

LEAVENWORTH COUNTY, KANSAS

FINANCIAL STATEMENTS

December 31, 2018

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Leavenworth County, Kansas

FINANCIAL STATEMENTS

December 31, 2018

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Leavenworth County, Kansas

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, 2018, and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the 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 the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described 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 *Kansas Municipal Audit and Accounting Guide*, 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.

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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 Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the 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, 2018, 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 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, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Report on 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, summary of regulatory basis receipts and disbursements-agency funds (Schedules 1, 2, and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. 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 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.

Mize Houser & Company PA

Certified Public Accountants

Lawrence, Kansas
June 4, 2019

Leavenworth County, Kansas
 Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2018

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:							
General Fund	\$ 4,229,283	\$ -	\$ 20,754,563	\$ 20,981,208	\$ 4,002,638	\$ 600,561	\$ 4,603,199
Special Purpose Funds:							
County Health	119,677	-	1,123,560	1,253,400	[10,163]	26,123	15,960
Employee Benefits	2,289,509	-	5,759,615	6,246,869	1,802,255	-	1,802,255
Register of Deeds Technology	104,288	-	99,909	81,890	122,307	1,210	123,517
Road and Bridge	1,321,295	-	8,475,367	8,453,155	1,343,507	126,816	1,470,323
Special Alcohol	98,811	-	40,898	27,700	112,009	-	112,009
Economic Development	3,280	-	291,133	287,333	7,080	-	7,080
Council on Aging	267,285	-	2,230,529	2,115,587	382,227	44,996	427,223
Special Parks and Recreation	24,183	-	9,204	9,426	23,961	-	23,961
911 Taxes	639,061	-	420,783	475,831	584,013	769	584,782
Juvenile Detention	307,130	-	600,898	513,677	394,351	13,217	407,568
Special Sales Tax Revenue	1,968,801	-	100,000	132,396	1,936,405	-	1,936,405
County Clerk Technology	49,551	-	24,977	27,989	46,539	-	46,539
County Treasurer Technology	43,093	-	24,977	24,277	43,793	81	43,874
County Capital Projects	10,557,290	-	4,084,322	9,989,177	4,652,435	539,660	5,192,095
Taxable Bond Series 2016B	1,300	-	-	1,300	-	-	-
Local Service Road and Bridge	237,174	-	2,581,372	2,639,911	178,635	75,714	254,349
Community Corrections	135,622	-	414,794	475,677	74,739	11,554	86,293
Juvenile Justice Authority	24,556	-	221,263	237,012	8,807	-	8,807
JDC Family Strong	575	-	-	-	575	-	575
PALS	20,684	-	7,067	4,629	23,122	-	23,122
Memorials	186,402	-	6,123	70,194	122,331	-	122,331
Drug Prosecutor	11,396	-	7,977	2,016	17,357	-	17,357
Alcohol Drug Safe Action	29,359	-	-	-	29,359	-	29,359
Juvenile Supervision Fees	12,442	-	1,260	-	13,702	-	13,702
CCH Permits	26,236	-	5,883	145	31,974	-	31,974
Juvenile Intake and Assessment	90,794	-	101,796	146,130	46,460	3,608	50,068
Federal Grants	39,669	-	47,871	38,330	49,210	366	49,576
Sheriff Drug Forfeitures	24,937	-	20,487	-	45,424	-	45,424
Juvenile Drinking Program	2,993	-	-	-	2,993	-	2,993
Violent Offenders	20,918	-	22,819	18,617	25,120	-	25,120
Drug Test and Supervision	75,294	-	24,235	17,401	82,128	1,474	83,602
INK Fee Fund	187,616	-	59,609	10,057	237,168	-	237,168
Attorney Training	11,340	-	3,525	1,784	13,081	-	13,081
Landfill Closure	65,885	-	-	-	65,885	-	65,885
Township Road Improvement	3,121,153	-	217,592	705,424	2,633,321	12,466	2,645,787
Township Traffic Impact Fee	878,030	-	74,903	132,293	820,640	-	820,640
County Treasurer Special	67,369	-	680,151	674,576	72,944	17,521	90,465
General Equipment Reserve	5,249,993	-	1,076,300	1,465,013	4,861,280	2,470	4,863,750
Local Service Capital Equipment Reserve	770,007	-	284,225	200,000	854,232	-	854,232
Capital Improvement Reserve	3,197,851	-	1,590,913	1,014,185	3,774,579	181,062	3,955,641
Juvenile Reinvestment Grant	-	-	58,010	16,332	41,678	-	41,678
Road and Bridge Equipment Reserve	3,462,506	-	528,124	156,102	3,834,528	-	3,834,528
Bond and Interest Fund:							
Bond and Interest	46,422	-	1,523,922	1,523,234	47,110	-	47,110
Business Fund:							
Solid Waste Management	546,237	-	1,634,397	1,604,946	575,688	11,077	586,765
Trust Fund:							
Special Law Enforcement - Trust Fund	29,209	-	46,899	1,535	74,573	-	74,573
Total County	40,596,506	-	55,282,252	61,776,758	34,102,000	1,670,745	35,772,745
Related Municipal Entities:							
Sewer District No. 1	55,867	-	53,622	35,062	74,427	-	74,427
Sewer District No. 2	101,463	-	71,809	12,879	160,393	305	160,698
Sewer District No. 3	44,239	-	102,711	103,211	43,739	-	43,739
Sewer District No. 5	85,827	-	17,424	11,178	92,073	-	92,073
Sewer District No. 6	6,678	-	-	-	6,678	-	6,678
Sewer District No. 7	28,724	-	64,205	63,919	29,010	-	29,010
Total Related Municipal Entities	322,798	-	309,771	226,249	406,320	305	406,625
Total Reporting Entity (Excluding Agency Funds)	\$ 40,919,304	\$ -	\$ 55,592,023	\$ 62,003,007	\$ 34,508,320	\$ 1,671,050	\$ 36,179,370

Composition of Cash:

Commerce Bank:	
Checking	\$ 13,587,613
Certificates of Deposit	67,000,000
First State Bank and Trust:	
Checking	33,518
Certificates of Deposit	100,000
Exchange Bank:	
Certificates of Deposit	505,536
Country Club Bank	
Checking	547,852
Citizen's Bank:	
Checking	3,466,427
Kansas Municipal Investment Pool	4,583,605
Total Cash	89,824,551
Agency Funds per Schedule 3	[53,645,181]
Total Reporting Entity [Excluding Agency Funds]	\$ 36,179,370

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

Leavenworth County, Kansas

Notes to the Financial Statements
December 31, 2018

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Leavenworth County, Kansas, is a municipal corporation governed by an elected three-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 County has no related municipal entities. 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 as the three 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.

B. 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.

C. REGULATORY BASIS FUND TYPES

The following types of funds comprise the financial activities of the County for the year 2018:

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 regulatory receipt 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.

Leavenworth County, Kansas

Notes to the Financial Statements
December 31, 2018

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. REGULATORY BASIS FUND TYPES (Continued)

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 – funds 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 – funds used to report assets held by the County entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

D. 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 5 of the proposed budget and notice of public hearing.
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.

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 2018 budget was amended for the County Health, Solid Waste Management, County Clerk Technology, and the Taxable Bond Series 2016B Funds.

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 statutory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, 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. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and certain special purpose funds included in the Nonbudgeted Special Purposes Fund page at Schedule 2 – 18.

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

Leavenworth County, Kansas

Notes to the Financial Statements
December 31, 2018

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. 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	Annual <u>Total</u>	Max
	Per Pay <u>Period</u>		Leave <u>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

F. PROPERTY TAXES

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, 2017 was \$637,086,620. The fiscal year 2017 tax levy was based on this final assessed value and was used to fund fiscal year 2018.

The County's property tax levies per \$1,000 assessed valuation for the year ended December 2017 were as follows:

<u>Fund</u>	Mill <u>Levy</u>
General Fund	\$ 18.254
Road and Bridge Fund	9.286
Employee Benefits Fund	5.449
Other Governmental Funds	<u>4.374</u>
Total	<u>\$ 37.363</u>

G. INVENTORIES AND PREPAID EXPENSES

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

H. USE OF ESTIMATES

The preparation of financial statements 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.

Leavenworth County, Kansas

Notes to the Financial Statements
December 31, 2018

II. DEPOSITS AND INVESTMENTS

Deposits. 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.

Investments. K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit 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 policy 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, 2018, the County has the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Rating</u>
Kansas Municipal Investment Pool	\$ <u>4,583,605</u>	S&P AAAF/S1+

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 and certificates of deposit as of the fiscal year ended December 31, 2018.

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, 2018.

At December 31, 2018, the County's carrying amount of deposits was \$85,240,946 and the bank balance was \$86,187,039. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$960,821 was covered by federal depository insurance and the balance of \$85,226,218 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

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 the Financial Statements
December 31, 2018

III. LONG-TERM DEBT

Following is a summary of changes in long-term debt for the year ended December 31, 2018:

<u>Type of Issue</u>	<u>Beginning Of Year Outstanding</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Of Year Outstanding</u>	<u>Interest Paid</u>
General Obligation Bonds:					
Series 2015 Sales Tax Bonds	\$ 8,500,000	\$ -	\$ 280,000	\$ 8,220,000	\$ 247,948
Series 2016-A Sales Tax Bonds	9,740,000	-	160,000	9,580,000	296,975
Series 2016-B Sales Tax Bonds	4,165,000	-	445,000	3,720,000	93,311
Revolving Loans - KDHE:					
Loan 1429-01	191,093	-	19,129	171,964	4,789
Loan 1785-01	788,881	-	49,086	739,795	21,126
Capital Leases:					
First State Bank & Trust	564,477	-	188,930	375,547	8,585
U.S. Bank	85,280	-	85,280	-	1,751
Interlocal Agreement:					
CPAC	150,000	-	50,000	100,000	-
Total Indebtedness	\$ 24,184,731	\$ -	\$ 1,277,425	\$ 22,907,306	\$ 674,485

Following is a detailed listing of the County's long-term debt outstanding at December 31, 2018:

<u>Debt Issue</u>	<u>Date Issued</u>	<u>Final Maturity Date</u>	<u>Original Amount</u>	<u>Outstanding Amount</u>	<u>Interest Rate</u>
General Obligation Bonds:					
Series 2015 Sales Tax Bonds	09/24/15	03/01/37	\$ 8,500,000	\$ 8,220,000	2.00 - 3.50%
Series 2016-A Sales Tax Bonds	12/22/16	03/01/37	9,740,000	9,580,000	3.00 - 3.25%
Series 2016-B Sales Tax Bonds	12/22/16	03/01/24	4,165,000	3,720,000	2.25 - 2.65%
				<u>\$ 21,520,000</u>	
Revolving Loans - KDHE:					
Loan 1429-01	08/23/05	03/01/27	\$ 380,027	\$ 171,964	2.32%
Loan 1785-01	10/26/09	03/01/31	1,139,578	739,795	2.47%
				<u>\$ 911,759</u>	
Capital Leases:					
First State Bank & Trust	12/19/14	07/19/19	\$ 950,000	<u>\$ 375,547</u>	1.50%

The County entered into a capital lease agreement effective December 19, 2014 for the purchase and renovation of a new annex. The lease includes an advancing feature that allows the County to draw up to a maximum of \$950,000. The lease bears interest at 1.50% and the final maturity of the lease is July 2019.

Leavenworth County, Kansas

Notes to the Financial Statements
December 31, 2018

III. LONG-TERM DEBT (Continued)

Annual debt service requirements to maturity for capital leases:

Year	Principal Due	Interest Due	Total
2019	\$ 191,803	\$ 5,711	\$ 197,514
2020	183,744	2,802	186,546
Total	<u>\$ 375,547</u>	<u>\$ 8,513</u>	<u>\$ 384,060</u>

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

Year	Principal Due	Interest Due	Total
2019	\$ 1,140,000	\$ 611,703	\$ 1,751,703
2020	1,180,000	581,290	1,761,290
2021	1,235,000	549,565	1,784,565
2022	1,310,000	488,865	1,798,865
2023	1,365,000	481,240	1,846,240
2024-2028	4,835,000	1,975,687	6,810,687
2029-2033	5,255,000	1,281,828	6,536,828
2034-2037	5,200,000	357,817	5,557,817
Total	<u>\$ 21,520,000</u>	<u>\$ 6,327,995</u>	<u>\$ 27,847,995</u>

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
2019	\$ 70,054	\$ 22,258	\$ 92,312
2020	71,942	20,496	92,438
2021	73,882	18,687	92,569
2022	75,874	16,829	92,703
2023	77,919	14,921	92,840
2024-2028	373,499	45,158	418,657
2029-2031	168,589	6,302	174,891
Total	<u>\$ 911,759</u>	<u>\$ 144,651</u>	<u>\$ 1,056,410</u>

In October 2011, the County landed a federal initiative with the United States Department of Veteran Affairs called a Consolidated Patient Account Center (CPAC) to bring additional jobs to the area. The County has committed to a \$50,000 annual payment for ten years to ensure the location of the CPAC within the County. At December 31, 2018, two years remain on the agreement.

Leavenworth County, Kansas

Notes to the Financial Statements
December 31, 2018

IV. INTERFUND TRANSACTIONS

A reconciliation of transfers by fund type for 2018 follows:

From	To	Amount	Regulatory Authority
General	General Equipment Reserve	\$ 895,670	K.S.A. 19-119
General	Capital Improvement Reserve	225,000	K.S.A. 19-120
County Heath	Employee Benefits	250,163	K.S.A. 12-16,102
County Heath	General Equipment Reserve	3,259	K.S.A. 19-119
County Heath	General Equipment Reserve	5,000	K.S.A. 19-119
Local Service Road and Bridge	Local Service Capital Equipment Reserve	284,225	K.S.A. 19-119
Local Service Road and Bridge	Employee Benefits	164,387	K.S.A. 12-16,102
Road and Bridge	Employee Benefits	577,506	K.S.A. 12-16,102
Road and Bridge	Road and Bridge Equipment Reserve	459,572	K.S.A. 19-119
Road and Bridge	Capital Improvement Reserve	500,000	K.S.A. 19-120
Council on Aging	General Equipment Reserve	35,741	K.S.A. 19-119
Council on Aging	Employee Benefits	308,886	K.S.A. 12-16,102
County Treasurer Special	Employee Benefits	169,746	K.S.A. 12-16,102
Solid Waste Management	General Equipment Reserve	85,850	K.S.A. 19-119
Solid Waste Management	Employee Benefits	83,740	K.S.A. 12-16,102
County Capital Projects	Bond and Interest	885,000	Resolution 2005-5
County Capital Projects	Bond and Interest	638,234	Resolution 2005-5
Juvenile Detention	General Equipment Reserve	2,885	K.S.A. 19-119
Juvenile Detention	Employee Benefits	114,984	K.S.A. 12-16,102
Federal Grants	Employee Benefits	808	K.S.A. 12-16,102
Juvenile Justice Authority	Juvenile Reinvestment Grant	58,010	Grant Agreement
Community Corrections	Employee Benefits	100,503	K.S.A. 12-16,102
Juvenile Intake and Assessment	Employee Benefits	28,440	K.S.A. 12-16,102
Taxable Bond Series 2016B	County Capital Projects	1,300	Fund Close Out
Register of Deeds Technology	General Equipment Reserve	10,000	K.S.A. 19-119
Register of Deeds Technology	Employee Benefits	7,660	K.S.A. 12-16,102
		<u>\$ 5,896,569</u>	

V. 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

Leavenworth County, Kansas

Notes to the Financial Statements
December 31, 2018

V. DEFINED BENEFIT PENSION PLAN (Continued)

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.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1.00% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.39% for KPERS and 20.09% for KP&F the fiscal year ended December 31, 2018. Contributions to the pension plan from the County were \$956,248 for KPERS and \$1,160,427 for KP&F for the year ended December 31, 2018.

Net Pension Liability. At December 31, 2018, the County's proportionate share of the collective net pension liability reported by KPERS was \$8,632,299 and \$10,405,615 for KP & F. The net pension liability was measured as of June 30, 2018 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. 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 these financial statements.

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.

VI. 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, 2018.

VII. 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, 2018.

Leavenworth County, Kansas

Notes to the Financial Statements
December 31, 2018

VIII. 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.

Leavenworth County, Kansas
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018

<u>Funds</u>	<u>Certified Budget</u>	Adjustment for Qualifying Budget <u>Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Over [Under]</u>
General Funds:					
General Fund	\$ 21,666,439	\$ -	\$ 21,666,439	\$ 20,981,208	\$ [685,231]
Special Purpose Funds:					
County Health	1,267,385	-	1,267,385	1,253,400	[13,985]
Employee Benefits	7,313,500	-	7,313,500	6,246,869	[1,066,631]
Register of Deeds Technology	105,505	-	105,505	81,890	[23,615]
Road and Bridge	8,812,393	-	8,812,393	8,453,155	[359,238]
Special Alcohol	40,000	-	40,000	27,700	[12,300]
Economic Development	287,333	-	287,333	287,333	-
Council on Aging	2,253,088	-	2,253,088	2,115,587	[137,501]
Special Parks and Recreation	15,000	-	15,000	9,426	[5,574]
911 Taxes	535,400	-	535,400	475,831	[59,569]
Juvenile Detention	728,706	-	728,706	513,677	[215,029]
Special Sales Tax Revenue	1,098,165	-	1,098,165	132,396	[965,769]
County Clerk Technology	29,500	-	29,500	27,989	[1,511]
County Treasurer Technology	24,296	-	24,296	24,277	[19]
County Capital Projects	11,080,622	-	11,080,622	9,989,177	[1,091,445]
Taxable Bond Series 2016B	1,301	-	1,301	1,300	[1]
Local Service Road and Bridge	3,009,852	-	3,009,852	2,639,911	[369,941]
Bond and Interest Fund:					
Bond and Interest	1,523,234	-	1,523,234	1,523,234	-
Business Fund:					
Solid Waste Management	1,680,066	-	1,680,066	1,604,946	[75,120]
Related Municipal Entities:					
Sewer District No. 1	54,331	-	54,331	35,062	[19,269]
Sewer District No. 2	71,584	-	71,584	12,879	[58,705]
Sewer District No. 3	103,212	-	103,212	103,211	[1]
Sewer District No. 5	17,424	-	17,424	11,178	[6,246]
Sewer District No. 6	-	-	-	-	-
Sewer District No. 7	63,920	-	63,920	63,919	[1]

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over <u>[Under]</u>
Receipts			
Taxes and Shared Revenues:			
Ad valorem taxes	\$ 11,348,638	\$ 11,538,447	\$ [189,809]
Delinquent taxes	163,788	-	163,788
Motor vehicle taxes	1,691,168	1,555,752	135,416
Other taxes	88,850	-	88,850
Interest and penalties	333,725	207,000	126,725
Licenses, permits, & fees	1,434,831	1,303,925	130,906
Charges for services	3,639,582	3,235,000	404,582
Interest on idle funds	562,121	223,811	338,310
Intergovernmental	612,246	615,000	[2,754]
Reimbursements	821,237	849,819	[28,582]
Miscellaneous	58,377	116,000	[57,623]
Total Receipts	<u>20,754,563</u>	<u>\$ 19,644,754</u>	<u>\$ 1,109,809</u>
Expenditures			
County Commission			
Personal services	321,106	\$ 313,737	\$ 7,369
Commodities	226,050	31,050	195,000
Contractual	1,855	3,850	[1,995]
Total County Commission	<u>549,011</u>	<u>348,637</u>	<u>200,374</u>
County Clerk			
Personal services	142,466	219,212	[76,746]
Contractual	1,130	2,350	[1,220]
Commodities	2,613	3,400	[787]
Transfers out	5,400	5,400	-
Total County Clerk	<u>151,609</u>	<u>230,362</u>	<u>[78,753]</u>
County Treasurer			
Personal services	370,770	371,837	[1,067]
Contractual	18,455	7,200	11,255
Commodities	18,907	27,100	[8,193]
Total County Treasurer	<u>408,132</u>	<u>406,137</u>	<u>1,995</u>
Register of Deeds			
Personal services	197,624	196,716	908
Contractual	992	1,700	[708]
Commodities	2,129	2,400	[271]
Total Register of Deeds	<u>200,745</u>	<u>200,816</u>	<u>[71]</u>
Emergency Medical Service			
Personal services	2,584,185	2,529,345	54,840
Contractual	236,103	234,908	1,195
Commodities	318,341	355,550	[37,209]
Capital outlay	53,055	55,000	[1,945]
Lease purchase payments	87,032	87,190	[158]
Transfers out	198,234	198,234	-
Total Emergency Medical Service	<u>3,476,950</u>	<u>3,460,227</u>	<u>16,723</u>

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
 General Fund (Continued)
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018

Expenditures (Continued)	<u>Actual</u>	<u>Budget</u>	Variance- Over <u>[Under]</u>
Planning and Zoning			
Personal services	\$ 311,606	\$ 290,082	\$ 21,524
Contractual	15,150	30,475	[15,325]
Commodities	3,813	8,350	[4,537]
Transfers out	<u>3,852</u>	<u>3,852</u>	<u>-</u>
Total Planning and Zoning	<u>334,421</u>	<u>332,759</u>	<u>1,662</u>
County Sheriff			
Personal services	5,472,476	5,437,085	35,391
Contractual	664,751	995,478	[330,727]
Commodities	452,742	464,250	[11,508]
Capital outlay	30,000	30,000	-
Transfers out	<u>355,741</u>	<u>320,141</u>	<u>35,600</u>
Total County Sheriff	<u>6,975,710</u>	<u>7,246,954</u>	<u>[271,244]</u>
County Counselor			
Personal services	153,595	180,720	[27,125]
Contractual	278,335	282,872	[4,537]
Commodities	1,926	1,800	126
Total County Counselor	<u>433,856</u>	<u>465,392</u>	<u>[31,536]</u>
County Attorney			
Personal services	980,330	965,169	15,161
Contractual	57,185	58,680	[1,495]
Commodities	34,238	27,750	6,488
Court ordered payments	<u>84,589</u>	<u>75,500</u>	<u>9,089</u>
Total County Attorney	<u>1,156,342</u>	<u>1,127,099</u>	<u>29,243</u>
Emergency Preparedness			
Personal services	127,661	155,844	[28,183]
Contractual	92,196	97,777	[5,581]
Commodities	2,516	9,800	[7,284]
Capital outlay	-	26,000	[26,000]
Transfers out	<u>70,073</u>	<u>70,073</u>	<u>-</u>
Total Emergency Preparedness	<u>292,446</u>	<u>359,494</u>	<u>[67,048]</u>
Coroner			
Contractual	<u>181,685</u>	<u>154,000</u>	<u>27,685</u>
Total Coroner	<u>181,685</u>	<u>154,000</u>	<u>27,685</u>
Courthouse General			
Contractual services	1,696,875	1,853,900	[157,025]
Commodities	102,529	139,000	[36,471]
Capital outlay	197,514	197,514	-
Transfers out	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Total Courthouse General	<u>2,046,918</u>	<u>2,240,414</u>	<u>[193,496]</u>
Information Services			
Personal services	287,997	287,162	835
Contractual services	82,486	114,015	[31,529]
Commodities	5,228	6,000	[772]
Transfers out	<u>95,122</u>	<u>95,122</u>	<u>-</u>
Total Information Services	<u>470,833</u>	<u>502,299</u>	<u>[31,466]</u>

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
 General Fund (Continued)
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over <u>[Under]</u>
Expenditures (Continued)			
Unified Court Costs			
Contractual services	\$ 133,355	\$ 153,991	\$ [20,636]
Commodities	<u>58,002</u>	<u>68,000</u>	<u>[9,998]</u>
Total Unified Court Costs	<u>191,357</u>	<u>221,991</u>	<u>[30,634]</u>
Human Resources			
Personal services	149,995	235,830	[85,835]
Contractual services	119,559	88,650	30,909
Commodities	<u>4,412</u>	<u>6,550</u>	<u>[2,138]</u>
Total Human Resources	<u>273,966</u>	<u>331,030</u>	<u>[57,064]</u>
Building Maintenance			
Personal services	195,376	204,926	[9,550]
Contractual services	100,074	112,102	[12,028]
Commodities	37,938	40,354	[2,416]
Capital outlay	51,705	47,000	4,705
Transfers out	<u>24,379</u>	<u>24,379</u>	<u>-</u>
Total Building Maintenance	<u>409,472</u>	<u>428,761</u>	<u>[19,289]</u>
Justice Center			
Personal services	85,049	95,838	[10,789]
Contractual services	183,580	229,046	[45,466]
Commodities	366,705	379,444	[12,739]
Capital outlay	-	50,000	[50,000]
Transfers out	<u>243,496</u>	<u>183,496</u>	<u>60,000</u>
Total Justice Center	<u>878,830</u>	<u>937,824</u>	<u>[58,994]</u>
Appraiser			
Personal services	573,629	588,359	[14,730]
Contractual services	54,532	63,070	[8,538]
Commodities	<u>39,317</u>	<u>40,900</u>	<u>[1,583]</u>
Total Appraiser	<u>667,478</u>	<u>692,329</u>	<u>[24,851]</u>
GIS Appraiser			
Personal services	146,600	153,710	[7,110]
Contractual services	19,691	17,245	2,446
Commodities	9,024	8,000	1,024
Capital outlay	1,800	1,800	-
Transfers out	<u>12,000</u>	<u>12,000</u>	<u>-</u>
Total GIS Appraiser	<u>189,115</u>	<u>192,755</u>	<u>[3,640]</u>
Election			
Personal services	216,509	224,654	[8,145]
Contractual services	45,832	66,100	[20,268]
Commodities	126,782	163,000	[36,218]
Transfers out	<u>50,000</u>	<u>25,000</u>	<u>25,000</u>
Total Election	<u>439,123</u>	<u>478,754</u>	<u>[39,631]</u>
Noxious Weeds			
Personal services	127,377	138,875	[11,498]
Contractual services	27,427	30,500	[3,073]
Commodities	212,699	236,000	[23,301]
Transfers out	<u>12,373</u>	<u>12,373</u>	<u>-</u>
Total Noxious Weeds	<u>379,876</u>	<u>417,748</u>	<u>[37,872]</u>

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
 General Fund (Continued)
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over <u>[Under]</u>
Expenditures (Continued)			
Risk Management			
Personal services	\$ 3,120	\$ 3,385	\$ [265]
Contractual services	350	-	350
Commodities	<u>3,691</u>	<u>7,100</u>	<u>[3,409]</u>
Total Risk Management	<u>7,161</u>	<u>10,485</u>	<u>[3,324]</u>
Appropriations	<u>866,172</u>	<u>880,172</u>	<u>[14,000]</u>
Total Expenditures	<u>20,981,208</u>	<u>\$ 21,666,439</u>	<u>\$ [685,231]</u>
Receipts Over [Under] Expenditures	[226,645]		
Unencumbered Cash, Beginning	<u>4,229,283</u>		
Unencumbered Cash, Ending	<u>\$ 4,002,638</u>		

Leavenworth County, Kansas
 County Health Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over [Under]
Receipts			
Taxes and Shared Revenues:			
Ad valorem taxes	\$ 370,582	\$ 376,692	\$ [6,110]
Delinquent taxes	5,708	-	5,708
Motor vehicle taxes	65,575	58,734	6,841
Grants	556,414	610,278	[53,864]
Charges for services	<u>125,281</u>	<u>115,000</u>	<u>10,281</u>
Total Receipts	<u>1,123,560</u>	<u>\$ 1,160,704</u>	<u>\$ [37,144]</u>
Expenditures			
Personal services	770,005	\$ 759,900	\$ 10,105
Contractual services	181,136	145,586	35,550
Commodities	43,837	52,500	[8,663]
Capital outlay	-	44,000	[44,000]
Transfers out	<u>258,422</u>	<u>265,399</u>	<u>[6,977]</u>
Total Expenditures	<u>1,253,400</u>	<u>\$ 1,267,385</u>	<u>\$ [13,985]</u>
Receipts Over [Under] Expenditures	[129,840]		
Unencumbered Cash, Beginning	<u>119,677</u>		
Unencumbered Cash, Ending	<u>\$ [10,163]</u>		

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over <u>[Under]</u>
Receipts			
Taxes and Shared Revenues:			
Ad valorem taxes	\$ 3,387,643	\$ 3,443,236	\$ [55,593]
Delinquent taxes	50,825	-	50,825
Motor vehicle taxes	514,324	457,511	56,813
Transfers in	<u>1,806,823</u>	<u>2,151,643</u>	<u>[344,820]</u>
Total Receipts	<u>5,759,615</u>	<u>\$ 6,052,390</u>	<u>\$ [292,775]</u>
Expenditures			
Personal services	<u>6,246,869</u>	<u>\$ 7,313,500</u>	<u>\$ [1,066,631]</u>
Total Expenditures	<u>6,246,869</u>	<u>\$ 7,313,500</u>	<u>\$ [1,066,631]</u>
Receipts Over [Under] Expenditures	[487,254]		
Unencumbered Cash, Beginning	<u>2,289,509</u>		
Unencumbered Cash, Ending	<u>\$ 1,802,255</u>		

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
 Register of Deeds Technology Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over [Under]
Receipts			
Interest	\$ -	\$ 50	\$ [50]
Program income	<u>99,909</u>	<u>108,000</u>	<u>[8,091]</u>
Total Receipts	<u>99,909</u>	<u>\$ 108,050</u>	<u>\$ [8,141]</u>
Expenditures			
Personal services	34,319	\$ 36,605	\$ [2,286]
Contractual services	24,170	27,900	[3,730]
Commodities	1,725	1,500	225
Capital outlay	4,016	21,000	[16,984]
Transfers out	<u>17,660</u>	<u>18,500</u>	<u>[840]</u>
Total Expenditures	<u>81,890</u>	<u>\$ 105,505</u>	<u>\$ [23,615]</u>
Receipts Over [Under] Expenditures	18,019		
Unencumbered Cash, Beginning	<u>104,288</u>		
Unencumbered Cash, Ending	<u>\$ 122,307</u>		

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
 Road and Bridge Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over <u>[Under]</u>
Receipts			
Taxes and Shared Revenues:			
Ad valorem taxes	\$ 5,785,360	\$ 5,868,478	\$ [83,118]
Delinquent taxes	90,011	-	90,011
Motor vehicle taxes	952,104	852,557	99,547
Intergovernmental	1,368,753	1,249,605	119,148
Special assessments	-	14,931	[14,931]
Sale of material and reimbursements	<u>279,139</u>	<u>151,000</u>	<u>128,139</u>
Total Receipts	<u>8,475,367</u>	<u>\$ 8,136,571</u>	<u>\$ 338,796</u>
Expenditures			
Personal services	1,896,652	\$ 2,046,988	\$ [150,336]
Contractual services	625,167	915,000	[289,833]
Commodities	4,063,150	4,246,826	[183,676]
Capital outlay	331,108	374,000	[42,892]
Transfers out	<u>1,537,078</u>	<u>1,229,579</u>	<u>307,499</u>
Total Expenditures	<u>8,453,155</u>	<u>\$ 8,812,393</u>	<u>\$ [359,238]</u>
Receipts Over [Under] Expenditures	22,212		
Unencumbered Cash, Beginning	<u>1,321,295</u>		
Unencumbered Cash, Ending	<u>\$ 1,343,507</u>		

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
 Special Alcohol Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over <u>[Under]</u>
Receipts			
Liquor tax	\$ 40,898	\$ 20,000	\$ 20,898
Total Receipts	<u>40,898</u>	<u>\$ 20,000</u>	<u>\$ 20,898</u>
Expenditures			
Contractual services	<u>27,700</u>	<u>\$ 40,000</u>	<u>\$ [12,300]</u>
Total Expenditures	<u>27,700</u>	<u>\$ 40,000</u>	<u>\$ [12,300]</u>
Receipts Over [Under] Expenditures	13,198		
Unencumbered Cash, Beginning	<u>98,811</u>		
Unencumbered Cash, Ending	<u>\$ 112,009</u>		

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
Economic Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over [Under]
Receipts			
Taxes and Shared Revenues:			
Ad valorem taxes	\$ 251,773	\$ 255,954	\$ [4,181]
Delinquent taxes	3,662	-	3,662
Motor vehicle taxes	<u>35,698</u>	<u>31,379</u>	<u>4,319</u>
Total Receipts	<u>291,133</u>	<u>\$ 287,333</u>	<u>\$ 3,800</u>
Expenditures			
Contractual services	<u>287,333</u>	<u>\$ 287,333</u>	<u>\$ -</u>
Total Expenditures	<u>287,333</u>	<u>\$ 287,333</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures	3,800		
Unencumbered Cash, Beginning	<u>3,280</u>		
Unencumbered Cash, Ending	<u>\$ 7,080</u>		

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
 Council on Aging Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over <u>[Under]</u>
Receipts			
Taxes and Shared Revenues:			
Ad valorem taxes	\$ 1,477,835	\$ 1,502,408	\$ [24,573]
Delinquent taxes	19,430	-	19,430
Motor vehicle taxes	231,646	209,626	22,020
Intergovernmental	469,501	374,144	95,357
Charge for services	18,648	-	18,648
Miscellaneous	<u>13,469</u>	<u>55,900</u>	<u>[42,431]</u>
Total Receipts	<u>2,230,529</u>	<u>\$ 2,142,078</u>	<u>\$ 88,451</u>
Expenditures			
Personal services	1,062,505	\$ 1,135,930	\$ [73,425]
Contractual services	483,924	535,569	[51,645]
Commodities	191,531	101,000	90,531
Capital outlay	33,000	33,000	-
Transfers out	<u>344,627</u>	<u>447,589</u>	<u>[102,962]</u>
Total Expenditures	<u>2,115,587</u>	<u>\$ 2,253,088</u>	<u>\$ [137,501]</u>
Receipts Over [Under] Expenditures	114,942		
Unencumbered Cash, Beginning	<u>267,285</u>		
Unencumbered Cash, Ending	<u>\$ 382,227</u>		

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over <u>[Under]</u>
Receipts			
Liquor tax	\$ 9,204	\$ 5,000	\$ 4,204
Total Receipts	<u>9,204</u>	<u>\$ 5,000</u>	<u>\$ 4,204</u>
Expenditures			
Contractual services	<u>9,426</u>	<u>\$ 15,000</u>	<u>\$ [5,574]</u>
Total Expenditures	<u>9,426</u>	<u>\$ 15,000</u>	<u>\$ [5,574]</u>
Receipts Over [Under] Expenditures	[222]		
Unencumbered Cash, Beginning	<u>24,183</u>		
Unencumbered Cash, Ending	<u>\$ 23,961</u>		

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
 911 Taxes Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over [Under]
Receipts			
911 tax	\$ 420,783	\$ 419,455	\$ 1,328
Total Receipts	<u>420,783</u>	<u>\$ 419,455</u>	<u>\$ 1,328</u>
Expenditures			
Contractual services	475,831	\$ 522,000	\$ [46,169]
Commodities	-	2,000	[2,000]
Capital outlay	-	<u>11,400</u>	<u>[11,400]</u>
Total Expenditures	<u>475,831</u>	<u>\$ 535,400</u>	<u>\$ [59,569]</u>
Receipts Over [Under] Expenditures	[55,048]		
Unencumbered Cash, Beginning	<u>639,061</u>		
Unencumbered Cash, Ending	<u>\$ 584,013</u>		

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
 Juvenile Detention Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over [Under]
Receipts			
Taxes and Shared Revenues:			
Ad valorem taxes	\$ 442,735	\$ 450,333	\$ [7,598]
Delinquent taxes	7,064	-	7,064
Motor vehicle taxes	82,356	74,727	7,629
Intergovernmental	2,945	-	2,945
Charge for services	<u>65,798</u>	<u>51,200</u>	<u>14,598</u>
Total Receipts	<u>600,898</u>	<u>\$ 576,260</u>	<u>\$ 24,638</u>
Expenditures			
Personal services	321,600	\$ 458,019	\$ [136,419]
Contractual services	66,882	69,390	[2,508]
Commodities	7,326	20,100	[12,774]
Capital outlay	-	25,000	[25,000]
Transfers out	<u>117,869</u>	<u>156,197</u>	<u>[38,328]</u>
Total Expenditures	<u>513,677</u>	<u>\$ 728,706</u>	<u>\$ [215,029]</u>
Receipts Over [Under] Expenditures	87,221		
Unencumbered Cash, Beginning	<u>307,130</u>		
Unencumbered Cash, Ending	<u>\$ 394,351</u>		

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
 Special Sales Tax Revenue Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over [Under]
Receipts			
Local assistance	\$ 100,000	\$ -	\$ 100,000
Total Receipts	<u>100,000</u>	<u>\$ -</u>	<u>\$ 100,000</u>
Expenditures			
Contractual services	79,881	\$ 1,098,165	\$ [1,018,284]
Debt service	<u>52,515</u>	<u>-</u>	<u>52,515</u>
Total Expenditures	<u>132,396</u>	<u>\$ 1,098,165</u>	<u>\$ [965,769]</u>
Receipts Over [Under] Expenditures	[32,396]		
Unencumbered Cash, Beginning	<u>1,968,801</u>		
Unencumbered Cash, Ending	<u>\$ 1,936,405</u>		

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
 County Clerk Technology Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over <u>[Under]</u>
Receipts			
Program income	\$ 24,977	\$ 32,500	\$ [7,523]
Total Receipts	<u>24,977</u>	<u>\$ 32,500</u>	<u>\$ [7,523]</u>
Expenditures			
Contractual services	2,901	\$ 4,000	\$ [1,099]
Commodities	25,088	11,500	13,588
Capital outlay	<u>-</u>	<u>14,000</u>	<u>[14,000]</u>
Total Expenditures	<u>27,989</u>	<u>\$ 29,500</u>	<u>\$ [1,511]</u>
Receipts Over [Under] Expenditures	[3,012]		
Unencumbered Cash, Beginning	<u>49,551</u>		
Unencumbered Cash, Ending	<u>\$ 46,539</u>		

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
 County Treasurer Technology Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over [Under]
Receipts			
Program income	\$ 24,977	\$ 25,000	\$ [23]
Total Receipts	<u>24,977</u>	<u>\$ 25,000</u>	<u>\$ [23]</u>
Expenditures			
Capital outlay	<u>24,277</u>	<u>\$ 24,296</u>	<u>\$ [19]</u>
Total Expenditures	<u>24,277</u>	<u>\$ 24,296</u>	<u>\$ [19]</u>
Receipts Over [Under] Expenditures	700		
Unencumbered Cash, Beginning	<u>43,093</u>		
Unencumbered Cash, Ending	<u>\$ 43,793</u>		

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
 County Capital Projects Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over [Under]
Receipts			
Interest income	\$ 123,083	\$ -	\$ 123,083
Sales tax	3,959,939	3,400,000	559,939
Transfer in	<u>1,300</u>	<u>-</u>	<u>1,300</u>
Total Receipts	<u>4,084,322</u>	<u>\$ 3,400,000</u>	<u>\$ 684,322</u>
Expenditures			
Contractual services	8,465,943	\$ 9,557,388	\$ [1,091,445]
Transfers out	<u>1,523,234</u>	<u>1,523,234</u>	<u>-</u>
Total Expenditures	<u>9,989,177</u>	<u>\$ 11,080,622</u>	<u>\$ [1,091,445]</u>
Receipts Over [Under] Expenditures	[5,904,855]		
Unencumbered Cash, Beginning	<u>10,557,290</u>		
Unencumbered Cash, Ending	<u>\$ 4,652,435</u>		

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
 Taxable Bond Series 2016B Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over <u>[Under]</u>
Receipts			
Interest income	\$ -	\$ 1,301	\$ [1,301]
Total Receipts	<u>-</u>	<u>\$ 1,301</u>	<u>\$ [1,301]</u>
 Expenditures			
Transfers out	<u>1,300</u>	<u>\$ 1,301</u>	<u>\$ [1]</u>
Total Expenditures	<u>1,300</u>	<u>\$ 1,301</u>	<u>\$ [1]</u>
 Receipts Over [Under] Expenditures	 [1,300]		
 Unencumbered Cash, Beginning	 <u>1,300</u>		
 Unencumbered Cash, Ending	 <u>\$ -</u>		

See independent auditor's report on the financial statements.

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, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over [Under]
Receipts			
Taxes and Shared Revenues:			
Ad valorem taxes	\$ 2,045,414	\$ 2,075,001	\$ [29,587]
Delinquent taxes	27,864	-	27,864
Motor vehicle taxes	341,820	310,405	31,415
Fuel tax	166,274	154,446	11,828
Transfer in	-	420,000	[420,000]
Miscellaneous	-	50,000	[50,000]
Total Receipts	<u>2,581,372</u>	<u>\$ 3,009,852</u>	<u>\$ [428,480]</u>
Expenditures			
Personal services	530,314	\$ 556,244	\$ [25,930]
Contractual services	16,559	17,500	[941]
Commodities	1,491,504	1,490,000	1,504
Capital outlay	152,922	442,700	[289,778]
Transfers out	448,612	503,408	[54,796]
Total Expenditures	<u>2,639,911</u>	<u>\$ 3,009,852</u>	<u>\$ [369,941]</u>
Receipts Over [Under] Expenditures	[58,539]		
Unencumbered Cash, Beginning	<u>237,174</u>		
Unencumbered Cash, Ending	<u>\$ 178,635</u>		

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
 Non-Budgeted Special Purpose Funds *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2018

	<u>Community Corrections</u>	<u>Juvenile Justice Authority</u>	<u>JDC Family Strong</u>	<u>PALS</u>	<u>Memorials</u>
Receipts					
Motor vehicle tax	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and fees	-	-	-	-	-
Sales tax	-	-	-	-	-
Intergovernmental	414,170	221,263	-	-	-
Miscellaneous	624	-	-	7,067	6,123
Interest income	-	-	-	-	-
Transfers in	-	-	-	-	-
Total Receipts	<u>414,794</u>	<u>221,263</u>	<u>-</u>	<u>7,067</u>	<u>6,123</u>
Expenditures					
Personal services	286,391	-	-	-	-
Contracted services	73,100	179,002	-	4,375	-
Commodities	15,683	-	-	254	17
Capital outlay	-	-	-	-	70,177
Transfer out	100,503	58,010	-	-	-
Total Expenditures	<u>475,677</u>	<u>237,012</u>	<u>-</u>	<u>4,629</u>	<u>70,194</u>
Receipts Over [Under] Expenditures	[60,883]	[15,749]	-	2,438	[64,071]
Unencumbered Cash, Beginning	<u>135,622</u>	<u>24,556</u>	<u>575</u>	<u>20,684</u>	<u>186,402</u>
Unencumbered Cash, Ending	<u>\$ 74,739</u>	<u>\$ 8,807</u>	<u>\$ 575</u>	<u>\$ 23,122</u>	<u>\$ 122,331</u>

* These funds are not required to be budgeted.

<u>Drug Prosecutor</u>	<u>Alcohol Drug Safe Action</u>	<u>Juvenile Supervision Fees</u>	<u>CCH Permits</u>	<u>Juvenile Intake and Assessment</u>	<u>Federal Grants</u>	<u>Sheriff Drug Forfeitures</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	5,883	1,433	-	-
-	-	-	-	-	-	-
-	-	-	-	100,363	47,871	-
7,977	-	1,260	-	-	-	20,487
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>7,977</u>	<u>-</u>	<u>1,260</u>	<u>5,883</u>	<u>101,796</u>	<u>47,871</u>	<u>20,487</u>
-	-	-	-	103,006	10,324	-
1,583	-	-	145	13,737	3,079	-
433	-	-	-	947	24,119	-
-	-	-	-	-	-	-
-	-	-	-	28,440	808	-
<u>2,016</u>	<u>-</u>	<u>-</u>	<u>145</u>	<u>146,130</u>	<u>38,330</u>	<u>-</u>
5,961	-	1,260	5,738	[44,334]	9,541	20,487
<u>11,396</u>	<u>29,359</u>	<u>12,442</u>	<u>26,236</u>	<u>90,794</u>	<u>39,669</u>	<u>24,937</u>
<u>\$ 17,357</u>	<u>\$ 29,359</u>	<u>\$ 13,702</u>	<u>\$ 31,974</u>	<u>\$ 46,460</u>	<u>\$ 49,210</u>	<u>\$ 45,424</u>

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
 Non-Budgeted Special Purpose Funds
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2018

	<u>Juvenile Drinking Program</u>	<u>Violent Offenders</u>	<u>Drug Test and Supervision</u>	<u>INK Fee Fund</u>	<u>Attorney Training</u>	<u>Landfill Closure</u>
Receipts						
Motor vehicle tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and fees	-	22,819	24,235	59,609	-	-
Sales tax	-	-	-	-	-	-
Intergovernmental	-	-	-	-	3,525	-
Miscellaneous	-	-	-	-	-	-
Interest income	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Total Receipts	<u>-</u>	<u>22,819</u>	<u>24,235</u>	<u>59,609</u>	<u>3,525</u>	<u>-</u>
Expenditures						
Personal services	-	-	7,683	-	-	-
Contracted services	-	18,617	9,718	10,057	1,784	-
Commodities	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Transfer out	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>18,617</u>	<u>17,401</u>	<u>10,057</u>	<u>1,784</u>	<u>-</u>
Receipts Over [Under] Expenditures	-	4,202	6,834	49,552	1,741	-
Unencumbered Cash, Beginning	<u>2,993</u>	<u>20,918</u>	<u>75,294</u>	<u>187,616</u>	<u>11,340</u>	<u>65,885</u>
Unencumbered Cash, Ending	<u>\$ 2,993</u>	<u>\$ 25,120</u>	<u>\$ 82,128</u>	<u>\$ 237,168</u>	<u>\$ 13,081</u>	<u>\$ 65,885</u>

Township Road Improvement	Township Traffic Impact Fee	Country Treasurer Special	General Equipment Reserve	Local Service Capital Equipment Reserve	Capital Improvement Reserve	Juvenile Reinvestment Grant	Road and Bridge Equipment Reserve
\$ -	\$ -	\$ 15,333	\$ -	\$ -	\$ -	\$ -	\$ -
214,250	73,940	660,472	-	-	-	-	-
-	-	4,346	-	-	-	-	-
-	-	-	-	-	865,913	-	-
-	-	-	37,895	-	-	-	-
3,342	963	-	-	-	-	-	68,552
-	-	-	1,038,405	284,225	725,000	58,010	459,572
<u>217,592</u>	<u>74,903</u>	<u>680,151</u>	<u>1,076,300</u>	<u>284,225</u>	<u>1,590,913</u>	<u>58,010</u>	<u>528,124</u>
-	-	443,054	-	-	-	-	-
-	132,293	28,735	-	-	-	16,332	-
705,424	-	33,041	-	-	-	-	-
-	-	-	1,465,013	200,000	1,014,185	-	156,102
-	-	169,746	-	-	-	-	-
<u>705,424</u>	<u>132,293</u>	<u>674,576</u>	<u>1,465,013</u>	<u>200,000</u>	<u>1,014,185</u>	<u>16,332</u>	<u>156,102</u>
[487,832]	[57,390]	5,575	[388,713]	84,225	576,728	41,678	372,022
<u>3,121,153</u>	<u>878,030</u>	<u>67,369</u>	<u>5,249,993</u>	<u>770,007</u>	<u>3,197,851</u>	<u>-</u>	<u>3,462,506</u>
<u>\$ 2,633,321</u>	<u>\$ 820,640</u>	<u>\$ 72,944</u>	<u>\$ 4,861,280</u>	<u>\$ 854,232</u>	<u>\$ 3,774,579</u>	<u>\$ 41,678</u>	<u>\$ 3,834,528</u>

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
 Bond and Interest Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over <u>[Under]</u>
Receipts			
Taxes and Shared Revenues:			
Delinquent taxes	\$ 688	\$ -	\$ 688
Transfer in	<u>1,523,234</u>	<u>1,523,234</u>	<u>-</u>
Total Receipts	<u>1,523,922</u>	<u>\$ 1,523,234</u>	<u>\$ 688</u>
 Expenditures			
Principal	885,000	\$ 885,000	\$ -
Interest	<u>638,234</u>	<u>638,234</u>	<u>-</u>
Total Expenditures	<u>1,523,234</u>	<u>\$ 1,523,234</u>	<u>\$ -</u>
 Receipts Over [Under] Expenditures	688		
 Unencumbered Cash, Beginning	<u>46,422</u>		
 Unencumbered Cash, Ending	<u>\$ 47,110</u>		

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
Solid Waste Management Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over <u>[Under]</u>
Receipts			
Taxes and Shared Revenues:			
Ad valorem taxes	\$ 176,602	\$ 179,743	\$ [3,141]
Delinquent taxes	3,275	-	3,275
Motor vehicle tax	34,916	30,563	4,353
Charges for services	<u>1,419,604</u>	<u>1,213,000</u>	<u>206,604</u>
Total Receipts	<u>1,634,397</u>	<u>\$ 1,423,306</u>	<u>\$ 211,091</u>
Expenditures			
Personal services	269,084	\$ 271,563	\$ [2,479]
Contractual services	1,078,408	1,109,000	[30,592]
Commodities	27,416	34,000	[6,584]
Capital outlay	60,448	68,000	[7,552]
Transfers out	<u>169,590</u>	<u>197,503</u>	<u>[27,913]</u>
Total Expenditures	<u>1,604,946</u>	<u>\$ 1,680,066</u>	<u>\$ [75,120]</u>
Receipts Over [Under] Expenditures	29,451		
Unencumbered Cash, Beginning	<u>546,237</u>		
Unencumbered Cash, Ending	<u>\$ 575,688</u>		

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
 Trust Fund - Special Law Enforcement Fund*
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2018

Receipts	
Taxes	\$ 46,899
Total Receipts	<u>46,899</u>
Expenditures	
Commodities	<u>1,535</u>
Total Expenditures	<u>1,535</u>
Receipts Over [Under] Expenditures	45,364
Unencumbered Cash, Beginning	<u>29,209</u>
Unencumbered Cash, Ending	<u>\$ 74,573</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, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over [Under]
Receipts			
Special assessments	\$ 53,622	\$ 54,331	\$ [709]
Total Receipts	<u>53,622</u>	<u>\$ 54,331</u>	<u>\$ [709]</u>
Expenditures			
Contractual services	34,908	\$ 51,356	\$ [16,448]
Commodities	<u>154</u>	<u>2,975</u>	<u>[2,821]</u>
Total Expenditures	<u>35,062</u>	<u>\$ 54,331</u>	<u>\$ [19,269]</u>
Receipts Over [Under] Expenditures	18,560		
Unencumbered Cash, Beginning	<u>55,867</u>		
Unencumbered Cash, Ending	<u>\$ 74,427</u>		

See independent auditor's report on the financial statements.

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, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over <u>[Under]</u>
Receipts			
Special assessments	\$ 71,809	\$ 71,584	\$ 225
Total Receipts	<u>71,809</u>	<u>\$ 71,584</u>	<u>\$ 225</u>
Expenditures			
Contractual services	11,310	\$ 68,834	\$ [57,524]
Commodities	<u>1,569</u>	<u>2,750</u>	<u>[1,181]</u>
Total Expenditures	<u>12,879</u>	<u>\$ 71,584</u>	<u>\$ [58,705]</u>
Receipts Over [Under] Expenditures	58,930		
Unencumbered Cash, Beginning	<u>101,463</u>		
Unencumbered Cash, Ending	<u>\$ 160,393</u>		

See independent auditor's report on the financial statements.

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, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over [Under]
Receipts			
Special assessments	\$ 102,711	\$ 103,212	\$ [501]
Total Receipts	<u>102,711</u>	<u>\$ 103,212</u>	<u>\$ [501]</u>
Expenditures			
Contractual services	32,999	\$ 33,000	\$ [1]
Debt service	<u>70,212</u>	<u>70,212</u>	<u>-</u>
Total Expenditures	<u>103,211</u>	<u>\$ 103,212</u>	<u>\$ [1]</u>
Receipts Over [Under] Expenditures	[500]		
Unencumbered Cash, Beginning	<u>44,239</u>		
Unencumbered Cash, Ending	<u>\$ 43,739</u>		

See independent auditor's report on the financial statements.

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, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over <u>[Under]</u>
Receipts			
Special assessments	\$ 17,424	\$ 17,424	\$ -
Total Receipts	<u>17,424</u>	<u>\$ 17,424</u>	<u>\$ -</u>
Expenditures			
Contractual services	11,024	\$ 15,874	\$ [4,850]
Commodities	<u>154</u>	<u>1,550</u>	<u>[1,396]</u>
Total Expenditures	<u>11,178</u>	<u>\$ 17,424</u>	<u>\$ [6,246]</u>
Receipts Over [Under] Expenditures	6,246		
Unencumbered Cash, Beginning	<u>85,827</u>		
Unencumbered Cash, Ending	<u>\$ 92,073</u>		

See independent auditor's report on the financial statements.

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, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over [Under]
Receipts			
Special assessments	\$ -	\$ -	\$ -
Total Receipts	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures			
Contractual services	-	\$ -	\$ -
Commodities	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures	-		
Unencumbered Cash, Beginning	<u>6,678</u>		
Unencumbered Cash, Ending	<u>\$ 6,678</u>		

See independent auditor's report on the financial statements.

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, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over <u>[Under]</u>
Receipts			
Special assessments	\$ 64,205	\$ 63,918	\$ 287
Total Receipts	<u>64,205</u>	<u>\$ 63,918</u>	<u>\$ 287</u>
Expenditures			
Contractual services	40,000	\$ 40,000	\$ -
Debt service	<u>23,919</u>	<u>23,920</u>	<u>[1]</u>
Total Expenditures	<u>63,919</u>	<u>\$ 63,920</u>	<u>\$ [1]</u>
Receipts Over [Under] Expenditures	286		
Unencumbered Cash, Beginning	<u>28,724</u>		
Unencumbered Cash, Ending	<u>\$ 29,010</u>		

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
Agency Funds
Summary of Receipts and Disbursements - Actual
Regulatory Basis
For the Year Ended December 31, 2018

Funds:	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Road and Bridge Escrow	\$ 75,149	\$ 8,150	\$ 5,000	\$ 78,299
Payroll Clearing	419,992	24,161,507	24,154,468	427,031
Cash Over or Short	221	-	-	221
Sales Tax Vehicle	238,977	4,571,641	4,563,756	246,862
Current Ad Valorem Tax	48,135,513	86,759,910	83,880,365	51,015,058
Motor Vehicle Tax	471,623	10,359,920	10,404,139	427,404
Recreational Vehicle Tax	3,792	147,848	148,747	2,893
In Lieu of Tax	-	1,416	-	1,416
Redemption	373,192	1,365,065	1,150,879	587,378
City/County Highway Fuel Tax	-	1,696,498	1,696,498	-
Delinquent Taxes	24,070	102,079	101,882	24,267
Real Estate Part Pay Property Tax	988	-	-	988
Personal Property Part Pay Property Tax	1,518	-	-	1,518
Advance Taxes	-	3,475	3,475	-
Local Alcohol Liquor Tax	12,140	57,150	59,308	9,982
Special County Mineral Production Tax	-	806	602	204
Change - Treasurer Overcharge	15,462	168,719	161,195	22,986
Tax Escrow Delinquent	168,828	992,392	1,003,688	157,532
State Institutional Building	-	367,534	367,534	-
State Education Building	-	735,068	735,068	-
Game Licenses - State	-	1,827	1,583	244
Park Permits - State	-	17,550	17,550	-
Statutory Filing Fee	250	450	500	200
Unclaimed Legacies	51,781	-	-	51,781
CMB State Stamps	125	25	-	150
Kansas Drivers License Records	-	122,489	122,489	-
County Sales Tax	1,306	716	-	2,022
Commercial Motor Vehicle	8,200	895,105	886,584	16,721
Subtotals	<u>50,003,127</u>	<u>132,537,340</u>	<u>129,465,310</u>	<u>53,075,157</u>

Leavenworth County, Kansas
Agency Funds (Continued)
Summary of Receipts and Disbursements - Actual
Regulatory Basis
For the Year Ended December 31, 2018

	Beginning Cash <u>Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	Ending Cash <u>Balance</u>
Subtotals forward:	\$ 50,003,127	\$ 132,537,340	\$ 129,465,310	\$ 53,075,157
Auto Registration	-	3,065,356	3,065,356	-
Auto Titles - State	-	156,879	156,879	-
Auto Transfer - State	-	326,162	326,162	-
Antique Auto Tax	-	23,502	23,502	-
Antique Auto Fees	-	10,090	10,090	-
Bonner Springs City	-	970	970	-
Bonner Springs City Library	-	206	206	-
Bonner Springs City Bond and Interest	-	192	192	-
Leavenworth City - General	-	3,919,759	3,919,759	-
Leavenworth City - Bond and Interest	-	1,831,355	1,831,355	-
Leavenworth City - Employee Benefit	-	-	-	-
Leavenworth City - Fireman's Pension	-	153,177	153,177	-
Leavenworth City - Library	-	890,115	890,115	-
Leavenworth City - Police Pension	-	14,307	14,307	-
Leavenworth City - Recreation	-	457,561	457,561	-
Leavenworth City - Paving	-	73,811	73,811	-
Leavenworth City - Miscellaneous	-	36,056	36,056	-
Leavenworth City - Fuel Tax	-	105,336	105,336	-
Leavenworth City - Library Employee Benefits	-	200,677	200,677	-
Leavenworth City - TIF	-	139,319	139,319	-
Leavenworth City - TIF 3 Ford	-	43,329	43,329	-
Basehor City - General	-	1,543,485	1,543,485	-
Basehor City - Bond and Interest	-	265,452	265,452	-
Basehor City - Employee Benefit	-	700,005	700,005	-
Basehor City - Sewer	-	654,418	654,418	-
Basehor City - Miscellaneous	-	30,978	30,978	-
Basehor City - Fuel Tax	-	13,911	13,911	-
Basehor City - Paving	-	23,076	23,076	-
Easton City - General	-	27,392	27,392	-
Easton City - Fuel Tax	-	679	679	-
Easton City - Bond and Interest	-	142	142	-
De Soto City - General	-	1,188	1,188	-
De Soto City - Bond and Interest	-	402	402	-
De Soto City - Law Enforcement	-	478	478	-
Lansing City - General	-	2,537,407	2,537,407	-
Lansing City - Bond and Interest	-	974,185	974,185	-
Lansing City - Library	-	284,241	284,241	-
Lansing City - Sewer	-	85,537	85,537	-
Lansing City - Paving	-	171,377	171,377	-
Lansing City - Miscellaneous	-	113,374	113,374	-
Lansing City - Fuel Tax	-	33,591	33,591	-
Subtotals	<u>50,003,127</u>	<u>151,446,817</u>	<u>148,374,787</u>	<u>53,075,157</u>

Leavenworth County, Kansas
Agency Funds (Continued)
Summary of Receipts and Disbursements - Actual
Regulatory Basis
For the Year Ended December 31, 2018

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subtotals forward:	\$ 50,003,127	\$ 151,446,817	\$ 148,374,787	\$ 53,075,157
Linwood City - General	-	63,477	63,477	-
Linwood City - Bond and Interest	-	5,847	5,847	-
Linwood City - Miscellaneous	-	400	400	-
Linwood City - Fuel Tax	-	1,188	1,188	-
Tonganoxie City - General	-	1,229,818	1,229,818	-
Tonganoxie City - Library	-	82,636	82,636	-
Tonganoxie City - Bond and Interest	-	430,717	430,717	-
Tonganoxie City - Library	-	265,058	265,058	-
Tonganoxie City - Fuel Tax	-	14,929	14,929	-
Tonganoxie City - Paving	-	13,927	13,927	-
Lan-Del Water Miscellaneous Special	-	431	431	-
Fowler Cemetery	-	1,890	1,890	-
Wild Horse Cemetery	-	1,035	1,035	-
Union Fire District #9	-	40,681	40,681	-
Fire District #1	-	1,254,438	1,254,438	-
Big Stranger Drainage District	-	4,494	4,494	-
Lenape Drainage District	-	1,866	1,866	-
West Loring Drainage District	4,937	-	-	4,937
Basehor Community Library	-	849,791	849,791	-
Linwood Library	-	229,907	229,907	-
NE Kansas Library	-	194,638	194,638	-
NE Kansas Employee Benefit Fund	-	24,652	24,652	-
Linwood Library Employee Benefit Fund	-	2,231	2,231	-
Basehor Community Library - Bond and Interest	-	192,851	192,851	-
Alexandria Township - General	-	14,855	14,855	-
Alexandria Township - Fire Maintenance	-	9,686	9,686	-
Alexandria Township - Fire Equipment	-	9,686	9,686	-
Easton Township - General	-	105,076	105,076	-
Fairmount Township - General	-	764,922	764,922	-
High Prairie Township - General	-	29,651	29,651	-
Kickapoo Township - General	-	101,547	101,547	-
Reno Township - General	-	145,421	145,421	-
Sherman Township - General	-	174,485	174,485	-
Stranger Township - General	-	113,048	113,048	-
Tonganoxie Township - General	-	170,929	170,929	-
Tonganoxie Township - Fire Equipment	-	110,743	110,743	-
Tonganoxie Township - Fire Maintenance	-	89,608	89,608	-
USD 204 Wyandotte - General	-	76,686	76,686	-
Subtotals	<u>50,008,064</u>	<u>158,270,062</u>	<u>155,198,032</u>	<u>53,080,094</u>

See independent auditor's report on the financial statements.

Leavenworth County, Kansas
Agency Funds (Continued)
Summary of Receipts and Disbursements - Actual
Regulatory Basis
For the Year Ended December 31, 2018

	Beginning Cash <u>Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	Ending Cash <u>Balance</u>
Subtotals forward:	\$ 50,008,064	\$ 158,270,062	\$ 155,198,032	\$ 53,080,094
USD 204 Wyandotte - Capital Outlay	-	35,708	35,708	-
USD 204 Wyandotte - Bond and Interest	-	81,849	81,849	-
USD 204 Wyandotte - General Supplemental	-	73,812	73,812	-
USD 207 Fort Leavenworth - General	-	40,561	40,561	-
USD 207 Fort Leavenworth - General Supplemental	-	36,939	36,939	-
USD 207 Fort Leavenworth - Capital Outlay	-	10,128	10,128	-
USD 339 - General	-	947	947	-
USD 339 - Bond and Interest	-	454	453	1
USD 339 - General Supplemental	-	1,742	1,739	3
USD 339 - Capital Outlay	-	299	298	1
USD 339 - Severed Minerals	-	9	6	3
USD 491 - General	-	45,538	45,538	-
USD 491 - Capital Outlay	-	21,274	21,274	-
USD 491 - General Supplemental	-	37,220	37,220	-
USD 491 - Bond and Interest	-	82,114	82,114	-
USD 342 - General	-	138,530	138,530	-
USD 342 - Capital Outlay	-	26,551	26,551	-
USD 342 - Bond and Interest	-	46,323	46,323	-
USD 342 - Recreation	-	17,702	17,702	-
USD 342 - General Supplemental	-	185,989	185,989	-
USD 342 - Severed Minerals	-	70	70	-
USD 449 - General	-	706,532	706,532	-
USD 449 - Capital Outlay	-	246,784	246,784	-
USD 449 - Bond and Interest	-	434,204	434,204	-
USD 449 - General Supplemental	-	834,486	834,486	-
USD 449 - Severed Minerals	-	210	210	-
USD 453 - General	-	3,398,308	3,398,308	-
USD 453 - Capital Outlay	-	1,749,879	1,749,879	-
USD 453 - Bond and Interest	-	3,997,004	3,997,004	-
USD 453 - Special Assessments	-	8	8	-
USD 453 - General Supplemental	-	3,757,933	3,757,933	-
USD 458 - General	-	2,794,719	2,794,719	-
USD 458 - Capital Outlay	-	1,105,311	1,105,311	-
USD 458 - Bond and Interest	-	3,578,385	3,578,385	-
USD 458 - General Supplemental	-	2,462,616	2,462,616	-
USD 458 - Special Assessments	-	19,768	19,768	-
USD 458 - Severed Minerals	-	1	1	-
USD 464 - General	-	1,979,356	1,979,356	-
USD 464 - Capital Outlay	-	978,017	978,017	-
USD 464 - Bond and Interest	-	2,232,740	2,232,740	-
Subtotals	<u>50,008,064</u>	<u>189,430,082</u>	<u>186,358,044</u>	<u>53,080,102</u>

Leavenworth County, Kansas
Agency Funds (Continued)
Summary of Receipts and Disbursements - Actual
Regulatory Basis
For the Year Ended December 31, 2018

	Beginning Cash <u>Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	Ending Cash <u>Balance</u>
Subtotals forward:	\$ 50,008,064	\$ 189,430,082	\$ 186,358,044	\$ 53,080,102
USD 464 - Recreation	-	556,714	556,714	-
USD 464 - General Supplemental	-	1,795,143	1,795,143	-
USD 464 - Recreation Benefits	-	123,770	123,770	-
USD 464 - Severed Minerals	-	1	1	-
USD 469 - General	-	2,357,129	2,357,129	-
USD 469 - Capital Outlay	-	1,154,346	1,154,346	-
USD 469 - Bond and Interest	-	2,099,588	2,099,588	-
USD 469 - Special Assessments	-	171,136	171,136	-
USD 469 - General Supplemental	-	2,236,429	2,236,429	-
USD 469 - Severed Minerals	-	11	11	-
USD 497 - General	-	108,566	108,566	-
USD 497 - Capital Outlay	-	52,111	52,111	-
USD 497 - Bond and Interest	-	68,703	68,703	-
USD 497 - Special Assessments	-	52	52	-
USD 497 - Adult Education	-	1,057	1,057	-
USD 497 - General Supplemental	-	109,331	109,331	-
USD 497 - Cost of Living	-	6,310	6,310	-
District Court	280,071	1,768,546	1,500,765	547,852
Sheriff	47,542	312,957	343,272	17,227
	<u>47,542</u>	<u>312,957</u>	<u>343,272</u>	<u>17,227</u>
 Total Agency Funds	 <u>\$ 50,335,677</u>	 <u>\$ 202,351,982</u>	 <u>\$ 199,042,478</u>	 <u>\$ 53,645,181</u>