JACKSON COUNTY, KANSAS

FINANCIAL STATEMENTS

December 31, 2022

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Jackson County, Kansas
Financial Statements
December 31, 2022

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Jackson County, Kansas

Report on the Audit of the Financial Statements

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Jackson County, Kansas (the County), as of and for the year ended December 31, 2022, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis 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, 2022, 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, 2022, 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), the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States, 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 and *Government Auditing Standards* 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 and *Government Auditing Standards*, 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

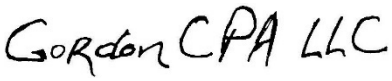
Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and summary of receipts and disbursements-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) *Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* 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 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 Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards,* we have also issued our report dated December 19, 2023, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is 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 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.

Other Matter

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Jackson County, Kansas as of and for the year ended December 31, 2021 (not presented herein), and have issued our report thereon dated October 11, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 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 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2022 (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 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 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, 2021, on the basis of accounting described in Note 1.



Certified Public Accountant
Lawrence, Kansas

December 19, 2023

Jackson County, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:							
General	$ 2,437,450	$ -	$ 7,653,038	$ 7,968,027	$ 2,122,461	$ 34,068	$ 2,156,529
Special Purpose Funds:							
Auto Tag Fee	-	-	121,454	121,454	-	-	-
Capital Outlay	7,317,104	-	1,909,958	1,355,584	7,871,478	1,963	7,873,441
C1 Elderly Grant 2013-2014	9,051	-	11,417	19,774	694	-	694
C1 Elderly Grant 2014-2015	-	-	79,310	79,310	-	-	-
C2 USDA Grant 2013-2014	6,661	-	14,459	21,120	-	-	-
C2 USDA Grant 2014-2015	-	-	65,703	65,703	-	-	-
Clerk's Technology	22,421	-	3,817	3,775	22,463	-	22,463
Elderly Services	21,394	-	150,833	151,218	21,009	-	21,009
Elderly Bus Replacement	53,721	-	20,000	-	73,721	-	73,721
Elderly Capital Improvement	94,041	-	14,000	1,622	106,419	-	106,419
Emergency 911	129,394	-	98,834	88,110	140,118	-	140,118
Restricted Revenues	257,632	-	604,997	523,974	338,655	-	338,655
Inmate Welfare	99,098	-	233,168	229,590	102,676	384	103,060
Juvenile Intake	-	-	356,625	246,912	109,713	-	109,713
Juvenile Intake II	66,984	-	284,343	351,327	-	-	-
Juvenile Reinvestment Grant Fund	21,700	-	58,072	49,316	30,456	-	30,456
Noxious Weed	10,065	-	305,742	309,030	6,777	838	7,615
Noxious Weed Capital Outlay	101,013	-	2,500	-	103,513	-	103,513
Prosecuting Attorney Training	11,238	-	2,227	6,000	7,465	-	7,465
Register of Deeds Technology	33,437	-	15,332	12,261	36,508	-	36,508
CESF Grant Fund	[14,852]	-	14,852	-	-	-	-
CDBG Grant Fund	2,000	-	-	-	2,000	-	2,000
ARPA Grant Fund	956,270	-	1,279,156	1,228,182	1,007,244	-	1,007,244
Road and Bridge	82,595	-	4,078,216	4,030,848	129,963	25,853	155,816
Road and Bridge .4% Sales Tax	1,079,089	-	583,989	1,211,572	451,506	-	451,506
Nextera Settlement	435,196	-	-	54,269	380,927	-	380,927
Sheriff	117,041	-	3,385,466	3,458,004	44,503	25,834	70,337
Special Alcohol	168,141	-	53,531	30,350	191,322	-	191,322
Special Machinery and Equipment	673,456	-	669,500	425,174	917,782	1,079	918,861
Special Parks and Recreation	159,099	-	53,531	51,870	160,760	-	160,760
Tourism - Guest Tax	61,186	-	68,163	43,036	86,313	-	86,313
Treasurer's Technology	8,074	-	3,822	5,980	5,916	-	5,916
Victim Grant	[22,106]	-	81,195	62,443	[3,354]	-	[3,354]
VAWA Grant	[5,708]	-	41,023	58,237	[22,922]	-	[22,922]
Adult Corrections	-	-	214,116	182,786	31,330	-	31,330
Adult Community Corrections	-	-	51,965	51,965	-	-	-
.4% Sales Tax	-	-	216,242	216,242	-	-	-
Bond and Interest Funds:							
Bond and Interest	95,411	-	-	-	95,411	-	95,411
Total Reporting Entity [Excluding Agency Funds]	$ 14,487,296	$ -	$ 22,800,596	$ 22,715,065	$ 14,572,827	$ 90,019	$ 14,662,846

Composition of Cash:

Denison State Bank	
Checking	$ 742,437
Savings	3,742
Money Market	5,091,901
Certificates of Deposit	9,075,048
Farmers State Bank	
Money Market	4,873,574
Certificates of Deposit	5,000,000
Girard National Bank	
Checking	468,968
Money Market	2,350,026
Cash and checks on hand	79,960
Total Cash	27,685,656
Agency Funds per Schedule 3	[13,022,810]
Total Reporting Entity [Excluding Agency Funds]	$ 14,662,846

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

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

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

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.

Agency Fund - used to report assets held in a trustee or agency capacity for others and which therefore cannot be sued to support the government's own programs (i.e. payroll clearing fund, permanent trust funds, 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 adoption of the final budget has been adjusted to on or before September 20th. 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, Sheriff, Road and Bridge, Noxious Weed, and .4% Sales Tax funds were amended during the year ended December 31, 2022.

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:

- Auto Tag Fee
- Elderly Services
- Emergency 911
- Noxious Weed
- Road and Bridge
- Road and Bridge .4% Sales Tax
- Sheriff
- Special Alcohol
- Special Parks and Recreation
- .4% Sales Tax 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

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 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. As of December 31, 2022, the County held no such investments.

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.

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, 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."

At December 31, 2022, the County's carrying amount of deposits was $27,685,656 and the bank balance was $29,338,240. The bank balance was held by three banks, resulting in a concentration of credit risk. Of the bank balance, $750,000 was covered by federal depository insurance, and the remaining $28,588,240 was collateralized with securities and letters of credit held by the pledging financial institutions' agents in the County's name.

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

NOTE 3 - INTERFUND TRANSACTIONS

The following transfers were made during 2022:

From	To	Amount	Regulatory Authority
General Fund	Capital Outlay Fund	$1,541,868	K.S.A. 19-120
Auto Tag Fee Fund	General Fund	15,568	K.S.A. 8-145
Elderly Services Fund	Elderly Bus Replacement Fund	20,000	K.S.A. 19-119
Elderly Services Fund	Elderly Capital Improvement Fund	14,000	K.S.A. 19-119
Juvenile Intake II Fund	Juvenile Intake Fund	95,891	Grant agreement
Road and Bridge Fund	Special Machinery and Equipment Fund	669,500	K.S.A. 19-119
Restricted Revenues Fund	Capital Outlay Fund	301,590	Grant agreement
Capital Outlay Fund	General Fund	15,748	K.S.A. 19-120
Noxious Weed Fund	Noxious Weed Capital Outlay Fund	2,500	K.S.A. 19-120
Sheriff Fund	Capital Outlay Fund	66,500	K.S.A. 19-120
		$2,743,165	

NOTE 4 - 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 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 at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County were $488,346 for the year ended December 31, 2022.

Net Pension Liability. At December 31, 2022, the County's proportionate share of the collective net pension liability reported by KPERS was $5,397,878. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup of 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 5 - COMPENSATED ABSENCES

The County's policy regarding compensated absences is as follows:

The County's policy regarding vacation pay is:

Vacation leave shall be earned by all full-time and regular part-time employees from the date of their initial employment. Leave is accrued on a semi-monthly scale based on years of employment. Leave for regular part time employees shall be accrued proportionately to the percentage of time worked.

Annual vacation may be accrued up to a maximum of 208 hours.

NOTE 5 - COMPENSATED ABSENCES

The County's policy regarding compensatory time is:

> Hours actually worked in a work week (not including vacation, holiday, sick, or other unpaid leave) will be used for computing payment of overtime or for figuring compensatory time off. Compensatory time may be accrued up to 40 hours.

The liability for accrued vacation and compensatory time payable as of December 31, 2022 is $228,918.

The County's policy regarding sick leave pay is:

> Sick leave shall be earned by all full-time and regular part-time employees from the date of their initial employment. Leave for full time and regular part time employees shall be accrued proportionately to the percentage of time worked. Upon resignation or retirement of employment, an employee who has accumulated 800 hours of sick leave shall be entitled to receive payment for one month's pay in an amount equal to their last full month's salary. Otherwise, no accrued sick leave will be paid upon resignation, dismissal or termination of employment.

The liability for accrued sick payable as of December 31, 2022 is $13,270.

NOTE 6 - LONG-TERM DEBT

Finance Lease. On March 4, 2020, the County entered into a lease agreement with Chrysler Capital for the use of a vehicle. The lease agreement is for three years and requires 35 monthly rental payments of $573. For the year ended December 31, 2022, rent expenditures totaled $6,872 from the Sheriff Fund.

Annual payments through maturity are as follows:

Year Ended December 31,	Total Payment
2023	$ 1,145

NOTE 7 - CONTRACTUAL OBLIGATIONS

Material Contractual Agreement. On January 6, 2020, The County entered into an agreement with TECHS Inc., where TECHS agrees to provide ambulance services for the County. This agreement is scheduled for January 1, 2020, through December 31, 2022. Under this agreement, the County will pay TECHS $352,000 annually through 2022.

NOTE 8 - 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 held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2022.

NOTE 9 - 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 premium 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 premium 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

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 at December 31, 2022.

NOTE 10 - COMMITMENTS AND CONTINGENCIES

The County participates in various federal and state grant programs from year to year. The grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for the reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material. The County is involved in various lawsuits arising in the ordinary course of business. Management expects a favorable outcome in these matters. In the event of an unfavorable outcome, the County management believes any potential losses will not have a material impact on the financial position of the County.

NOTE 11 - STATUTORY VIOLATION

Actual exceeded budgeted expenditures in the Road and Bridge .4% Sales Tax Fund, which is a violation of K.S.A. 79-2935.

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Jackson County, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance-Over [Under]
General Funds:					
General	$ 7,996,754	$ -	$ 7,996,754	$ 7,968,027	$ [28,727]
Special Purpose Funds:					
Auto Tag Fee	130,000	-	130,000	121,454	[8,546]
Elderly Services	153,550	-	153,550	151,218	[2,332]
Emergency 911	178,593	-	178,593	88,110	[90,483]
Noxious Weed	300,631	8,562	309,193	309,030	[163]
Road and Bridge	4,031,880	-	4,031,880	4,030,848	[1,032]
Road and Bridge .4% Sales Tax	1,044,336	-	1,044,336	1,211,572	167,236
Sheriff	3,458,104	-	3,458,104	3,458,004	[100]
Special Alcohol	180,990	-	180,990	30,350	[150,640]
Special Parks and Recreation	184,168	-	184,168	51,870	[132,298]
.4% Sales Tax Fund	223,810	-	223,810	216,242	[7,568]
Bond & Interest Funds:					
Bond and Interest	95,385	-	95,385	-	[95,385]

Jackson County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	$ 4,745,670	$ 4,461,818	$ 4,523,159	$ [61,341]
Delinquent taxes	74,220	51,036	-	51,036
Motor vehicle taxes	534,492	528,780	505,911	22,869
Recreational vehicle taxes	13,058	12,935	11,621	1,314
Commercial vehicle taxes	57,635	63,666	58,342	5,324
Watercraft taxes	4,228	4,758	3,988	770
Interest on motor vehicle taxes and redemptions	50,170	40,970	-	40,970
Local sales tax	1,373,166	1,462,940	750,000	712,940
Local liquor tax	40,651	53,531	15,000	38,531
State aid	470	507	-	507
Licenses, Fees, and Permits:				
County Clerk licenses and fees	16,850	2,115	-	2,115
County Treasurer fees	7,284	9,940	9,175	765
County Attorney fees	27,951	36,263	45,000	[8,737]
Register of Deeds fees	141,150	117,088	105,000	12,088
District Court fees	107,960	80,044	78,000	2,044
Landfill fees	94,777	107,256	102,600	4,656
Recycling fees	72,023	65,569	76,800	[11,231]
Emergency Management fees	21,323	22,474	22,470	4
Planning and Zoning permits	17,371	12,542	17,000	[4,458]
Appraiser fees	7,165	5,936	-	5,936
Banner Creek Reservoir grants and fees	297,613	290,813	236,578	54,235
Miscellaneous	120,789	93,115	130	92,985
Use of money and property	33,296	97,627	15,000	82,627
Transfers in	[55,423]	31,315	-	31,315
Total Receipts	7,803,889	7,653,038	$ 6,575,774	$ 1,077,264

Jackson County, Kansas
General Fund (Continued)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Expenditures				
County Commissioners	$ 86,693	$ 90,627	$ 90,627	$ -
Purchasing	18,410	18,851	19,210	[359]
County Clerk	110,755	104,657	121,734	[17,077]
County Treasurer	179,470	205,393	208,652	[3,259]
County Attorney	386,656	417,098	409,010	8,088
Register of Deeds	139,008	141,473	170,853	[29,380]
District Court	279,452	328,296	321,055	7,241
Custodial	83,642	83,700	94,343	[10,643]
Landfill	94,149	100,287	140,287	[40,000]
Recycle	165,328	179,883	239,883	[60,000]
Emergency Management	57,259	58,259	90,896	[32,637]
Appraiser	185,043	196,140	218,140	[22,000]
Banner Creek	195,547	237,747	333,747	[96,000]
Elections	113,324	132,421	166,715	[34,294]
Building	27,994	25,509	36,396	[10,887]
Employee benefits	2,547,671	2,444,135	2,681,954	[237,819]
Courthouse	50,734	57,150	77,400	[20,250]
General Admininstration	812,016	925,292	1,893,611	[968,319]
Appropriations	677,241	679,241	682,241	[3,000]
Transfers out	1,300,218	1,541,868	-	1,541,868
Total Expenditures	7,510,610	7,968,027	$ 7,996,754	$ [28,727]
Receipts Over [Under] Expenditures	293,279	[314,989]		
Unencumbered Cash, Beginning	2,144,171	2,437,450		
Unencumbered Cash, Ending	$ 2,437,450	$ 2,122,461		

Jackson County, Kansas
Auto Tag Fee Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Receipts				
Fees	$ 124,458	$ 121,454	$ 130,000	$ [8,546]
Total Receipts	124,458	121,454	$ 130,000	$ [8,546]
Expenditures				
Personal services	104,508	100,054	$ 115,000	$ [14,946]
Contractual	11,595	2,835	10,000	[7,165]
Commodities	778	2,997	2,500	497
Capital outlay	-	-	500	[500]
Transfers out	7,577	15,568	2,000	13,568
Total Expenditures	124,458	121,454	$ 130,000	$ [8,546]
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Jackson County, Kansas
Capital Outlay Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2022 and 2021

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental	$ 100,607	$ -
Miscellaneous	198	-
Transfers in	1,463,218	1,909,958
Total Receipts	1,564,023	1,909,958
Expenditures		
Capital outlay	1,399,139	1,339,836
Transfer out	-	15,748
Total Expenditures	1,399,139	1,355,584
Receipts Over [Under] Expenditures	164,884	554,374
Unencumbered Cash, Beginning	7,152,220	7,317,104
Unencumbered Cash, Ending	$ 7,317,104	$ 7,871,478

* This fund is not required to be budgeted.

Jackson County, Kansas
C1 - Elderly Grant 2013-2014 Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2022 and 2021

	Prior Year Actual	Current Year Actual
Receipts		
Federal grants	$ 29,329	$ 1,465
Intergovernmental	43,488	9,952
Total Receipts	72,817	11,417
Expenditures		
Personal services	22,274	6,270
Commodities	41,492	13,504
Total Expenditures	63,766	19,774
Receipts Over [Under] Expenditures	9,051	[8,357]
Unencumbered Cash, Beginning	-	9,051
Unencumbered Cash, Ending	$ 9,051	$ 694

* This fund is not required to be budgeted.

Jackson County, Kansas
C1 - Elderly Grant 2014-2015 Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2022 and 2021

	Prior Year Actual	Current Year Actual
Receipts		
Federal grants	$ 2,546	$ 39,941
Intergovernmental	3,887	6,884
Program income	11,377	32,485
Total Receipts	17,810	79,310
Expenditures		
Personal services	7,929	21,839
Commodities	9,881	57,471
Total Expenditures	17,810	79,310
Receipts Over [Under] Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

* This fund is not required to be budgeted.

Jackson County, Kansas
C2 - USDA Grant 2013-2014 Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2022 and 2021

	Prior Year Actual	Current Year Actual
Receipts		
Federal grants	$ 31,167	$ 1,128
Intergovernmental	31,309	9,111
Program income	16,935	4,220
Total Receipts	79,862	14,459
Expenditures		
Personal services	27,213	7,883
Commodities	45,988	13,237
Total Expenditures	73,201	21,120
Receipts Over [Under] Expenditures	6,661	[6,661]
Unencumbered Cash, Beginning	-	6,661
Unencumbered Cash, Ending	$ 6,661	$ -

* This fund is not required to be budgeted.

Jackson County, Kansas
C2 - USDA Grant 2014-2015 Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2022 and 2021

	Prior Year Actual	Current Year Actual
Receipts		
Federal grants	$ 2,332	$ 34,119
Intergovernmental	13,363	18,424
Program income	4,098	13,160
Total Receipts	19,793	65,703
Expenditures		
Personal services	8,965	29,876
Commodities	10,828	35,827
Total Expenditures	19,793	65,703
Receipts Over [Under] Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

* This fund is not required to be budgeted.

Jackson County, Kansas
Clerk's Technology Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2022 and 2021

	Prior Year Actual	Current Year Actual
Receipts		
Technology fees	$ 4,706	$ 3,817
Total Receipts	4,706	3,817
Expenditures		
Contractual services	777	3,775
Total Expenditures	777	3,775
Receipts Over [Under] Expenditures	3,929	42
Unencumbered Cash, Beginning	18,492	22,421
Unencumbered Cash, Ending	$ 22,421	$ 22,463

* This fund is not required to be budgeted.

Jackson County, Kansas
Elderly Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	$ 128,521	$ 132,496	$ 135,550	$ [3,054]
Delinquent taxes	2,109	1,414	-	1,414
Motor vehicle taxes	14,839	14,330	13,701	629
Recreational vehicle taxes	363	350	315	35
Commercial vehicle taxes	1,137	1,234	1,580	[346]
Watercraft taxes	118	129	108	21
Miscellaneous	120	-	4	[4]
Use of property	724	880	-	880
Total Receipts	147,931	150,833	$ 151,258	$ [425]
Expenditures				
Personal services	57,247	76,696	$ 82,500	$ [5,804]
Contractual	70,129	40,522	54,550	[14,028]
Capital outlay	-	-	13,000	[13,000]
Transfers out	9,138	34,000	3,500	30,500
Total Expenditures	136,514	151,218	$ 153,550	$ [2,332]
Receipts Over [Under] Expenditures	11,417	[385]		
Unencumbered Cash, Beginning	9,977	21,394		
Unencumbered Cash, Ending	$ 21,394	$ 21,009		

Jackson County, Kansas
Elderly Bus Replacement Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2022 and 2021

	Prior Year Actual	Current Year Actual
Receipts		
Transfers in	$ 5,000	$ 20,000
Total Receipts	5,000	20,000
Expenditures		
Capital outlay	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	5,000	20,000
Unencumbered Cash, Beginning	48,721	53,721
Unencumbered Cash, Ending	$ 53,721	$ 73,721

* This fund is not required to be budgeted.

Jackson County, Kansas
Elderly Capital Improvement Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2022 and 2021

	Prior Year Actual	Current Year Actual
Receipts		
Transfers in	$ 10,000	$ 14,000
Total Receipts	10,000	14,000
Expenditures		
Contractual	82,713	1,622
Total Expenditures	82,713	1,622
Receipts Over [Under] Expenditures	[72,713]	12,378
Unencumbered Cash, Beginning	166,754	94,041
Unencumbered Cash, Ending	$ 94,041	$ 106,419

* This fund is not required to be budgeted.

Jackson County, Kansas
Emergency 911 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Receipts				
Taxes	$ 98,467	$ 90,626	$ 95,000	$ [4,374]
Use of money and property	154	8,208	-	8,208
Total Receipts	98,621	98,834	$ 95,000	$ 3,834
Expenditures				
Contractual services	77,820	88,110	$ 178,593	$ [90,483]
Total Expenditures	77,820	88,110	$ 178,593	$ [90,483]
Receipts Over [Under] Expenditures	20,801	10,724		
Unencumbered Cash, Beginning	108,593	129,394		
Unencumbered Cash, Ending	$ 129,394	$ 140,118		

See independent auditor's report on the financial statements.

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Jackson County, Kansas
Restricted Revenues Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Year Ended December 31, 2021)

	Prevention / DARE	Sheriff Administration	Spec. Law Enforcement (Seizure)	Evidence Room	Abandoned Vehicle
Receipts					
Grants	$ 3,500	$ 90	$ 45,620	$ -	$ 785
Total Receipts	3,500	90	45,620	-	785
Expenditures					
Contractual services	8,316	-	15,100	1,020	-
Total Expenditures	8,316	-	15,100	1,020	-
Receipts Over [Under] Expenditures	[4,816]	90	30,520	[1,020]	785
Unencumbered Cash, Beginning	683	3,467	6,077	4,037	1,361
Unencumbered Cash, Ending	$ [4,133]	$ 3,557	$ 36,597	$ 3,017	$ 2,146

Jackson County, Kansas
Restricted Revenues Fund * (Continued)
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Year Ended December 31, 2021)

	Concealed Carry Handgun	Registered Offender	Grant Bryne Recovery	Vehicle Inspection	DOG 2015-09	Operation Game Thief	JAG	Attorney Forfeiture
	$ 748	$ 3,640	$ -	$ 14,180	$ 75	$ 8,350	$ 75,186	$ 3,279
	748	3,640	-	14,180	75	8,350	75,186	3,279
	-	-	-	12,399	-	12,949	38,420	3,670
	-	-	-	12,399	-	12,949	38,420	3,670
	748	3,640	-	1,781	75	[4,599]	36,766	[391]
	3,510	8,525	3,828	1,893	113,719	7,627	[36,789]	12,632
	$ 4,258	$ 12,165	$ 3,828	$ 3,674	$ 113,794	$ 3,028	$ [23]	$ 12,241

Jackson County, Kansas
Restricted Revenues Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Year Ended December 31, 2021)

	Elderly Donations	Senior Fundraiser	Bad Check Fund	Loan Repayment	HHS Class of 1971	FCMI	Homeless Grant
Receipts							
Grants	$ 50	$ 1,088	$ 50	$ 5,825	$ -	$ 301,590	$ 89,690
Total Receipts	50	1,088	50	5,825	-	301,590	75
Expenditures							
Contractual services	2,835	1,401	-	-	1,000	301,590	89,690
Total Expenditures	2,835	1,401	-	-	1,000	301,590	89,690
Receipts Over [Under] Expenditures	[2,785]	[313]	50	5,825	[1,000]	-	[89,615]
Unencumbered Cash, Beginning	104,216	5,115	3,156	16,946	-	-	[112,954]
Unencumbered Cash, Ending	$ 101,431	$ 4,802	$ 3,206	$ 22,771	$ [1,000]	$ -	$ [202,569]

Jackson County, Kansas
Restricted Revenues Fund * (Continued)
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Year Ended December 31, 2021)

Non Noxious Weed	Rural Prosperity Murals	Friends of Banner Creek	Bremen Farmers	Eagle Scout Brody Page	Opioid Settlement	Burn Recovery Grant	Horse Trail Donations	Current Year Totals	Prior Year Totals
$ 11,323	$ 6,300	$ 11,739	$ 15,000	$ 4,426	$ 2,463	$ -	$ -	$ 604,997	$ 507,480
11,323	6,300	11,739	15,000	4,426	2,463	-	-	604,997	507,480
8,762	6,000	1,396	15,000	4,426	-	-	-	523,974	282,331
8,762	6,000	1,396	15,000	4,426	-	-	-	523,974	282,331
2,561	300	10,343	-	-	2,463	-	-	81,023	225,149
509	-	113,750	-	-	-	[3,827]	151	257,632	32,483
$ 3,070	$ 300	$ 124,093	$ -	$ -	$ 2,463	$ [3,827]	$ 151	$ 338,655	$ 257,632

Jackson County, Kansas
Inmate Welfare Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2022 and 2021

	Prior Year Actual	Current Year Actual
Receipts		
Charges for services	$ 251,774	$ 233,168
Total Receipts	251,774	233,168
Expenditures		
Contractual services	203,720	229,590
Total Expenditures	203,720	229,590
Receipts Over [Under] Expenditures	48,054	3,578
Unencumbered Cash, Beginning	51,044	99,098
Unencumbered Cash, Ending	$ 99,098	$ 102,676

* This fund is not required to be budgeted.

Jackson County, Kansas
Juvenile Intake Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2022 and 2021

	Prior Year Actual	Current Year Actual
Receipts		
Collections	$ 192,658	$ 260,734
Transfer in	-	95,891
Total Receipts	192,658	356,625
Expenditures		
Personal services	132,786	204,954
Contractual services	65,188	41,958
Transfers out	34,824	-
Total Expenditures	232,798	246,912
Receipts Over [Under] Expenditures	[40,140]	109,713
Unencumbered Cash, Beginning	40,140	-
Unencumbered Cash, Ending	$ -	$ 109,713

* This fund is not required to be budgeted.

Jackson County, Kansas
Juvenile Intake II Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2022 and 2021

	Prior Year Actual	Current Year Actual
Receipts		
Collections	$ 206,950	$ 284,343
Transfers in	34,824	-
Total Receipts	241,774	284,343
Expenditures		
Personal services	138,465	192,868
Contractual services	36,317	62,568
Transfers out	-	95,891
Total Expenditures	174,782	351,327
Receipts Over [Under] Expenditures	66,992	[66,984]
Unencumbered Cash, Beginning	[8]	66,984
Unencumbered Cash, Ending	$ 66,984	$ -

* This fund is not required to be budgeted.

Jackson County, Kansas
Juvenile Reinvestment Grant Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2022 and 2021

	Prior Year Actual	Current Year Actual
Receipts		
Federal grants	$ 38,715	$ 58,072
Total Receipts	38,715	58,072
Expenditures		
Personal services	17,015	49,316
Total Expenditures	17,015	49,316
Receipts Over [Under] Expenditures	21,700	8,756
Unencumbered Cash, Beginning	-	21,700
Unencumbered Cash, Ending	$ 21,700	$ 30,456

* This fund is not required to be budgeted.

Jackson County, Kansas
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	$ 93,022	$ 91,158	$ 92,415	$ [1,257]
Delinquent taxes	1,731	1,089	-	1,089
Motor vehicle taxes	10,928	10,375	9,921	454
Recreational vehicle taxes	267	254	228	26
Commercial vehicle taxes	1,364	1,280	1,144	136
Watercraft taxes	88	94	78	16
Cost share chemicals	192,325	191,405	188,875	2,530
Reimbursements	8,661	8,562	-	8,562
Miscellaneous	1,610	1,525	1,591	[66]
Total Receipts	309,996	305,742	$ 294,252	$ 11,490
Expenditures				
Personal services	31,470	33,022	$ 31,076	$ 1,946
Contractual	7,788	7,436	9,350	[1,914]
Commodities	271,779	266,072	260,205	5,867
Transfers out	-	2,500	-	2,500
Adjustments for qualifying budget credits	-	-	8,562	[8,562]
Total Expenditures	311,037	309,030	$ 309,193	$ [163]
Receipts Over [Under] Expenditures	[1,041]	[3,288]		
Unencumbered Cash, Beginning	11,106	10,065		
Unencumbered Cash, Ending	$ 10,065	$ 6,777		

Jackson County, Kansas
Noxious Weed Capital Outlay Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2022 and 2021

	Prior Year Actual	Current Year Actual
Receipts		
Sale of property	$ 11,550	$ -
Transfers in	-	2,500
Total Receipts	11,550	2,500
Expenditures		
Capital outlay	50,791	-
Total Expenditures	50,791	-
Receipts Over [Under] Expenditures	[39,241]	2,500
Unencumbered Cash, Beginning	140,254	101,013
Unencumbered Cash, Ending	$ 101,013	$ 103,513

* This fund is not required to be budgeted.

Jackson County, Kansas
Prosecuting Attorney Training Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2022 and 2021

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 1,688	$ 2,227
Total Receipts	1,688	2,227
Expenditures		
Contractual services	1,411	6,000
Total Expenditures	1,411	6,000
Receipts Over [Under] Expenditures	277	[3,773]
Unencumbered Cash, Beginning	10,961	11,238
Unencumbered Cash, Ending	$ 11,238	$ 7,465

* This fund is not required to be budgeted.

Jackson County, Kansas
Register of Deeds Technology Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2022 and 2021

	Prior Year Actual	Current Year Actual
Receipts		
Technology fees	$ 18,830	$ 15,294
Use of money and property	27	38
Total Receipts	18,857	15,332
Expenditures		
Contractual services	3,561	12,261
Total Expenditures	3,561	12,261
Receipts Over [Under] Expenditures	15,296	3,071
Unencumbered Cash, Beginning	18,141	33,437
Unencumbered Cash, Ending	$ 33,437	$ 36,508

* This fund is not required to be budgeted.

Jackson County, Kansas
COVID-19 Relief Grant Funds *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022

	CESF Grant	CDBG Grant	ARPA Grant
Receipts			
Federal grants	$ 14,852	$ -	$ 1,279,156
Total Receipts	14,852	-	1,279,156
Expenditures			
Contractual services	-	-	1,228,182
Total Expenditures	-	-	1,228,182
Receipts Over [Under] Expenditures	14,852	-	50,974
Unencumbered Cash, Beginning	[14,852]	2,000	956,270
Unencumbered Cash, Ending	$ -	$ 2,000	$ 1,007,244

* These funds are not required to be budgeted.

Jackson County, Kansas
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	$ 2,645,035	$ 2,830,786	$ 2,869,690	$ [38,904]
Delinquent taxes	46,352	30,218	-	30,218
Motor vehicle taxes	322,746	295,388	281,968	13,420
Recreational vehicle taxes	7,886	7,217	6,477	740
Commercial vehicle taxes	35,337	37,569	32,516	5,053
Watercraft taxes	2,556	2,675	2,222	453
Intergovernmental	628,033	703,811	687,812	15,999
Reimbursements	53,720	83,723	52,899	30,824
Miscellaneous	52,729	86,829	98,296	[11,467]
Total Receipts	3,794,394	4,078,216	$ 4,031,880	$ 46,336
Expenditures				
Personal services	1,175,724	1,127,237	$ 1,297,682	$ [170,445]
Contractual	119,178	143,769	140,000	3,769
Commodities	1,920,770	1,852,065	2,044,713	[192,648]
Capital outlay	160,309	238,277	549,485	[311,208]
Transfers out	424,000	669,500	-	669,500
Total Expenditures	3,799,981	4,030,848	$ 4,031,880	$ [1,032]
Receipts Over [Under] Expenditures	[5,587]	47,368		
Unencumbered Cash, Beginning	88,182	82,595		
Unencumbered Cash, Ending	$ 82,595	$ 129,963		

See independent auditor's report on the financial statements.

Jackson County, Kansas
Road and Bridge .4% Sales Tax Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Receipts				
Sales tax	$ 548,880	$ 583,989	$ 425,000	$ 158,989
Total Receipts	548,880	583,989	$ 425,000	$ 158,989
Expenditures				
Capital outlay	89,128	1,211,572	$ 1,044,336	$ 167,236
Total Expenditures	89,128	1,211,572	$ 1,044,336	$ 167,236
Receipts Over [Under] Expenditures	459,752	[627,583]		
Unencumbered Cash, Beginning	619,337	1,079,089		
Unencumbered Cash, Ending	$ 1,079,089	$ 451,506		

Jackson County, Kansas
Nextera Settlement Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2022 and 2021

	Prior Year Actual	Current Year Actual
Receipts		
Settlement proceeds	$ 744,196	$ -
Total Receipts	744,196	-
Expenditures		
Contractual	-	30,751
Commodities	309,000	23,518
Total Expenditures	309,000	54,269
Receipts Over [Under] Expenditures	435,196	[54,269]
Unencumbered Cash, Beginning	-	435,196
Unencumbered Cash, Ending	$ 435,196	$ 380,927

* This fund is not required to be budgeted.

Jackson County, Kansas
Sheriff Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	$ 1,988,697	$ 2,244,226	$ 2,275,125	$ [30,899]
Delinquent taxes	35,747	22,757	-	22,757
Motor vehicle taxes	236,488	221,908	212,008	9,900
Recreational vehicle taxes	5,782	5,424	4,870	554
Commercial vehicle taxes	27,251	27,676	24,448	3,228
Watercraft taxes	1,881	2,007	1,671	336
Prisoner boarding	813,320	839,283	875,367	[36,084]
Charges for services	30,709	22,185	7,247	14,938
Total Receipts	3,139,875	3,385,466	$ 3,400,736	$ [15,270]
Expenditures				
Administration	510,979	553,942	$ 568,913	$ [14,971]
Patrol	859,830	923,877	866,382	57,495
Investigations	238,234	185,529	210,800	[25,271]
K-9	4,995	2,908	2,900	8
Dispatch	256,321	284,345	318,765	[34,420]
Vehicles	229,653	306,616	298,100	8,516
Corrections	984,516	1,134,287	1,145,961	[11,674]
Capital outlay	-	-	46,283	[46,283]
Transfers out	100,000	66,500	-	66,500
Total Expenditures	3,184,528	3,458,004	$ 3,458,104	$ [100]
Receipts Over [Under] Expenditures	[44,653]	[72,538]		
Unencumbered Cash, Beginning	161,694	117,041		
Unencumbered Cash, Ending	$ 117,041	$ 44,503		

Jackson County, Kansas
Special Alcohol Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Receipts				
State alcohol taxes	$ 40,651	$ 53,531	$ 41,000	$ 12,531
Total Receipts	40,651	53,531	$ 41,000	$ 12,531
Expenditures				
Prevention	10,000	16,600	$ 27,000	$ [10,400]
Miscellaneous	8,500	13,750	153,990	[140,240]
Total Expenditures	18,500	30,350	$ 180,990	$ [150,640]
Receipts Over [Under] Expenditures	22,151	23,181		
Unencumbered Cash, Beginning	145,990	168,141		
Unencumbered Cash, Ending	$ 168,141	$ 191,322		

Jackson County, Kansas
Special Machinery and Equipment Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2022 and 2021

	Prior Year Actual	Current Year Actual
Receipts		
Transfers in	$ 424,000	$ 669,500
Miscellaneous	32,106	-
Total Receipts	456,106	669,500
Expenditures		
Capital outlay	387,729	425,174
Total Expenditures	387,729	425,174
Receipts Over [Under] Expenditures	68,377	244,326
Unencumbered Cash, Beginning	605,079	673,456
Unencumbered Cash, Ending	$ 673,456	$ 917,782

* This fund is not required to be budgeted.

Jackson County, Kansas
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Receipts				
State alcohol taxes	$ 40,651	$ 53,531	$ 41,000	$ 12,531
Total Receipts	40,651	53,531	$ 41,000	$ 12,531
Expenditures				
Donations	2,248	4,421	$ -	$ 4,421
Appropriations	21,974	47,449	184,168	[136,719]
Total Expenditures	24,222	51,870	$ 184,168	$ [132,298]
Receipts Over [Under] Expenditures	16,429	1,661		
Unencumbered Cash, Beginning	142,670	159,099		
Unencumbered Cash, Ending	$ 159,099	$ 160,760		

Jackson County, Kansas
Tourism - Guest Tax Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2022 and 2021

	Prior Year Actual	Current Year Actual
Receipts		
Guest tax	$ 52,337	$ 61,096
Miscellaneous	5,000	7,067
Total Receipts	57,337	68,163
Expenditures		
Appropriations	44,359	43,036
Total Expenditures	44,359	43,036
Receipts Over [Under] Expenditures	12,978	25,127
Unencumbered Cash, Beginning	48,208	61,186
Unencumbered Cash, Ending	$ 61,186	$ 86,313

* This fund is not required to be budgeted.

Jackson County, Kansas
Treasurer's Technology Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2022 and 2021

	Prior Year Actual	Current Year Actual
Receipts		
Technology fees	$ 4,708	$ 3,822
Total Receipts	4,708	3,822
Expenditures		
Technology	2,250	5,980
Total Expenditures	2,250	5,980
Receipts Over [Under] Expenditures	2,458	[2,158]
Unencumbered Cash, Beginning	5,616	8,074
Unencumbered Cash, Ending	$ 8,074	$ 5,916

* This fund is not required to be budgeted.

Jackson County, Kansas
Victim Grant Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2022 and 2021

	Prior Year Actual	Current Year Actual
Receipts		
State grants	$ 75,793	$ 81,195
Total Receipts	75,793	81,195
Expenditures		
Personal services	80,238	57,464
Contractual services	3,213	4,979
Total Expenditures	83,451	62,443
Receipts Over [Under] Expenditures	[7,658]	18,752
Unencumbered Cash, Beginning	[14,448]	[22,106]
Unencumbered Cash, Ending	$ [22,106]	$ [3,354]

* This fund is not required to be budgeted.

Jackson County, Kansas
VAWA Grant Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2022 and 2021

	Prior Year Actual	Current Year Actual
Receipts		
Grants	$ 47,747	$ 41,023
Total Receipts	47,747	41,023
Expenditures		
Personal services	46,995	54,561
Contractual services	593	3,676
Total Expenditures	47,588	58,237
Receipts Over [Under] Expenditures	159	[17,214]
Unencumbered Cash, Beginning	[5,867]	[5,708]
Unencumbered Cash, Ending	$ [5,708]	$ [22,922]

* This fund is not required to be budgeted.

Jackson County, Kansas
Adult Corrections Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2022 and 2021

	Prior Year Actual	Current Year Actual
Receipts		
Federal grants	$ -	$ 214,116
Total Receipts	-	214,116
Expenditures		
Personal services	-	64,121
Contractual services	-	118,665
Total Expenditures	-	182,786
Receipts Over [Under] Expenditures	-	31,330
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 31,330

* This fund is not required to be budgeted.

Jackson County, Kansas
Adult Community Corrections Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2022 and 2021

	Prior Year Actual	Current Year Actual
Receipts		
Grants	$ -	$ 51,965
Total Receipts	-	51,965
Expenditures		
Personal services	-	51,965
Total Expenditures	-	51,965
Receipts Over [Under] Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

* This fund is not required to be budgeted.

Jackson County, Kansas
.4% Sales Tax Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Receipts				
Sales tax	$ 203,614	$ 216,242	$ 223,810	$ [7,568]
Total Receipts	203,614	216,242	$ 223,810	$ [7,568]
Expenditures				
Distributions	203,614	216,242	$ 223,810	$ [7,568]
Total Expenditures	203,614	216,242	$ 223,810	$ [7,568]
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Jackson County, Kansas
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Receipts				
Taxes and Shared Revenues:				
Delinquent taxes	$ 26	$ -	$ -	$ -
Total Receipts	26	-	$ -	$ -
Expenditures				
Debt service	-	-	$ 95,385	$ [95,385]
Total Expenditures	-	-	$ 95,385	$ [95,385]
Receipts Over [Under] Expenditures	26	-		
Unencumbered Cash, Beginning	95,385	95,411		
Unencumbered Cash, Ending	$ 95,411	$ 95,411		

Schedule 3

Jackson County, Kansas
Agency Funds
Summary of Receipts and Disbursements - Actual
Regulatory Basis
For the Year Ended December 31, 2022

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Advance Tax	$ 7,478	$ 76,532	$ 75,887	$ 8,123
Commercial Vehicle Tax	2,520	66,849	68,978	391
Current Tax	11,840,700	19,992,181	19,523,366	12,309,515
Motor Vehicle Tax	52,977	1,879,955	1,877,078	55,854
Motor Vehicle Excise	-	1,203	1,203	-
Personal Redemption	20,034	15,658	17,636	18,056
Real Estate Redemption	146,635	152,605	191,542	107,698
Recreational Vehicle Tax	615	45,596	45,430	781
Special Redemption	12,742	50,223	49,863	13,102
Total Distributable Funds	12,083,701	22,280,802	21,850,983	12,513,520
State Funds:				
Driver's Licenses	-	45,957	46,005	[48]
Game Licenses	-	1,426	1,426	-
Heritage Trust	4,497	7,644	10,651	1,490
Sales Tax Payable	3,777	12,010	14,331	1,456
State Educational Building	2,952	150,872	153,824	-
State Institutional Building	1,476	75,436	76,912	-
Total State Funds	12,702	293,345	303,149	2,898
Subdivision Funds:				
Cemetery Districts	-	186,513	186,513	-
Cities	-	1,895,485	1,895,485	-
Drainage and Watershed Districts	18,307	141,852	141,852	18,307
Fire Districts	-	596,807	596,807	-
Extension Districts	-	259,334	259,334	-
Hospital Districts	[4]	59,836	59,475	357
Library Districts	-	162,568	162,568	-
School Districts	56	6,955,602	6,955,602	56
Total Subdivision Funds	18,359	10,257,997	10,257,636	18,720

See independent auditor's report on the financial statements.

Jackson County, Kansas
Agency Funds (Continued)
Summary of Receipts and Disbursements - Actual
Regulatory Basis
For the Year Ended December 31, 2022

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Funds:				
Van Sweringen Invested	$ 75,048	$ -	$ -	$ 75,048
Van Sweringen Scholarship	1,250	192	-	1,442
Van Sweringen Needy	2,545	191	750	1,986
County Attorney	[5,955]	138,040	123,084	9,001
District Court	126,579	555,573	551,453	130,699
Law Library	56,960	11,079	10,659	57,380
County Sheriff	[9,853]	290,685	276,367	4,465
Inmate Commissary	20,066	333,769	325,101	28,734
Cash Long and Short	[44]	-	-	[44]
Payroll Clearing	184,482	-	5,521	178,961
Total Other Funds	451,078	1,329,529	1,292,935	487,672
Total Agency Funds	$ 12,565,840	$ 34,161,673	$ 33,704,703	$ 13,022,810

Jackson County, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Expenditures	Subrecipient Expenditures
U.S. Department of Homeland Security			
Passed Through Kansas Adjutant General:			
Emergency Management Performance Grants	97.042	$ 22,474	$ -
Total U.S. Department of Homeland Security		22,474	-
Executive Office of the President			
Passed Through Kansas Bureau of Investigation:			
High Intensity Drug Trafficking Areas Program	95.001	7,092	-
Total Executive Office of the President		7,092	-
U.S. Department of Housing and Urban Development			
Emergency Solutions Grant Program	14.231	81,939	81,939
Total U.S. Department of Housing and Urban Development		81,939	81,939
U.S. Department of the Treasury			
Passed Through Kansas Governor's Office:			
Coronavirus State and Local Fiscal Recovery Funds	21.027	1,228,182	275,000
Total U.S. Department of the Treasury		1,228,182	275,000
U.S. Department of Health and Human Services			
Passed Through Kansas Governor's Office:			
Aging Cluster:			
Special Programs for the Aging, Title III, Part C, Nutritional Services	93.045	66,599	-
Nutrition Services Incentive Program	93.053	86,824	-
Total Aging Cluster		153,423	-
Total U.S. Department of Health and Human Services		153,423	-
U.S. Department of Justice			
Passed Through Kansas Kansas Governor's Office:			
Crime Victims Assistance	16.575	59,368	-
Violence Against Women Formula Grants	16.588	22,470	-
Edward Byrne Memorial Justice Assistance Grant	16.738	38,420	-
Total U.S. Department of Justice		120,258	-
Total Expenditures of Federal Awards		$ 1,613,368	$ 356,939

See independent auditor's report on the financial statements.

Jackson County, Kansas

Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

1. Organization

Jackson 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.

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 statements. The City elected not to use the 10% de minimis indirect cost rate.

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.

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 financial position as of December 31, 2022.

5. Outstanding Loans

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

6. Pass Through Numbers

Pass through numbers have not been assigned to pass through grants on the Schedule of Expenditures of Federal Awards.

Jackson County, Kansas
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2022

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified (Regulatory Basis) Adverse (GAAP)		
Internal control over financial reporting:			
Material weakness(es) identified?	____ Yes	X No	
Significant deficiency(ies) identified that are not considered to be material weaknesses?	____ Yes	X None reported	
Noncompliance material to financial statements noted?	____ Yes	X No	

Federal Awards

Internal control over major programs:			
Material weakness(es) identified?	____ Yes	X No	
Significant deficiency(ies) identified that are 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 section 510(a) of Uniform Guidance?	____ Yes	X No	

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between type A and type B programs:	$750,000		
Auditee qualified as low-risk auditee?	____ Yes	X No	

See independent auditor's report on the financial statements.

Section II - Financial Statement Findings

Prior Year Findings

None Noted.

Current Year Findings

None Noted.

Section III - Federal Award Findings and Questioned Costs

Prior Year Findings

None Noted.

Current Year Findings

None Noted.

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH "GOVERNMENT AUDITING STANDARDS"

Board of County Commissioners
Jackson County, Kansas

We have audited, 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 *Kansas Municipal Audit and Accounting Guide*, the financial statements of Jackson County, Kansas (the County), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 19, 2023.

Internal Control Over Financial Reporting

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

A deficiency in internal controls 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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the financial statements 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 that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of 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 financial statements. 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.*

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.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

December 19, 2023

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Board of County Commissioners
Jackson County, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the compliance of Jackson County, Kansas (the County), with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2022. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

- exercise professional judgement and maintain professional skepticism throughout the audit.

- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

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

Other Matters

The results of our auditing procedures disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or 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 the internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in the internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control may exist that were not identified.

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

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the County as of and for the year ended December 31, 2022, and have issued our report thereon dated December 19, 2023, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, 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 financial statements as a whole.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

December 19, 2023