

JACKSON COUNTY, KANSAS

FINANCIAL STATEMENTS

December 31, 2017

/

This page intentionally left blank.

Jackson County, Kansas
FINANCIAL STATEMENTS
December 31, 2017

Table of Contents

	<u>Page</u>
INTRODUCTORY SECTION	
Table of Contents	i - ii
FINANCIAL SECTION	
Independent Auditor's Report	1 - 2
Summary Statement of Receipts, Expenditures and Unencumbered Cash	3
Notes to the Financial Statements	4 - 8
Schedule 1	9
Summary of Expenditures - Actual and Budget	
Schedule 2	
Schedule of Receipts and Expenditures - Actual and Budget or Actual Only	
Governmental Type Funds:	10 - 11
General Fund	12
Auto Tag Fee Fund	13
Capital Outlay Fund	14
C1 - Elderly Grant 2013-2014 Fund	15
C1 - Elderly Grant 2014-2015 Fund	16
C2 USDA Grant 2013-2014 Fund	17
C2 USDA Grant 2014-2015 Fund	18
Clerk's Technology Fund	19
Detention Center Fund	20
Elderly Services Fund	21
Elderly Bus Replacement Fund	22
Elderly Capital Improvement Fund	23
Emergency 911 Fund	24 - 27
Restricted Revenues Fund	28
Inmate Welfare Fund	29
Juvenile Intake Fund	30
Juvenile Intake II Fund	31
Meadowlark Extension #7 Fund	32
Noxious Weed Fund	33
Noxious Weed Capital Outlay Fund	34
Prosecuting Attorney Training Fund	35
Register of Deeds Technology Fund	36
Restitution Fund	37
Road and Bridge Fund	38
Road and Bridge 4% Sales Tax Fund	39
Sheriff Fund	40
Special Alcohol Fund	

Jackson County, Kansas

FINANCIAL STATEMENTS

December 31, 2017

Table of Contents - Continued

	<u>Page</u>
Schedule 2 (Continued)	
Schedule of Receipts and Expenditures - Actual and Budget or Actual Only (Continued)	
Special Machinery and Equipment Fund	41
Special Parks and Recreation Fund	42
Tourism – Guest Tax Fund	43
Treasurer's Technology Fund	44
Victim Grant Fund	45
.4% Sales Tax Fund	46
Bond and Interest Fund	47
2015 FEMA Flood Fund	48
Schedule 3	
Summary of Receipts and Disbursements – Actual	
Agency Funds	49 - 50



MIZE & HOUSER
COMPANY P.A.

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Jackson County, Kansas

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, 2017, and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by the County to meet the requirements of the State of Kansas 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.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2017, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2017, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of receipts and disbursements – agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Matter

The 2016 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2017 basic financial statement upon which we rendered an unmodified opinion dated August 8, 2017. The 2016 basic financial statement and the 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: <http://da.ks.gov/ar/muniserv/>. Such 2016 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 2016 basis financial statements. The 2016 comparative information was subjected to auditing procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2016 basic financial statements or to the 2016 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 2016 comparative information is fairly presented in all material respects in relation to the 2016 basic financial statements as a whole, on the basis of accounting described in Note 1.

Mike Houser: Company PA

Certified Public Accountants
Lawrence, Kansas

July 20, 2018

Jackson County, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2017

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Encumbrances and Accounts Payable	Ending Cash Balance
<u>Funds</u>							
General Funds:							
General Fund	\$ 1,354,183	\$ -	\$ 6,244,657	\$ 6,101,025	\$ 1,497,815	\$ 27,723	\$ 1,525,538
Special Purpose Funds:							
Auto Tag Fee	-	-	120,771	120,771	-	-	-
Capital Outlay	2,909,136	-	1,550,696	440,046	4,019,786	-	4,019,786
C1 Elderly Grant 2013-2014	-	-	76,705	76,705	-	-	-
C1 Elderly Grant 2014-2015	-	-	25,036	24,921	115	-	115
C2 USDA Grant 2013-2014	-	-	37,882	37,882	-	-	-
C2 USDA Grant 2014-2015	-	-	10,994	10,879	115	-	115
Clerk's Technology	2,916	-	3,597	-	6,513	-	6,513
Detention Center	-	-	-	-	-	-	-
Elderly Services	14,077	-	123,721	124,709	13,089	-	13,089
Elderly Bus Replacement	50,937	-	7,685	21,901	36,721	-	36,721
Elderly Capital Improvement	85,300	-	25,000	3,720	106,580	-	106,580
Emergency 911	50,639	-	88,745	62,164	77,220	1,380	78,600
Restricted Revenues	139,094	-	138,953	172,372	105,675	-	105,675
Inmate Welfare	29,570	-	104,202	107,247	26,525	-	26,525
Juvenile Intake	50,441	-	193,384	243,825	-	-	-
Juvenile Intake II	-	-	219,492	164,321	55,171	-	55,171
Meadowlark Extension #7	-	-	248,391	248,391	-	-	-
Noxious Weed	19,963	-	335,807	342,294	13,476	-	13,476
Noxious Weed Capital Outlay	119,033	-	400	-	119,433	-	119,433
Prosecuting Attorney Training	6,111	-	1,701	460	7,352	-	7,352
Register of Deeds Technology	16,298	-	14,420	10,376	20,342	-	20,342
Restitution	[6,059]	-	2,850	-	[3,209]	-	[3,209]
Road and Bridge	302,677	-	3,456,654	3,532,133	227,198	29,866	257,064
Road and Bridge 4% Sales Tax	382,542	-	401,934	238,448	546,028	-	546,028
Sheriff	249,908	-	3,007,554	3,125,734	131,728	22,226	153,954
Special Alcohol	102,805	-	42,384	37,304	107,885	-	107,885
Special Machinery and Equipment	889,521	-	587,500	696,478	780,543	-	780,543
Special Parks and Recreation	150,350	-	42,753	52,643	140,460	-	140,460
Tourism - Guest Tax	42,354	-	48,836	36,230	54,960	-	54,960
Treasurer's Technology	3,496	-	3,597	1,153	5,940	-	5,940
Victim Grant	[17,890]	-	82,365	76,975	[12,500]	-	[12,500]
.4% Sales Tax	-	-	147,820	147,820	-	-	-
Bond and Interest Funds:							
Bond and Interest	94,466	-	685	-	95,151	-	95,151
Capital Projects Funds:							
2015 FEMA Flooding	-	-	-	-	-	-	-
Total Reporting Entity [Excluding Agency Funds]	\$ 7,041,868	\$ -	\$ 17,397,171	\$ 16,258,927	\$ 8,180,112	\$ 81,195	\$ 8,261,307

Composition of Cash:		
	Denison State Bank Checking	\$ 210,215
	Denison State Bank Money Market	1,784,133
	Denison State Bank Savings	2,005
	Denison State Bank CD	5,500,000
	Farmers State Bank Money Market	5,046,905
	Farmers State Bank CD	2,575,048
	Girard National Bank Checking	284,788
	Girard National Bank Money Market	3,803,028
	Cash on hand	25
	Total Cash	19,206,147
	Agency Funds per Schedule 3	[10,944,840]
	Total Reporting Entity [Excluding Agency Funds]	\$ 8,261,307

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

Jackson County, Kansas

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2017

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 presents 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.

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

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.).

Jackson County, Kansas

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2017

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. 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 the 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 the notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The 2017 budget was not amended.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the 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 project funds, grant funds, agency funds and the following special purpose funds:

Capital Outlay, C1 – Elderly Grant 2013-14, C1 – Elderly Grant 2014-15, C2 – USDA Grant 2013-14, C2 – USDA Grant 2014-15, Clerk's Technology, Elderly Bus Replacement, Elderly Capital Improvement, Restricted Revenues, Inmate Welfare, Juvenile Intake, Juvenile Intake II, Meadowlark Extension #7, Noxious Weed Capital Outlay, Prosecuting Attorney Training, Register of Deeds Technology, Restitution, Special Machinery and Equipment, Tourism – Guest Tax, Treasurer's Technology, Victim Grant and .4% Sales Tax funds.

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.

Jackson County, Kansas

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2017

NOTE 2 – DEPOSITS (CONTINUED)

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, 2017, 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 City, 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, 2017, the County's carrying amount of deposits was \$19,206,147 and the bank balance was \$19,561,794. The bank balance was held by three banks, resulting in a concentration of credit risk. Of the bank balance, \$858,652 was covered by federal depository insurance, and the remaining \$18,703,142 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

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

NOTE 3 - INTERFUND TRANSACTIONS

The following transfers were made during 2017:

From	To	Amount	Regulatory Authority
Road and Bridge	Special Machinery and Equipment	\$ 449,000	K.S.A. 68-141g
Noxious Weed	Noxious Weed Capital Outlay	400	K.S.A. 2-1318
Elderly Services	Elderly Bus Replacement	5,000	K.S.A. 19-119
Elderly Services	Elderly Capital Improvement	25,000	K.S.A. 19-119
General	Capital Outlay	978,078	K.S.A. 19-120
Sheriff	Capital Outlay	489,000	K.S.A. 19-120
Auto Tag Fee	Capital Outlay	4,947	K.S.A. 19-120
		<u>\$ 1,951,425</u>	

Jackson County, Kansas

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2017

NOTE 4 - DEFINED BENEFIT PENSION PLAN

Plan description - The City participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A 74-4901 *et seq.* Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy. 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. Members 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 with a 0% moratorium for the period of January 1, 2017 through September 30, 2017 for Death and Disability Program) and the statutory contribution rate was 8.46% for the fiscal year ended December 31, 2017. Contributions to the pension plan from the City were \$382,287 for the year ended December 31, 2017.

Net Pension Liability. At December 31, 2017, the City's proportionate share of the collective net pension liability reported by KPERS was \$3,609,421. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the KPERS website at www.kpers.org or can be obtained as described above.

NOTE 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 bi-weekly 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.

Jackson County, Kansas

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2017

NOTE 5 - COMPENSATED ABSENCES (CONTINUED)

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 at December 31, 2017 is \$210,538.

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 at December 31, 2017 is \$18,129.

NOTE 6 - 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 7 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance. No significant reductions in insurance coverage from that of the prior year have occurred. Settlements have not exceeded insurance coverage for each of the past three years.

NOTE 8 - CONTRACTUAL OBLIGATIONS

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, 2017 through December 31, 2019. Under this agreement, the County will pay TECHS \$302,000 in 2017, \$352,000 in 2018 and \$402,000 in 2019.

NOTE 9 - STATUTORY VIOLATION

The Restitution Funds had negative ending cash as of December 31, 2017, which is a violation of K.S.A. 10-1113.

Actual expenditures exceeded budgeted expenditures in the Sheriff Fund at December 31, 2017, which is a violation of K.S.A. 79-2935.

Jackson County, Kansas
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2017

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Over [Under]</u>
General Funds:					
General Fund	\$ 6,416,571	\$ -	\$ 6,416,571	\$ 6,101,025	\$ 315,546
Special Purpose Funds:					
Detention Center	-	-	-	-	-
Elderly Services	127,090	-	127,090	124,709	2,381
Noxious Weeds	341,133	1,415	342,548	342,294	254
Road and Bridge	3,470,988	66,125	3,537,113	3,532,133	4,980
Sheriff	3,085,243	-	3,085,243	3,125,734	[40,491] *
Bond & Interest Funds:					
Bond and Interest	89,157	-	89,157	-	89,157

* This was the County Clerk's error when amending the budget

Jackson County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Year Ended December 31, 2016)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 3,408,460	\$ 3,989,950	\$ 3,953,707	\$ 36,243
Delinquent taxes	25,068	47,508	-	47,508
Motor vehicle taxes	314,271	440,078	396,349	43,729
Recreational vehicle taxes	6,548	8,776	8,471	305
Commercial vehicle taxes	38,498	45,578	56,392	[10,814]
Watercraft taxes	2,750	3,830	3,464	366
Interest on motor vehicle taxes and redemptions	35,784	35,853	-	35,853
Local sales tax	988,792	1,004,502	750,000	254,502
Local liquor tax	43,222	42,922	15,000	27,922
State aid	-	3,045	-	3,045
Licenses, Fees, and Permits:				
County Clerk licenses and fees	6,666	1,188	-	1,188
County Treasurer fees	6,086	7,794	-	7,794
County Attorney fees	23,869	24,190	23,108	1,082
Register of Deeds fees	150,013	132,563	105,000	27,563
District Court fees	56,845	73,445	64,665	8,780
Landfill fees	50,722	58,594	54,551	4,043
Recycling fees	47,450	59,695	56,940	2,755
Emergency Management fees	11,417	11,417	11,417	-
Planning and Zoning permits and applications	13,022	7,079	4,000	3,079
Appraiser fees	4,607	5,561	-	5,561
Banner Creek Reservoir grants and fees	184,148	174,266	164,574	9,692
Miscellaneous	7,856	6,715	-	6,715
Use of money and property	34,599	60,108	15,000	45,108
Transfers in	23,363	-	-	-
Total Receipts	<u>5,484,056</u>	<u>6,244,657</u>	<u>\$ 5,682,638</u>	<u>\$ 562,019</u>

Jackson County, Kansas
General Fund (Continued)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Year Ended December 31, 2016)

	Prior Year <u>Actual</u>	Current Year		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Expenditures				
County Commissioners	\$ 88,324	\$ 88,608	\$ 88,634	\$ 26
Purchasing	13,850	15,365	15,210	[155]
County Clerk	97,649	103,983	119,845	15,862
County Treasurer	115,097	125,833	140,638	14,805
County Attorney	270,558	298,415	325,925	27,510
Register of Deeds	116,760	119,692	124,494	4,802
District Court	219,977	276,918	244,458	[32,460]
Custodial	79,465	76,453	85,971	9,518
Landfill	80,422	72,501	114,260	41,759
Recycle	134,320	129,840	156,925	27,085
Emergency Management	51,154	54,552	60,701	6,149
Appraiser	171,853	181,034	217,198	36,164
Banner Creek	194,888	197,406	212,532	15,126
Elections	107,555	87,704	154,042	66,338
Building	29,090	28,170	36,396	8,226
Employee benefits	1,853,893	2,028,255	2,175,353	147,098
Courthouse	45,971	55,957	72,000	16,043
Appropriations	558,953	613,233	613,233	-
Miscellaneous	751,875	569,028	1,458,756	889,728
Transfers out	510,170	978,078	-	[978,078]
Total Expenditures	<u>5,491,824</u>	<u>6,101,025</u>	<u>\$ 6,416,571</u>	<u>\$ 315,546</u>
Receipts Over [Under] Expenditures	[7,768]	143,632		
Unencumbered Cash, Beginning	<u>1,361,951</u>	<u>1,354,183</u>		
Unencumbered Cash, Ending	<u>\$ 1,354,183</u>	<u>\$ 1,497,815</u>		

Jackson County, Kansas
Auto Tag Fee Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2017 and 2016

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Daily collections	\$ 119,558	\$ 120,742
Reimbursements	<u>67</u>	<u>29</u>
Total Receipts	<u>119,625</u>	<u>120,771</u>
Expenditures		
Personal services	109,690	111,422
Contractual	2,438	3,014
Commodities	1,210	1,388
Transfers out	<u>6,287</u>	<u>4,947</u>
Total Expenditures	<u>119,625</u>	<u>120,771</u>
Receipts Over [Under] Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

* This fund is required to be budgeted by Kansas statutes, however, it was inadvertently presented as a non-budgeted fund. This will be corrected moving forward.

Jackson County, Kansas
 Capital Outlay Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Years Ended December 31, 2017 and 2016

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Intergovernmental	\$ 282,454	\$ 57,873
Miscellaneous	888	20,798
Transfers in	910,171	1,472,025
Total Receipts	<u>1,193,513</u>	<u>1,550,696</u>
Expenditures		
Capital outlay	1,430,895	440,046
Transfer out	17,076	-
Total Expenditures	<u>1,447,971</u>	<u>440,046</u>
Receipts Over [Under] Expenditures	[254,458]	1,110,650
Unencumbered Cash, Beginning	<u>3,163,594</u>	<u>2,909,136</u>
Unencumbered Cash, Ending	<u>\$ 2,909,136</u>	<u>\$ 4,019,786</u>

* 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, 2017 and 2016

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Federal grants	\$ 6,572	\$ 29,102
Intergovernmental	<u>16,128</u>	<u>47,603</u>
Total Receipts	<u>22,700</u>	<u>76,705</u>
Expenditures		
Personal services	7,558	27,945
Contractual services	366	3,299
Commodities	<u>14,776</u>	<u>45,461</u>
Total Expenditures	<u>22,700</u>	<u>76,705</u>
Receipts Over [Under] Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

* 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, 2017 and 2016

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Federal grants	\$ 33,073	\$ 6,176
Intergovernmental	9,738	7,656
Program income	<u>34,453</u>	<u>11,204</u>
Total Receipts	<u>77,264</u>	<u>25,036</u>
Expenditures		
Personal services	22,604	10,346
Commodities	<u>54,660</u>	<u>14,575</u>
Total Expenditures	<u>77,264</u>	<u>24,921</u>
Receipts Over [Under] Expenditures	-	115
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 115</u>

* 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, 2017 and 2016

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Federal grants	\$ 3,305	\$ 15,935
Intergovernmental	6,633	13,542
Program income	<u>3,106</u>	<u>8,405</u>
Total Receipts	<u>13,044</u>	<u>37,882</u>
Expenditures		
Personal services	7,589	20,595
Commodities	<u>5,455</u>	<u>17,287</u>
Total Expenditures	<u>13,044</u>	<u>37,882</u>
Receipts Over [Under] Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

* 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, 2017 and 2016

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Federal grants	\$ 13,660	\$ 3,488
Intergovernmental	14,444	4,328
Program income	6,724	3,178
Miscellaneous	250	-
Total Receipts	<u>35,078</u>	<u>10,994</u>
Expenditures		
Personal services	22,992	5,677
Commodities	<u>12,086</u>	<u>5,202</u>
Total Expenditures	<u>35,078</u>	<u>10,879</u>
Receipts Over [Under] Expenditures	-	115
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 115</u>

* 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, 2017 and 2016

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Technology fees	\$ 4,013	\$ 3,597
Total Receipts	<u>4,013</u>	<u>3,597</u>
Expenditures		
Contractual services	<u>3,629</u>	<u>-</u>
Total Expenditures	<u>3,629</u>	<u>-</u>
Receipts Over [Under] Expenditures	384	3,597
Unencumbered Cash, Beginning	<u>2,532</u>	<u>2,916</u>
Unencumbered Cash, Ending	<u>\$ 2,916</u>	<u>\$ 6,513</u>

* This fund is not required to be budgeted.

Jackson County, Kansas
 Detention Center Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Year Ended December 31, 2016)

		Current Year		Variance-
	Prior Year			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>[Under]</u>
Receipts				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total Receipts	-	-	-	-
Expenditures				
Transfers out	71,436	-	\$ -	\$ -
Total Expenditures	71,436	-	\$ -	\$ -
Receipts Over [Under] Expenditures	[71,436]	-		
Unencumbered Cash, Beginning	71,436	-		
Unencumbered Cash, Ending	\$ -	\$ -		

See independent auditor's report on the financial statements.

Jackson County, Kansas
 Elderly Services Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Year Ended December 31, 2016)

		Current Year		Variance-
	Prior Year	Actual	Budget	Over
	Actual			[Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 102,120	\$ 106,318	\$ 108,224	\$ [1,906]
Delinquent taxes	1,142	1,903	-	1,903
Motor vehicle taxes	13,248	13,281	11,888	1,393
Recreational vehicle taxes	276	265	254	11
Commercial vehicle taxes	1,286	1,293	1,692	[399]
Watercraft taxes	117	117	104	13
Use of property	660	544	-	544
Total Receipts	<u>118,849</u>	<u>123,721</u>	<u>\$ 122,162</u>	<u>\$ 1,559</u>
Expenditures				
Personal services	67,673	45,063	\$ 64,590	\$ 19,527
Contractual	41,799	45,938	58,450	12,512
Commodities	255	996	-	[996]
Capital outlay	-	2,712	4,050	1,338
Transfers out	19,000	30,000	-	[30,000]
Total Expenditures	<u>128,727</u>	<u>124,709</u>	<u>\$ 127,090</u>	<u>\$ 2,381</u>
Receipts Over [Under] Expenditures	[9,878]	[988]		
Unencumbered Cash, Beginning	<u>23,955</u>	<u>14,077</u>		
Unencumbered Cash, Ending	<u>\$ 14,077</u>	<u>\$ 13,089</u>		

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, 2017 and 2016

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Miscellaneous	\$ 3,470	\$ 2,685
Transfers in	<u>9,000</u>	<u>5,000</u>
Total Receipts	<u>12,470</u>	<u>7,685</u>
Expenditures		
Capital outlay	<u>20,100</u>	<u>21,901</u>
Total Expenditures	<u>20,100</u>	<u>21,901</u>
Receipts Over [Under] Expenditures	[7,630]	[14,216]
Unencumbered Cash, Beginning	<u>58,567</u>	<u>50,937</u>
Unencumbered Cash, Ending	<u>\$ 50,937</u>	<u>\$ 36,721</u>

* 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, 2017 and 2016

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Transfers in	\$ 10,000	\$ 25,000
Total Receipts	<u>10,000</u>	<u>25,000</u>
Expenditures		
Contractual	<u>1,225</u>	<u>3,720</u>
Total Expenditures	<u>1,225</u>	<u>3,720</u>
Receipts Over [Under] Expenditures	8,775	21,280
Unencumbered Cash, Beginning	<u>76,525</u>	<u>85,300</u>
Unencumbered Cash, Ending	<u>*\$ 85,300</u>	<u>\$ 106,580</u>

* This fund is not required to be budgeted.

Jackson County, Kansas
Emergency 911 Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2017 and 2016

	Prior Year <u>Actual</u>	Curent Year <u>Actual</u>
Receipts		
Taxes	\$ 85,025	\$ 81,253
Use of money and property	<u>188</u>	<u>7,492</u>
Total Receipts	<u>85,213</u>	<u>88,745</u>
Expenditures		
Contractual services	<u>181,467</u>	<u>62,164</u>
Total Expenditures	<u>181,467</u>	<u>62,164</u>
Receipts Over [Under] Expenditures	[96,254]	26,581
Unencumbered Cash, Beginning	<u>146,893</u>	<u>50,639</u>
Unencumbered Cash, Ending	<u>\$ 50,639</u>	<u>\$ 77,220</u>

* This fund is required to be budgeted by Kansas statutes, however, it was inadvertently presented as a non-budgeted fund. This will be corrected moving forward.

Jackson County, Kansas
 Restricted Revenues Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Year Ended December 31, 2016)

	Prevention / <u>DARE</u>	HHW-SEP (DIF) Grant	Inmate <u>Commissary</u>	Spec. Law Enforcement (Seizure)	Evidence Room
Receipts					
Grants	\$ 3,249	\$ -	\$ -	\$ 10,723	\$ 2,749
Total Receipts	<u>3,249</u>	<u>-</u>	<u>-</u>	<u>10,723</u>	<u>2,749</u>
Expenditures					
Expenditures	<u>3,153</u>	<u>20,800</u>	<u>539</u>	<u>16,589</u>	<u>15,610</u>
Total Expenditures	<u>3,153</u>	<u>20,800</u>	<u>539</u>	<u>16,589</u>	<u>15,610</u>
Receipts Over [Under] Expenditures	96	[20,800]	[539]	[5,866]	[12,861]
Unencumbered Cash, Beginning	<u>-</u>	<u>20,800</u>	<u>-</u>	<u>9,694</u>	<u>21,246</u>
Unencumbered Cash, Ending	<u>\$ 96</u>	<u>\$ -</u>	<u>\$ [539]</u>	<u>\$ 3,828</u>	<u>\$ 8,385</u>

* This fund is not required to be budgeted.

<u>Sheriff Abandoned Vehicle</u>	<u>Concealed Carry Handgun</u>	<u>Registered Offender</u>	<u>Burn Recovery Grant</u>	<u>Vehicle Inspection</u>	<u>DOG 2015-09</u>	<u>Sheriff Administration</u>
\$ 1,395	\$ 780	\$ 2,900	\$ -	\$ 16,801	\$ 325	\$ 1,089
<u>1,395</u>	<u>780</u>	<u>2,900</u>	<u>-</u>	<u>16,801</u>	<u>325</u>	<u>1,089</u>
1,320	55	5,734	3,827	22,003	90	800
<u>1,320</u>	<u>55</u>	<u>5,734</u>	<u>3,827</u>	<u>22,003</u>	<u>90</u>	<u>800</u>
75	725	[2,834]	[3,827]	[5,202]	235	289
<u>900</u>	<u>3,990</u>	<u>3,314</u>	<u>-</u>	<u>11,552</u>	<u>900</u>	<u>-</u>
<u>\$ 975</u>	<u>\$ 4,715</u>	<u>\$ 480</u>	<u>\$ [3,827]</u>	<u>\$ 6,350</u>	<u>\$ 1,135</u>	<u>\$ 289</u>

Schedule 2 - 14 (Continued)

Jackson County, Kansas
 Restricted Revenues Fund * (Continued)
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Year Ended December 31, 2016)

	<u>JAG</u>	<u>Elderly Donations</u>	<u>Senior Fundraiser</u>	<u>Operation Game Theif</u>	<u>Strader Memorial</u>
Receipts					
Grants	\$ 73,592	\$ 13,656	\$ 1,008	\$ 6,000	\$ 3,000
Total Receipts	<u>73,592</u>	<u>13,656</u>	<u>1,008</u>	<u>6,000</u>	<u>3,000</u>
Expenditures					
Expenditures	<u>72,610</u>	<u>193</u>	<u>1,513</u>	<u>6,095</u>	<u>-</u>
Total Expenditures	<u>72,610</u>	<u>193</u>	<u>1,513</u>	<u>6,095</u>	<u>-</u>
Receipts Over [Under] Expenditures	982	13,463	[505]	[95]	3,000
Unencumbered Cash, Beginning	<u>-</u>	<u>59,258</u>	<u>4,433</u>	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 982</u>	<u>\$ 72,721</u>	<u>\$ 3,928</u>	<u>\$ [95]</u>	<u>\$ 3,000</u>

See independent auditor's report on the financial statements.

<u>Bad Check Fund</u>	<u>Unclaimed Legacy</u>	<u>Non Noxious Weed</u>	<u>Horse Trail Donations</u>	<u>Grant/Liab Revenue</u>	<u>Current Year Totals</u>	<u>Prior Year Totals</u>
\$ 140	\$ -	\$ 1,346	\$ -	\$ 200	\$ 138,953	\$ 76,351
140	-	1,346	-	200	138,953	76,351
-	-	1,292	49	100	172,372	67,812
-	-	1,292	49	100	172,372	67,812
140	-	54	[49]	100	[33,419]	8,539
2,806	1	-	200	-	139,094	130,555
\$ 2,946	\$ 1	\$ 54	\$ 151	\$ 100	\$ 105,675	\$ 139,094

Jackson County, Kansas
 Inmate Welfare Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Years Ended December 31, 2017 and 2016

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Charges for services	\$ 110,742	\$ 104,202
Total Receipts	<u>110,742</u>	<u>104,202</u>
Expenditures		
Contractual services	<u>81,172</u>	<u>107,247</u>
Total Expenditures	<u>81,172</u>	<u>107,247</u>
Receipts Over [Under] Expenditures	29,570	[3,045]
Unencumbered Cash, Beginning	<u>-</u>	<u>29,570</u>
Unencumbered Cash, Ending	<u>\$ 29,570</u>	<u>\$ 26,525</u>

* 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, 2017 and 2016

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Collections	\$ 133,210	\$ 193,384
Transfers in	<u>60,173</u>	<u>-</u>
Total Receipts	<u>193,383</u>	<u>193,384</u>
Expenditures		
Personal services	121,137	140,933
Contractual services	<u>21,805</u>	<u>102,892</u>
Total Expenditures	<u>142,942</u>	<u>243,825</u>
Receipts Over [Under] Expenditures	50,441	[50,441]
Unencumbered Cash, Beginning	<u>-</u>	<u>50,441</u>
Unencumbered Cash, Ending	<u>\$ 50,441</u>	<u>\$ -</u>

* 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, 2017 and 2016

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Collections	\$ 193,383	\$ 219,492
Total Receipts	<u>193,383</u>	<u>219,492</u>
Expenditures		
Personal services	122,353	139,049
Contractual services	44,629	25,272
Transfers out	<u>60,173</u>	<u>-</u>
Total Expenditures	<u>227,155</u>	<u>164,321</u>
Receipts Over [Under] Expenditures	[33,772]	55,171
Unencumbered Cash, Beginning	<u>33,772</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 55,171</u>

* This fund is not required to be budgeted.

Jackson County, Kansas
Meadowlark Extension #7 Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2017 and 2016

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Taxes and Shared Revenues:		
Ad valorem taxes	\$ 192,525	\$ 216,266
Delinquent taxes	1,940	3,328
Motor vehicle taxes	23,190	24,977
Recreational vehicle taxes	483	498
Commercial vehicle taxes	2,970	3,103
Watercraft taxes	204	219
Total Receipts	<u>221,312</u>	<u>248,391</u>
Expenditures		
Appropriation	<u>221,312</u>	<u>248,391</u>
Total Expenditures	<u>221,312</u>	<u>248,391</u>
Receipts Over [Under] Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

* 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, 2017
 (With Comparative Actual Totals for the Year Ended December 31, 2016)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 57,187	\$ 93,454	\$ 92,206	\$ 1,248
Delinquent taxes	1,111	1,652	-	1,652
Motor vehicle taxes	8,852	7,469	6,646	823
Recreational vehicle taxes	182	149	142	7
Commercial vehicle taxes	1,893	1,096	946	150
Watercraft taxes	84	66	58	8
Cost share chemicals	188,251	228,532	229,150	[618]
Reimbursements	4,742	1,415	-	1,415
Miscellaneous	4,659	1,974	-	1,974
Total Receipts	<u>266,961</u>	<u>335,807</u>	<u>\$ 329,148</u>	<u>\$ 6,659</u>
Expenditures				
Personal services	30,785	38,459	\$ 37,179	\$ [1,280]
Contractual	9,697	9,911	8,390	[1,521]
Commodities	267,624	293,524	295,564	2,040
Transfer out	-	400	-	[400]
Adjustments for qualifying budget credits	-	-	1,415	1,415
Total Expenditures	<u>308,106</u>	<u>342,294</u>	<u>\$ 342,548</u>	<u>\$ 254</u>
Receipts Over [Under] Expenditures	[41,145]	[6,487]		
Unencumbered Cash, Beginning	<u>61,108</u>	<u>19,963</u>		
Unencumbered Cash, Ending	<u>\$ 19,963</u>	<u>\$ 13,476</u>		

See independent auditor's report on the financial statements.

Jackson County, Kansas
 Noxious Weed Capital Outlay Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Years Ended December 31, 2017 and 2016

	Prior Year <u>Actual</u>	<u>Actual</u>
Receipts		
Transfers in	\$ -	\$ 400
Total Receipts	<u>-</u>	<u>400</u>
Expenditures		
Capital outlay	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over [Under] Expenditures	-	400
Unencumbered Cash, Beginning	<u>119,033</u>	<u>119,033</u>
Unencumbered Cash, Ending	<u>\$ 119,033</u>	<u>\$ 119,433</u>

* 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, 2017 and 2016

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Fees	\$ 1,452	\$ 1,701
Total Receipts	<u>1,452</u>	<u>1,701</u>
Expenditures		
Contractual services	<u>4,158</u>	<u>460</u>
Total Expenditures	<u>4,158</u>	<u>460</u>
Receipts Over [Under] Expenditures	[2,706]	1,241
Unencumbered Cash, Beginning	<u>8,817</u>	<u>6,111</u>
Unencumbered Cash, Ending	<u>\$ 6,111</u>	<u>\$ 7,352</u>

* 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, 2017 and 2016

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Technology fees	\$ 16,054	\$ 14,391
Use of money and property	<u>28</u>	<u>29</u>
Total Receipts	<u>16,082</u>	<u>14,420</u>
Expenditures		
Contractual services	<u>13,472</u>	<u>10,376</u>
Total Expenditures	<u>13,472</u>	<u>10,376</u>
Receipts Over [Under] Expenditures	2,610	4,044
Unencumbered Cash, Beginning	<u>13,688</u>	<u>16,298</u>
Unencumbered Cash, Ending	<u>\$ 16,298</u>	<u>\$ 20,342</u>

* This fund is not required to be budgeted.

Jackson County, Kansas
 Restitution Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Years Ended December 31, 2017 and 2016

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Repayment	\$ 2,200	\$ 2,850
Total Receipts	<u>2,200</u>	<u>2,850</u>
Expenditures		
Contractual services	-	-
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over [Under] Expenditures	2,200	2,850
Unencumbered Cash, Beginning	<u>[8,259]</u>	<u>[6,059]</u>
Unencumbered Cash, Ending	<u>\$ [6,059]</u>	<u>\$ [3,209]</u>

* This fund is 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, 2017
(With Comparative Actual Totals for the Year Ended December 31, 2016)

	Prior Year <u>Actual</u>	Current Year		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 2,107,859	\$ 2,312,954	\$ 2,312,954	\$ -
Delinquent taxes	28,837	45,765	45,765	-
Motor vehicle taxes	328,649	275,505	275,505	-
Recreational vehicle taxes	6,838	5,486	5,486	-
Commercial vehicle taxes	43,669	41,243	41,243	-
Watercraft taxes	2,902	2,435	2,435	-
Intergovernmental	573,224	647,535	582,616	64,919
Reimbursements	16,741	66,125	50,189	15,936
Miscellaneous	87,954	59,606	69,578	[9,972]
Total Receipts	<u>3,196,673</u>	<u>3,456,654</u>	<u>\$ 3,385,771</u>	<u>\$ 70,883</u>
Expenditures				
Personal services	976,492	1,125,751	\$ 1,171,617	\$ 45,866
Contractual	139,877	233,899	574,894	340,995
Commodities	1,332,281	1,439,518	1,239,593	[199,925]
Capital outlay	81,518	283,965	484,884	200,919
Transfers out	650,000	449,000	-	[449,000]
Adjustments for qualifying budget credits	-	-	66,125	66,125
Total Expenditures	<u>3,180,168</u>	<u>3,532,133</u>	<u>\$ 3,537,113</u>	<u>\$ 4,980</u>
Receipts Over [Under] Expenditures	16,505	[75,479]		
Unencumbered Cash, Beginning	<u>286,172</u>	<u>302,677</u>		
Unencumbered Cash, Ending	<u>\$ 302,677</u>	<u>\$ 227,198</u>		

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
 Regulatory Basis
 For the Years Ended December 31, 2017 and 2016

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Sales tax	\$ 394,963	\$ 401,934
Intergovernmental	<u>25,395</u>	<u>-</u>
Total Receipts	<u>420,358</u>	<u>401,934</u>
Expenditures		
Capital outlay	<u>113,330</u>	<u>238,448</u>
Total Expenditures	<u>113,330</u>	<u>238,448</u>
Receipts Over [Under] Expenditures	307,028	163,486
Unencumbered Cash, Beginning	<u>75,514</u>	<u>382,542</u>
Unencumbered Cash, Ending	<u>\$ 382,542</u>	<u>\$ 546,028</u>

* This fund is required to be budgeted by Kansas statutes, however, it was inadvertently presented as a non-budgeted fund. This will be corrected moving forward.

Jackson County, Kansas
 Sheriff Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Year Ended December 31, 2016)

	Prior Year <u>Actual</u>	Current Year		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 1,864,814	\$ 1,749,999	\$ 1,726,683	\$ 23,316
Delinquent taxes	26,245	41,489	-	41,489
Motor vehicle taxes	311,856	244,267	216,839	27,428
Recreational vehicle taxes	6,489	4,863	4,634	229
Commercial vehicle taxes	41,384	38,548	30,853	7,695
Watercraft taxes	2,753	2,165	1,895	270
Prisoner boarding	754,549	895,950	886,545	9,405
Charges for services	30,222	30,273	97,166	[66,893]
Transfers in	71,436	-	-	-
Total Receipts	<u>3,109,748</u>	<u>3,007,554</u>	<u>\$ 2,964,615</u>	<u>\$ 42,939</u>
Expenditures				
Administration	427,339	453,324	\$ 370,610	\$ [82,714]
Patrol	717,141	725,986	679,160	[46,826]
Investigations	137,419	141,024	86,565	[54,459]
K-9	2,705	1,274	2,700	1,426
Dispatch	233,236	252,055	267,305	15,250
Vehicles	196,232	213,951	202,000	[11,951]
Corrections	894,684	849,120	1,476,903	627,783
Transfers out	370,000	489,000	-	[489,000]
Total Expenditures	<u>2,978,756</u>	<u>3,125,734</u>	<u>\$ 3,085,243</u>	<u>\$ [40,491]</u>
Receipts Over [Under] Expenditures	130,992	[118,180]		
Unencumbered Cash, Beginning	<u>118,916</u>	<u>249,908</u>		
Unencumbered Cash, Ending	<u>\$ 249,908</u>	<u>\$ 131,728</u>		

County Clerk's
error when
amending the
budget

Jackson County, Kansas
Special Alcohol Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2017 and 2016

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
State alcohol taxes	\$ 43,222	\$ 42,384
Total Receipts	<u>43,222</u>	<u>42,384</u>
Expenditures		
Donations	26,309	15,000
Appropriations	5,472	-
Miscellaneous	11,307	22,304
Total Expenditures	<u>43,088</u>	<u>37,304</u>
Receipts Over [Under] Expenditures	134	5,080
Unencumbered Cash, Beginning	<u>102,671</u>	<u>102,805</u>
Unencumbered Cash, Ending	<u>\$ 102,805</u>	<u>\$ 107,885</u>

* This fund is required to be budgeted by Kansas statutes, however, it was inadvertently presented as a non-budgeted fund. This will be corrected moving forward.

Jackson County, Kansas
Special Machinery and Equipment Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2017 and 2016

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Miscellaneous	\$ -	\$ 138,500
Transfers in	<u>620,000</u>	<u>449,000</u>
Total Receipts	<u>620,000</u>	<u>587,500</u>
Expenditures		
Capital outlay	<u>-</u>	<u>696,478</u>
Total Expenditures	<u>-</u>	<u>696,478</u>
Receipts Over [Under] Expenditures	620,000	[108,978]
Unencumbered Cash, Beginning	<u>269,521</u>	<u>889,521</u>
Unencumbered Cash, Ending	<u>\$ 889,521</u>	<u>\$ 780,543</u>

* This fund is not required to be budgeted.

Jackson County, Kansas
 Special Parks and Recreation Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Years Ended December 31, 2017 and 2016

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
State alcohol taxes	\$ 43,222	\$ 42,753
Total Receipts	<u>43,222</u>	<u>42,753</u>
Expenditures		
Donations	15,687	49,733
Appropriations	<u>2,910</u>	<u>2,910</u>
Total Expenditures	<u>18,597</u>	<u>52,643</u>
Receipts Over [Under] Expenditures	24,625	[9,890]
Unencumbered Cash, Beginning	<u>125,725</u>	<u>150,350</u>
Unencumbered Cash, Ending	<u>\$ 150,350</u>	<u>\$ 140,460</u>

* This fund is required to be budgeted by Kansas statutes, however, it was inadvertently presented as a non-budgeted fund. This will be corrected moving forward.

Jackson County, Kansas
 Tourism - Guest Tax Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Years Ended December 31, 2017 and 2016

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Guest tax	\$ 84,465	\$ 48,836
Miscellaneous	<u>3,189</u>	<u>-</u>
Total Receipts	<u>87,654</u>	<u>48,836</u>
Expenditures		
Appropriations	<u>45,300</u>	<u>36,230</u>
Total Expenditures	<u>45,300</u>	<u>36,230</u>
Receipts Over [Under] Expenditures	42,354	12,606
Unencumbered Cash, Beginning	<u>-</u>	<u>42,354</u>
Unencumbered Cash, Ending	<u>\$ 42,354</u>	<u>\$ 54,960</u>

* 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, 2017 and 2016

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Technology fees	\$ 4,013	\$ 3,597
Total Receipts	<u>4,013</u>	<u>3,597</u>
Expenditures		
Technology	<u>2,197</u>	<u>1,153</u>
Total Expenditures	<u>2,197</u>	<u>1,153</u>
Receipts Over [Under] Expenditures	1,816	2,444
Unencumbered Cash, Beginning	<u>1,680</u>	<u>3,496</u>
Unencumbered Cash, Ending	<u>\$ 3,496</u>	<u>\$ 5,940</u>

* 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, 2017 and 2016

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
State aid	\$ 59,131	\$ 82,365
Total Receipts	<u>59,131</u>	<u>82,365</u>
Expenditures		
Personal services	42,044	63,390
Contractual services	<u>25,129</u>	<u>13,585</u>
Total Expenditures	<u>67,173</u>	<u>76,975</u>
Receipts Over [Under] Expenditures	[8,042]	5,390
Unencumbered Cash, Beginning	<u>[9,848]</u>	<u>[17,890]</u>
Unencumbered Cash, Ending	<u>\$ [17,890]</u>	<u>\$ [12,500]</u>

* This fund is not required to be budgeted.

Jackson County, Kansas
.4% Sales Tax Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2017 and 2016

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Sales tax	\$ 146,370	\$ 147,820
Total Receipts	<u>146,370</u>	<u>147,820</u>
Expenditures		
Distributions	<u>146,370</u>	<u>147,820</u>
Total Expenditures	<u>146,370</u>	<u>147,820</u>
Receipts Over [Under] Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report on the financial statements.

Jackson County, Kansas
 Bond and Interest Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Year Ended December 31, 2016)

		<u>Current Year</u>		Variance- Over [Under]
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>[Under]</u>
Receipts				
Taxes and Shared Revenues:				
Delinquent taxes	\$ 635	\$ 685	\$ -	\$ 685
Motor vehicle taxes	104	-	-	-
Recreational vehicle taxes	1	-	-	-
Commercial vehicle taxes	444	-	-	-
Watercraft taxes	4	-	-	-
Total Receipts	<u>1,188</u>	<u>685</u>	<u>\$ -</u>	<u>\$ 685</u>
Expenditures				
Debt service	<u>-</u>	<u>-</u>	<u>\$ 89,157</u>	<u>\$ 89,157</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>\$ 89,157</u>	<u>\$ 89,157</u>
Receipts Over [Under] Expenditures	1,188	685		
Unencumbered Cash, Beginning	<u>93,278</u>	<u>94,466</u>		
Unencumbered Cash, Ending	<u>\$ 94,466</u>	<u>\$ 95,151</u>		

See independent auditor's report on the financial statements.

Jackson County, Kansas
 2015 FEMA Flood Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Years Ended December 31, 2017 and 2016

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Federal grants	\$ 296,368	\$ -
Total Receipts	<u>296,368</u>	<u>-</u>
Expenditures		
Contractual services	<u>184,466</u>	<u>-</u>
Total Expenditures	<u>184,466</u>	<u>-</u>
Receipts Over [Under] Expenditures	111,902	-
Unencumbered Cash, Beginning	<u>[111,902]</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

* This fund is not required to be budgeted.

Jackson County, Kansas
 Agency Funds
 Summary of Receipts and Disbursements - Actual
 Regulatory Basis
 For the Year Ended December 31, 2017

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Advance Tax	\$ 31,503	\$ 122,598	\$ 128,195	\$ 25,906
Commercial Vehicle Tax	-	60,472	59,518	954
Current Tax	9,764,883	16,887,049	16,423,371	10,228,561
Motor Vehicle Excise Tax	-	589	259	330
Motor Vehicle Tax	43,031	1,759,063	1,760,053	42,041
Personal Redemption	15,614	17,363	17,439	15,538
Real Estate Redemption	230,947	188,862	261,452	158,357
Recreational Vehicle Tax	690	33,819	33,877	632
Special Redemption	13,907	61,500	63,322	12,085
Total Distributable Funds	10,100,575	19,131,315	18,747,486	10,484,404
State Funds:				
Auto Registrations	-	913,707	913,707	-
Drivers License	935	55,216	56,151	-
Game Licenses	-	7,130	7,130	-
Heritage Trust	2,049	7,194	7,719	1,524
Sales Tax Payable	496	8,950	8,446	1,000
State Educational Building	2,850	123,681	122,292	4,239
State Institutional Building	1,425	61,841	61,146	2,120
State Motor Vehicle	-	503,141	503,141	-
Unclaimed Legacy	1,000	-	-	1,000
Total State Funds	8,755	1,680,860	1,679,732	9,883
Subdivision Funds:				
Cemetery Districts	-	162,197	162,187	10
Cities	-	1,591,442	1,591,442	-
Drainage and Watershed Districts	-	123,156	123,156	-
Fire Districts	-	552,895	552,849	46
Hospital Districts	380	45,008	45,388	-
Library Districts	-	136,692	136,692	-
School Districts	-	5,916,028	5,915,994	34
Total Subdivision Funds	380	8,527,418	8,527,708	90

Schedule 3 (Continued)

Jackson County, Kansas
 Agency Funds (Continued)
 Summary of Receipts and Disbursements - Actual
 Regulatory Basis
 For the Year Ended December 31, 2017

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Funds:				
Van Sweringen Invested	\$ 75,048	\$ -	\$ -	\$ 75,048
Van Sweringen Scholarship	639	201	234	606
Van Sweringen Needy	1,253	167	-	1,420
County Attorney	27,009	128,183	115,711	39,481
District Court	55,106	530,508	521,796	63,818
Law Library	46,297	9,816	7,404	48,709
County Sheriff	6,860	115,078	116,458	5,480
Inmate Commissary	7,165	176,478	175,733	7,910
Cash Long and Short	[28]	-	101	[129]
Payroll Clearing	<u>[3,160]</u>	<u>6,833,575</u>	<u>6,622,295</u>	<u>208,120</u>
 Total Other Funds	 <u>216,189</u>	 <u>7,794,006</u>	 <u>7,559,732</u>	 <u>450,463</u>
 Total Agency Funds	 <u>\$ 10,325,899</u>	 <u>\$ 37,133,599</u>	 <u>\$ 36,514,658</u>	 <u>\$ 10,944,840</u>