JEFFERSON COUNTY, KANSAS

FINANCIAL STATEMENTS

December 31, 2024

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Jefferson County, Kansas

FINANCIAL STATEMENTS
December 31, 2024

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Jefferson County, Kansas

Adverse and Unmodified Opinions

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* 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 the *Kansas Municipal Audit and Accounting Guide*. 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 audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified opinions.

Matter Giving Rise to 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 *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.

Responsibilities of Management for the Financial Statement

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.

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of receipts and disbursements-agency funds and the schedule of regulatory basis receipts and expenditures-related municipal entity (Schedules 1, 2, 3 and 4) 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.

Other Matter

The 2023 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget (Schedule 2 as listed in the table of contents) for the year ended December 31, 2023, is presented for purposes of additional analysis and is not a required part of the basic financial statement.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Jefferson County, Kansas as of and for the year ended December 31, 2023 (not presented herein), and have issued our report thereon dated July 19, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipalservices. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2024 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2023 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2023, on the basis of accounting described in Note 1.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

August 4, 2025

Jefferson County, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Beginning Unencumbered Cash Balance	Proir Period Adjustment	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:							
General Fund	$ 2,861,885	$ -	$ 8,912,968	$ 7,845,896	$ 3,928,957	$ 70,719	$ 3,999,676
Special Purpose Funds:							
Abandoned Cemetery	8,542	-	-	-	8,542	-	8,542
Ambulance	378,775	-	2,300,469	1,788,620	890,624	11,486	902,110
Ambulance Capital Outlay	30,161	-	-	5,345	24,816	-	24,816
Appraiser's Cost	[1,204]	-	597,521	592,088	4,229	140	4,369
Auto Administration	46,763	-	179,504	185,996	40,271	100	40,371
County Clerk Technology	36,836	-	6,606	-	43,442	-	43,442
County Treasurer Technology	35,861	-	6,605	91	42,375	-	42,375
D.A.R.E.	53	-	-	-	53	-	53
Elevator Maintenance	11,631	-	3,000	12,424	2,207	-	2,207
Emergency 911 Communications	116,578	-	149,456	198,552	67,482	1,451	68,933
Emergency Management	100,999	-	25,485	21,776	104,708	969	105,677
Employee Benefits	-	-	409	-	409	-	409
Equipment Reserve	4,845,909	-	13,572	1,193,548	3,665,933	48,814	3,714,747
Grant Funds	2,017,943	-	40,871	267,725	1,791,089	-	1,791,089
Health	411,955	-	3,227,101	3,171,245	467,811	90,443	558,254
Lake Patrol	111,886	-	73,811	53,707	131,990	-	131,990
Law Enforcement	104,455	-	4,905,990	4,625,326	385,119	27,186	412,305
MCM Agreement	153,613	-	40,000	-	193,613	-	193,613
Noxious Weed Capital Outlay	131,082	-	-	-	131,082	-	131,082
Public Works	193,874	-	9,649,214	8,568,237	1,274,851	474,781	1,749,632
Road Improvement District #1 - Special	22,110	-	2,430	-	24,540	-	24,540
Special Alcohol Program	108,792	-	44,945	24,000	129,737	-	129,737
Special Law Enforcement	94,933	-	25,706	2,000	118,639	-	118,639
Special Parks and Recreation	256,319	-	20,907	-	277,226	-	277,226
Special Road and Bridge Machinery	2,003,753	-	222,694	147,115	2,079,332	-	2,079,332
Technology - Register of Deeds	112,456	-	26,422	37,250	101,628	765	102,393
Driver's License County Fees	7,141	-	10,995	10,111	8,025	-	8,025
Health Insurance Reserve	685,592	-	210,819	-	896,411	-	896,411
Bond and Interest Funds:							
Bond and Interest	35,449	-	566,027	529,556	71,920	-	71,920
Capital Project Funds:							
Fairway Drive Improvement	2,563	-	-	-	2,563	-	2,563
Northwind Drive Improvement	11,270	-	15,225	13,951	12,544	-	12,544
Capital Improvement	3,098,114	-	184,741	318,058	2,964,797	5,088	2,969,885
Mid-States Materials Road Agreement	-	-	4,085	-	4,085	-	4,085
Business Funds:							
Landfill Access Road	445,857	-	67,697	-	513,554	-	513,554
Total Reporting Entity [Excluding Agency Funds]	$ 18,481,946	$ -	$ 31,535,275	$ 29,612,617	$ 20,404,604	$ 731,942	$ 21,136,546

Composition of Cash:		
	Union State Bank	
	Checking	$ 2,694,098
	Checking - County Offices	268,246
	Denison State Bank	
	Checking - County Offices	35,428
	Certificates of Deposit	7,829,865
	First State Bank and Trust	
	Money Market	222,411
	Mutual Savings Assocation	
	Checking - County Offices	11,572
	Kendall State Bank	
	Certificates of Deposit	3,037,430
	Bank of Oskaloosa	
	Certificates of Deposit	1,066,870
	State of Kansas	
	Municipal Investment Pool	28,877,331
	Total Cash	44,043,251
	Agency Funds per Schedule 3	[22,906,705]
	Total Reporting Entity [Excluding Agency Funds]	$ 21,136,546

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Jefferson County, Kansas, is a municipal corporation governed by an elected three-member commission. These financial statements present 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.

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 for the year 2024:

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.

Capital Projects Fund - used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

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.)

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.).

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED

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 of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the County is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The County did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held, and the governing body may amend the budget at that time. The General Fund and Ambulance Fund were amended during the year ended December 31, 2024.

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 schedules 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 regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital projects funds, trust funds, agency funds and certain special purpose funds. A legal operating budget is required for the following special purpose funds:

Ambulance Fund	Appraiser's Cost Fund	Auto Administration Fund
Health Fund	Law Enforcement Fund	Public Works Fund

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.

NOTE 2 - DEPOSITS AND INVESTMENTS

As of December 31, 2024, the County has the following investments:

		Investment Maturities (in Years)		
Investment Type	Fair Value	Less than 1	More than 1	Rating U.S.
Kansas Municipal Investment Pool	$ 28,877,331	$ 28,877,331	$ -	N/A
Total Fair Value	$ 28,877,331	$ 28,877,331	$ -	

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.

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 allocation of investments as of December 31, 2024, is as follows:

Investment	Percentage of Investments
Kansas Municipal Investment Pool	100%

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."

As of December 31, 2024, the County's carrying amount of deposits was $15,165,920 and the bank balance was $15,469,152. The bank balance was held by five banks. Of the bank balance, $1,293,393 was covered by federal depository insurance, $14,138,329 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and the remaining $37,430 was unsecured, which is a violation of K.S.A. 9-1402.

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 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

As of December 31, 2024 the County had $28,877,331 invested in the State's municipal investment pool. 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.

NOTE 3 - 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 Avenue, Suite 100, Topeka, Kansas 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.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.26% for KPERS and 23.10% for KP&F for the fiscal year ended December 31, 2024. Contributions to the pension plan from the County were $675,658 for KPERS and $543,087 for KP&F for the year ended December 31, 2024.

Net Pension Liability. As of December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $6,613,300 for KPERS and $5,191,408 for KP&F. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in 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 4 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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.

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 help by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2024.

NOTE 5 - FLEXIBLE BENEFIT PLAN (I.R.C. SECTION 125)

The Commission has adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Code. Each participant may elect to reduce his or her salary to purchase benefits offered through the Plan. Benefits offered through the Plan include insurance benefits.

NOTE 6 - DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan ("Plan") created in accordance with Internal Revenue Code Section 457. The Plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. All amounts of compensation deferred under the Plan are transferred to a third-party custodial trust.

NOTE 7 - COMPENSATED ABSENCES

The County's policy regarding vacation pay is:

Full-time employees of the County earn 4 hours of sick leave per pay period. Part-time employees earn sick leave proportionately to the percentage of time worked. There is no maximum sick leave accrual. Employees who leave the County are compensated for 50% of their earned but unused sick leave balance. No more than 480 total hours will be paid out.

The liability for earned but unused sick leave as of December 31, 2024 is $899,443.

Full-time employees of the County earn vacation leave based on their number of months of continuous employment with each pay period. Part time employees earn vacation leave proportionately to the percentage of time worked. Employees are not allowed to accrue more than 220 hours of vacation leave. Any employee who has an earned but unused vacation leave balance greater than 220 hours as of the 22nd pay period of the year will receive a cash payment for the excess hours during the first pay period of December. Employees who leave the County are compensated for their earned but unused vacation leave balance. No more than 220 hours will be paid out.

The liability for earned but unused vacation leave as of December 31, 2024 is $542,223.

NOTE 8 - 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 statements of the County as of December 31, 2024.

On April 17, 2023, the County entered into an agreement to settle a pending lawsuit against the County. Terms of the agreement call for the County to pay an initial payment of $1.5 million during 2023 and payments of $600,000 for each of the next ten years.

NOTE 9 - LONG-TERM DEBT

The following table summarizes changes in long-term debt for the year ended December 31, 2024:

Type of Issue	Beginning Principal Outstanding	Additions to Principal	Reductions of Principal	Ending Principal Outstanding	Interest Paid
General Obligation Bonds	$1,479,989	$ -	$ 419,750	$1,060,240	$34,917
Revolving Loans	423,845	-	55,053	368,792	8,399
Finance Leases	25,362	-	25,362	-	248
Total	$1,929,197	$ -	$ 500,165	$1,429,032	$43,563

General Obligation Bonds. The following table details the County's outstanding general obligation debt as of December 31, 2024:

General Obligation Bonds	Interest Rate	Date of Issue	Final Maturity	Original Amount	Amount Outstanding
Series 1998	4.75%	06/16/98	06/01/38	$ 410,300	$ 160,000
Series 2010	5.25%	09/13/10	10/01/30	170,000	70,240
Series 2013	1.00 - 2.30%	03/28/13	05/01/26	3,065,000	830,000
					$1,060,240

The annual debt service requirements to maturity for the general obligation bonds are as follows:

Year Ending December 31,	Principal	Interest	Total
2025	$ 430,262	$ 25,220	$ 454,667
2026	440,800	14,299	455,482
2027	21,367	8,398	455,667
2028	21,964	7,923	30,362
2029	22,592	6,819	29,887
2030 - 2034	63,253	21,063	100,641
2035 - 2038	60,000	5,700	78,788
Total	$1,060,240	$ 89,422	$1,605,492

NOTE 9 - LONG-TERM DEBT (CONTINUED)

Revolving Loans. The following table details the County's outstanding revolving loans as of December 31, 2024:

Revolving Loans	Interest Rate	Date of Issue	Final Maturity	Original Amount	Amount Outstanding
KDHE Water Pollution Control 1388-01	2.86%	06/07/04	09/01/26	$ 551,559	$ 61,814
KDHE Water Pollution Control 2005-01	1.81%	11/02/17	09/01/41	1,883,990	306,978
					$ 368,792

The annual debt service requirements to maturity for KDHE loans are as follows:

Year Ending December 31,	Principal	Interest	Total
2025	$ 56,489	$ 6,206	$ 62,695
2026	36,754	4,783	41,537
2027	16,144	4,236	20,380
2028	16,438	3,983	20,421
2029	16,737	3,725	20,462
2030 - 2034	88,360	14,596	102,955
2035 - 2039	96,690	7,416	104,106
2040 - 2041	41,182	807	41,989
Total	$ 368,792	$ 45,752	$ 414,544

NOTE 10 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees health and life; and natural disasters. The County has been unable to obtain liability, property, or workers' compensation insurance at a cost it considers to be economically justifiable.

For this reason, the County has joined together with other counties in the State to participate in the Kansas Counties Association Risk Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for participating members. The County pays annual premiums to KCAMP for its property and liability insurance. The agreement to participate provides that KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of a stated dollar amount for each insurance event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management.

The County has also joined together with other counties in the State to participate in the Kansas Workers Risk Cooperative for Counties (KWORCC), a public entity risk pool currently operating as a common risk management and insurance program for participating members. The County pays annual premiums to KWORCC for its workers' compensation insurance coverage. The agreement to participate provides that KWORCC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of a stated dollar amount for each insurance event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORCC management.

Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

NOTE 10 - RISK MANAGEMENT (CONTINUED)

During the ordinary course of its operations, the County is a party to various claims, legal actions and complaints. In the opinion of management and legal counsel, no such claims, legal actions or complaints would not have a material effect on any of the financial statements of the County as of December 31, 2024.

NOTE 11 - INTERFUND TRANSACTIONS

A reconciliation of transfers by fund type for 2024 follows:

From	To	Amount	Regulatory Authority
General	Ambulance	$ 652,000	K.S.A. 12-110d
General	Health	1,143,859	Employee benefit reimbursement
General	Elevator Maintenance	3,000	Resolution 1988-8
General	Bond and Interest	106,676	Debt agreement
Bond and Interest	General	106,676	K.S.A. 10-117a
Capital Improvement	Appraiser's Cost	40,000	K.S.A. 19-120
Auto Administration	General	30,000	K.S.A. 8-145
Driver's License County Fees	General	10,000	K.S.A. 8-145
Equipment Reserve	General	436,640	K.S.A. 19-119
Equipment Reserve	Appraiser's Cost	75,000	K.S.A. 19-119
Equipment Reserve	Law Enforcement	100,000	K.S.A. 19-119
		$2,703,850	

NOTE 13 - STATUTORY VIOLATION

Expenditures in the Appraiser’s Cost, Auto Administration, and Bond and Interest funds exceeded the adopted budget for the year ended December 31, 2024, which is a violation of K.S.A. 79-2935.

Jefferson County, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance-Over [Under]
General Funds:					
General Fund	$ 8,197,831	$ -	$ 8,197,831	$ 7,845,896	$ [351,935]
Special Purpose Funds:					
Ambulance	1,907,786	-	1,907,786	1,788,620	[119,166]
Appraiser's Cost	584,770	5,752	590,522	592,088	1,566
Auto Administration	159,797	-	159,797	185,996	26,199
Health	3,021,858	161,513	3,183,371	3,171,245	[12,126]
Law Enforcement	4,804,338	-	4,804,338	4,625,326	[179,012]
Public Works	9,663,354	-	9,663,354	8,568,237	[1,095,117]
Bond & Interest Funds:					
Bond and Interest	467,880	-	467,880	529,556	61,676

See independent auditor's report on the financial statements.

Jefferson County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	$ 4,087,394	$ 3,773,260	$ 3,871,272	$ [98,012]
Delinquent taxes	98,815	96,883	50,000	46,883
Motor vehicle taxes	336,528	497,304	460,840	36,464
Interest on current tax	275,828	344,912	150,000	194,912
Interest on motor vehicle, recreational vehicle and personal property taxes	2,129	4,202	-	4,202
Recreational vehicle and watercraft taxes	7,935	11,875	36,825	[24,950]
Commercial truck fees	15,383	24,102	22,722	1,380
Local liquor tax	23,549	20,907	20,000	907
Federal flood control	70,526	85,593	15,000	70,593
Federal money in lieu of taxes	123,752	131,616	110,000	21,616
Local compensating use tax	612,003	600,575	500,000	100,575
Local retail sales tax	1,283,864	1,221,526	1,325,000	[103,474]
Mineral tax	517	226	-	226
Licenses and Fees:				
Mortgage registration fees	-	-	5,000	[5,000]
Diversion fees and community service	11,959	10,913	10,000	913
Cereal malt beverage licenses	1,390	695	-	695
Fish and game fees	74	123	-	123
Permits	34,575	26,025	30,000	[3,975]
Fees:				
Recording fees	157,444	171,878	135,000	36,878
Filing fees	1,180	4,879	65,900	[61,021]
Use of money and property	1,054,006	1,161,433	500,000	661,433
Other:				
Transfers in	1,885,582	583,316	436,640	146,676
Antique tags	10,210	10,075	9,600	475
Sales	-	-	23,000	[23,000]
District court	50,107	76,305	50,000	26,305
Copies	5,080	6,469	-	6,469
Insufficient funds	364	520	-	520
Zoning	5,615	7,010	-	7,010
Reimbursements	10,110	17,398	10,000	7,398
Miscellaneous	238,442	22,948	-	22,948
Total Receipts	10,404,361	8,912,968	$ 7,836,799	$ 1,076,169

Jefferson County, Kansas
General Fund (Continued)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Expenditures				
County Commission				
Personal services	$ 83,559	$ 86,899	$ 74,967	$ 11,932
Contractual	1,513,703	613,908	615,507	[1,599]
Commodities	69	-	-	-
Capital outlay	-	1,612	-	1,612
Total County Commission	1,597,331	702,419	690,474	11,945
County Clerk				
Personal services	301,230	299,219	387,580	[88,361]
Contractual	151,805	195,779	145,319	50,460
Commodities	5,037	12,587	29,300	[16,713]
Transfers out	60,000	-	-	-
Total County Clerk	518,072	507,585	562,199	[54,614]
County Treasurer & Motor Vehicle				
Personal services	272,793	309,605	463,301	[153,696]
Contractual	152,529	188,038	94,196	93,842
Commodities	1,815	1,381	4,710	[3,329]
Transfers out	100,000	-	-	-
Total County Treasurer & Motor Vehicle	527,137	499,024	562,207	[63,183]
County Attorney				
Personal services	284,056	329,701	340,759	[11,058]
Contractual	115,424	137,507	72,428	65,079
Commodities	2,218	2,243	-	2,243
Capital outlay	9,870	2,475	-	2,475
Total County Attorney	411,568	471,926	413,187	58,739
County Counselor				
Personal services	47,965	50,016	68,625	[18,609]
Contractual	6,565	7,152	11,063	[3,911]
Total County Counselor	54,530	57,168	79,688	[22,520]
Register of Deeds				
Personal services	165,193	166,400	241,654	[75,254]
Contractual	95,068	106,191	39,941	66,250
Commodities	359	1,461	5,400	[3,939]
Capital outlay	60	162	-	162
Total Register of Deeds	260,680	274,214	286,995	[12,781]

Jefferson County, Kansas
General Fund (Continued)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance- Over [Under]
Expenditures (Continued)				
Courthouse General				
Contractual	$ 387,960	$ 436,895	$ 303,401	$ 133,494
Commodities	4,748	4,560	221,300	[216,740]
Capital outlay	20,708	19,952	-	19,952
Transfers out	270,591	109,676	204,000	[94,324]
Total Courthouse General	684,007	571,083	728,701	[157,618]
Emergency Management				
Personal services	75,535	79,943	124,663	[44,720]
Contractual	48,102	50,381	21,625	28,756
Commodities	5,653	5,718	21,100	[15,382]
Transfers out	25,000	-	-	-
Total Emergency Management	154,290	136,042	167,388	[31,346]
Communications				
Personal services	579,302	629,193	791,153	[161,960]
Contractual	282,359	323,030	133,470	189,560
Capital outlay	517	749	30,000	[29,251]
Commodities	2,644	3,925	6,300	[2,375]
Transfers out	-	-	10,000	[10,000]
Total Communications	864,822	956,897	970,923	[14,026]
4-County Court Costs				
County share	32,702	58,379	60,000	[1,621]
Total 4-County Court Costs	32,702	58,379	60,000	[1,621]
Clerk of Unified Courts				
Contractual	52,276	58,422	90,875	[32,453]
Commodities	7,406	3,335	8,000	[4,665]
Capital outlay	4,647	3,915	10,000	[6,085]
Transfers out	20,000	-	-	-
Total Clerk of Unified Courts	84,329	65,672	108,875	[43,203]
G.I.S.				
Personal services	167,830	174,106	231,137	[57,031]
Contractual	62,872	88,181	72,410	15,771
Commodities	191	545	3,300	[2,755]
Transfers out	50,000	-	-	-
Total G.I.S.	280,893	262,832	306,847	[44,015]

Jefferson County, Kansas
General Fund (Continued)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance- Over [Under]
Expenditures (Continued)				
Coroner				
Contractual	$ 62,800	$ 104,893	$ 50,000	$ 54,893
Total Coroner	62,800	104,893	50,000	54,893
Community Development				
Personal services	173,408	187,865	293,333	[105,468]
Contractual	90,024	106,066	24,975	81,091
Commodities	1,734	1,422	3,500	[2,078]
Capital outlay	2,282	188	4,000	[3,812]
Total Community Development	267,448	295,541	325,808	[30,267]
Information Technology				
Personal services	318,328	356,075	384,795	[28,720]
Contractual	181,235	237,329	180,758	56,571
Commodities	4,414	2,497	5,500	[3,003]
Capital outlay	79,547	78,500	106,000	[27,500]
Transfers out	55,000	-	-	-
Total Information Technology	638,524	674,401	677,053	[2,652]
Miscellaneous				
Elderly	22,666	22,666	22,666	-
4-H fair	12,397	12,054	12,054	-
4-H maintenance	10,432	15,293	14,720	573
Historical	18,047	20,455	20,455	-
Mental health	116,431	82,392	116,431	[34,039]
Mental development	75,000	75,000	75,000	-
Soil conservation	39,801	39,801	39,801	-
Meals on wheels	8,000	-	10,000	[10,000]
JAAA appropriation	16,500	18,500	18,500	-
Elderly reserve	-	-	7,000	[7,000]
Court appointed attorney	100,000	125,800	100,000	25,800
Transfers out	1,786,153	1,795,859	1,770,859	25,000
Total Miscellaneous	2,205,427	2,207,820	2,207,486	334
Total Expenditures	8,644,560	7,845,896	$ 8,197,831	$ [351,935]
Receipts Over [Under] Expenditures	1,759,801	1,067,072		
Unencumbered Cash, Beginning	1,102,084	2,861,885		
Unencumbered Cash, Ending	$ 2,861,885	$ 3,928,957		

See independent auditor's report on the financial statements.

Jefferson County, Kansas
Abandoned Cemetery Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Taxes and Shared Revenues:		
Delinquent taxes	$ -	$ -
Total Receipts	-	-
Expenditures		
Appropriations	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	-	-
Unencumbered Cash, Beginning	8,542	8,542
Unencumbered Cash, Ending	$ 8,542	$ 8,542

* This fund is not required to be budgeted.

Jefferson County, Kansas
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	$ 670,502	$ 761,425	$ 781,202	$ [19,777]
Delinquent taxes	16,878	16,715	-	16,715
Motor vehicle taxes	78,122	82,780	79,694	3,086
Recreational vehicle taxes	1,900	1,954	1,955	[1]
Commercial truck fees	3,683	3,955	3,728	227
User fees	684,943	771,198	325,000	446,198
Transfers in	666,000	652,000	652,000	-
Miscellaneous	163	1,690	-	1,690
Reimbursements	527	8,752	-	8,752
Total Receipts	2,122,718	2,300,469	$ 1,843,579	$ 456,890
Expenditures				
Personal services	937,652	1,040,655	$ 1,271,488	$ [230,833]
Contractual	654,727	638,178	401,073	237,105
Commodities	108,062	109,787	135,225	[25,438]
Capital outlay	2,592	-	100,000	[100,000]
Transfers out	165,000	-	-	-
Total Expenditures	1,868,033	1,788,620	$ 1,907,786	$ [119,166]
Receipts Over [Under] Expenditures	254,685	511,849		
Unencumbered Cash, Beginning	124,090	378,775		
Unencumbered Cash, Ending	$ 378,775	$ 890,624		

Jefferson County, Kansas
Ambulance Capital Outlay Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Miscellaneous	$ 2,125	$ -
Total Receipts	2,125	-
Expenditures		
Capital outlay	30,385	5,345
Total Expenditures	30,385	5,345
Receipts Over [Under] Expenditures	[28,260]	[5,345]
Unencumbered Cash, Beginning	58,421	30,161
Unencumbered Cash, Ending	$ 30,161	$ 24,816

* This fund is not required to be budgeted.

Jefferson County, Kansas
Appraiser's Cost Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	$ 369,026	$ 415,950	$ 426,797	$ [10,847]
Delinquent taxes	12,161	10,742	5,000	5,742
Motor vehicle taxes	54,599	46,124	43,878	2,246
Recreational vehicle taxes	1,323	1,078	1,076	2
Commercial truck fees	2,564	2,177	2,053	124
Reimbursements	6,015	5,752	-	5,752
Miscellaneous	641	698	6,800	[6,102]
Transfers in	100,000	115,000	100,000	15,000
Total Receipts	546,329	597,521	$ 585,604	$ 11,917
Expenditures				
Personal services	360,039	383,686	$ 473,055	$ [89,369]
Contractual	187,294	195,692	96,715	98,977
Commodities	10,996	12,195	15,000	[2,805]
Capital outlay	-	515	-	515
Adjustment for qualifying budget credits	-	-	5,752	[5,752]
Total Expenditures	558,329	592,088	$ 590,522	$ 1,566
Receipts Over [Under] Expenditures	[12,000]	5,433		
Unencumbered Cash, Beginning	10,796	[1,204]		
Unencumbered Cash, Ending	$ [1,204]	$ 4,229		

Jefferson County, Kansas
Auto Administration Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Receipts				
Miscellaneous	$ 179,182	$ 179,504	$ 190,000	$ [10,496]
Total Receipts	179,182	179,504	$ 190,000	$ [10,496]
Expenditures				
Personal services	101,471	103,186	$ 145,947	$ [42,761]
Contractual	69,064	48,145	6,805	41,340
Commodities	4,076	4,665	7,045	[2,380]
Transfers out	-	30,000	-	30,000
Total Expenditures	174,611	185,996	$ 159,797	$ 26,199
Receipts Over [Under] Expenditures	4,571	[6,492]		
Unencumbered Cash, Beginning	42,192	46,763		
Unencumbered Cash, Ending	$ 46,763	$ 40,271		

Jefferson County, Kansas
County Clerk Technology Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 5,893	$ 6,606
Total Receipts	5,893	6,606
Expenditures		
Capital outlay	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	5,893	6,606
Unencumbered Cash, Beginning	30,943	36,836
Unencumbered Cash, Ending	$ 36,836	$ 43,442

* This fund is not required to be budgeted.

Jefferson County, Kansas
County Treasurer Technology Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 5,892	$ 6,605
Total Receipts	5,892	6,605
Expenditures		
Capital outlay	-	91
Total Expenditures	-	91
Receipts Over [Under] Expenditures	5,892	6,514
Unencumbered Cash, Beginning	29,969	35,861
Unencumbered Cash, Ending	$ 35,861	$ 42,375

* This fund is not required to be budgeted.

Jefferson County, Kansas
D.A.R.E. Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
State of Kansas	$ -	$ -
Total Receipts	-	-
Expenditures		
Contractual	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	-	-
Unencumbered Cash, Beginning	53	53
Unencumbered Cash, Ending	$ 53	$ 53

* This fund is not required to be budgeted.

Jefferson County, Kansas
Elevator Maintenance Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Transfers in	$ 3,000	$ 3,000
Total Receipts	3,000	3,000
Expenditures		
Contractual	4,532	8,855
Capital outlay	-	3,569
Total Expenditures	4,532	12,424
Receipts Over [Under] Expenditures	[1,532]	[9,424]
Unencumbered Cash, Beginning	13,163	11,631
Unencumbered Cash, Ending	$ 11,631	$ 2,207

* This fund is not required to be budgeted.

Jefferson County, Kansas
Emergency 911 Communications Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
911 telephone tax collections	$ 146,048	$ 148,376
Miscellaneous	9	1,080
Total Receipts	146,057	149,456
Expenditures		
Contractual	127,929	154,992
Commodities	10,405	11,642
Capital outlay	6,118	31,918
Total Expenditures	144,452	198,552
Receipts Over [Under] Expenditures	1,605	[49,096]
Unencumbered Cash, Beginning	114,973	116,578
Unencumbered Cash, Ending	$ 116,578	$ 67,482

* This fund is not required to be budgeted.

Jefferson County, Kansas
Emergency Management Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Grants	$ 29,729	$ 25,485
Miscellaneous	2,775	-
Total Receipts	32,504	25,485
Expenditures		
Contractual	8,912	9,286
Commodities	14,042	11,577
Capital outlay	925	913
Total Expenditures	23,879	21,776
Receipts Over [Under] Expenditures	8,625	3,709
Unencumbered Cash, Beginning	92,374	100,999
Unencumbered Cash, Ending	$ 100,999	$ 104,708

* This fund is not required to be budgeted.

Jefferson County, Kansas
Employee Benefits Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Taxes and Shared Revenues:		
Delinquent taxes	$ -	$ 409
Total Receipts	-	409
Expenditures		
Contractual	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	-	409
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 409

* This fund is not required to be budgeted.

Jefferson County, Kansas
Equipment Reserve Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Transfers in	$ 459,500	$ -
Miscellaneous	273,880	13,572
Total Receipts	733,380	13,572
Expenditures		
Capital outlay	593,176	581,908
Transfers out	1,400,000	611,640
Total Expenditures	1,993,176	1,193,548
Receipts Over [Under] Expenditures	[1,259,796]	[1,179,976]
Unencumbered Cash, Beginning	6,105,705	4,845,909
Unencumbered Cash, Ending	$ 4,845,909	$ 3,665,933

* This fund is not required to be budgeted.

Jefferson County, Kansas
Grant Funds *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024

	General Grants	Opioid Settlement	Lakeshore Estates FEMA Grant	American Rescue Plan	Total
Receipts					
Grant income	$ -	$ 40,871	$ -	$ -	$ 40,871
Total Receipts	-	40,871	-	-	40,871
Expenditures					
Miscellaneous	-	31,039	-	236,686	267,725
Total Expenditures	-	31,039	-	236,686	267,725
Receipts Over [Under] Expenditures	-	9,832	-	[236,686]	[226,854]
Unencumbered Cash, Beginning	15,111	36,405	13,191	1,953,236	2,017,943
Unencumbered Cash, Ending	$ 15,111	$ 46,237	$ 13,191	$ 1,716,550	$ 1,791,089

* These funds are not required to be budgeted.

Jefferson County, Kansas
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	$ 120,324	$ 119,772	$ 123,000	$ [3,228]
Delinquent taxes	3,631	3,273	2,000	1,273
Motor vehicle taxes	15,893	14,947	13,044	1,903
Recreational vehicle taxes	386	351	1,617	[1,266]
Commercial truck fees	748	710	669	41
Reimbursed expenses	1,438	35,855	600	35,255
Grants	102,145	125,658	115,000	10,658
Home health	704,489	738,191	725,000	13,191
Donations	710	527	1,250	[723]
User fees	146,560	159,968	145,000	14,968
Contracts	170,635	160,830	140,000	20,830
Memorials	4,331	1,455	500	955
Hospice	357,124	721,705	375,000	346,705
Transfers in	1,118,153	1,143,859	1,143,859	-
Total Receipts	2,746,567	3,227,101	$ 2,786,539	$ 440,562
Expenditures				
Personal services	1,490,618	1,582,721	$ 2,029,978	$ [447,257]
Contractual	1,068,598	1,406,795	815,380	591,415
Commodities	174,760	170,574	176,500	[5,926]
Capital outlay	1,629	11,155	-	11,155
Adjustments for qualifying budget credits	-	-	161,513	[161,513]
Total Expenditures	2,735,605	3,171,245	$ 3,183,371	$ [12,126]
Receipts Over [Under] Expenditures	10,962	55,856		
Unencumbered Cash, Beginning	400,993	411,955		
Unencumbered Cash, Ending	$ 411,955	$ 467,811		

Jefferson County, Kansas
Lake Patrol Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Lake patrol contract	$ 74,656	$ 73,811
Total Receipts	74,656	73,811
Expenditures		
Personal services	47,311	43,806
Contractual	10,744	9,901
Total Expenditures	58,055	53,707
Receipts Over [Under] Expenditures	16,601	20,104
Unencumbered Cash, Beginning	95,285	111,886
Unencumbered Cash, Ending	$ 111,886	$ 131,990

* This fund is not required to be budgeted.

Jefferson County, Kansas
Law Enforcement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual for the Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	$ 3,855,959	$ 4,029,365	$ 4,133,900	$ [104,535]
Delinquent taxes	101,947	97,260	-	97,260
Motor vehicle taxes	493,032	478,213	458,247	19,966
Recreational vehicle taxes	11,986	11,250	11,242	8
Commercial truck fees	23,237	22,744	21,437	1,307
Process fees	7,485	9,797	8,000	1,797
Miscellaneous	4,940	45,387	47,000	[1,613]
Transfers in	-	100,000	100,000	-
Boarding fees - prisoners	60,759	111,974	1,500	110,474
Total Receipts	4,559,345	4,905,990	$ 4,781,326	$ 124,664
Expenditures				
Personal services	2,426,214	2,497,335	$ 3,246,296	$ [748,961]
Contractual	1,857,043	1,872,516	1,265,542	606,974
Commodities	203,942	211,613	292,500	[80,887]
Capital outlay	26,649	43,862	-	43,862
Transfers out	95,000	-	-	-
Total Expenditures	4,608,848	4,625,326	$ 4,804,338	$ [179,012]
Receipts Over [Under] Expenditures	[49,503]	280,664		
Unencumbered Cash, Beginning	153,958	104,455		
Unencumbered Cash, Ending	$ 104,455	$ 385,119		

Jefferson County, Kansas
MCM Agreement Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Agreement income	$ 40,000	$ 40,000
Total Receipts	40,000	40,000
Expenditures		
Contractual	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	40,000	40,000
Unencumbered Cash, Beginning	113,613	153,613
Unencumbered Cash, Ending	$ 153,613	$ 193,613

* This fund is not required to be budgeted.

Jefferson County, Kansas
Noxious Weed Capital Outlay Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Transfers in	$ -	$ -
Total Receipts	-	-
Expenditures		
Capital outlay	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	-	-
Unencumbered Cash, Beginning	131,082	131,082
Unencumbered Cash, Ending	$ 131,082	$ 131,082

* This fund is not required to be budgeted.

Jefferson County, Kansas
Public Works Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	$ 6,820,658	$ 7,622,868	$ 7,820,366	$ [197,498]
Delinquent taxes	165,229	164,138	50,000	114,138
Motor vehicle taxes	861,413	845,870	810,559	35,311
Recreational vehicle taxes	21,229	19,900	19,884	16
Commercial truck fees	41,156	40,231	37,918	2,313
Highway funds from state	722,955	744,292	713,172	31,120
Federal flood control	23,509	28,531	10,000	18,531
Permits	1,700	900	-	900
Sale of used supplies	217,990	150,058	150,000	58
Reimbursements	65,473	29,297	45,000	[15,703]
Miscellaneous	5,033	3,129	-	3,129
Total Receipts	8,946,345	9,649,214	$ 9,656,899	$ [7,685]
Expenditures				
Personal services	1,920,136	2,062,918	$ 3,461,778	$ [1,398,860]
Contractual	1,739,689	2,312,276	1,200,943	1,111,333
Commodities	3,554,309	3,725,857	4,270,633	[544,776]
Capital outlay	599,852	467,186	730,000	[262,814]
Transfers out	1,255,000	-	-	-
Total Expenditures	9,068,986	8,568,237	$ 9,663,354	$ [1,095,117]
Receipts Over [Under] Expenditures	[122,641]	1,080,977		
Unencumbered Cash, Beginning	316,515	193,874		
Unencumbered Cash, Ending	$ 193,874	$ 1,274,851		

See independent auditor's report on the financial statements.

Jefferson County, Kansas
Road Improvement District #1 - Special Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Taxes and Shared Revenues:		
Specials tax	$ 2,430	$ 2,430
Total Receipts	2,430	2,430
Expenditures		
Contractual	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	2,430	2,430
Unencumbered Cash, Beginning	19,680	22,110
Unencumbered Cash, Ending	$ 22,110	$ 24,540

* This fund is not required to be budgeted.

Jefferson County, Kansas
Special Alcohol Program Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
State alcohol taxes	$ 58,338	$ 44,945
Total Receipts	58,338	44,945
Expenditures		
Appropriations	33,000	24,000
Total Expenditures	33,000	24,000
Receipts Over [Under] Expenditures	25,338	20,945
Unencumbered Cash, Beginning	83,454	108,792
Unencumbered Cash, Ending	$ 108,792	$ 129,737

* This fund is not required to be budgeted.

Jefferson County, Kansas
Special Law Enforcement Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Drug forfeiture	$ 19,695	$ 20,157
Miscellaneous	3,648	5,549
Total Receipts	23,343	25,706
Expenditures		
Contractual	102,512	2,000
Total Expenditures	102,512	2,000
Receipts Over [Under] Expenditures	[79,169]	23,706
Unencumbered Cash, Beginning	174,102	94,933
Unencumbered Cash, Ending	$ 94,933	$ 118,639

* This fund is not required to be budgeted.

Jefferson County, Kansas
Special Parks and Recreation Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
State alcohol taxes	$ 23,550	$ 20,907
Total Receipts	23,550	20,907
Expenditures		
Transfers out	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	23,550	20,907
Unencumbered Cash, Beginning	232,769	256,319
Unencumbered Cash, Ending	$ 256,319	$ 277,226

* This fund is not required to be budgeted.

Jefferson County, Kansas
Special Road and Bridge Machinery Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Transfers in	$ 1,120,000	$ -
Miscellaneous	251,764	222,694
Total Receipts	1,371,764	222,694
Expenditures		
Capital outlay	1,336,967	95,543
Contractual	10,478	51,572
Total Expenditures	1,347,445	147,115
Receipts Over [Under] Expenditures	24,319	75,579
Unencumbered Cash, Beginning	1,979,434	2,003,753
Unencumbered Cash, Ending	$ 2,003,753	$ 2,079,332

* This fund is not required to be budgeted.

Jefferson County, Kansas
Technology - Register of Deeds Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Use of money and property	$ 23,570	$ 26,422
Total Receipts	23,570	26,422
Expenditures		
Contractual	36,575	37,250
Total Expenditures	36,575	37,250
Receipts Over [Under] Expenditures	[13,005]	[10,828]
Unencumbered Cash, Beginning	125,461	112,456
Unencumbered Cash, Ending	$ 112,456	$ 101,628

* This fund is not required to be budgeted.

Jefferson County, Kansas
Driver's License County Fees Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Miscellaneous	$ 10,381	$ 10,995
Total Receipts	10,381	10,995
Expenditures		
Capital outlay	-	94
Commodities	5,065	17
Transfers out	-	10,000
Total Expenditures	5,065	10,111
Receipts Over [Under] Expenditures	5,316	884
Unencumbered Cash, Beginning	1,825	7,141
Unencumbered Cash, Ending	$ 7,141	$ 8,025

* This fund is not required to be budgeted.

Jefferson County, Kansas
Health Insurance Reserve Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Reimbursements	$ -	$ 210,819
Total Receipts	-	210,819
Expenditures		
Contractual	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	-	210,819
Unencumbered Cash, Beginning	685,592	685,592
Unencumbered Cash, Ending	$ 685,592	$ 896,411

* This fund is not required to be budgeted.

Jefferson County, Kansas
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	$ 231,486	$ 418,488	$ 429,487	$ [10,999]
Delinquent taxes	10,724	8,896	5,000	3,896
Motor vehicle taxes	54,130	29,919	27,526	2,393
Recreational vehicle taxes	1,316	682	675	7
Commercial truck fees	2,552	1,366	1,288	78
Transfers in	117,591	106,676	-	106,676
Total Receipts	417,799	566,027	$ 463,976	$ 102,051
Expenditures				
Principal	395,000	400,000	$ 400,000	$ -
Interest	31,030	22,880	22,880	-
Transfers out	93,082	106,676	-	106,676
Cash basis reserve	-	-	45,000	[45,000]
Total Expenditures	519,112	529,556	$ 467,880	$ 61,676
Receipts Over [Under] Expenditures	[101,313]	36,471		
Unencumbered Cash, Beginning	136,762	35,449		
Unencumbered Cash, Ending	$ 35,449	$ 71,920		

See independent auditor's report on the financial statements.

Jefferson County, Kansas
Fairway Drive Improvement Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
Contractual	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	-	-
Unencumbered Cash, Beginning	2,563	2,563
Unencumbered Cash, Ending	$ 2,563	$ 2,563

* This fund is not required to be budgeted.

Jefferson County, Kansas
Northwind Drive Improvement Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Taxes and Shared Revenues:		
Special assessments	$ 13,124	$ 15,225
Total Receipts	13,124	15,225
Expenditures		
Principal	9,263	9,750
Interest	4,687	4,201
Total Expenditures	13,950	13,951
Receipts Over [Under] Expenditures	[826]	1,274
Unencumbered Cash, Beginning	12,096	11,270
Unencumbered Cash, Ending	$ 11,270	$ 12,544

* This fund is not required to be budgeted.

Jefferson County, Kansas
Capital Improvement Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Reimbursement	$ 465,116	$ 184,741
Transfers in	132,500	-
Total Receipts	597,616	184,741
Expenditures		
Capital outlay	168,206	278,058
Transfers out	500,000	40,000
Total Expenditures	668,206	318,058
Receipts Over [Under] Expenditures	[70,590]	[133,317]
Unencumbered Cash, Beginning	3,168,704	3,098,114
Unencumbered Cash, Ending	$ 3,098,114	$ 2,964,797

* This fund is not required to be budgeted.

Jefferson County, Kansas
Landfill Access Road Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
User fee	$ 82,899	$ 67,697
Total Receipts	82,899	67,697
Expenditures		
Contractual	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	82,899	67,697
Unencumbered Cash, Beginning	362,958	445,857
Unencumbered Cash, Ending	$ 445,857	$ 513,554

* This fund is not required to be budgeted.

Jefferson County, Kansas
Mid-States Materials Road Agreement Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Reimbursement	$ -	$ 4,085
Total Receipts	-	4,085
Expenditures		
Capital outlay	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	-	4,085
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 4,085

* This fund is not required to be budgeted.

Jefferson County, Kansas
Agency Funds
Summary of Receipts and Disbursements - Actual
Regulatory Basis
For the Year Ended December 31, 2024

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Advance Tax	$ 124	$ -	$ -	$ 124
Collection Agency	231	-	-	231
Commercial Vehicle Fees	125	313,545	311,976	1,694
County Property Sale	146,762	60,996	3,428	204,330
Current Tax	20,194,177	765,373	73,483	20,886,067
Flood Control	-	285,309	285,309	-
Motor Vehicle, Personal Property Tax	30,543	58,113	39,808	48,848
Prior Years Taxes	3	-	-	3
Recreational Vehicle Tax	742	53,940	53,557	1,125
Severance Tax	-	453	453	-
Tax Sale	241,013	112,760	61,899	291,874
Treasurer's Holding	24,638	16,068	14,441	26,265
Total Distributable Funds	20,638,358	1,666,557	844,354	21,460,561
State Funds:				
Institutional Building	2,166	144,715	144,456	2,425
State Educational Building	4,333	289,355	288,837	4,851
Total State Funds	6,499	434,070	433,293	7,276
Subdivision Funds:				
Cemetery Districts	2,618	136,256	136,311	2,563
Cities	33,416	2,282,430	2,279,031	36,815
Drainage and Watershed Districts	51,312	417,257	454,531	14,038
Library Districts	7,972	420,289	420,035	8,226
School Districts	124,502	12,875,753	12,866,507	133,748
Sewer Districts	478,640	626,635	615,520	489,755
Special Districts	492,177	611,362	889,016	214,523
Townships	26,805	1,410,317	1,410,059	27,063
Total Subdivision Funds	1,217,442	18,780,299	19,071,010	926,731

Jefferson County, Kansas
Agency Funds (Continued)
Summary of Receipts and Disbursements - Actual
Regulatory Basis
For the Year Ended December 31, 2024

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Funds:				
County Attorney Federal Forfeiture	$ 221	$ -	$ -	$ 221
Driver's license fees	-	50,685	50,558	127
Fish and Game Licenses	26	2,746	2,770	2
Heritage Trust Fund	2,971	13,211	12,435	3,747
Jefferson County Home Health & Hospice	21,965	1,122	-	23,087
Land Bank Operating	26,851	-	-	26,851
Long and Short	5,239	462	21	5,680
Motor Vehicle License Fee	2,392	1,414,960	1,414,923	2,429
Motor Vehicle Sales Tax	85,699	1,524,294	1,525,815	84,178
NEK Library	3,507	206,396	205,998	3,905
Overpayments	11,648	37,876	37,857	11,667
Payroll Clearing	17,552	14,545	4,426	27,671
Personal Property Warrant	610	2,988	3,204	394
Prosecutor Training and Assistance	3,048	1,642	821	3,869
Special Prosecutor's Trust Fund	1,162	-	-	1,162
Worthless Check Trust Fund	1,900	-	-	1,900
Total Other Funds	184,791	3,270,927	3,258,828	196,890
County Offices:				
Schedule 4	326,408	204,066	215,227	315,247
Total Agency Funds	$ 22,373,498	$ 24,355,919	$ 23,822,712	$ 22,906,705

Schedule 4

Jefferson County, Kansas
Agency Funds - County Offices
Summary of Receipts and Disbursements - Actual
Regulatory Basis
For the Year Ended December 31, 2024

	District Court	County Sheriff	Law Library	Inmate Commissary	4-H Fair Board	Total
Receipts						
Cash bonds	$ -	$ 47,891	$ -	$ -	$ -	$ 47,891
Fees	-	-	10,695	-	-	10,695
Fines	55,718	-	-	-	-	55,718
Miscellaneous	-	-	-	79,387	10,375	89,762
Total Receipts	55,718	47,891	10,695	79,387	10,375	204,066
Disbursements						
Cash bonds	-	47,536	-	-	-	47,536
Fines	57,430	-	-	-	-	57,430
Miscellaneous	-	-	3,436	86,606	20,219	110,261
Total Disbursements	57,430	47,536	3,436	86,606	20,219	215,227
Receipts Over [Under] Disbursements	[1,712]	355	7,259	[7,219]	[9,844]	[11,161]
Unencumbered Cash, Beginning	197,590	164	19,879	41,313	67,462	326,408
Unencumbered Cash, Ending	$ 195,878	$ 519	$ 27,138	$ 34,094	$ 57,618	$315,247

See independent auditor's report on the financial statements.