JACKSON COUNTY, KANSAS

FINANCIAL STATEMENTS

December 31, 2024

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Jackson County, Kansas
Financial Statements
December 31, 2024

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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, 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), 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 October 8, 2025, 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, 2023 (not presented herein), and have issued our report thereon dated November 8, 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

October 8, 2025

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

Funds	Beginning Unencumbered Cash Balance	Prior Period Adjustment	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:							
General	$ 2,786,141	$ -	$ 8,534,749	$ 8,536,821	$ 2,784,069	$ -	$ 2,784,069
Special Purpose Funds:							
Auto Tag Fee	575	-	119,924	119,502	997	-	997
Capital Outlay	6,591,893	-	1,076,376	2,816,682	4,851,587	-	4,851,587
C1 Elderly Grant 2013-2014	-	-	18,221	18,221	-	-	-
C1 Elderly Grant 2014-2015	-	-	73,282	73,282	-	-	-
C2 USDA Grant 2013-2014	8,737	-	28,392	37,129	-	-	-
C2 USDA Grant 2014-2015	1,817	-	105,232	107,049	-	-	-
Clerk's Technology	25,662	-	3,279	-	28,941	-	28,941
Elderly Services	3,799	-	174,556	168,033	10,322	-	10,322
Elderly Bus Replacement	93,721	-	9,500	-	103,221	-	103,221
Elderly Capital Improvement	115,274	-	2,771	-	118,045	-	118,045
Emergency 911	135,319	-	101,574	148,441	88,452	-	88,452
Restricted Revenues	356,654	-	912,323	656,283	612,694	-	612,694
Inmate Welfare	137,981	-	97,693	222,719	12,955	-	12,955
Juvenile Intake	107,926	-	-	107,926	-	-	-
Juvenile Intake II	172,928	-	576,271	713,445	35,754	-	35,754
Juvenile Reinvestment Grant	204,297	-	44,991	127,902	121,386	-	121,386
Noxious Weed	18,417	-	335,979	302,526	51,870	-	51,870
Noxious Weed Capital Outlay	100,700	-	5,328	-	106,028	-	106,028
Prosecuting Attorney Training	7,091	-	2,251	3,972	5,370	-	5,370
Register of Deeds Technology	28,524	-	13,394	37,754	4,164	-	4,164
CDBG Grant Fund	2,000	-	-	-	2,000	-	2,000
ARPA Grant Fund	159,093	-	-	159,093	-	-	-
Road and Bridge	265,515	-	5,939,247	6,204,762	-	-	-
Road and Bridge .4% Sales Tax	645,762	-	665,140	1,259,871	51,031	-	51,031
Nextera Settlement	205,399	-	-	205,399	-	-	-
Sheriff	-	-	3,943,256	3,886,045	57,211	545	57,756
Special Alcohol	182,523	-	63,318	205,500	40,341	-	40,341
Special Machinery and Equipment	32,463	-	130,356	82,703	80,116	-	80,116
Special Parks and Recreation	148,641	-	63,318	180,276	31,683	-	31,683
Tourism - Guest Tax	98,146	-	55,244	41,343	112,047	-	112,047
Treasurer's Technology	8,213	-	3,279	-	11,492	-	11,492
Victim Grant	[46,277]	-	89,377	92,475	[49,375]	-	[49,375]
VAWA Grant	-	-	-	-	-	-	-
JCAB Grant	-	-	217,719	98,193	119,526	-	119,526
Adult Corrections	93,616	-	-	93,616	-	-	-
Adult Community Corrections	53,451	-	456,816	426,813	83,454	-	83,454
Adult Community Corrections II	-	-	1,554	-	1,554	-	1,554
.4% Sales Tax	-	-	295,559	295,559	-	-	-
Risk Management	-	-	1,500,000	829,382	670,618	-	670,618
Bond and Interest Funds:							
Bond and Interest	-	-	-	-	-	-	-
Total Reporting Entity [Excluding Agency Funds]	$ 12,746,001	$ -	$ 25,660,269	$ 28,258,717	$ 10,147,553	$ 545	$ 10,148,098

Composition of Cash:		
Denison State Bank		
Checking		$ 2,022,224
Savings		9,693
Money Market		5,416,114
Certificates of Deposit		5,075,048
Farmers State Bank		
Money Market		1,536,427
Certificates of Deposit		6,000,000
Girard National Bank		
Checking		1,923,767
Money Market		2,091,505
Cash and checks on hand		170,252
Total Cash		24,245,030
Agency Funds per Schedule 3		[14,096,932]
Total Reporting Entity [Excluding Agency Funds]		$ 10,148,098

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 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 budget was not 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:

- 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 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The County records reimbursable expenditures in the fund that makes the disbursement and record reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under the KMAAG regulatory basis of accounting.

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, 2024, 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."

As of December 31, 2024, the County's carrying amount of deposits was $24,245,030 and the bank balance was $24,551,635. 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, $22,052,422 was collateralized with securities and letters of credit held by the pledging financial institutions' agents in the County's name, and the remaining $1,749,213 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 3 - INTERFUND TRANSACTIONS

The following transfers were made during 2024:

From	To	Amount	Regulatory Authority
General	Capital Outlay	$ 831,480	K.S.A. 19-120
Auto Tag Fee	General	42,000	K.S.A. 8-145
Elderly Services	Elderly Bus Replacement	9,500	K.S.A. 19-119
Elderly Services	Elderly Capital Improvement	2,771	K.S.A. 19-119
Risk Management	Road and Bridge	816,479	K.S.A. 12-2615
Capital Outlay	Risk Management	1,500,000	K.S.A. 19-120
Sheriff	Capital Outlay	38,710	K.S.A. 19-120
Special Alcohol	Restricted Revenues	180,000	Commission resolution
Nexterra Settlement	Capital Outlay	205,399	K.S.A. 19-120
Capital Outlay	Road and Bridge	623,731	K.S.A. 19-120
Noxious Weed	Noxious Weed Capital Outlay	5,328	K.S.A. 19-120
Risk Management	Road and Bridge 4% Sales Tax	12,903	K.S.A. 12-2615
Juvenile Intake	Juvenile Intake II	70,193	Grant agreement
Juvenile Intake	JCAB Grant	37,733	Grant agreement
Juvenile Intake II	JCAB Grant	179,985	Grant agreement
		$ 4,676,212	

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 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from the County were $739,336 for the year ended December 31, 2024.

NOTE 4 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Net Pension Liability. As of December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $6,097,686. 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 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.

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, 2024 is $277,684.

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, 2024 is $13,452.

NOTE 6 - CONTRACTUAL OBLIGATIONS

Material Contractual Agreement. On January 1, 2023, 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, 2023 through December 31, 2025. Under this agreement, the County will pay TECHS the following amounts:

2024 - $512,644
2025 - $528,024

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, 2024.

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 as of December 31, 2024.

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

Expenditures in the Road and Bridge, Road and Bridge .4% Sales Tax, and .4% Sales Tax funds exceeded the adopted budget for the year ended December 31, 2024, 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, 2024

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance-Over [Under]
General Funds:					
General	$ 9,721,569	$ -	$ 9,721,569	$ 8,536,821	$ [1,184,748]
Special Purpose Funds:					
Auto Tag Fee	130,000	-	130,000	119,502	[10,498]
Elderly Services	197,509	-	197,509	168,033	[29,476]
Emergency 911	225,418	-	225,418	148,441	[76,977]
Noxious Weed	337,836	2,140	339,976	302,526	[37,450]
Road and Bridge	6,125,671	12,613	6,138,284	6,204,762	66,478
Road and Bridge .4% Sales Tax	1,051,506	-	1,051,506	1,259,871	208,365
Sheriff	4,029,509	-	4,029,509	3,886,045	[143,464]
Special Alcohol	232,574	-	232,574	205,500	[27,074]
Special Parks and Recreation	207,012	-	207,012	180,276	[26,736]
.4% Sales Tax Fund	-	-	-	295,559	295,559
Risk Management	1,500,000	-	1,500,000	829,382	[670,618]
Bond & Interest Funds:					
Bond and Interest	-	-	-	-	-

See independent auditor's report on the financial statements.

Jackson 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	$ 4,686,404	$ 4,607,699	$ 4,704,793	$ [97,094]
Delinquent taxes	37,088	47,963	-	47,963
Motor vehicle taxes	491,491	501,687	467,539	34,148
Recreational vehicle taxes	11,565	11,808	11,095	713
Commercial vehicle taxes	62,705	60,393	56,342	4,051
Watercraft taxes	4,628	8,123	4,692	3,431
Interest on motor vehicle taxes and redemptions	24,266	48,919	-	48,919
Local sales tax	1,532,844	1,636,058	1,100,000	536,058
Local liquor tax	57,951	63,318	53,752	9,566
State aid	462	431	-	431
Licenses, Fees, and Permits:				
County Clerk licenses and fees	5,856	5,417	-	5,417
County Treasurer fees	9,716	10,195	-	10,195
County Attorney fees	53,163	47,240	36,000	11,240
Register of Deeds fees	97,121	100,966	85,000	15,966
District Court fees	90,319	91,112	55,500	35,612
Landfill fees	140,915	161,858	45,000	116,858
Recycling fees	31,466	59,701	15,000	44,701
Emergency Management fees	26,474	11,347	5,000	6,347
Planning and Zoning permits	17,554	21,037	4,000	17,037
Appraiser fees	6,395	8,655	-	8,655
Banner Creek Reservoir grants and fees	316,028	304,500	295,665	8,835
Miscellaneous	20,514	[48,676]	[22,937]	[25,739]
Use of money and property	666,060	774,998	350,000	424,998
Transfers in	115,904	-	-	-
Total Receipts	8,506,889	8,534,749	$ 7,266,441	$ 1,268,308

Jackson 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 Commissioners	$ 114,684	$ 108,560	$ 105,617	$ 2,943
Purchasing	19,188	12,620	57,310	[44,690]
County Clerk	156,013	148,428	280,910	[132,482]
County Treasurer	209,036	323,054	377,149	[54,095]
County Attorney	390,557	465,809	487,819	[22,010]
Register of Deeds	150,582	166,312	186,880	[20,568]
District Court	293,055	489,428	418,655	70,773
Custodial	90,041	116,423	124,393	[7,970]
Landfill	113,010	115,860	89,605	26,255
Recycle	193,725	132,988	115,842	17,146
Emergency Management	59,783	70,786	89,986	[19,200]
Appraiser	207,852	245,102	262,266	[17,164]
Banner Creek	243,948	252,437	399,489	[147,052]
Elections	128,206	92,893	188,519	[95,626]
Building	25,746	23,826	55,606	[31,780]
Employee benefits	2,491,285	2,988,056	2,805,000	183,056
Courthouse	63,108	66,044	78,400	[12,356]
General Admininstration	1,554,429	1,099,830	1,110,885	[11,055]
Appropriations	825,954	828,885	830,954	[2,069]
Transfers out	513,007	789,480	-	789,480
Cash forward	-	-	1,656,284	[1,656,284]
Total Expenditures	7,843,209	8,536,821	$ 9,721,569	$ [1,184,748]
Receipts Over [Under] Expenditures	663,680	[2,072]		
Unencumbered Cash, Beginning	2,122,461	2,786,141		
Unencumbered Cash, Ending	$ 2,786,141	$ 2,784,069		

Jackson County, Kansas
Auto Tag Fee 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				
Fees	$ 122,383	$ 119,924	$ 130,000	$ [10,076]
Total Receipts	122,383	119,924	$ 130,000	$ [10,076]
Expenditures				
Personal services	96,108	73,482	$ 75,500	$ [2,018]
Contractual	3,838	3,382	22,300	[18,918]
Commodities	1,369	638	2,200	[1,562]
Capital outlay	-	-	20,000	[20,000]
Transfers out	20,493	42,000	10,000	32,000
Total Expenditures	121,808	119,502	$ 130,000	$ [10,498]
Receipts Over [Under] Expenditures	575	422		
Unencumbered Cash, Beginning	-	575		
Unencumbered Cash, Ending	$ 575	$ 997		

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

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental	$ 150,000	$ -
Miscellaneous	-	787
Transfers in	513,007	1,075,589
Total Receipts	663,007	1,076,376
Expenditures		
Capital outlay	1,920,426	692,951
Transfer out	22,166	2,123,731
Total Expenditures	1,942,592	2,816,682
Receipts Over [Under] Expenditures	[1,279,585]	[1,740,306]
Unencumbered Cash, Beginning	7,871,478	6,591,893
Unencumbered Cash, Ending	$ 6,591,893	$ 4,851,587

* 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, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Federal grants	$ 29,093	$ 4,110
Intergovernmental	45,498	14,111
Total Receipts	74,591	18,221
Expenditures		
Personal services	17,589	8,030
Contractual services	250	338
Commodities	57,446	9,853
Total Expenditures	75,285	18,221
Receipts Over [Under] Expenditures	[694]	-
Unencumbered Cash, Beginning	694	-
Unencumbered Cash, Ending	$ -	$ -

* 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, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Federal grants	$ 6,066	$ 19,851
Intergovernmental	10,974	34,388
Program income	6,680	19,043
Total Receipts	23,720	73,282
Expenditures		
Personal services	6,332	21,332
Commodities	17,388	51,950
Total Expenditures	23,720	73,282
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, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Federal grants	$ 39,733	$ 12,994
Intergovernmental	34,863	6,137
Program income	16,233	9,261
Total Receipts	91,301	28,392
Expenditures		
Personal services	36,082	16,894
Commodities	46,482	20,235
Total Expenditures	82,564	37,129
Receipts Over [Under] Expenditures	8,737	[8,737]
Unencumbered Cash, Beginning	-	8,737
Unencumbered Cash, Ending	$ 8,737	$ -

* 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, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Federal grants	$ 16,958	$ 67,893
Intergovernmental	5,227	7,396
Program income	10,441	29,943
Total Receipts	32,626	105,232
Expenditures		
Personal services	13,838	46,906
Commodities	16,971	60,143
Total Expenditures	30,809	107,049
Receipts Over [Under] Expenditures	1,817	[1,817]
Unencumbered Cash, Beginning	-	1,817
Unencumbered Cash, Ending	$ 1,817	$ -

* 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, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Technology fees	$ 3,199	$ 3,279
Total Receipts	3,199	3,279
Expenditures		
Contractual services	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	3,199	3,279
Unencumbered Cash, Beginning	22,463	25,662
Unencumbered Cash, Ending	$ 25,662	$ 28,941

* 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, 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	$ 140,815	$ 149,678	$ 152,421	$ [2,743]
Delinquent taxes	1,048	1,427	-	1,427
Motor vehicle taxes	14,654	15,068	14,051	1,017
Recreational vehicle taxes	343	355	333	22
Commercial vehicle taxes	1,745	1,799	1,693	106
Watercraft taxes	137	242	137	105
Use of property	250	320	1,250	[930]
Transfers in	-	5,667	-	5,667
Total Receipts	158,992	174,556	$ 169,885	$ 4,671
Expenditures				
Personal services	78,067	94,786	$ 85,506	$ 9,280
Contractual	69,280	60,540	70,054	[9,514]
Capital outlay	-	-	25,500	[25,500]
Transfers out	28,855	12,707	-	12,707
Cash forward	-	-	16,449	[16,449]
Total Expenditures	176,202	168,033	$ 197,509	$ [29,476]
Receipts Over [Under] Expenditures	[17,210]	6,523		
Unencumbered Cash, Beginning	21,009	3,799		
Unencumbered Cash, Ending	$ 3,799	$ 10,322		

See independent auditor's report on the financial statements.

Jackson County, Kansas
Elderly Bus Replacement Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Transfers in	$ 20,000	$ 9,500
Total Receipts	20,000	9,500
Expenditures		
Capital outlay	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	20,000	9,500
Unencumbered Cash, Beginning	73,721	93,721
Unencumbered Cash, Ending	$ 93,721	$ 103,221

* 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, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Transfers in	$ 8,855	$ 2,771
Total Receipts	8,855	2,771
Expenditures		
Contractual services	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	8,855	2,771
Unencumbered Cash, Beginning	106,419	115,274
Unencumbered Cash, Ending	$ 115,274	$ 118,045

* 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, 2024
(With Comparative Actual Totals for the Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Receipts				
Taxes	$ 98,873	$ 100,888	$ 100,000	$ 888
Use of money and property	935	686	150	536
Total Receipts	99,808	101,574	$ 100,150	$ 1,424
Expenditures				
Contractual services	104,607	148,441	$ 224,000	$ [75,559]
Cash forward	-	-	1,418	[1,418]
Total Expenditures	104,607	148,441	$ 225,418	$ [76,977]
Receipts Over [Under] Expenditures	[4,799]	[46,867]		
Unencumbered Cash, Beginning	140,118	135,319		
Unencumbered Cash, Ending	$ 135,319	$ 88,452		

Jackson County, Kansas
Restricted Revenues Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Grants	$ 168,605	$ 732,323
Transfers in	-	180,000
Total Receipts	168,605	912,323
Expenditures		
Contractual services	150,606	656,283
Total Expenditures	150,606	656,283
Receipts Over [Under] Expenditures	17,999	256,040
Unencumbered Cash, Beginning	338,655	356,654
Unencumbered Cash, Ending	$ 356,654	$ 612,694

* This fund is not required to be budgeted.

Jackson County, Kansas
Inmate Welfare Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Charges for services	$ 198,970	$ 97,693
Total Receipts	198,970	97,693
Expenditures		
Contractual services	163,665	222,719
Total Expenditures	163,665	222,719
Receipts Over [Under] Expenditures	35,305	[125,026]
Unencumbered Cash, Beginning	102,676	137,981
Unencumbered Cash, Ending	$ 137,981	$ 12,955

* 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, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Collections	$ 281,441	$ -
Total Receipts	281,441	-
Expenditures		
Personal services	208,176	-
Contractual services	75,052	-
Transfer out	-	107,926
Total Expenditures	283,228	107,926
Receipts Over [Under] Expenditures	[1,787]	[107,926]
Unencumbered Cash, Beginning	109,713	107,926
Unencumbered Cash, Ending	$ 107,926	$ -

* 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, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Collections	$ 411,246	$ 506,078
Transfer in	-	70,193
Total Receipts	411,246	576,271
Expenditures		
Personal services	209,606	439,005
Contractual services	28,712	94,455
Transfers out	-	179,985
Total Expenditures	238,318	713,445
Receipts Over [Under] Expenditures	172,928	[137,174]
Unencumbered Cash, Beginning	-	172,928
Unencumbered Cash, Ending	$ 172,928	$ 35,754

* 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, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Federal grants	$ 227,106	$ 44,991
Total Receipts	227,106	44,991
Expenditures		
Personal services	18,362	35,978
Contractual services	34,903	91,924
Total Expenditures	53,265	127,902
Receipts Over [Under] Expenditures	173,841	[82,911]
Unencumbered Cash, Beginning	30,456	204,297
Unencumbered Cash, Ending	$ 204,297	$ 121,386

* 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, 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	$ 145,177	$ 144,440	$ 147,428	$ [2,988]
Delinquent taxes	776	1,270	-	1,270
Motor vehicle taxes	10,028	15,373	14,483	890
Recreational vehicle taxes	236	363	344	19
Commercial vehicle taxes	1,244	1,406	1,745	[339]
Watercraft taxes	95	242	141	101
Cost share chemicals	217,906	168,861	150,000	18,861
Reimbursements	6,994	2,140	-	2,140
Miscellaneous	2,657	1,884	[719]	2,603
Total Receipts	385,113	335,979	$ 313,422	$ 22,557
Expenditures				
Personal services	34,229	41,428	$ 40,738	$ 690
Contractual	9,431	7,832	10,850	[3,018]
Commodities	325,813	247,938	274,415	[26,477]
Transfers out	4,000	5,328	-	5,328
Cash forward	-	-	11,833	[11,833]
Adjustments for qualifying budget credits	-	-	2,140	[2,140]
Total Expenditures	373,473	302,526	$ 339,976	$ [37,450]
Receipts Over [Under] Expenditures	11,640	33,453		
Unencumbered Cash, Beginning	6,777	18,417		
Unencumbered Cash, Ending	$ 18,417	$ 51,870		

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

	Prior Year Actual	Current Year Actual
Receipts		
Transfers in	$ 4,000	$ 5,328
Total Receipts	4,000	5,328
Expenditures		
Capital outlay	6,813	-
Total Expenditures	6,813	-
Receipts Over [Under] Expenditures	[2,813]	5,328
Unencumbered Cash, Beginning	103,513	100,700
Unencumbered Cash, Ending	$ 100,700	$ 106,028

* 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, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 2,027	$ 2,251
Total Receipts	2,027	2,251
Expenditures		
Contractual services	2,401	3,972
Total Expenditures	2,401	3,972
Receipts Over [Under] Expenditures	[374]	[1,721]
Unencumbered Cash, Beginning	7,465	7,091
Unencumbered Cash, Ending	$ 7,091	$ 5,370

* 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, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Technology fees	$ 12,797	$ 13,116
Use of money and property	248	278
Total Receipts	13,045	13,394
Expenditures		
Contractual services	21,029	37,754
Total Expenditures	21,029	37,754
Receipts Over [Under] Expenditures	[7,984]	[24,360]
Unencumbered Cash, Beginning	36,508	28,524
Unencumbered Cash, Ending	$ 28,524	$ 4,164

* 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, 2023

	CDBG Grant	ARPA Grant
Receipts		
Federal grants	$ -	$ -
Total Receipts	-	-
Expenditures		
Contractual services	-	159,093
Total Expenditures	-	159,093
Receipts Over [Under] Expenditures	-	[159,093]
Unencumbered Cash, Beginning	2,000	159,093
Unencumbered Cash, Ending	$ 2,000	$ -

* 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, 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	$ 2,912,721	$ 3,087,715	$ 3,152,764	$ [65,049]
Delinquent taxes	22,187	29,864	-	29,864
Motor vehicle taxes	310,606	312,011	290,590	21,421
Recreational vehicle taxes	7,318	7,342	6,896	446
Commercial vehicle taxes	36,320	38,106	35,017	3,089
Watercraft taxes	2,936	5,019	2,835	2,184
Intergovernmental	687,083	664,622	588,063	76,559
Reimbursements	36,845	12,613	33,078	[20,465]
Miscellaneous	184,442	677,636	11,129	666,507
Transfers in	-	1,104,319	1,855,825	[751,506]
Total Receipts	4,200,458	5,939,247	$ 5,976,197	$ [36,950]
Expenditures				
Personal services	1,231,092	1,829,134	$ 1,636,450	$ 192,684
Contractual	184,691	398,975	246,500	152,475
Commodities	2,204,724	3,474,087	3,121,695	352,392
Capital outlay	260,649	502,566	120,000	382,566
Transfers out	183,750	-	-	-
Cash forward	-	-	1,001,026	[1,001,026]
Adjustment for qualifying budget credits	-	-	12,613	[12,613]
Total Expenditures	4,064,906	6,204,762	$ 6,138,284	$ 66,478
Receipts Over [Under] Expenditures	135,552	[265,515]		
Unencumbered Cash, Beginning	129,963	265,515		
Unencumbered Cash, Ending	$ 265,515	$ -		

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, 2024
(With Comparative Actual Totals for the Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Receipts				
Sales tax	$ 611,998	$ 652,237	$ 550,000	$ 102,237
Transfers in	-	12,903	-	12,903
Total Receipts	611,998	665,140	$ 550,000	$ 115,140
Expenditures				
Capital outlay	417,742	1,259,871	$ 1,051,506	$ 208,365
Total Expenditures	417,742	1,259,871	$ 1,051,506	$ 208,365
Receipts Over [Under] Expenditures	194,256	[594,731]		
Unencumbered Cash, Beginning	451,506	645,762		
Unencumbered Cash, Ending	$ 645,762	$ 51,031		

Jackson County, Kansas
Nextera Settlement Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Settlement proceeds	$ -	$ -
Total Receipts	-	-
Expenditures		
Contractual services	175,528	-
Transfers out	-	205,399
Total Expenditures	175,528	205,399
Receipts Over [Under] Expenditures	[175,528]	[205,399]
Unencumbered Cash, Beginning	380,927	205,399
Unencumbered Cash, Ending	$ 205,399	$ -

* 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, 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	$ 2,344,539	$ 2,854,667	$ 2,901,281	$ [46,614]
Delinquent taxes	17,173	23,924	-	23,924
Motor vehicle taxes	245,885	251,024	233,902	17,122
Recreational vehicle taxes	5,796	5,908	5,551	357
Commercial vehicle taxes	27,770	30,333	28,186	2,147
Watercraft taxes	2,328	4,021	2,339	1,682
Prisoner boarding	682,695	754,128	804,000	[49,872]
Charges for services	85,804	19,251	23,000	[3,749]
Transfers in	22,166	-	-	-
Total Receipts	3,434,156	3,943,256	$ 3,998,259	$ [55,003]
Expenditures				
Administration	479,965	619,837	$ 4,029,509	$ [3,409,672]
Patrol	820,636	1,002,001	-	1,002,001
Investigations	213,814	204,909	-	204,909
K-9	5,822	7,455	-	7,455
Dispatch	350,377	448,966	-	448,966
Vehicles	437,127	346,625	-	346,625
Corrections	1,170,918	1,217,542	-	1,217,542
Transfers out	-	38,710	-	38,710
Total Expenditures	3,478,659	3,886,045	$ 4,029,509	$ [143,464]
Receipts Over [Under] Expenditures	[44,503]	57,211		
Unencumbered Cash, Beginning	44,503	-		
Unencumbered Cash, Ending	$ -	$ 57,211		

Jackson County, Kansas
Special Alcohol 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				
State alcohol taxes	$ 57,951	$ 63,318	$ 53,752	$ 9,566
Total Receipts	57,951	63,318	$ 53,752	$ 9,566
Expenditures				
Prevention	56,750	25,500	$ 43,500	$ [18,000]
Miscellaneous	10,000	-	10,000	[10,000]
Transfers out	-	180,000	-	180,000
Cash forward	-	-	179,074	[179,074]
Total Expenditures	66,750	205,500	$ 232,574	$ [27,074]
Receipts Over [Under] Expenditures	[8,799]	[142,182]		
Unencumbered Cash, Beginning	191,322	182,523		
Unencumbered Cash, Ending	$ 182,523	$ 40,341		

Jackson County, Kansas
Special Machinery and Equipment Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Transfers in	$ 183,750	$ 130,356
Total Receipts	183,750	130,356
Expenditures		
Capital outlay	1,069,069	82,703
Total Expenditures	1,069,069	82,703
Receipts Over [Under] Expenditures	[885,319]	47,653
Unencumbered Cash, Beginning	917,782	32,463
Unencumbered Cash, Ending	$ 32,463	$ 80,116

* 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, 2024
(With Comparative Actual Totals for the Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Receipts				
State alcohol taxes	$ 57,951	$ 63,318	$ 53,752	$ 9,566
Total Receipts	57,951	63,318	$ 53,752	$ 9,566
Expenditures				
Donations	5,300	32,801	$ -	$ 32,801
Appropriations	64,770	147,475	188,760	[41,285]
Cash forward	-	-	18,252	[18,252]
Total Expenditures	70,070	180,276	$ 207,012	$ [26,736]
Receipts Over [Under] Expenditures	[12,119]	[116,958]		
Unencumbered Cash, Beginning	160,760	148,641		
Unencumbered Cash, Ending	$ 148,641	$ 31,683		

Jackson County, Kansas
Tourism - Guest Tax Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Guest tax	$ 53,341	$ 51,244
Miscellaneous	4,000	4,000
Total Receipts	57,341	55,244
Expenditures		
Appropriations	45,508	41,343
Total Expenditures	45,508	41,343
Receipts Over [Under] Expenditures	11,833	13,901
Unencumbered Cash, Beginning	86,313	98,146
Unencumbered Cash, Ending	$ 98,146	$ 112,047

* 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, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Technology fees	$ 3,228	$ 3,279
Total Receipts	3,228	3,279
Expenditures		
Technology	931	-
Total Expenditures	931	-
Receipts Over [Under] Expenditures	2,297	3,279
Unencumbered Cash, Beginning	5,916	8,213
Unencumbered Cash, Ending	$ 8,213	$ 11,492

* 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, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
State grants	$ 18,563	$ 89,377
Total Receipts	18,563	89,377
Expenditures		
Personal services	61,486	89,120
Contractual services	-	3,355
Total Expenditures	61,486	92,475
Receipts Over [Under] Expenditures	[42,923]	[3,098]
Unencumbered Cash, Beginning	[3,354]	[46,277]
Unencumbered Cash, Ending	$ [46,277]	$ [49,375]

* 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, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Grants	$ 22,922	$ -
Total Receipts	22,922	-
Expenditures		
Personal services	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	22,922	-
Unencumbered Cash, Beginning	[22,922]	-
Unencumbered Cash, Ending	$ -	$ -

* This fund is not required to be budgeted.

Jackson County, Kansas
JCAB Grant Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Transfers in	$ -	$ 217,719
Total Receipts	-	217,719
Expenditures		
Personal services	-	60,317
Contractual services	-	37,876
Total Expenditures	-	98,193
Receipts Over [Under] Expenditures	-	119,526
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 119,526

* 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, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Federal grants	$ 236,677	$ -
Total Receipts	236,677	-
Expenditures		
Personal services	18,133	-
Contractual services	156,258	-
Transfer out	-	93,616
Total Expenditures	174,391	93,616
Receipts Over [Under] Expenditures	62,286	[93,616]
Unencumbered Cash, Beginning	31,330	93,616
Unencumbered Cash, Ending	$ 93,616	$ -

* 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, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Grants	$ 214,116	$ 376,097
Miscellaneous	-	80,719
Total Receipts	214,116	456,816
Expenditures		
Personal services	149,241	331,223
Contractual services	11,424	95,590
Total Expenditures	160,665	426,813
Receipts Over [Under] Expenditures	53,451	30,003
Unencumbered Cash, Beginning	-	53,451
Unencumbered Cash, Ending	$ 53,451	$ 83,454

* This fund is not required to be budgeted.

Jackson County, Kansas
Adult Community Corrections II Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Grants	$ -	$ 1,554
Total Receipts	-	1,554
Expenditures		
Contractual services	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	-	1,554
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 1,554

* 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, 2024
(With Comparative Actual Totals for the Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Receipts				
Sales tax	$ 227,362	$ 295,559	$ -	$ 295,559
Total Receipts	227,362	295,559	$ -	$ 295,559
Expenditures				
Distributions	227,362	295,559	$ -	$ 295,559
Total Expenditures	227,362	295,559	$ -	$ 295,559
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Jackson County, Kansas
Risk Management 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				
Transfers in	$ -	$ 1,500,000	$ 1,500,000	$ -
Total Receipts	-	1,500,000	$ 1,500,000	$ -
Expenditures				
Personal services	-	829,382	$ 1,500,000	$ [670,618]
Total Expenditures	-	829,382	$ 1,500,000	$ [670,618]
Receipts Over [Under] Expenditures	-	670,618		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ 670,618		

Jackson 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:				
Delinquent taxes	$ -	$ -	$ -	$ -
Total Receipts	-	-	$ -	$ -
Expenditures				
Transfers out	95,411	-	$ -	$ -
Total Expenditures	95,411	-	$ -	$ -
Receipts Over [Under] Expenditures	[95,411]	-		
Unencumbered Cash, Beginning	95,411	-		
Unencumbered Cash, Ending	$ -	$ -		

Jackson 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	$ 24,044	$ 91,640	$ 90,095	$ 25,589
Commercial Vehicle Tax	237	61,597	61,617	217
Current Tax	12,960,740	21,474,660	21,342,839	13,092,561
Motor Vehicle Tax	60,518	1,909,897	1,901,603	68,812
Motor Vehicle Excise	-	1,306	1,306	-
Personal Redemption	16,556	34,256	31,223	19,589
Real Estate Redemption	144,675	214,544	184,466	174,753
Recreational Vehicle Tax	871	43,725	43,627	969
Special Redemption	10,065	53,236	56,751	6,550
Total Distributable Funds	13,217,706	23,884,861	23,713,527	13,389,040
State Funds:				
Auto Registrations	-	971,191	971,191	-
Driver's Licenses	-	47,536	47,536	-
Game Licenses	96	997	1,058	35
Heritage Trust	1,556	6,558	6,292	1,822
Sales Tax Payable	9	2,581	2,541	49
State Educational Building	-	169,282	169,282	-
State Institutional Building	-	84,642	84,642	-
Comp-ISO-Local	-	834,802	834,802	-
Total State Funds	1,661	2,117,589	2,117,344	1,906
Subdivision Funds:				
Cemetery Districts	-	188,435	188,423	12
Cities	-	2,019,725	2,019,725	-
Drainage and Watershed Districts	-	151,889	151,889	-
Fire Districts	-	600,006	600,006	-
Hospital Districts	[4]	67,034	67,034	[4]
Library Districts	-	160,981	160,981	-
School Districts	51	7,644,093	7,556,545	87,599
Total Subdivision Funds	47	10,832,163	10,744,603	87,607

Jackson 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:				
Van Sweringen Invested	$ 75,048	$ -	$ -	$ 75,048
Van Sweringen Scholarship	2,785	1,933	3,440	1,278
Van Sweringen Needy	3,328	1,934	941	4,321
County Attorney	5,318	107,379	99,956	12,741
District Court	133,405	101,633	104,019	131,019
Law Library	56,169	14,715	11,443	59,441
County Sheriff	9,231	55,211	61,296	3,146
Inmate Commissary	71,523	305,866	225,461	151,928
Cash Long and Short	36	-	-	36
Payroll Clearing	162,582	10,754,308	10,737,469	179,421
Total Other Funds	519,425	11,342,979	11,244,025	618,379
Total Agency Funds	$ 13,738,839	$ 48,177,592	$ 47,819,499	$ 14,096,932

Jackson County, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN Number	Expenditures	Subrecipient Expenditures
U.S. Department of Homeland Security			
Passed Through Kansas Adjutant General:			
Emergency Management Performance Grants	97.042	$ 11,347	$ -
Total U.S. Department of Homeland Security		11,347	-
U.S. Department of the Interior			
Passed Through Kansas Department of Wildlife and Parks:			
Outdoor Recreation Acquisition, Development and Planning	15.916	152,000	-
Total U.S. Department of the Interior		152,000	-
Executive Office of the President			
Passed Through Kansas Bureau of Investigation:			
High Intensity Drug Trafficking Areas Program	95.001	13,561	-
Total Executive Office of the President		13,561	-
U.S. Department of Housing and Urban Development			
Emergency Solutions Grant Program	14.231	4,618	4,618
Total U.S. Department of Housing and Urban Development		4,618	4,618
U.S. Department of the Treasury			
Passed Through Kansas Governor's Office:			
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	395,200	-
Total U.S. Department of the Treasury		395,200	-
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	19,818	-
Nutrition Services Incentive Program	93.053	66,773	-
Total Aging Cluster		86,591	-
Total U.S. Department of Health and Human Services		86,591	-
U.S. Department of Justice			
Passed Through Kansas Kansas Governor's Office:			
Edward Byrne Memorial Justice Assistance Grant	16.738	124,720	-
Violence Against Women Formula Grants	16.588	89,369	-
Total U.S. Department of Justice		214,089	-
Total Expenditures of Federal Awards		$ 877,406	$ 4,618

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, 2024

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, 2024.

5. Outstanding Loans

The County did not have any outstanding loans under any federal grants as of December 31, 2024.

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, 2024

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:

ALN	Name of Federal Program or Cluster
21.027	COVID-19 - 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

Current Year Findings

None Noted.

Section III - Federal Award Findings and Questioned Costs

Current Year Findings

None Noted.

Section II - Financial Statement Findings

Prior Year Findings

None Noted.

Section III - Federal Award Findings and Questioned Costs

Prior 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, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated October 8, 2025.

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

October 8, 2025

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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, 2024. 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, 2024.

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, 2024, and have issued our report thereon dated October 8, 2025, 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

October 8, 2025