

JACKSON COUNTY, KANSAS

FINANCIAL STATEMENTS

December 31, 2018

This page intentionally left blank.

Jackson County, Kansas

FINANCIAL STATEMENTS

December 31, 2018

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	
Summary of Expenditures - Actual and Budget	9
Schedule 2	
Schedule of Receipts and Expenditures - Actual and Budget or Actual Only	
Governmental Type Funds:	
General Fund	10 - 11
Auto Tag Fee Fund	12
Capital Outlay Fund	13
C1 Elderly Grant 2013-2014 Fund	14
C1 Elderly Grant 2014-2015 Fund	15
C2 USDA Grant 2013-2014 Fund	16
C2 USDA Grant 2014-2015 Fund	17
Clerk's Technology Fund	18
Elderly Services Fund	19
Elderly Bus Replacement Fund	20
Elderly Capital Improvement Fund	21
Emergency 911 Fund	22
Restricted Revenues Fund	23 - 26
Inmate Welfare Fund	27
Juvenile Intake Fund	28
Juvenile Intake II Fund	29
Juvenile Intake III Fund	30
Noxious Weed Fund	31
Noxious Weed Capital Outlay Fund	32
Prosecuting Attorney Training Fund	33
Register of Deeds Technology Fund	34
Restitution Fund	35
Road and Bridge Fund	36
Road and Bridge 4% Sales Tax Fund	37
Sheriff Fund	38
Special Alcohol Fund	39

Jackson County, Kansas

FINANCIAL STATEMENTS

December 31, 2018

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	40
Special Parks and Recreation Fund	41
Tourism – Guest Tax Fund	42
Treasurer’s Technology Fund	43
Victim Grant Fund	44
.4% Sales Tax Fund	45
Bond and Interest Fund	46
Schedule 3	
Summary of Receipts and Disbursements – Actual Agency Funds	47 - 48



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, 2018, 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, 2018, 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, 2018, 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.

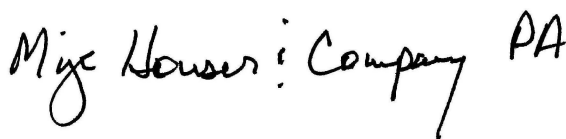
Other Matters

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 2017 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 2018 basic financial statement upon which we rendered an unmodified opinion dated July 20, 2018. The 2017 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 2017 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 2017 basis financial statements. The 2017 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 2017 basic financial statements or to the 2017 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 2017 comparative information is fairly presented in all material respects in relation to the 2017 basic financial statements as a whole, on the basis of accounting described in Note 1.

Handwritten signature in black ink that reads "Mike Houser: Company PA".

Certified Public Accountants
Lawrence, Kansas

August 9, 2019

Jackson County, Kansas
 Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2018

<u>Funds</u>	Beginning Unencumbered <u>Cash Balance</u>	Prior Year Cancelled <u>Encumbrances</u>	<u>Receipts</u>	<u>Expenditures</u>	Ending Unencumbered <u>Cash Balance</u>	Add: Encumbrances and Accounts <u>Payable</u>	Ending Cash <u>Balance</u>
General Funds:							
General Fund	\$ 1,497,815	\$ -	\$ 6,490,635	\$ 6,132,011	\$ 1,856,439	\$ 77,211	\$ 1,933,650
Special Purpose Funds:							
Auto Tag Fee	-	-	120,890	120,890	-	-	-
Capital Outlay	4,019,786	-	934,942	278,184	4,676,544	-	4,676,544
C1 Elderly Grant 2013-2014	-	-	20,523	20,523	-	-	-
C1 Elderly Grant 2014-2015	115	-	73,405	73,520	-	-	-
C2 USDA Grant 2013-2014	-	-	15,782	15,782	-	-	-
C2 USDA Grant 2014-2015	115	-	39,281	39,396	-	-	-
Clerk's Technology	6,513	-	3,654	-	10,167	-	10,167
Elderly Services	13,089	-	129,121	121,718	20,492	-	20,492
Elderly Bus Replacement	36,721	-	6,000	-	42,721	-	42,721
Elderly Capital Improvement	106,580	-	13,000	-	119,580	-	119,580
Emergency 911	77,220	-	86,831	55,080	108,971	-	108,971
Restricted Revenues	105,675	-	64,446	53,462	116,659	-	116,659
Inmate Welfare	26,525	-	124,569	136,485	14,609	-	14,609
Juvenile Intake	-	-	193,383	156,888	36,495	-	36,495
Juvenile Intake II	55,171	-	167,273	222,444	-	-	-
Juvenile Intake III	-	-	77,430	77,430	-	-	-
Noxious Weed	13,476	-	259,128	260,604	12,000	1,871	13,871
Noxious Weed Capital Outlay	119,433	-	-	79	119,354	-	119,354
Prosecuting Attorney Training	7,352	-	2,157	-	9,509	-	9,509
Register of Deeds Technology	20,342	-	14,649	16,330	18,661	-	18,661
Restitution	[3,209]	-	3,209	-	-	-	-
Road and Bridge	227,198	-	3,628,147	3,648,131	207,214	24,718	231,932
Road and Bridge 4% Sales Tax	546,028	-	422,159	858,320	109,867	-	109,867
Sheriff	131,728	-	2,956,713	2,909,133	179,308	26,003	205,311
Special Alcohol	107,885	-	43,363	22,490	128,758	-	128,758
Special Machinery and Equipment	780,543	-	489,185	659,818	609,910	420,877	1,030,787
Special Parks and Recreation	140,460	-	43,363	47,722	136,101	-	136,101
Tourism - Guest Tax	54,960	-	47,218	51,509	50,669	-	50,669
Treasurer's Technology	5,940	-	3,654	2,871	6,723	-	6,723
Victim Grant	[12,500]	-	82,988	79,385	[8,897]	-	[8,897]
4% Sales Tax	-	-	156,003	155,994	9	-	9
Bond and Interest Funds:							
Bond and Interest	95,151	-	188	-	95,339	-	95,339
 Total Reporting Entity [Excluding Agency Funds]	 <u>\$ 8,180,112</u>	 <u>\$ -</u>	 <u>\$ 16,713,289</u>	 <u>\$ 16,216,199</u>	 <u>\$ 8,677,202</u>	 <u>\$ 550,680</u>	 <u>\$ 9,227,882</u>
 Composition of Cash:							
							\$ 322,263
							3,439,281
							2,613
							4,575,048
							3,697,776
							5,000,000
							549,994
							2,840,531
							<u>25</u>
							Total Cash
							20,427,531
							Agency Funds per Schedule 3
							<u>[11,199,649]</u>
							Total Reporting Entity [Excluding Agency Funds]
							<u>\$ 9,227,882</u>

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

Jackson County, Kansas

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2018

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.

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, 2018

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 2018 budget was amended for the General, Sheriff, Road and Bridge and Noxious Weed funds.

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, Emergency 911, Restricted Revenues, Inmate Welfare, Juvenile Intake, Juvenile Intake II, Juvenile Intake III, Noxious Weed Capital Outlay, Prosecuting Attorney Training, Register of Deeds Technology, Restitution, Special Alcohol, Special Machinery and Equipment, Special Parks and Recreation, 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, 2018

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, 2018, 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, 2018, the County’s carrying amount of deposits was \$20,427,531 and the bank balance was \$20,724,251. The bank balance was held by three banks, resulting in a concentration of credit risk. Of the bank balance, \$866,246 was covered by federal depository insurance, and the remaining \$19,858,005 was collateralized with securities and letters of credit held by the pledging financial institutions’ agents in the County’s name.

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

NOTE 3 - INTERFUND TRANSACTIONS

The following transfers were made during 2018:

<u>From</u>	<u>To</u>	<u>Amount</u>	<u>Regulatory Authority</u>
Juvenile Intake II	Juvenile Intake	\$39,223	Grant documents
Juvenile Intake II	Restricted Revenues	1,725	K.S.A. 68-141g
Elderly Services	Elderly Bus Replacement	6,000	K.S.A. 19-119
Elderly Services	Elderly Capital Improvement	13,000	K.S.A. 19-119
General	Capital Outlay	807,801	K.S.A. 19-120
Sheriff	Capital Outlay	25,500	K.S.A. 19-120
Road and Bridge	Special Machinery and Equipment	489,185	K.S.A. 19-121
Auto Tag Fee	General	1,908	K.S.A. 19-120
		<u>\$1,384,342</u>	

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 or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Jackson County, Kansas

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2018

NOTE 4 - DEFINED BENEFIT PENSION PLAN

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 for Death and Disability Program) and the statutory contribution rate was 8.39% for the fiscal year ended December 31, 2018. Contributions to the pension plan from the City were \$394,147 for the year ended December 31, 2018.

Net Pension Liability. At December 31, 2018, the City's proportionate share of the collective net pension liability reported by KPERS was \$3,639,200. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. 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 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 at December 31, 2018 is \$217,482.

Jackson County, Kansas

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2018

NOTE 5 - COMPENSATED ABSENCES (CONTINUED)

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, 2018 is \$17,494.

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 – 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, 2018.

Jackson County, Kansas
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018

<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	\$ 6,689,780	\$ -	\$ 6,689,780	\$ 6,132,011	\$ 557,769
Special Purpose Funds:					
Elderly Services	131,297	-	131,297	121,718	9,579
Noxious Weeds	261,747	1,715	263,462	260,604	2,858
Road and Bridge	3,653,414	45,604	3,699,018	3,648,131	50,887
Sheriff	2,909,174	-	2,909,174	2,909,133	41
Bond & Interest Funds:					
Bond and Interest	94,466	-	94,466	-	94,466

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, 2018
 (With Comparative Actual Totals for the Year Ended December 31, 2017)

	Prior Year <u>Actual</u>	Current Year		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 3,989,950	\$ 3,924,470	\$ 3,895,439	\$ 29,031
Delinquent taxes	47,508	40,844	-	40,844
Motor vehicle taxes	440,078	507,053	460,562	46,491
Recreational vehicle taxes	8,776	10,768	9,928	840
Commercial vehicle taxes	45,578	58,345	59,644	[1,299]
Watercraft taxes	3,830	4,203	-	4,203
Interest on motor vehicle taxes and redemptions	35,853	46,117	-	46,117
Local sales tax	1,004,502	1,055,191	750,000	305,191
Local liquor tax	42,922	43,363	15,000	28,363
State aid	3,045	2,376	-	2,376
Licenses, Fees, and Permits:				
County Clerk licenses and fees	1,188	4,434	-	4,434
County Treasurer fees	7,794	7,639	-	7,639
County Attorney fees	24,190	51,356	51,356	-
Register of Deeds fees	132,563	131,564	105,000	26,564
District Court fees	73,445	76,883	71,237	5,646
Landfill fees	58,594	64,795	62,453	2,342
Recycling fees	59,695	39,525	40,060	[535]
Emergency Management fees	11,417	20,742	20,742	-
Planning and Zoning permits and applications	7,079	9,011	4,000	5,011
Appraiser fees	5,561	5,245	-	5,245
Banner Creek Reservoir grants and fees	174,266	190,503	190,500	3
Miscellaneous	6,715	14,021	-	14,021
Use of money and property	60,108	180,279	15,000	165,279
Transfers in	-	1,908	-	1,908
Total Receipts	<u>6,244,657</u>	<u>6,490,635</u>	<u>\$ 5,750,921</u>	<u>\$ 739,714</u>

Jackson County, Kansas
 General Fund (Continued)
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance- Over [Under]
		Actual	Budget	
Expenditures				
County Commissioners	\$ 88,608	\$ 89,397	\$ 89,397	\$ -
Purchasing	15,365	15,065	15,210	145
County Clerk	103,983	108,188	127,345	19,157
County Treasurer	125,833	128,659	152,846	24,187
County Attorney	298,415	314,665	365,457	50,792
Register of Deeds	119,692	124,772	129,015	4,243
District Court	276,918	256,402	271,029	14,627
Custodial	76,453	77,852	87,587	9,735
Landfill	72,501	79,335	122,849	43,514
Recycle	129,840	154,170	155,733	1,563
Emergency Management	54,552	55,097	74,030	18,933
Appraiser	181,034	185,975	223,637	37,662
Banner Creek	197,406	220,888	240,938	20,050
Elections	87,704	131,870	156,784	24,914
Building	28,170	31,056	36,396	5,340
Employee benefits	2,028,255	2,151,932	2,275,353	123,421
Courthouse	55,957	73,366	72,000	[1,366]
Appropriations	613,233	663,233	713,233	50,000
Miscellaneous	569,028	462,288	1,380,941	918,653
Transfers out	978,078	807,801	-	[807,801]
Total Expenditures	<u>6,101,025</u>	<u>6,132,011</u>	<u>\$ 6,689,780</u>	<u>\$ 557,769</u>
Receipts Over [Under] Expenditures	143,632	358,624		
Unencumbered Cash, Beginning	<u>1,354,183</u>	<u>1,497,815</u>		
Unencumbered Cash, Ending	<u>\$ 1,497,815</u>	<u>\$ 1,856,439</u>		

See independent auditor's report on the financial statements.

Jackson County, Kansas
 Auto Tag Fee Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Years Ended December 31, 2018 and 2017

	<u>Prior Year</u> <u>Actual</u>	<u>Current Year</u> <u>Actual</u>
Receipts		
Daily collections	\$ 120,742	\$ 120,890
Reimbursements	<u>29</u>	<u>-</u>
Total Receipts	<u>120,771</u>	<u>120,890</u>
Expenditures		
Personal services	111,422	112,915
Contractual	3,014	2,774
Commodities	1,388	3,150
Transfers out	<u>4,947</u>	<u>1,908</u>
Total Expenditures	<u>120,771</u>	<u>120,890</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, 2018 and 2017

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Intergovernmental	\$ 57,873	\$ 101,641
Miscellaneous	20,798	-
Transfers in	<u>1,472,025</u>	<u>833,301</u>
Total Receipts	<u>1,550,696</u>	<u>934,942</u>
Expenditures		
Capital outlay	<u>440,046</u>	<u>278,184</u>
Total Expenditures	<u>440,046</u>	<u>278,184</u>
Receipts Over [Under] Expenditures	1,110,650	656,758
Unencumbered Cash, Beginning	<u>2,909,136</u>	<u>4,019,786</u>
Unencumbered Cash, Ending	<u>\$ 4,019,786</u>	<u>\$ 4,676,544</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, 2018 and 2017

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Federal grants	\$ 29,102	\$ 5,480
Intergovernmental	<u>47,603</u>	<u>15,043</u>
Total Receipts	<u>76,705</u>	<u>20,523</u>
Expenditures		
Personal services	27,945	10,111
Contractual services	3,299	79
Commodities	<u>45,461</u>	<u>10,333</u>
Total Expenditures	<u>76,705</u>	<u>20,523</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, 2018 and 2017

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Federal grants	\$ 6,176	\$ 25,305
Intergovernmental	7,656	16,371
Program income	<u>11,204</u>	<u>31,729</u>
Total Receipts	<u>25,036</u>	<u>73,405</u>
Expenditures		
Personal services	10,346	32,892
Commodities	<u>14,575</u>	<u>40,628</u>
Total Expenditures	<u>24,921</u>	<u>73,520</u>
Receipts Over [Under] Expenditures	115	[115]
Unencumbered Cash, Beginning	<u>-</u>	<u>115</u>
Unencumbered Cash, Ending	<u>\$ 115</u>	<u>\$ -</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, 2018 and 2017

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Federal grants	\$ 15,935	\$ 2,778
Intergovernmental	13,542	10,368
Program income	<u>8,405</u>	<u>2,636</u>
Total Receipts	<u>37,882</u>	<u>15,782</u>
 Expenditures		
Personal services	20,595	5,787
Commodities	<u>17,287</u>	<u>9,995</u>
Total Expenditures	<u>37,882</u>	<u>15,782</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, 2018 and 2017

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Federal grants	\$ 3,488	\$ 12,448
Intergovernmental	4,328	16,752
Program income	3,178	9,738
Miscellaneous	<u>-</u>	<u>343</u>
Total Receipts	<u>10,994</u>	<u>39,281</u>
Expenditures		
Personal services	5,677	17,429
Commodities	<u>5,202</u>	<u>21,967</u>
Total Expenditures	<u>10,879</u>	<u>39,396</u>
Receipts Over [Under] Expenditures	115	[115]
Unencumbered Cash, Beginning	<u>-</u>	<u>115</u>
Unencumbered Cash, Ending	<u>\$ 115</u>	<u>\$ -</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, 2018 and 2017

	<u>Prior Year</u> <u>Actual</u>	<u>Current Year</u> <u>Actual</u>
Receipts		
Technology fees	\$ 3,597	\$ 3,654
Total Receipts	3,597	3,654
Expenditures		
Contractual services	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	3,597	3,654
Unencumbered Cash, Beginning	2,916	6,513
Unencumbered Cash, Ending	\$ 6,513	\$ 10,167

* 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, 2018
 (With Comparative Actual Totals for the Year Ended December 31, 2017)

	Prior Year <u>Actual</u>	Current Year		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 106,318	\$ 111,801	\$ 113,804	\$ [2,003]
Delinquent taxes	1,903	1,326	-	1,326
Motor vehicle taxes	13,281	13,547	12,272	1,275
Recreational vehicle taxes	265	288	265	23
Commercial vehicle taxes	1,293	1,267	1,735	[468]
Watercraft taxes	117	113	-	113
Use of property	<u>544</u>	<u>779</u>	-	<u>779</u>
Total Receipts	<u>123,721</u>	<u>129,121</u>	<u>\$ 128,076</u>	<u>\$ 1,045</u>
Expenditures				
Personal services	45,063	47,456	\$ 68,797	\$ 21,341
Contractual	45,938	55,037	58,450	3,413
Commodities	996	80	-	[80]
Capital outlay	2,712	145	4,050	3,905
Transfers out	<u>30,000</u>	<u>19,000</u>	-	<u>[19,000]</u>
Total Expenditures	<u>124,709</u>	<u>121,718</u>	<u>\$ 131,297</u>	<u>\$ 9,579</u>
Receipts Over [Under] Expenditures	[988]	7,403		
Unencumbered Cash, Beginning	<u>14,077</u>	<u>13,089</u>		
Unencumbered Cash, Ending	<u>\$ 13,089</u>	<u>\$ 20,492</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, 2018 and 2017

	<u>Prior Year</u> <u>Actual</u>	<u>Current Year</u> <u>Actual</u>
Receipts		
Miscellaneous	\$ 2,685	\$ -
Transfers in	<u>5,000</u>	<u>6,000</u>
Total Receipts	<u>7,685</u>	<u>6,000</u>
Expenditures		
Capital outlay	<u>21,901</u>	<u>-</u>
Total Expenditures	<u>21,901</u>	<u>-</u>
Receipts Over [Under] Expenditures	[14,216]	6,000
Unencumbered Cash, Beginning	<u>50,937</u>	<u>36,721</u>
Unencumbered Cash, Ending	<u>\$ 36,721</u>	<u>\$ 42,721</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, 2018 and 2017

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Transfers in	\$ 25,000	\$ 13,000
Total Receipts	<u>25,000</u>	<u>13,000</u>
Expenditures		
Contractual	<u>3,720</u>	-
Total Expenditures	<u>3,720</u>	-
Receipts Over [Under] Expenditures	21,280	13,000
Unencumbered Cash, Beginning	<u>85,300</u>	<u>106,580</u>
Unencumbered Cash, Ending	<u>\$ 106,580</u>	<u>\$ 119,580</u>

* This fund is not required to be budgeted.

This page intentionally left blank.

Jackson County, Kansas
 Emergency 911 Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Years Ended December 31, 2018 and 2017

	Prior Year <u>Actual</u>	Curent Year <u>Actual</u>
Receipts		
Taxes	\$ 81,253	\$ 86,673
Use of money and property	<u>7,492</u>	<u>158</u>
Total Receipts	<u>88,745</u>	<u>86,831</u>
Expenditures		
Contractual services	<u>62,164</u>	<u>55,080</u>
Total Expenditures	<u>62,164</u>	<u>55,080</u>
Receipts Over [Under] Expenditures	26,581	31,751
Unencumbered Cash, Beginning	<u>50,639</u>	<u>77,220</u>
Unencumbered Cash, Ending	<u>\$ 77,220</u>	<u>\$ 108,971</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, 2018
 (With Comparative Actual Totals for the Year Ended December 31, 2017)

	Prevention / <u>DARE</u>	Juvenile <u>Intake</u>	Inmate <u>Commissary</u>	Spec. Law Enforcement <u>(Seizure)</u>	Evidence <u>Room</u>
Receipts					
Grants	\$ 8,382	\$ -	\$ -	\$ 11,369	\$ 6,200
Transfer in	<u>-</u>	<u>1,725</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Receipts	<u>8,382</u>	<u>1,725</u>	<u>-</u>	<u>11,369</u>	<u>6,200</u>
Expenditures					
Expenditures	<u>9,713</u>	<u>-</u>	<u>-</u>	<u>8,181</u>	<u>8,392</u>
Total Expenditures	<u>9,713</u>	<u>-</u>	<u>-</u>	<u>8,181</u>	<u>8,392</u>
Receipts Over [Under] Expenditures	[1,331]	1,725	-	3,188	[2,192]
Unencumbered Cash, Beginning	<u>96</u>	<u>-</u>	<u>[539]</u>	<u>3,828</u>	<u>8,385</u>
Unencumbered Cash, Ending	<u>\$ [1,235]</u>	<u>\$ 1,725</u>	<u>\$ [539]</u>	<u>\$ 7,016</u>	<u>\$ 6,193</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>
\$ 5,645	\$ 943	\$ 2,700	\$ -	\$ 12,232	\$ 275	\$ 2,120
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>5,645</u>	<u>943</u>	<u>2,700</u>	<u>-</u>	<u>12,232</u>	<u>275</u>	<u>2,120</u>
<u>6,620</u>	<u>-</u>	<u>1,979</u>	<u>-</u>	<u>12,732</u>	<u>1,000</u>	<u>800</u>
<u>6,620</u>	<u>-</u>	<u>1,979</u>	<u>-</u>	<u>12,732</u>	<u>1,000</u>	<u>800</u>
[975]	943	721	-	[500]	[725]	1,320
<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>
<u>\$ -</u>	<u>\$ 5,658</u>	<u>\$ 1,201</u>	<u>\$ [3,827]</u>	<u>\$ 5,850</u>	<u>\$ 410</u>	<u>\$ 1,609</u>

See independent auditor's report on the financial statements.

Jackson County, Kansas
 Restricted Revenues Fund * (Continued)
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Year Ended December 31, 2017)

	<u>JAG</u>	<u>Elderly Donations</u>	<u>Senior Fundraiser</u>	<u>Operation Game Theif</u>	<u>Strader Memorial</u>
Receipts					
Grants	\$ -	\$ 2,642	\$ 2,280	\$ 6,000	\$ -
Transfer in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Receipts	<u>-</u>	<u>2,642</u>	<u>2,280</u>	<u>6,000</u>	<u>-</u>
Expenditures					
Expenditures	<u>-</u>	<u>429</u>	<u>1,800</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>429</u>	<u>1,800</u>	<u>-</u>	<u>-</u>
Receipts Over [Under] Expenditures	-	2,213	480	6,000	-
Unencumbered Cash, Beginning	<u>982</u>	<u>72,721</u>	<u>3,928</u>	<u>[95]</u>	<u>3,000</u>
Unencumbered Cash, Ending	<u>\$ 982</u>	<u>\$ 74,934</u>	<u>\$ 4,408</u>	<u>\$ 5,905</u>	<u>\$ 3,000</u>

<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>
\$ 60	\$ -	\$ 1,873	\$ -	\$ -	\$ 62,721	\$ 138,953
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,725</u>	<u>-</u>
<u>60</u>	<u>-</u>	<u>1,873</u>	<u>-</u>	<u>-</u>	<u>64,446</u>	<u>138,953</u>
<u>-</u>	<u>-</u>	<u>1,716</u>	<u>-</u>	<u>100</u>	<u>53,462</u>	<u>172,372</u>
<u>-</u>	<u>-</u>	<u>1,716</u>	<u>-</u>	<u>100</u>	<u>53,462</u>	<u>172,372</u>
60	-	157	-	[100]	10,984	[33,419]
<u>2,946</u>	<u>1</u>	<u>54</u>	<u>151</u>	<u>100</u>	<u>105,675</u>	<u>139,094</u>
<u>\$ 3,006</u>	<u>\$ 1</u>	<u>\$ 211</u>	<u>\$ 151</u>	<u>\$ -</u>	<u>\$ 116,659</u>	<u>\$ 105,675</u>

See independent auditor's report on the financial statements.

Jackson County, Kansas
 Inmate Welfare Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Years Ended December 31, 2018 and 2017

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Charges for services	\$ 104,202	\$ 124,569
Total Receipts	<u>104,202</u>	<u>124,569</u>
Expenditures		
Contractual services	<u>107,247</u>	<u>136,485</u>
Total Expenditures	<u>107,247</u>	<u>136,485</u>
Receipts Over [Under] Expenditures	[3,045]	[11,916]
Unencumbered Cash, Beginning	<u>29,570</u>	<u>26,525</u>
Unencumbered Cash, Ending	<u>\$ 26,525</u>	<u>\$ 14,609</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, 2018 and 2017

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Collections	\$ 193,384	\$ 154,160
Transfers in	<u>-</u>	<u>39,223</u>
Total Receipts	<u>193,384</u>	<u>193,383</u>
Expenditures		
Personal services	140,933	135,768
Contractual services	<u>102,892</u>	<u>21,120</u>
Total Expenditures	<u>243,825</u>	<u>156,888</u>
Receipts Over [Under] Expenditures	[50,441]	36,495
Unencumbered Cash, Beginning	<u>50,441</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 36,495</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, 2018 and 2017

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Collections	\$ 219,492	\$ 167,273
Total Receipts	<u>219,492</u>	<u>167,273</u>
Expenditures		
Personal services	139,049	139,395
Contractual services	25,272	42,101
Transfers out	-	40,948
Total Expenditures	<u>164,321</u>	<u>222,444</u>
Receipts Over [Under] Expenditures	55,171	[55,171]
Unencumbered Cash, Beginning	-	55,171
Unencumbered Cash, Ending	<u>\$ 55,171</u>	<u>\$ -</u>

* This fund is not required to be budgeted.

Jackson County, Kansas
 Juvenile Intake III Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Years Ended December 31, 2018 and 2017

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Collections	\$ -	\$ 77,430
Total Receipts	<u>-</u>	<u>77,430</u>
Expenditures		
Contractual services	-	77,430
Total Expenditures	<u>-</u>	<u>77,430</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
 Noxious Weed Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Year Ended December 31, 2017)

	Prior Year <u>Actual</u>	Current Year		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 93,454	\$ 98,273	\$ 97,506	\$ 767
Delinquent taxes	1,652	1,054	-	1,054
Motor vehicle taxes	7,469	11,805	10,787	1,018
Recreational vehicle taxes	149	251	237	14
Commercial vehicle taxes	1,096	1,084	1,115	[31]
Watercraft taxes	66	97	-	97
Cost share chemicals	228,532	143,395	144,125	[730]
Reimbursements	1,415	1,715	-	1,715
Miscellaneous	1,974	1,454	-	1,454
Total Receipts	<u>335,807</u>	<u>259,128</u>	<u>\$ 253,770</u>	<u>\$ 5,358</u>
Expenditures				
Personal services	38,459	34,611	\$ 42,817	\$ 8,206
Contractual	9,911	11,454	6,390	[5,064]
Commodities	293,524	214,539	212,540	[1,999]
Transfer out	400	-	-	-
Adjustments for qualifying budget credits	-	-	1,715	1,715
Total Expenditures	<u>342,294</u>	<u>260,604</u>	<u>\$ 263,462</u>	<u>\$ 2,858</u>
Receipts Over [Under] Expenditures	[6,487]	[1,476]		
Unencumbered Cash, Beginning	<u>19,963</u>	<u>13,476</u>		
Unencumbered Cash, Ending	<u>\$ 13,476</u>	<u>\$ 12,000</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, 2018 and 2017

	Prior Year <u>Actual</u>	<u>Actual</u>
Receipts		
Transfers in	\$ 400	\$ -
Total Receipts	<u>400</u>	<u>-</u>
Expenditures		
Capital outlay	-	79
Total Expenditures	<u>-</u>	<u>79</u>
Receipts Over [Under] Expenditures	400	[79]
Unencumbered Cash, Beginning	<u>119,033</u>	<u>119,433</u>
Unencumbered Cash, Ending	<u>\$ 119,433</u>	<u>\$ 119,354</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, 2018 and 2017

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Fees	\$ 1,701	\$ 2,157
Total Receipts	<u>1,701</u>	<u>2,157</u>
Expenditures		
Contractual services	<u>460</u>	<u>-</u>
Total Expenditures	<u>460</u>	<u>-</u>
Receipts Over [Under] Expenditures	1,241	2,157
Unencumbered Cash, Beginning	<u>6,111</u>	<u>7,352</u>
Unencumbered Cash, Ending	<u>\$ 7,352</u>	<u>\$ 9,509</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, 2018 and 2017

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Technology fees	\$ 14,391	\$ 14,618
Use of money and property	<u>29</u>	<u>31</u>
Total Receipts	<u>14,420</u>	<u>14,649</u>
Expenditures		
Contractual services	<u>10,376</u>	<u>16,330</u>
Total Expenditures	<u>10,376</u>	<u>16,330</u>
Receipts Over [Under] Expenditures	4,044	[1,681]
Unencumbered Cash, Beginning	<u>16,298</u>	<u>20,342</u>
Unencumbered Cash, Ending	<u>\$ 20,342</u>	<u>\$ 18,661</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, 2018 and 2017

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

* 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, 2018
 (With Comparative Actual Totals for the Year Ended December 31, 2017)

	Prior Year <u>Actual</u>	Current Year		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 2,312,954	\$ 2,540,780	\$ 2,521,981	\$ 18,799
Delinquent taxes	45,765	30,068	-	30,068
Motor vehicle taxes	275,505	294,354	266,988	27,366
Recreational vehicle taxes	5,486	6,249	5,755	494
Commercial vehicle taxes	41,243	35,470	36,323	[853]
Watercraft taxes	2,435	2,443	-	2,443
Intergovernmental	647,535	593,039	590,154	2,885
Reimbursements	66,125	45,604	19,881	25,723
Miscellaneous	59,606	80,140	108,717	[28,577]
Total Receipts	<u>3,456,654</u>	<u>3,628,147</u>	<u>\$ 3,549,799</u>	<u>\$ 78,348</u>
Expenditures				
Personal services	1,125,751	1,172,972	\$ 1,187,685	\$ 14,713
Contractual	233,899	72,441	66,000	[6,441]
Commodities	1,439,518	1,788,977	2,249,729	460,752
Capital outlay	283,965	124,556	150,000	25,444
Transfers out	449,000	489,185	-	[489,185]
Adjustments for qualifying budget credits	-	-	45,604	45,604
Total Expenditures	<u>3,532,133</u>	<u>3,648,131</u>	<u>\$ 3,699,018</u>	<u>\$ 50,887</u>
Receipts Over [Under] Expenditures	[75,479]	[19,984]		
Unencumbered Cash, Beginning	<u>302,677</u>	<u>227,198</u>		
Unencumbered Cash, Ending	<u>\$ 227,198</u>	<u>\$ 207,214</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, 2018 and 2017

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Sales tax	\$ 401,934	\$ 422,159
Total Receipts	<u>401,934</u>	<u>422,159</u>
Expenditures		
Capital outlay	<u>238,448</u>	<u>858,320</u>
Total Expenditures	<u>238,448</u>	<u>858,320</u>
Receipts Over [Under] Expenditures	163,486	[436,161]
Unencumbered Cash, Beginning	<u>382,542</u>	<u>546,028</u>
Unencumbered Cash, Ending	<u>\$ 546,028</u>	<u>\$ 109,867</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, 2018
 (With Comparative Actual Totals for the Year Ended December 31, 2017)

	Prior Year <u>Actual</u>	Current Year		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 1,749,999	\$ 1,915,256	\$ 1,901,029	\$ 14,227
Delinquent taxes	41,489	25,730	-	25,730
Motor vehicle taxes	244,267	223,559	202,005	21,554
Recreational vehicle taxes	4,863	4,742	4,354	388
Commercial vehicle taxes	38,548	30,208	30,855	[647]
Watercraft taxes	2,165	1,861	-	1,861
Prisoner boarding	895,950	729,422	662,225	67,197
Charges for services	<u>30,273</u>	<u>25,935</u>	<u>23,553</u>	<u>2,382</u>
Total Receipts	<u>3,007,554</u>	<u>2,956,713</u>	<u>\$ 2,824,021</u>	<u>\$ 132,692</u>
Expenditures				
Administration	453,324	534,397	\$ 367,184	\$ [167,213]
Patrol	725,986	799,008	746,239	[52,769]
Investigations	141,024	150,174	138,245	[11,929]
K-9	1,274	2,203	2,200	[3]
Dispatch	252,055	246,735	274,683	27,948
Vehicles	213,951	252,801	195,000	[57,801]
Corrections	849,120	898,315	1,185,623	287,308
Transfers out	<u>489,000</u>	<u>25,500</u>	<u>-</u>	<u>[25,500]</u>
Total Expenditures	<u>3,125,734</u>	<u>2,909,133</u>	<u>\$ 2,909,174</u>	<u>\$ 41</u>
Receipts Over [Under] Expenditures	[118,180]	47,580		
Unencumbered Cash, Beginning	<u>249,908</u>	<u>131,728</u>		
Unencumbered Cash, Ending	<u>\$ 131,728</u>	<u>\$ 179,308</u>		

See independent auditor's report on the financial statements.

Jackson County, Kansas
 Special Alcohol Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Years Ended December 31, 2018 and 2017

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
State alcohol taxes	\$ 42,384	\$ 43,363
Total Receipts	<u>42,384</u>	<u>43,363</u>
Expenditures		
Donations	15,000	15,114
Miscellaneous	<u>22,304</u>	<u>7,376</u>
Total Expenditures	<u>37,304</u>	<u>22,490</u>
Receipts Over [Under] Expenditures	5,080	20,873
Unencumbered Cash, Beginning	<u>102,805</u>	<u>107,885</u>
Unencumbered Cash, Ending	<u>\$ 107,885</u>	<u>\$ 128,758</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, 2018 and 2017

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Miscellaneous	\$ 138,500	\$ -
Transfers in	<u>449,000</u>	<u>489,185</u>
Total Receipts	<u>587,500</u>	<u>489,185</u>
Expenditures		
Capital outlay	<u>696,478</u>	<u>659,818</u>
Total Expenditures	<u>696,478</u>	<u>659,818</u>
Receipts Over [Under] Expenditures	[108,978]	[170,633]
Unencumbered Cash, Beginning	<u>889,521</u>	<u>780,543</u>
Unencumbered Cash, Ending	<u>\$ 780,543</u>	<u>\$ 609,910</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, 2018 and 2017

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
State alcohol taxes	\$ 42,753	\$ 43,363
Total Receipts	<u>42,753</u>	<u>43,363</u>
Expenditures		
Donations	49,733	44,812
Appropriations	<u>2,910</u>	<u>2,910</u>
Total Expenditures	<u>52,643</u>	<u>47,722</u>
Receipts Over [Under] Expenditures	[9,890]	[4,359]
Unencumbered Cash, Beginning	<u>150,350</u>	<u>140,460</u>
Unencumbered Cash, Ending	<u>\$ 140,460</u>	<u>\$ 136,101</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, 2018 and 2017

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Guest tax	\$ 48,836	\$ 45,718
Miscellaneous	<u>-</u>	<u>1,500</u>
Total Receipts	<u>48,836</u>	<u>47,218</u>
Expenditures		
Appropriations	<u>36,230</u>	<u>51,509</u>
Total Expenditures	<u>36,230</u>	<u>51,509</u>
Receipts Over [Under] Expenditures	12,606	[4,291]
Unencumbered Cash, Beginning	<u>42,354</u>	<u>54,960</u>
Unencumbered Cash, Ending	<u>\$ 54,960</u>	<u>\$ 50,669</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, 2018 and 2017

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Technology fees	\$ 3,597	\$ 3,654
Total Receipts	<u>3,597</u>	<u>3,654</u>
Expenditures		
Technology	<u>1,153</u>	<u>2,871</u>
Total Expenditures	<u>1,153</u>	<u>2,871</u>
Receipts Over [Under] Expenditures	2,444	783
Unencumbered Cash, Beginning	<u>3,496</u>	<u>5,940</u>
Unencumbered Cash, Ending	<u>\$ 5,940</u>	<u>\$ 6,723</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, 2018 and 2017

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
State aid	\$ 82,365	\$ 82,988
Total Receipts	<u>82,365</u>	<u>82,988</u>
Expenditures		
Personal services	63,390	54,070
Contractual services	<u>13,585</u>	<u>25,315</u>
Total Expenditures	<u>76,975</u>	<u>79,385</u>
Receipts Over [Under] Expenditures	5,390	3,603
Unencumbered Cash, Beginning	<u>[17,890]</u>	<u>[12,500]</u>
Unencumbered Cash, Ending	<u>\$ [12,500]</u>	<u>\$ [8,897]</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, 2018 and 2017

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Sales tax	\$ 147,820	\$ 156,003
Total Receipts	<u>147,820</u>	<u>156,003</u>
Expenditures		
Distributions	<u>147,820</u>	<u>155,994</u>
Total Expenditures	<u>147,820</u>	<u>155,994</u>
Receipts Over [Under] Expenditures	-	9
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 9</u>

* This fund is not required to be budgeted.

Jackson County, Kansas
 Bond and Interest Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Year Ended December 31, 2017)

	Prior Year <u>Actual</u>	Current Year		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenues:				
Delinquent taxes	\$ 685	\$ 188	\$ -	\$ 188
Total Receipts	<u>685</u>	<u>188</u>	<u>\$ -</u>	<u>\$ 188</u>
Expenditures				
Debt service	-	-	\$ 94,466	\$ 94,466
Total Expenditures	<u>-</u>	<u>-</u>	<u>\$ 94,466</u>	<u>\$ 94,466</u>
Receipts Over [Under] Expenditures	685	188		
Unencumbered Cash, Beginning	<u>94,466</u>	<u>95,151</u>		
Unencumbered Cash, Ending	<u>\$ 95,151</u>	<u>\$ 95,339</u>		

See independent auditor's report on the financial statements.

Jackson County, Kansas
 Agency Funds
 Summary of Receipts and Disbursements - Actual
 Regulatory Basis
 For the Year Ended December 31, 2018

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Advance Tax	\$ 25,906	\$ 123,136	\$ 129,167	\$ 19,875
Commercial Vehicle Tax	954	58,748	59,529	173
Current Tax	10,228,561	17,319,396	17,080,499	10,467,458
Motor Vehicle Excise Tax	330	815	1,145	-
Motor Vehicle Tax	42,041	1,854,731	1,854,400	42,372
Personal Redemption	15,538	14,039	13,592	15,985
Real Estate Redemption	158,357	64,339	-	222,696
Recreational Vehicle Tax	632	37,628	37,677	583
Special Redemption	12,085	55,484	60,790	6,779
Total Distributable Funds	<u>10,484,404</u>	<u>19,528,316</u>	<u>19,236,799</u>	<u>10,775,921</u>
State Funds:				
Auto Registrations	-	913,576	913,576	-
Drivers License	-	57,991	57,991	-
Game Licenses	-	2,238	2,238	-
Heritage Trust	1,524	7,307	7,171	1,660
Sales Tax Payable	1,000	8,414	9,410	4
State Educational Building	4,239	128,821	130,153	2,907
State Institutional Building	2,120	64,410	65,076	1,454
State Motor Vehicle	-	507,122	507,122	-
Unclaimed Legacy	1,000	-	-	1,000
Total State Funds	<u>9,883</u>	<u>1,689,879</u>	<u>1,692,737</u>	<u>7,025</u>
Subdivision Funds:				
Cemetery Districts	10	171,243	171,242	11
Cities	-	1,660,580	1,660,580	-
Drainage and Watershed Districts	-	125,823	122,892	2,931
Fire Districts	46	568,674	568,716	4
Extension Districts	-	250,469	250,469	-
Hospital Districts	-	48,617	48,232	385
Library Districts	-	143,535	143,535	-
School Districts	34	6,112,494	6,112,402	126
Total Subdivision Funds	<u>90</u>	<u>9,081,435</u>	<u>9,078,068</u>	<u>3,457</u>

See independent auditor's report on the financial statements.

Jackson County, Kansas
 Agency Funds (Continued)
 Summary of Receipts and Disbursements - Actual
 Regulatory Basis
 For the Year Ended December 31, 2018

	Beginning Cash <u>Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	Ending Cash <u>Balance</u>
Other Funds:				
Van Sweringen Invested	\$ 75,048	\$ -	\$ -	\$ 75,048
Van Sweringen Scholarship	606	392	200	798
Van Sweringen Needy	1,420	392	-	1,812
County Attorney	39,481	135,985	132,640	42,826
District Court	63,818	638,640	625,691	76,767
Law Library	48,709	12,392	6,175	54,926
County Sheriff	5,480	92,797	92,289	5,988
Inmate Commissary	7,910	216,088	214,044	9,954
Cash Long and Short	[129]	-	15	[144]
Payroll Clearing	<u>208,120</u>	<u>7,027,180</u>	<u>7,090,029</u>	<u>145,271</u>
Total Other Funds	<u>450,463</u>	<u>8,123,866</u>	<u>8,161,083</u>	<u>413,246</u>
Total Agency Funds	<u>\$ 10,944,840</u>	<u>\$ 38,423,496</u>	<u>\$ 38,168,687</u>	<u>\$ 11,199,649</u>