LEAVENWORTH COUNTY, KANSAS

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

December 31, 2021

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

LEAVENWORTH COUNTY, KANSAS
TABLE OF CONTENTS
December 31, 2021

	Page Number
Independent Auditor's Report	1 - 3
Summary Statement of Cash Receipts, Expenditures and Unencumbered Cash - Regulatory Basis	4 - 6
Notes to Financial Statement	7 - 15
Regulatory-Required Supplementary Information	
Schedule 1	
Summary of Expenditures - Actual and Budget	16
Schedule 2	
Schedule of Receipts and Expenditures - Regulatory Basis - Actual and Budget	
General Fund	17 - 20
Special Purpose Funds	
County Health Fund	21
Employee Benefits Fund	22
Register of Deeds Technology Fund	23
Road and Bridge Fund	24
Special Alcohol Fund	25
Economic Development Fund	26
Council on Aging Fund	27
Special Parks and Recreation Fund	28
911 Taxes Fund	29
Juvenile Detention Fund	30
20 Year Special Sales Tax Revenue Fund	31
10 Year Special Sales Tax Revenue Fund	32
County Clerk Technology Fund	33
County Treasurer Technology Fund	34
Local Service Road and Bridge Fund	35
CARES Act Fund	36
Non Budgeted Special Purpose Funds	37 - 40
Bond and Interest Fund	
Bond and Interest Fund	41
Business Fund	
Solid Waste Management Fund	42
Trust Fund	
Special Law Enforcement Fund	43
Related Municipal Entities	
Sewer District No. 1	44
Sewer District No. 2	45
Sewer District No. 3	46
Sewer District No. 5	47
Sewer District No. 6	48
Sewer District No. 7	49
Schedule 3	
Schedule and Receipts and Expenditures - Regulatory Basis	
Agency Funds	50 - 51

LEAVENWORTH COUNTY, KANSAS
TABLE OF CONTENTS
December 31, 2021

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

July 8, 2022

VARNEY
& ASSOCIATES, CPAs, LLC

County Commissioners
Leavenworth County, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Leavenworth County, Kansas (the County), as of and for the year ended December 31, 2021 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, 2021, 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, 2021, 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) and KMAAG. 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.

1501 Poyntz Avenue
Manhattan, KS 66502

785-537-2202 • fax 785-537-1877
http://www.varney.com

1020 Commercial St., Suite A
Emporia, KS 66801

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 District'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 July, 8, 2022 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, 2021

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	$ 8,882,078	$ -	$ 26,910,405	$ 28,473,498	$ 7,318,985	$ 43,930	$ 7,362,915
Special Purpose Funds							
County Health	306,245	-	1,434,962	1,334,226	406,981	-	406,981
Employee Benefits	1,121,204	-	7,414,863	7,886,939	649,128	-	649,128
Register of Deeds Technology	167,466	-	173,636	49,011	292,091	-	292,091
Road and Bridge	779,785	-	9,770,005	9,652,721	897,069	22,436	919,505
Special Alcohol	96,592	-	30,165	33,425	93,332	-	93,332
Economic Development	5,341		291,317	291,644	5,014	-	5,014
Council on Aging	496,127	-	2,508,723	2,585,280	419,570	34,574	454,144
Special Parks and Recreation Fund	11,045	-	13,055	-	24,100	-	24,100
911 Taxes Fund	548,298	-	444,029	565,742	426,585	-	426,585
Juvenile Detention Fund	138,891	-	717,648	706,010	150,529	57,686	208,215
20 Year Special Sales Tax Revenue Fund	6,973,119	-	5,587,743	10,886,547	1,674,315	-	1,674,315
10 Year Special Sales Tax Revenue Fund	156,808	-	-	156,808	-	-	-
County Clerk Technology	24,179	-	43,406	29,713	37,872	-	37,872
County Treasurer Technology	9,068	-	43,406	28,188	24,286	-	24,286
Local Service Road and Bridge	450,415	-	3,433,377	3,553,118	330,674	-	330,674
CARES Act Fund	-	-	7,944,402	566,206	7,378,196	-	7,378,196
Drug Prosecutor	14,310	-	575	11,830	3,055	-	3,055
Juvenile Supervision Fees	15,895	-	777	-	16,672	-	16,672
General Equipment Reserve	5,424,373	-	1,271,193	690,545	6,005,021	-	6,005,021
Juvenile Justice Authority	16,068	-	184,925	184,835	16,158	-	16,158
Juvenile Reinvestment Grant	43,192	-	67,072	71,386	38,878	-	38,878
Community Corrections	205,271	-	579,124	605,000	179,395	-	179,395
CCH Permits	35,995	-	6,728	973	41,750	-	41,750
Juvenile Intake and Assessment	38,555	-	122,363	100,437	60,481	-	60,481
JDC Family Strong	575	-	-	-	575	-	575
PALS	28,521	-	15,263	13,462	30,322	-	30,322
County Treasurer Special	54,277	-	873,524	879,786	48,015	-	48,015
Memorials	136,651	-	5,138	8,473	133,316	-	133,316

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, 2021

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	$ 4,007,641	$ -	$ 521,455	$ 1,063,698	$ 3,465,398	$ -	$ 3,465,398
Local Service Capital Equipment Reserve	787,074	-	274,000	593	1,060,481	-	1,060,481
Sheriff Drug Forfeitures	31,309	-	-	-	31,309	-	31,309
Juvenile Drinking Program	2,993	-	-	-	2,993	-	2,993
Violent Offenders	56,960	-	27,943	1,591	83,312	-	83,312
Drug Test and Supervision	113,951	-	15,253	3,412	125,792	-	125,792
INK Fee Fund	368,733	-	83,638	36,034	416,337	-	416,337
Capital Improvement Reserve	883,754	-	420,000	78,159	1,225,595	-	1,225,595
Capital Road	3,877,776	-	2,044,951	2,246,027	3,676,700	-	3,676,700
Federal Grants	125,542	-	33,172	114,987	43,727	-	43,727
Attorney Training	16,814	-	4,009	1,949	18,874	-	18,874
Alcohol Drug Safe Action	29,359	-	-	-	29,359	-	29,359
Landfill Closure	65,885	-	-	-	65,885	-	65,885
Township Road Improvements	-	-	-	-	-	-	-
Township Traffic Impact Fees	2,349,086	-	428,529	780,356	1,997,259	-	1,997,259
Bond and Interest Fund							
Bond and Interest	47,179	-	3,299,852	1,925,016	1,422,015	-	1,422,015
Business Fund							
Solid Waste Management	803,417	-	1,905,126	1,866,916	841,627	-	841,627
Trust Fund							
Special Law Enforcement	70,681	-	1,441	-	72,122	-	72,122
Total County	$ 39,818,498	$ -	$ 78,947,193	$ 77,484,541	$ 41,281,150	$ 158,626	$ 41,439,776
Related Municipal Entities							
Sewer District No. 1	$ 126,616	$ -	$ 54,097	$ 38,654	$ 142,059	$ -	$ 142,059
Sewer District No. 2	252,710	-	72,092	47,457	277,345	-	277,345
Sewer District No. 3	42,238	-	104,713	103,212	43,739	-	43,739
Sewer District No. 5	104,468	-	17,424	15,404	106,488	-	106,488
Sewer District No. 6	6,678	-	-	-	6,678	-	6,678
Sewer District No. 7	29,012	-	63,899	63,920	28,991	-	28,991
Total Related Municipal Entities	$ 561,722	$ -	$ 312,225	$ 268,647	$ 605,300	$ -	$ 605,300
Total Reporting Entity (Excluding Agency Funds)	$ 40,380,220	$ -	$ 79,259,418	$ 77,753,188	$ 41,886,450	$ 158,626	$ 42,045,076

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, 2021

Composition of Cash:	
Commerce Bank:	
Checking	$ 36,332,557
Certificates of Deposit	68,000,000
First State Bank and Trust:	
Checking	83,604
Certificates of Deposit	100,000
Exchange Bank:	
Certificates of Deposit	505,536
Country Club Bank:	
Checking	1,644,982
Kansas Municipal Investment Pool	1,587,747
Total Cash	$ 108,254,426
Less: Agency Funds (per Schedule 3)	(66,209,350)
Total Reporting Entity (Excluding Agency Funds)	$ 42,045,076

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 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 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:

Solid Waste Fund
Bond & Interest Fund
Treasurer Technology Fund
911 Taxes Fund
20 Year Special Sales Tax Revenue Fund
10 Year Special Sales Tax Revenue Fund
CARES Act Fund

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, 2020 was $762,370,768. The fiscal year 2020 tax levy was based on this final assessed value and was used to fund fiscal year 2021.

The County's property tax levies per $1,000 assessed valuation for the year ended December 2021 were as follows:

Fund	Mill Levy
General Fund	$ 23.219
Road and Bridge Fund	9.592
Employee Benefits Fund	0.226
Other Governmental Funds	3.909
Total	$ 36.946

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, 2020, 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	$1,587,747	$1,587,747	$ -	$ -	$ -	N/A

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 and certificates of deposit as of the fiscal year ended December 31, 2021.

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, 2021.

At December 31, 2021, the County's carrying amount of deposits was $106,666,679 and the bank balance was $108,775,362. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $719,671 was covered by federal depository insurance and the balance of $108,055,691 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, 2021:

ISSUE	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
Series 2015 Sales Tax Bonds	$ 7,630,000	$ -	$ 315,000	$ 7,315,000	$ 221,323
Series 2016-A Sales Tax Bonds	9,020,000	-	310,000	8,710,000	273,125
Series 2016-B Sales Tax Bonds	2,550,000	-	610,000	1,940,000	55,118
Series 2020-A Sales Tax Bonds	8,830,000	-	-	8,830,000	140,451
Revolving Loans - KDHE					
Loan 1429-01	132,208	-	20,652	111,556	3,266
Loan 1785-01	637,554	-	53,230	584,324	16,982
Capital Leases					
Motorola Solutions Credit Company LLC	493,092	-	159,878	333,214	13,708
Total Contractual Indebtedness	$ 29,292,854	$ -	$ 1,468,760	$ 27,824,094	$ 723,973

Following is a detailed listing of the County's long-term debt outstanding at December 31, 2021:

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	$ 7,315,000	2.00-3.50%
Series 2016-A Sales Tax Bonds	12/22/16	3/1/37	9,740,000	8,710,000	3.00-3.25%
Series 2016-B Sales Tax Bonds	12/22/16	3/1/24	4,165,000	1,940,000	2.25-2.65%
Series 2020-A Sales Tax Bonds	11/18/20	3/1/37	8,830,000	8,830,000	1.40-3.00%
Revolving Loans - KDHE					
Loan 1429-01	8/23/05	3/1/27	380,027	111,556	2.32%
Loan 1785-01	10/26/09	3/1/31	1,139,578	584,324	2.47%
Capital Leases					
Motorola Solutions Credit Company LLC	12/19/14	4/1/23	493,092	333,214	1.50%
			$ 33,247,697	$ 27,824,094	

Note 8: Long-Term Debt (Continued)

Annual debt service requirements to maturity for capital leases

Year	Principal Due	Interest Due	Total
2022	$ 164,323	$ 9,263	$ 173,586
2023	168,891	4,695	173,586
Total	$ 333,214	$ 13,958	$ 347,172

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

Year	Principal Due	Interest Due	Total
2022	$ 1,365,000	$ 693,705	$ 2,058,705
2023	1,400,000	657,730	2,057,730
2024	1,430,000	621,540	2,051,540
2025	1,475,000	574,028	2,049,028
2026	1,515,000	530,931	2,045,931
2027-2031	8,250,000	1,971,582	10,221,582
2032-2036	9,340,000	749,654	10,089,654
2037-2041	2,020,000	18,063	2,038,063
Total	$ 26,795,000	$ 5,817,233	$ 32,612,233

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
2022	$ 78,850	$ 18,640	$ 97,490
2023	80,973	16,517	97,490
2024	83,152	14,337	97,489
2025	85,391	12,099	97,490
2026	72,018	9,800	81,818
2027-2031	295,496	20,456	315,952
Total	$ 695,880	$ 91,849	$ 787,729

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, 2021, there were no years remaining on the agreement.

On November 18, 2020, the County entered into a general obligation bond Series 2020-A in the amount of $8,830,000. The interest rate is 1.40-3.00% and matures March 1, 2037.

On April 1, 2020, the County entered into a capital lease with Motorola Solutions Credit Company, LLC in the amount of $493,092. The interest rate is 2.78% and matures April 1, 2023.

Note 9: Interfund Transactions

A reconciliation of transfers by fund type for 2021 follows:

From	To	Regulatory Authority	Amount
General Fund	Employee Benefit	K.S.A. 12-16,102	$ 4,676,684
General Fund	General Equipment Reserve	K.S.A. 19-119	880,612
General Fund	Council on Aging	Resolution	160,000
General Fund	Capital Improvements	K.S.A. 19-120	310,000
General Fund	Capital Road	Resolution	390,789
County Health	Employee Benefit	K.S.A. 12-16,102	282,075
County Health	General Equipment Reserve	K.S.A. 19-119	10,000
Register of Deeds Technology	Employee Benefit	K.S.A. 12-16,102	78
Road & Bridge	Employee Benefit	K.S.A. 12-16,102	931,321
Road & Bridge	Public Works Equipment Reserve	K.S.A. 19-119	385,000
Road & Bridge	Capital Road	Resolution	845,000
Local Service Road & Bridge	Employee Benefit	K.S.A. 12-16,102	273,022
Local Service Road & Bridge	Local Service Capital Equipment Reserve	K.S.A. 19-119	200,000
Local Service Road & Bridge	Capital Road	Resolution	525,000
Council on Aging	Employee Benefit	K.S.A. 12-16,102	400,000
Council on Aging	General Equipment Reserve	K.S.A. 19-119	130,000
County Treasurer Special	General Fund	Resolution	105,000
County Treasurer Special	Employee Benefit	K.S.A. 12-16,102	174,052
Solid Waste Management	Employee Benefit	K.S.A. 12-16,102	139,280
Solid Waste Management	General Equipment Reserve	K.S.A. 19-119	110,000
Solid Waste Management	Capital Improvements	K.S.A. 19-120	110,000
Sales Tax Capital Project	General Fund	Resolution	45,140
Sales Tax Capital Road Project	Bond & Interest	Resolution	3,299,846
Delaware Township Traffic Impact	Sales Tax Capital Road Project	Resolution	162,837
Fairmont Township Traffic Impact	Road & Bridge	Resolution	6,683
Kickapoo Township Traffic Impact	Road & Bridge	Resolution	11,200
Reno Township Traffic Impact	Sales Tax Capital Road Project	Resolution	496,979
Sherman Township Traffic Impact	Road & Bridge	Resolution	7,251
Stranger Township Traffic Impact	Road & Bridge	Resolution	9,698
Juvenile Detention	Employee Benefit	K.S.A. 12-16,102	144,822
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			$ 15,259,233

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 8.87% for KPERS and 22.80% for KP&F for the fiscal year ended December 31, 2021. Contributions to the pension plan from (non-school municipality) were $1,202,861 for KPERS and $1,496,463 for KP&F for the year ended December 31, 2021.

Net Pension Liability. At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was $8,261,482 and $10,963,439 for KP&F. The net pension liability was measured as of June 30, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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.

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, 2021.

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, 2021.

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

On December 8, 2021, the County Commission approved Resolution 2021-56 offering the sale of general obligation sales tax refunding bonds of the County.

Note 15: COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spread globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the County's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021.

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the County to assist with the risks and help offset incurred costs of the County.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

LEAVENWORTH COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General Fund	$ 28,065,992	$ 447,511	$ 28,513,503	$ 28,473,498	$ (40,005)
Special Purpose Funds					
County Health	1,379,241	-	1,379,241	1,334,226	(45,015)
Employee Benefits	8,125,000	-	8,125,000	7,886,939	(238,061)
Register of Deeds Technology	122,213	-	122,213	49,011	(73,202)
Road and Bridge	9,809,726	-	9,809,726	9,652,721	(157,005)
Special Alcohol	50,000	-	50,000	33,425	(16,575)
Economic Development	291,644	-	291,644	291,644	-
Council on Aging	2,636,113	-	2,636,113	2,585,280	(50,833)
Special Parks and Recreation Fund	15,000	-	15,000	-	(15,000)
911 Taxes Fund	577,000	-	577,000	565,742	(11,258)
Juvenile Detention Fund	738,028	-	738,028	706,010	(32,018)
20 Year Special Sales Tax Revenue Fund	10,945,566	-	10,945,566	10,886,547	(59,019)
10 Year Special Sales Tax Revenue Fund	156,808	-	156,808	156,808	-
County Clerk Technology	34,000	-	34,000	29,713	(4,287)
County Treasurer Technology	29,700	-	29,700	28,188	(1,512)
Local Service Road and Bridge	3,606,264	-	3,606,264	3,553,118	(53,146)
CARES Act	7,940,805	-	7,940,805	566,206	(7,374,599)
Bond and Interest Fund	1,925,016	-	1,925,016	1,925,016	-
Business Fund					
Solid Waste Management	1,872,696	-	1,872,696	1,866,916	(5,780)
Related Municipal Entities					
Sewer District No. 1	54,331	-	54,331	38,654	(15,677)
Sewer District No. 2	79,084	-	79,084	47,457	(31,627)
Sewer District No. 3	103,712	-	103,712	103,212	(500)
Sewer District No. 5	19,474	-	19,474	15,404	(4,070)
Sewer District No. 6	6,678	-	6,678	-	(6,678)
Sewer District No. 7	63,920	-	63,920	63,920	-
	$ 78,648,011	$ 447,511	$ 79,095,522	$ 70,859,655	$ (8,235,867)

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, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and Shared Revenues:			
Ad valorem taxes	$ 17,395,526	$ 17,603,536	$ (208,010)
Delinquent taxes	219,888	-	219,888
Motor vehicle taxes	2,474,677	2,148,452	326,225
Other taxes	52,767	130,477	(77,710)
Interest and penalties	374,401	257,500	116,901
Licenses, permits & fees	1,806,153	4,323,610	(2,517,457)
Charges for services	2,768,568	14,000	2,754,568
Interest on idle funds	127,195	300,000	(172,805)
Intergovernmental	157,653	-	157,653
Reimbursements	1,081,023	822,224	258,799
Miscellaneous	265,550	470,325	(204,775)
Transfers in	187,004	-	187,004
Total Receipts	$ 26,910,405	$ 26,070,124	$ 840,281
EXPENDITURES			
County Commission			
Personnel services	$ 465,121	$ 452,358	$ 12,763
Contractual services	74,378	107,700	(33,322)
Commodities	1,717	3,150	(1,433)
Capital outlay	2,678	-	2,678
Total County Commission	$ 543,894	$ 563,208	$ (19,314)
County Clerk			
Personnel services	$ 210,842	$ 269,160	$ (58,318)
Contractual services	1,114	2,300	(1,186)
Commodities	5,883	3,200	2,683
Total County Clerk	$ 217,839	$ 274,660	$ (56,821)
County Treasurer			
Personnel services	$ 470,149	$ 451,069	$ 19,080
Contractual services	8,440	6,160	2,280
Commodities	4,056	29,160	(25,104)
Transfers out	-	1,500	(1,500)
Total County Treasurer	$ 482,645	$ 487,889	$ (5,244)
Register of Deeds			
Personnel services	$ 233,469	$ 220,600	$ 12,869
Contractual services	1,460	2,050	(590)
Commodities	3,399	2,700	699
Total Register of Deeds	$ 238,328	$ 225,350	$ 12,978

(continued)

LEAVENWORTH COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
EXPENDITURES			
Emergency Medical Service			
Personnel services	$ 3,158,667	$ 2,947,433	$ 211,234
Contractual services	236,006	255,458	(19,452)
Commodities	232,222	264,050	(31,828)
Capital outlay	7,306	10,000	(2,694)
Transfers out	1,725,377	1,725,377	-
Total Emergency Medical Service	$ 5,359,578	$ 5,202,318	$ 157,260
Planning and Zoning			
Personnel services	$ 333,927	$ 480,695	$ (146,768)
Contractual services	72,613	126,575	(53,962)
Commodities	2,312	14,350	(12,038)
Transfers out	-	12,500	(12,500)
Total Planning and Zoning	$ 408,852	$ 634,120	$ (225,268)
County Sheriff			
Personnel services	$ 6,337,749	$ 6,578,235	$ (240,486)
Contractual services	1,188,121	1,243,437	(55,316)
Commodities	460,594	339,500	121,094
Capital outlay	1,599	9,000	(7,401)
Transfers out	3,040,401	2,960,401	80,000
Total County Sheriff	$ 11,028,464	$ 11,130,573	$ (102,109)
County Counselor			
Personnel services	$ 137,950	$ 122,595	$ 15,355
Contractual services	292,082	282,800	9,282
Commodities	2,252	1,950	302
Total County Counselor	$ 432,284	$ 407,345	$ 24,939
County Attorney			
Personnel services	$ 1,251,882	$ 1,193,124	$ 58,758
Contractual services	56,958	95,930	(38,972)
Commodities	44,536	37,750	6,786
Transfers out	389,136	389,135	1
Court ordered payments	61,844	75,500	(13,656)
Total County Attorney	$ 1,804,356	$ 1,791,439	$ 12,917
Coroner			
Contractual services	$ 204,701	$ 165,000	$ 39,701

(continued)

LEAVENWORTH COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
Courthouse General			
Contractual services	$ 1,029,431	$ 1,114,300	$ (84,869)
Commodities	1,060,268	286,700	773,568
Transfers out	210,000	50,000	160,000
Total Courthouse General	$ 2,299,699	$ 1,451,000	$ 848,699
Information Services			
Personnel services	$ 312,102	$ 329,349	$ (17,247)
Contractual services	153,548	157,925	(4,377)
Commodities	4,089	6,000	(1,911)
Capital outlay	115,500	-	115,500
Transfers out	-	115,500	(115,500)
Total Information Services	$ 585,239	$ 608,774	$ (23,535)
District Court			
Contractual services	$ 149,339	$ 181,241	$ (31,902)
Commodities	58,220	67,000	(8,780)
Total District Court	$ 207,559	$ 248,241	$ (40,682)
Human Resources			
Personnel services	$ 157,012	$ 293,283	$ (136,271)
Contractual services	127,730	167,600	(39,870)
Commodities	8,303	2,800	5,503
Total Human Resources	$ 293,045	$ 463,683	$ (170,638)
Building Maintenance			
Personnel services	$ 299,454	$ 298,196	$ 1,258
Contractual services	74,238	110,354	(36,116)
Commodities	32,115	47,000	(14,885)
Transfers out	177,168	177,168	-
Total Building Maintenance	$ 582,975	$ 632,718	$ (49,743)
Justice Center			
Personnel services	$ 141,855	$ 106,673	$ 35,182
Contractual services	196,436	235,433	(38,997)
Commodities	351,869	390,250	(38,381)
Transfers out	243,546	243,546	-
Total Justice Center	$ 933,706	$ 975,902	$ (42,196)
Appraiser			
Personnel services	$ 622,603	$ 653,626	$ (31,023)
Contractual services	60,650	83,070	(22,420)
Commodities	35,456	35,200	256
Total Appraiser	$ 718,709	$ 771,896	$ (53,187)

(continued)

LEAVENWORTH COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)			
GIS Appraiser			
Personnel services	$ 98,150	$ -	$ 98,150
Contractual services	13,981	-	13,981
Commodities	605	-	605
Transfers out	12,500	-	12,500
Total GIS Appraiser	$ 125,236	$ -	$ 125,236
Election			
Personnel services	$ 162,919	$ 252,763	$ (89,844)
Contractual services	25,796	32,700	(6,904)
Commodities	52,211	144,000	(91,789)
Transfers out	50,000	25,000	25,000
Total Election	$ 290,926	$ 454,463	$ (163,537)
Noxious Weeds			
Personnel services	$ 206,905	$ 201,666	$ 5,239
Contractual services	24,022	31,400	(7,378)
Commodities	232,843	248,000	(15,157)
Transfers out	35,000	35,000	-
Total Noxious Weeds	$ 498,770	$ 516,066	$ (17,296)
Risk Management			
Personnel services	$ -	$ 3,985	$ (3,985)
Commodities	5,454	6,500	(1,046)
Total Risk Management	$ 5,454	$ 10,485	$ (5,031)
Infrastructure			
Commodities	$ 84,904	$ -	$ 84,904
Cushing			
Contractual	$ 26,461	$ -	$ 26,461
Commodities	99,012	-	99,012
Total Cushing	$ 125,473	$ -	$ 125,473
Appropriations	$ 1,000,862	$ 1,050,862	$ (50,000)
Total Expenditures	$ 28,473,498	$ 28,065,992	$ 407,506
Adjustment for Budget Credits	-	447,511	447,511
Total Budget	$ 28,473,498	$ 28,513,503	$ (40,005)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,563,093)		
UNENCUMBERED CASH - JANUARY 1	8,882,078		
UNENCUMBERED CASH - DECEMBER 31	$ 7,318,985		

LEAVENWORTH COUNTY, KANSAS
COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem	$ 557,524	$ 563,705	$ (6,181)
Delinquent	7,551	-	7,551
Motor vehicle	82,153	74,429	7,724
Grants	576,430	616,358	(39,928)
Charges for services	74,224	110,000	(35,776)
Miscellaneous	137,080	-	137,080
Total Cash Receipts	$ 1,434,962	$ 1,364,492	$ 70,470
EXPENDITURES			
Personnel services	$ 820,860	$ 846,081	$ (25,221)
Contractual services	126,275	142,086	(15,811)
Commodities	58,133	50,500	7,633
Grant county cost	36,883	37,500	(617)
Transfers out	292,075	303,074	(10,999)
Total Expenditures	$ 1,334,226	$ 1,379,241	$ (45,015)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 100,736		
UNENCUMBERED CASH - JANUARY 1	306,245		
UNENCUMBERED CASH - DECEMBER 31	$ 406,981		

LEAVENWORTH COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem	$ 172,236	$ 171,605	$ 631
Delinquent	22,045	-	22,045
Motor vehicle	50,233	21,930	28,303
Miscellaneous	149,015	-	149,015
Transfers in	7,021,334	7,249,120	(227,786)
Total Cash Receipts	$ 7,414,863	$ 7,442,655	$ (27,792)
EXPENDITURES			
Personnel services	$ 7,886,939	$ 8,125,000	$ (238,061)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (472,076)		
UNENCUMBERED CASH - JANUARY 1	1,121,204		
UNENCUMBERED CASH - DECEMBER 31	$ 649,128		

LEAVENWORTH COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Interest	$ -	$ 100	$ (100)
Program income	173,636	105,000	68,636
Total Cash Receipts	$ 173,636	$ 105,100	$ 68,536
EXPENDITURES			
Personnel services	$ 982	$ 41,300	$ (40,318)
Contractual services	44,318	49,013	(4,695)
Commodities	1,878	4,000	(2,122)
Capital outlay	1,755	18,500	(16,745)
Transfers out	78	9,400	(9,322)
Total Expenditures	$ 49,011	$ 122,213	$ (73,202)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 124,625		
UNENCUMBERED CASH - JANUARY 1	167,466		
UNENCUMBERED CASH - DECEMBER 31	$ 292,091		

LEAVENWORTH COUNTY, KANSAS
ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem	$ 7,187,270	$ 7,272,431	$ (85,161)
Delinquent	97,738	-	97,738
Motor vehicle	1,010,793	868,012	142,781
Other taxes	16,476	47,850	(31,374)
Intergovernmental	1,404,584	890,165	514,419
Reimbursements	3,914	175,000	(171,086)
Other receipts	14,398	6,845	7,553
Transfers in	34,832	-	34,832
Total Cash Receipts	$ 9,770,005	$ 9,260,303	$ 509,702
EXPENDITURES			
Personnel services	$ 2,292,188	$ 2,476,905	$ (184,717)
Contractual services	279,186	560,000	(280,814)
Commodities	4,843,678	4,711,500	132,178
Capital outlay	76,348	100,000	(23,652)
Transfers out	2,161,321	1,961,321	200,000
Total Expenditures	$ 9,652,721	$ 9,809,726	$ (157,005)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 117,284		
UNENCUMBERED CASH - JANUARY 1	779,785		
UNENCUMBERED CASH - DECEMBER 31	$ 897,069		

LEAVENWORTH COUNTY, KANSAS
SPECIAL ALCOHOL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Liquor tax	$ 30,165	$ 28,000	$ 2,165
EXPENDITURES			
Contractual services	$ 33,425	$ 50,000	$ (16,575)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (3,260)		
UNENCUMBERED CASH - JANUARY 1	96,592		
UNENCUMBERED CASH - DECEMBER 31	$ 93,332		

LEAVENWORTH COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem	$ 249,552	$ 252,704	$ (3,152)
Delinquent	3,705	-	3,705
Motor vehicle	38,041	34,437	3,604
Other receipts	19	-	19
Total Cash Receipts	$ 291,317	$ 287,141	$ 4,176
EXPENDITURES			
Contractual services	$ 291,644	$ 291,644	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (327)		
UNENCUMBERED CASH - JANUARY 1	5,341		
UNENCUMBERED CASH - DECEMBER 31	$ 5,014		

LEAVENWORTH COUNTY, KANSAS
COUNCIL ON AGING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem	$ 1,487,832	$ 1,504,782	$ (16,950)
Delinquent	24,992	-	24,992
Motor vehicle	272,891	249,039	23,852
Intergovernmental	545,682	489,318	56,364
Miscellaneous	17,326	4,650	12,676
Transfers in	160,000	-	160,000
Total Cash Receipts	$ 2,508,723	$ 2,247,789	$ 260,934
EXPENDITURES			
Personal services	$ 1,226,628	$ 1,407,787	$ (181,159)
Contractual services	609,324	524,469	84,855
Commodities	179,725	115,200	64,525
Capital outlay	10,165	-	10,165
Other expenditures	29,438	-	29,438
Transfers out	530,000	588,657	(58,657)
Total Expenditures	$ 2,585,280	$ 2,636,113	$ (50,833)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (76,557)		
UNENCUMBERED CASH - JANUARY 1	496,127		
UNENCUMBERED CASH - DECEMBER 31	$ 419,570		

LEAVENWORTH COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Liquor tax	$ 13,055	$ 14,880	$ (1,825)
EXPENDITURES			
Contractual services	$ -	$ 15,000	$ (15,000)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 13,055		
UNENCUMBERED CASH - JANUARY 1	11,045		
UNENCUMBERED CASH - DECEMBER 31	$ 24,100		

LEAVENWORTH COUNTY, KANSAS
911 TAXES FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
911 tax	$ 444,029	$ 438,613	$ 5,416
EXPENDITURES			
Contractual services	$ 565,742	$ 570,000	$ (4,258)
Commodities	-	2,000	(2,000)
Capital outlay	-	5,000	(5,000)
Total Expenditures	$ 565,742	$ 577,000	$ (11,258)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (121,713)		
UNENCUMBERED CASH - JANUARY 1	548,298		
UNENCUMBERED CASH - DECEMBER 31	$ 426,585		

LEAVENWORTH COUNTY, KANSAS
JUVENILE DETENTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem	$ 634,403	$ 641,862	$ (7,459)
Delinquent	6,784	-	6,784
Motor vehicle	62,804	56,713	6,091
Intergovernmental	464	-	464
Charge for services	13,193	17,000	(3,807)
Total Cash Receipts	$ 717,648	$ 715,575	$ 2,073
EXPENDITURES			
Personnel services	$ 227,675	$ 480,414	$ (252,739)
Contractual services	118,363	34,919	83,444
Commodities	33,736	24,600	9,136
Capital outlay	181,414	5,000	176,414
Transfers out	144,822	193,095	(48,273)
Total Expenditures	$ 706,010	$ 738,028	$ (32,018)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 11,638		
UNENCUMBERED CASH - JANUARY 1	138,891		
UNENCUMBERED CASH - DECEMBER 31	$ 150,529		

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, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Local assistance	$ 4,904,054	$ 4,774,407	$ 129,647
Reimbursements	23,873	-	23,873
Transfers in	659,816	-	659,816
Total Cash Receipts	$ 5,587,743	$ 4,774,407	$ 813,336
EXPENDITURES			
Contractual services	$ 1,321,934	$ 7,645,720	$ (6,323,786)
Commodities	6,262,327	-	6,262,327
Capital outlay	2,440	-	2,440
Transfers out	3,299,846	3,299,846	-
Total Expenditures	$ 10,886,547	$ 10,945,566	$ (59,019)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (5,298,804)		
UNENCUMBERED CASH - JANUARY 1	6,973,119		
UNENCUMBERED CASH - DECEMBER 31	$ 1,674,315		

LEAVENWORTH COUNTY, KANSAS
10 YEAR SPECIAL SALES TAX REVENUE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Local assistance	$ -	$ -	$ -
Total Cash Receipts	$ -	$ -	$ -
EXPENDITURES			
Contractual services	$ 111,668	$ 111,668	$ -
Transfers out	45,140	45,140	-
Total Expenditures	$ 156,808	$ 156,808	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (156,808)		
UNENCUMBERED CASH - JANUARY 1	156,808		
UNENCUMBERED CASH - DECEMBER 31	$ -		

LEAVENWORTH COUNTY, KANSAS
COUNTY CLERK TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Program income	$ 43,406	$ 26,000	$ 17,406
EXPENDITURES			
Contractual services	$ 1,354	$ 4,000	$ (2,646)
Commodities	28,359	30,000	(1,641)
Total Expenditures	$ 29,713	$ 34,000	$ (4,287)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 13,693		
UNENCUMBERED CASH - JANUARY 1	24,179		
UNENCUMBERED CASH - DECEMBER 31	$ 37,872		

LEAVENWORTH COUNTY, KANSAS
COUNTY TREASURER TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Program income	$ 43,406	$ 40,177	$ 3,229
EXPENDITURES			
Contractual	$ 3,986	$ 29,700	$ (25,714)
Capital outlay	24,202	-	24,202
Total Expenditures	$ 28,188	$ 29,700	$ (1,512)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 15,218		
UNENCUMBERED CASH - JANUARY 1	9,068		
UNENCUMBERED CASH - DECEMBER 31	$ 24,286		

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, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem	$ 2,561,491	$ 2,583,808	$ (22,317)
Delinquent	37,544	-	37,544
Motor vehicle	372,236	347,031	25,205
Fuel	461,634	358,023	103,611
Miscellaneous	472	-	472
Total Cash Receipts	$ 3,433,377	$ 3,288,862	$ 144,515
EXPENDITURES			
Personnel services	$ 644,742	$ 651,991	$ (7,249)
Contractual services	16,011	20,500	(4,489)
Commodities	1,894,343	1,935,751	(41,408)
Transfers out	998,022	998,022	-
Total Expenditures	$ 3,553,118	$ 3,606,264	$ (53,146)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (119,741)		
UNENCUMBERED CASH - JANUARY 1	450,415		
UNENCUMBERED CASH - DECEMBER 31	$ 330,674		

LEAVENWORTH COUNTY, KANSAS
CARES ACT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Interest on idle funds	$ 4,135	$ -	$ 4,135
Intergovernmental	7,940,267	7,940,267	-
Total Cash Receipts	$ 7,944,402	$ 7,940,267	$ 4,135
EXPENDITURES			
Grant expense	$ 566,206	$ 7,940,805	$ (7,374,599)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 7,378,196		
UNENCUMBERED CASH - JANUARY 1	-		
UNENCUMBERED CASH - DECEMBER 31	$ 7,378,196		

LEAVENWORTH COUNTY, KANSAS
NON-BUDGETED SPECIAL PURPOSE FUNDS*
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

	Drug Prosecutor	Juvenile Supervision Fees	General Equipment Reserve	Juvenile Justice Authority	Juvenile Reinvestment Grant	Community Corrections	CCH Permits
RECEIPTS							
Licenses, permits and fees	$ -	$ 777	$ -	$ -	$ -		$ -
Intergovernmental	-	-	-	183,913	16,580	$ 467,938	-
Miscellaneous	575	-	140,581	1,012	50,492	111,186	6,728
Transfer in	-	-	1,130,612	-	-		-
Total Cash Receipts	$ 575	$ 777	$ 1,271,193	$ 184,925	$ 67,072	$ 579,124	$ 6,728
EXPENDITURES							
Personnel services	$ -	$ -	$ -	$ -	$ -	$ 372,681	$ -
Contractual services	10,862	-	-	184,835	71,386	180,441	379
Commodities	768	-	-	-	-	49,288	594
Capital outlay	200	-	690,545	-	-	-	-
Miscellaneous	-	-	-	-	-	2,590	-
Total Expenditures	$ 11,830	$ -	$ 690,545	$ 184,835	$ 71,386	$ 605,000	$ 973
RECEIPTS OVER (UNDER) EXPENDITURES	$ (11,255)	$ 777	$ 580,648	$ 90	$ (4,314)	$ (25,876)	$ 5,755
UNENCUMBERED CASH - JANUARY 1	14,310	15,895	5,424,373	16,068	43,192	205,271	35,995
UNENCUMBERED CASH - DECEMBER 31	$ 3,055	$ 16,672	$ 6,005,021	$ 16,158	$ 38,878	$ 179,395	$ 41,750

*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, 2021

	Juvenile Intake and Assessment	JDC Family Strong	PALS	County Treasurer Special	Memorials	Road and Bridge Equipment Reserve	Local Service Capital Equipment Reserve
RECEIPTS							
Intergovernmental	$ 122,363	$ -	$ 6,500	$ -	$ -	$ -	$ -
Miscellaneous	-	-	8,763	873,504	5,138	-	74,000
Interest income	-	-	-	-	-	136,455	-
Transfer in	-	-	-	-	-	385,000	200,000
Reimbursements	-	-	-	20	-	-	-
Total Cash Receipts	$ 122,363	$ -	$ 15,263	$ 873,524	$ 5,138	$ 521,455	$ 274,000
EXPENDITURES							
Personnel services	$ 80,920	$ -	$ -	$ 525,727	$ -	$ -	$ -
Contractual services	16,450	-	10,258	13,928	-	-	-
Commodities	3,067	-	3,204	61,079	8,473	-	-
Capital outlay	-	-	-	-	-	1,063,698	593
Transfers out	-	-	-	279,052	-	-	-
Total Expenditures	$ 100,437	$ -	$ 13,462	$ 879,786	$ 8,473	$ 1,063,698	$ 593
RECEIPTS OVER (UNDER) EXPENDITURES	$ 21,926	$ -	$ 1,801	$ (6,262)	$ (3,335)	$ (542,243)	$ 273,407
UNENCUMBERED CASH - JANUARY 1	38,555	575	28,521	54,277	136,651	4,007,641	787,074
UNENCUMBERED CASH - DECEMBER 31	$ 60,481	$ 575	$ 30,322	$ 48,015	$ 133,316	$ 3,465,398	$ 1,060,481

*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, 2021

	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	$ -	$ -	$ 27,943	$ 15,253	$ 83,638	$ -	$ -
Transfer in	-	-	-	-	-	420,000	1,760,789
Reimbursements	-	-	-	-	-	-	284,162
Total Cash Receipts	$ -	$ -	$ 27,943	$ 15,253	$ 83,638	$ 420,000	$ 2,044,951
EXPENDITURES							
Contractual services	$ -	$ -	$ -	$ 3,412	$ 36,034	$ 78,159	$ -
Commodities	-	-	1,591	-	-	-	-
Capital outlay	-	-	-	-	-	-	2,247,158
Miscellaneous	-	-	-	-	-	-	(1,131)
Total Expenditures	$ -	$ -	$ 1,591	$ 3,412	$ 36,034	$ 78,159	$ 2,246,027
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -	$ 26,352	$ 11,841	$ 47,604	$ 341,841	$ (201,076)
UNENCUMBERED CASH - JANUARY 1	31,309	2,993	56,960	113,951	368,733	883,754	3,877,776
UNENCUMBERED CASH - DECEMBER 31	$ 31,309	$ 2,993	$ 83,312	$ 125,792	$ 416,337	$ 1,225,595	$ 3,676,700

*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, 2021

	Federal Grants	Attorney Training	Alcohol Drug Safe Action	Landfill Closure	Township Road Improvement	Township Traffic Impact Fee
RECEIPTS						
Licenses, permits and fees	$ -	$ -	$ -	$ -	$ -	$ 417,206
Intergovernmental	33,172	4,009	-	-	-	-
Miscellaneous	-	-	-	-	-	10,803
Interest income		-	-	-	-	520
Total Cash Receipts	$ 33,172	$ 4,009	$ -	$ -	$ -	$ 428,529
EXPENDITURES						
Personnel services	$ 13,479	$ -	$ -	$ -	$ -	$ -
Contractual services	98,643	1,949	-	-	-	85,708
Commodities	2,865	-	-	-	-	-
Transfers out	-	-	-	-	-	694,648
Total Expenditures	$ 114,987	$ 1,949	$ -	$ -	$ -	$ 780,356
RECEIPTS OVER (UNDER) EXPENDITURES	$ (81,815)	$ 2,060	$ -	$ -	$ -	$ (351,827)
UNENCUMBERED CASH - JANUARY 1	125,542	16,814	29,359	65,885	-	2,349,086
UNENCUMBERED CASH - DECEMBER 31	$ 43,727	$ 18,874	$ 29,359	$ 65,885	$ -	$ 1,997,259

*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, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Delinquent	$ 6	$ -	$ 6
Transfer in	3,299,846	3,126,768	173,078
Total Cash Receipts	$ 3,299,852	$ 3,126,768	$ 173,084
EXPENDITURES			
Principal	$ 1,235,000	$ 1,235,000	$ -
Interest	690,016	690,016	-
Total Expenditures	$ 1,925,016	$ 1,925,016	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,374,836		
UNENCUMBERED CASH - JANUARY 1	47,179		
UNENCUMBERED CASH - DECEMBER 31	$ 1,422,015		

LEAVENWORTH COUNTY, KANSAS
SOLID WASTE MANAGEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem	$ 171	$ -	$ 171
Delinquent	2,531	-	2,531
Motor vehicle	27,802	26,155	1,647
Charges for services	1,874,622	1,658,000	216,622
Total Cash Receipts	$ 1,905,126	$ 1,684,155	$ 220,971
EXPENDITURES			
Personnel services	$ 362,388	$ 359,616	$ 2,772
Contractual services	1,120,353	1,087,800	32,553
Commodities	24,895	31,000	(6,105)
Transfers out	359,280	394,280	(35,000)
Total Expenditures	$ 1,866,916	$ 1,872,696	$ (5,780)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 38,210		
UNENCUMBERED CASH - JANUARY 1	803,417		
UNENCUMBERED CASH - DECEMBER 31	$ 841,627		

LEAVENWORTH COUNTY, KANSAS
TRUST FUND - SPECIAL LAW ENFORCEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

RECEIPTS		
Taxes	$	1,441
EXPENDITURES		
Commodities	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	1,441
UNENCUMBERED CASH - JANUARY 1		70,681
UNENCUMBERED CASH - DECEMBER 31	$	72,122

*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, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Special assessments	$ 54,097	$ 54,806	$ (709)
EXPENDITURES			
Contractual services	$ 22,983	$ 51,356	$ (28,373)
Commodities	215	2,975	(2,760)
Transfers out	15,456	-	15,456
Total Expenditures	$ 38,654	$ 54,331	$ (15,677)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 15,443		
UNENCUMBERED CASH - JANUARY 1	126,616		
UNENCUMBERED CASH - DECEMBER 31	$ 142,059		

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, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Special assessments	$ 72,092	$ 71,834	$ 258
EXPENDITURES			
Contractual services	$ 34,392	$ 75,834	$ (41,442)
Commodities	281	3,250	(2,969)
Transfers out	12,784	-	12,784
Total Expenditures	$ 47,457	$ 79,084	$ (31,627)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 24,635		
UNENCUMBERED CASH - JANUARY 1	252,710		
UNENCUMBERED CASH - DECEMBER 31	$ 277,345		

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, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Special assessments	$ 104,713	$ 103,212	$ 1,501
EXPENDITURES			
Contractual services	$ 33,000	$ 33,500	$ (500)
Debt service	70,212	70,212	-
Total Expenditures	$ 103,212	$ 103,712	$ (500)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,501		
UNENCUMBERED CASH - JANUARY 1	42,238		
UNENCUMBERED CASH - DECEMBER 31	$ 43,739		

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, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Special assessments	$ 17,424	$ 17,424	$ -
EXPENDITURES			
Contractual services	$ 6,012	$ 15,874	$ (9,862)
Commodities	768	3,600	(2,832)
Transfers out	8,624	-	8,624
Total Expenditures	$ 15,404	$ 19,474	$ (4,070)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,020		
UNENCUMBERED CASH - JANUARY 1	104,468		
UNENCUMBERED CASH - DECEMBER 31	$ 106,488		

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, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Special assessments	$ -	$ -	$ -
EXPENDITURES			
Contractual services	$ -	$ 6,678	$ (6,678)
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, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Special assessments	$ 63,899	$ 63,919	$ (20)
EXPENDITURES			
Contractual services	$ 40,000	$ 40,000	$ -
Debt service	23,920	23,920	-
Total Expenditures	$ 63,920	$ 63,920	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (21)		
UNENCUMBERED CASH - JANUARY 1	29,012		
UNENCUMBERED CASH - DECEMBER 31	$ 28,991		

LEAVENWORTH COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Road and Bridge Escrow	$ 85,924	$ 12,000	$ 4,900	$ 93,024
Payroll Clearing	102,011	31,052,825	30,759,794	395,042
Cash Over or Short	107	-	50	57
Sales Tax Vehicle	409,479	7,057,795	7,137,938	329,336
Current Ad Valorem Tax	54,733,871	107,615,161	100,225,343	62,123,689
Motor Vehicle Tax	527,991	11,393,008	11,449,917	471,082
Recreational Vehicle Tax	6,997	194,867	195,480	6,384
In Lieu of Tax	4,396	3,519	5,896	2,019
Redemption	690,621	1,056,046	1,241,344	505,323
City/County Highway Fuel Tax	-	1,827,117	1,827,117	-
Delinquent Taxes	35,046	146,089	122,546	58,589
Real Estate Part Pay Property Tax	988	-	-	988
Personal Property Part Pay Property Tax	1,518	-	-	1,518
Local Alcohol Liquor Tax	-	77,492	56,275	21,217
Special County Mineral Production Tax	-	401	258	143
Change - Treasurer Overcharge	33,120	232,745	261,525	4,340
Tax Escrow Delinquent	212,528	1,380,939	1,378,912	214,555
Game Licenses - State	220	2,265	2,238	247
Park Permits - State	-	32,100	32,100	-
Statutory Filing Fee	1,250	550	1,800	-
Unclaimed Legacies	58,708	-	-	58,708
CMB State Stamps	150	-	25	125
Kansas Drivers License Records	-	42,106	42,106	-
County Sales Tax	667	631	-	1,298
Commercial Motor Vehicle	16,410	986,332	994,886	7,856
Auto Registration	-	3,398,382	3,398,877	(495)
Auto Transfer - State	-	336,661	336,661	-
Total Distributable Funds	$ 56,922,002	$ 166,849,031	$ 159,475,988	$ 64,295,045
State Funds:				
State Institutional Building	$ -	$ 438,492	$ 438,492	$ -
State Education Building	-	876,985	876,985	-
Total State Funds	$ -	$ 1,315,477	$ 1,315,477	$ -

LEAVENWORTH COUNTY, KANSAS
AGENCY FUNDS (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subdivision Funds:				
Cities	$ -	$ 21,367,386	$ 21,367,386	$ -
Townships	-	2,410,333	2,410,333	-
Schools	-	49,321,436	49,093,647	227,789
Cemeteries	-	3,273	3,273	-
Fire Districts	-	1,478,189	1,478,189	-
Watersheds & Drainage	4,937	9,443	9,443	4,937
Libraries	-	1,814,698	1,814,698	-
Total Subdivision Funds	$ 4,937	$ 76,404,758	$ 76,176,969	$ 232,726
Office Cash:				
District Court	$ 788,180	$ 3,191,812	$ 2,557,826	$ 1,422,166
Law Library	222,180	38,344	37,708	222,816
Sheriff	22,813	767,244	753,460	36,597
Total Office Cash	$ 1,033,173	$ 3,997,400	$ 3,348,994	$ 1,681,579
Total Agency Funds	$ 57,960,112	$ 248,566,666	$ 240,317,428	$ 66,209,350

VARNEY
& ASSOCIATES, CPAs, LLC

July 8, 2022

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, 2021, and the related notes to the financial statement, which collectively comprise the County's basic financial statement, and have issued our report thereon dated July 8, 2022.

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 District'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*.

1501 Poyntz Avenue
Manhattan, KS 66502
785-537-2202 • fax 785-537-1877
http://www.varney.com
1020 Commercial St., Suite A
Emporia, KS 66801

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

July 8, 2022

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

Report on Compliance for Each Major Federal Program
We have audited the compliance of Leavenworth County, Kansas (the County) compliance with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2021. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility
Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility
Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on each major federal program have occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program
In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

1501 Poyntz Avenue
Manhattan, KS 66502
785-537-2202 • fax 785-537-1877
http://www.varney.com
1020 Commercial St., Suite A
Emporia, KS 66801

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A *deficiency in internal control over compliance* 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, 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 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, 2021

	Assistance Listing Number	Federal Award Expenditures	Subrecipient Expenditures
Federal Grantor/Pass-Through Grantor/Program Title			
Department of Health and Human Services			
Passed through Kansas Department of Health & Environment			
Maternal and Child Health Services Block Grant to the States	93.994	$ 81,173	$ -
Family Planning Services	93.217	38,700	-
Immunization Cooperative Agreements	93.268	9,466	-
Child Care and Development Block Grant	93.575	43,212	-
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	238,266	-
Medical Assistance Program	93.778	36,312	-
Public Health Emergency Preparedness	93.069	53,897	-
Epidemiology and Lab Capacity	93.323	293,700	-
Total Department of Health and Human Services		$ 794,726	$ -
Department of Homeland Security			
Passed through Kansas Division of Emergency Management			
Emergency Management Performance Grants	97.042	$ 10,744	$ -
Department of the Treasury			
Covid-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	$ 566,206	$ -
Department of Transportation			
Passed through Kansas Department of Transportation			
Highway Planning and Construction Cluster			
State and Community Highway Safety	20.600	$ 27,171	$ -
Total Federal Expenditures		$ 1,398,847	$ -

LEAVENWORTH COUNTY, KANSAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
December 31, 2021

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, 2021.

Note 5: Outstanding Loans

The County did not have any outstanding loans under any federal grants at December 31, 2021.

LEAVENWORTH COUNTY, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
December 31, 2021

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.