-	-	-	-	253,957	-
Transfer in	-	-	-	-	-	360,000	200,000
Reimbursements	-	-	-	973	-	-	-
Total Cash Receipts	$ 151,230	$ -	$ 24,218	$ 854,781	$ 18,812	$ 613,957	$ 235,500
EXPENDITURES							
Personnel services	$ 105,211	$ -	$ -	$ 594,050	$ -	$ -	$ -
Contractual services	18,442	-	10,499	1,343	9,090	-	-
Commodities	1,019	575	11,584	47,445	10,096	-	-
Capital outlay	-	-	-	-	-	944,999	127,398
Transfers out	-	-	-	208,924	-	-	-
Total Expenditures	$ 124,672	$ 575	$ 22,083	$ 851,762	$ 19,186	$ 944,999	$ 127,398
RECEIPTS OVER (UNDER) EXPENDITURES	$ 26,558	$ (575)	$ 2,135	$ 3,019	$ (374)	$ (331,042)	$ 108,102
UNENCUMBERED CASH - JANUARY 1	60,481	575	30,322	48,015	133,316	3,465,398	1,060,481
UNENCUMBERED CASH - DECEMBER 31	$ 87,039	$ -	$ 32,457	$ 51,034	$ 132,942	$ 3,134,356	$ 1,168,583

*These funds are not required to be budgeted.

See Independent Auditor's Report.

LEAVENWORTH COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS* (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022

	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	$ -	$ -	$ 28,766	$ 15,602	$ 74,671	$ -	$ -
Transfer in	-	-	-	-	-	510,000	1,226,000
Total Cash Receipts	$ -	$ -	$ 28,766	$ 15,602	$ 74,671	$ 510,000	$ 1,226,000
EXPENDITURES							
Contractual services	$ -	$ -	$ 918	$ 6,623	$ 48,978	$ 136,667	$ -
Commodities	12,510	-	1,460	-	-	-	-
Capital outlay	-	-	-	-	-	50,372	1,401,752
Total Expenditures	$ 12,510	$ -	$ 2,378	$ 6,623	$ 48,978	$ 187,039	$ 1,401,752
RECEIPTS OVER (UNDER) EXPENDITURES	$ (12,510)	$ -	$ 26,388	$ 8,979	$ 25,693	$ 322,961	$ (175,752)
UNENCUMBERED CASH - JANUARY 1	31,309	2,993	83,312	125,792	416,337	1,225,595	3,676,700
UNENCUMBERED CASH - DECEMBER 31	$ 18,799	$ 2,993	$ 109,700	$ 134,771	$ 442,030	$ 1,548,556	$ 3,500,948

*These funds are not required to be budgeted.

See Independent Auditor's Report.

LEAVENWORTH COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS* (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022

	Opioid Settlement	Federal Grants	Attorney Training	Alcohol Drug Safe Action	Landfill Closure	Juvenile Crime Prevention	Township Traffic Impact Fee
RECEIPTS							
Licenses, permits and fees	$ -	$ -	$ -	$ -	$ -	$ -	$ 298,950
Intergovernmental	-	165,341	2,975	-	-	115,426	-
Miscellaneous	15,381	-	-	-	-	-	1,679
Reimbursements	-	-	-	-	-	-	90,162
Total Cash Receipts	$ 15,381	$ 165,341	$ 2,975	$ -	$ -	$ 115,426	$ 390,791
EXPENDITURES							
Personnel services	$ -	$ 14,587	$ -	$ -	$ -	$ 70,988	$ -
Contractual services	-	120,671	1,662	-	-	84	607,117
Commodities	-	9,338	-	-	-	13,903	-
Transfers out	-	-	-	-	-	5,358	-
Total Expenditures	$ -	$ 144,596	$ 1,662	$ -	$ -	$ 90,333	$ 607,117
RECEIPTS OVER (UNDER) EXPENDITURES	$ 15,381	$ 20,745	$ 1,313	$ -	$ -	$ 25,093	$ (216,326)
UNENCUMBERED CASH - JANUARY 1	-	43,727	18,874	29,359	65,885	-	1,997,259
UNENCUMBERED CASH - DECEMBER 31	$ 15,381	$ 64,472	$ 20,187	$ 29,359	$ 65,885	$ 25,093	$ 1,780,933

*These funds are not required to be budgeted.

See Independent Auditor's Report.

LEAVENWORTH COUNTY, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Delinquent	$ 22	$ -	$ 22
Transfer in	2,031,155	2,058,706	(27,551)
Total Cash Receipts	$ 2,031,177	$ 2,058,706	$ (27,529)
EXPENDITURES			
Principal	$ 1,365,000	$ 1,365,000	$ -
Interest	684,563	693,706	(9,143)
Cost of issuance	-	30,000	(30,000)
Total Expenditures	$ 2,049,563	$ 2,088,706	$ (39,143)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (18,386)		
UNENCUMBERED CASH - JANUARY 1	1,422,015		
UNENCUMBERED CASH - DECEMBER 31	$ 1,403,629		

LEAVENWORTH COUNTY, KANSAS
SOLID WASTE MANAGEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem	$ 187	$ -	$ 187
Delinquent	1,155	-	1,155
Motor vehicle	1,286	-	1,286
Charges for services	1,671,205	1,691,909	(20,704)
Total Cash Receipts	$ 1,673,833	$ 1,691,909	$ (18,076)
EXPENDITURES			
Personnel services	$ 486,361	$ 427,131	$ 59,230
Contractual services	1,049,794	1,120,658	(70,864)
Commodities	36,176	33,000	3,176
Capital outlay	23,283	32,500	(9,217)
Transfers out	470,496	470,496	-
Total Expenditures	$ 2,066,110	$ 2,083,785	$ (17,675)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (392,277)		
UNENCUMBERED CASH - JANUARY 1	841,627		
UNENCUMBERED CASH - DECEMBER 31	$ 449,350		

LEAVENWORTH COUNTY, KANSAS
TRUST FUND - SPECIAL LAW ENFORCEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022

RECEIPTS		
Taxes	$	978
EXPENDITURES		
Commodities	$	45,218
RECEIPTS OVER (UNDER) EXPENDITURES	$	(44,240)
UNENCUMBERED CASH - JANUARY 1		72,122
UNENCUMBERED CASH - DECEMBER 31	$	27,882

*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, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Special assessments	$ 58,592	$ 54,806	$ 3,786
EXPENDITURES			
Contractual services	$ 23,542	$ 35,900	$ (12,358)
Commodities	2,054	2,975	(921)
Transfers out	15,456	15,456	-
Total Expenditures	$ 41,052	$ 54,331	$ (13,279)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 17,540		
UNENCUMBERED CASH - JANUARY 1	142,059		
UNENCUMBERED CASH - DECEMBER 31	$ 159,599		

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, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Special assessments	$ 72,334	$ 71,834	$ 500
EXPENDITURES			
Contractual services	$ 35,261	$ 63,050	$ (27,789)
Commodities	2,281	3,250	(969)
Transfers out	12,784	12,784	-
Total Expenditures	$ 50,326	$ 79,084	$ (28,758)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 22,008		
UNENCUMBERED CASH - JANUARY 1	277,345		
UNENCUMBERED CASH - DECEMBER 31	$ 299,353		

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, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Special assessments	$ 103,712	$ 103,212	$ 500
EXPENDITURES			
Contractual services	$ 33,000	$ 33,500	$ (500)
Debt service	70,211	70,212	(1)
Total Expenditures	$ 103,211	$ 103,712	$ (501)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 501		
UNENCUMBERED CASH - JANUARY 1	43,739		
UNENCUMBERED CASH - DECEMBER 31	$ 44,240		

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, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Special assessments	$ 32,457	$ 17,424	$ 15,033
EXPENDITURES			
Contractual services	$ 5,352	$ 7,250	$ (1,898)
Commodities	2,062	3,600	(1,538)
Transfers out	8,624	8,624	-
Total Expenditures	$ 16,038	$ 19,474	$ (3,436)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 16,419		
UNENCUMBERED CASH - JANUARY 1	106,488		
UNENCUMBERED CASH - DECEMBER 31	$ 122,907		

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, 2022

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

LEAVENWORTH COUNTY, KANSAS
RELATED MUNICIPAL ENTITY
SEWER DISTRICT NO. 7
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Special assessments	$ 63,942	$ 63,919	$ 23
EXPENDITURES			
Contractual services	$ 40,000	$ 40,000	$ -
Capital outlay	23,920	23,920	-
Total Expenditures	$ 63,920	$ 63,920	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 22		
UNENCUMBERED CASH - JANUARY 1	28,991		
UNENCUMBERED CASH - DECEMBER 31	$ 29,013		

LEAVENWORTH COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Road and Bridge Escrow	$ 93,024	$ 8,700	$ 3,500	$ 98,224
Payroll Clearing	395,042	31,552,334	31,567,031	380,345
Cash Over or Short	57	-	-	57
Sales Tax Vehicle	329,336	6,677,117	6,625,085	381,368
Current Ad Valorem Tax	62,123,689	112,214,975	106,433,775	67,904,889
Motor Vehicle Tax	471,082	11,071,369	11,124,416	418,035
Recreational Vehicle Tax	6,384	188,736	190,213	4,907
In Lieu of Tax	2,019	5,722	5,575	2,166
Redemption	505,323	1,184,708	1,258,620	431,411
City/County Highway Fuel Tax	-	1,756,022	1,756,022	-
Delinquent Taxes	58,589	163,474	191,147	30,916
Real Estate Part Pay Property Tax	988	-	-	988
Personal Property Part Pay Property Tax	1,518	-	-	1,518
Local Alcohol Liquor Tax	21,217	71,127	69,430	22,914
Special County Mineral Production Tax	143	665	808	-
Change - Treasurer Overcharge	4,340	190,824	167,416	27,748
Tax Escrow Delinquent	214,555	1,608,444	1,477,615	345,384
Game Licenses - State	247	1,936	1,891	292
Park Permits - State	-	31,980	31,980	-
Statutory Filing Fee	-	200	-	200
Unclaimed Legacies	58,708	781	-	59,489
CMB State Stamps	125	25	25	125
Kansas Drivers License Records	-	61,406	61,406	-
County Sales Tax	1,298	705	1,296	707
Commercial Motor Vehicle	7,856	955,425	951,331	11,950
Auto Registration	(495)	3,352,802	3,352,307	-
Auto Transfer - State	-	330,820	330,820	-
Total Distributable Funds	$ 64,295,045	$ 171,430,297	$ 165,601,709	$ 70,123,633
State Funds:				
State Institutional Building	$ -	$ 466,124	$ 466,124	$ -
State Education Building	-	932,248	932,248	-
Total State Funds	$ -	$ 1,398,372	$ 1,398,372	$ -

LEAVENWORTH COUNTY, KANSAS
AGENCY FUNDS (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subdivision Funds:				
Cities	$ -	$ 22,090,507	$ 22,090,507	$ -
Townships	-	2,578,123	2,578,123	-
Schools	227,789	51,789,321	52,017,112	(2)
Cemeteries	-	3,303	3,303	-
Fire Districts	-	1,569,150	1,569,150	-
Watersheds & Drainage	4,937	9,218	9,218	4,937
Libraries	-	1,933,206	1,933,206	-
Total Subdivision Funds	$ 232,726	$ 79,972,828	$ 80,200,619	$ 4,935
Office Cash:				
District Court	$ 1,422,166	$ 2,295,216	$ 3,187,574	$ 529,808
Law Library	222,816	28,277	42,611	208,482
Sheriff	36,597	483,898	468,410	52,085
Total Office Cash	$ 1,681,579	$ 2,807,391	$ 3,698,595	$ 790,375
Total Agency Funds	$ 66,209,350	$ 255,608,888	$ 250,899,295	$ 70,918,943

VARNEY
& ASSOCIATES, CPAs, LLC

March 30, 2023

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, 2022, and the related notes to the financial statement, which collectively comprise the County's basic financial statement, and have issued our report thereon dated March 30, 2023.

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

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

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

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

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

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

March 30, 2023

VARNEY
& ASSOCIATES, CPAs, LLC

County Commissioners
Leavenworth County, Kansas

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

Unmodified Opinions
We have audited Leavenworth County's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of County's major federal programs for the year ended December 31, 2022. 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, 2022.

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

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

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

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

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Auditor's Responsibilities for the Audit of Compliance (continued)
In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

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

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

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

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

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

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

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

LEAVENWORTH COUNTY, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2022

	Assistance Listing Number	Federal Award Expenditures	Subrecipient Expenditures
Federal Grantor/Pass-Through Grantor/Program Title			
U.S. Department of Agriculture			
Passed through Kansas Department of Health & Environment			
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	$ 245,713	$ -
U.S. Department of the Treasury			
Covid-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	$ 7,855,818	$ -
U.S. Department of Transportation			
Passed through Kansas Department of Transportation			
Highway Planning and Construction Cluster			
State and Community Highway Safety	20.600	$ 1,785	$ -
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	$ 101,048	$ -
Special Programs for the Aging, Title III, Part C	93.045	373,068	-
Total Aging Cluster		$ 474,116	$ -
Nutrition Services Incentive Program	93.053	$ 70,535	$ -
Maternal and Child Health Services Block Grant to the States	93.994	88,673	-
Family Planning Services	93.217	37,919	-
Immunization Cooperative Agreements	93.268	9,466	-
Child Care and Development Block Grant	93.575	43,212	-
Medical Assistance Program	93.778	42,122	-
Public Health Emergency Preparedness	93.069	54,465	-
Total Department of Health and Human Services		$ 820,508	$ -
U.S. Department of Homeland Security			
Passed through Kansas Division of Emergency Management			
Emergency Management Performance Grants	97.042	$ 28,474	$ -
Total Federal Expenditures		$ 8,952,298	$ -

LEAVENWORTH COUNTY, KANSAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
December 31, 2022

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, 2022.

Note 5: Outstanding Loans

The County did not have any outstanding loans under any federal grants at December 31, 2022.

LEAVENWORTH COUNTY, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
December 31, 2022

Section I - Summary of Auditor's Results

Financial Statement

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
Material weaknesses identified?	___ Yes	X None
Reportable conditions identified not considered to be material weaknesses?	___ Yes	X None reported
Noncompliance material to financial statement noted?	___ Yes	X None

Federal Awards

Internal controls over major programs:		
Material weaknesses identified?	___ Yes	X No
Reportable conditions identified not considered to be material weaknesses?	___ Yes	X None reported
Type of auditor's report issued on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200.516(a)?	___ Yes	X No

Identification of major programs:

Name of Federal program	Assistance Listing Number
Coronavirus Relief Fund	21.027

Dollar threshold used to distinguish between Type A and Type B programs:	$ -	
Auditee qualified as a low-risk auditee?	___ Yes	X No

Note:

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

Section II - Financial Statement Findings

No matters were reported.

Section III - Federal Award Findings and Questioned Costs

There were no current year findings or questioned costs.