JEFFERSON COUNTY, KANSAS

FINANCIAL STATEMENTS

December 31, 2022

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Jefferson County, Kansas

FINANCIAL STATEMENTS
December 31, 2022

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Jefferson County, Kansas

Report on the Audit of Financial Statements

Adverse and Unmodified Opinions

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis of Adverse and Unmodified Opinions" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2022, or the changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statement" section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS and *Governmental Auditing Standards*, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of receipts and disbursements-agency funds and the schedule of regulatory basis receipts and expenditures-county offices (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) *Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* and is not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards,* we have also issued our report dated August 10, 2023, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Other Matter

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Jefferson County, Kansas as of and for the year ended December 31, 2021 (not presented herein), and have issued our report thereon dated September 15, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipalservices. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2021, on the basis of accounting described in Note 1.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

August 10, 2023

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

Funds	Beginning Unencumbered Cash Balance	Proir Period Adjustment	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:							
General Fund	$ 1,803,164	$ -	$ 6,057,137	$ 6,758,217	$ 1,102,084	$ 62,783	$ 1,164,867
Special Purpose Funds:							
Abandoned Cemetery	8,542	-	-	-	8,542	-	8,542
Ambulance	183,564	-	1,765,442	1,824,916	124,090	8,284	132,374
Ambulance Capital Outlay	120,577	-	57,000	119,156	58,421	-	58,421
Appraiser's Cost	13,728	-	525,109	528,041	10,796	1,480	12,276
Auto Administration	29,416	-	176,320	163,544	42,192	190	42,382
County Clerk Technology	25,205	-	7,482	1,744	30,943	-	30,943
County Treasurer Technology	22,488	-	7,481	-	29,969	-	29,969
D.A.R.E.	53	-	-	-	53	-	53
Elevator Maintenance	14,542	-	3,000	4,379	13,163	-	13,163
Emergency 911 Communications	117,873	-	146,951	149,851	114,973	-	114,973
Emergency Management	83,642	-	26,165	17,433	92,374	446	92,820
Employee Benefits	-	-	24	24	-	-	-
Equipment Reserve	5,383,427	-	1,133,244	410,966	6,105,705	9,228	6,114,933
Grant Funds	1,829,895	-	1,948,357	934,674	2,843,578	-	2,843,578
Health	543,088	-	2,804,355	2,946,450	400,993	43,823	444,816
Lake Patrol	87,792	-	51,343	43,850	95,285	-	95,285
Law Enforcement	131,281	-	4,454,851	4,432,174	153,958	40,498	194,456
MCM Agreement	73,613	-	40,000	-	113,613	-	113,613
Noxious Weed Capital Outlay	79,082	-	52,000	-	131,082	-	131,082
Public Works	160,326	-	8,430,059	8,273,870	316,515	257,008	573,523
Road Improvement District #1 - Special	17,250	-	2,430	-	19,680	-	19,680
Special Alcohol Program	75,556	-	50,898	43,000	83,454	-	83,454
Special Law Enforcement	153,575	-	23,127	2,600	174,102	600	174,702
Special Parks and Recreation	206,536	-	26,233	-	232,769	-	232,769
Special Road and Bridge Machinery	1,192,315	-	1,270,363	483,244	1,979,434	-	1,979,434
Technology - Register of Deeds	118,853	-	29,926	23,318	125,461	964	126,425
Driver's License County Fees	506	-	6,564	5,245	1,825	-	1,825
Health Insurance Reserve	584,330	-	101,262	-	685,592	-	685,592
Bond and Interest Funds:							
Bond and Interest	83,762	-	476,830	423,830	136,762	-	136,762
Capital Project Funds:							
Fairway Drive Improvement	2,563	-	-	-	2,563	-	2,563
Northwind Drive Improvement	12,397	-	13,649	13,950	12,096	-	12,096
Capital Improvement	2,055,888	-	1,238,263	125,447	3,168,704	365	3,169,069
Business Funds:							
Landfill Access Road	288,101	-	74,857	-	362,958	-	362,958
Total Reporting Entity [Excluding Agency Funds]	$ 15,502,930	$ -	$ 31,000,722	$ 27,729,923	$ 18,773,729	$ 425,669	$ 19,199,398

Composition of Cash:		
	Union State Bank	
	Checking	$ 3,775,626
	Checking - County Offices	271,885
	Denison State Bank	
	Checking - County Offices	43,028
	Certificates of Deposit	21,120
	Kendall State Bank	
	Certificates of Deposit	5,161,845
	First State Bank and Trust	
	Money Market	206,038
	Mutual Savings Assocation	
	Checking - County Offices	11,065
	State of Kansas	
	Municipal Investment Pool	30,633,793
	Petty Cash	1,000
	Total Cash	40,125,400
	Agency Funds per Schedule 3	[20,926,002]
	Total Reporting Entity [Excluding Agency Funds	$ 19,199,398

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Jefferson County, Kansas, is a municipal corporation governed by an elected three-member commission. These financial statements present the County (the primary government) and any related municipal entities of which the County is considered to be financially accountable. The County has no related municipal entities.

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The *Kansas Municipal Audit and Accounting* Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the County for the year 2022:

General Fund - the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund - used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund - used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

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

Business Fund - funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund etc.)

Agency Fund - funds used to report assets held by the County entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the County is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The County did hold a revenue neutral rate hearing for the year ended December 31, 2022.

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 Ambulance fund was amended during the year ended December 31, 2022.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

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

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

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

NOTE 2 - DEPOSITS AND INVESTMENTS

As of December 31, 2022, the County has the following investments:

		Investment Maturities (in Years)		
Investment Type	Fair Value	Less than 1	More than 1	Rating U.S.
Kansas Municipal Investment Pool	$ 30,633,793	$ 30,633,793	$ -	N/A
Total Fair Value	$ 30,633,793	$ 30,633,793	$ -	

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Deposits. K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

Investments. K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

Some of the County's investments are of bond proceeds invested pursuant to K.S.A. 10-131. This statute allows additional investment authority beyond that of K.S.A. 12-1675. Investments of bond proceeds may follow K.S.A. 12-1675 or include other investments such as the KMIP, direct obligations of the U.S. government or any agency thereof, and various other investments as specified in K.S.A. 10-131.

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

The County's allocation of investments as of December 31, 2022, is as follows:

Investment	Percentage of Investments
Kansas Municipal Investment Pool	100%

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas County, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has no designated "peak periods." All deposits were legally secured as of December 31, 2022.

As of December 31, 2022, the County's carrying amount of deposits was $9,491,607 and the bank balance was $9,948,784. The bank balance was held by five banks. Of the bank balance, $1,287,850 was covered by federal depository insurance and the balance of $8,660,934 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.

As of December 31, 2022 the County had $30,633,793 invested in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest by the U.S. government or any agency thereof, with maturities up to four years. No more than 10 percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

NOTE 3 - DEFINED BENEFIT PENSION PLAN

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate a 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.90% for KPERS and 22.99% for KP&F for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County were $623,688 for KPERS and $504,812 for KP&F for the year ended December 31, 2022.

Net Pension Liability. As of December 31, 2022, the County's proportionate share of the collective net pension liability reported by KPERS was $6,621,003 for KPERS and $5,147,787 for KP&F. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

NOTE 4 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post-Employment Benefits. As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Death and Disability Other Post-Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust help by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2022.

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

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

NOTE 6 - DEFERRED COMPENSATION PLAN

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

NOTE 7 - COMPENSATED ABSENCES

The County's policy regarding vacation pay is:

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

The liability for earned but unused sick leave as of December 31, 2022 is $808,782.

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

The liability for earned but unused vacation leave as of December 31, 2022 is $471,428.

NOTE 8 - COMMITMENTS AND CONTINGENCIES

The County receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursements of funds received under these programs generally require compliance with terms and conditions specified in the grant agreements and are subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statements of the County as of December 31, 2022.

NOTE 9 - LONG-TERM DEBT

The following table summarizes changes in long-term debt for the year ended December 31, 2022:

Type of Issue	Beginning Principal Outstanding	Additions to Principal	Reductions of Principal	Ending Principal Outstanding	Interest Paid
General Obligation Bonds	$2,318,054	$ -	$ 413,801	$1,904,253	$53,660
Revolving Loans	346,566	302,220	51,891	596,896	12,188
Capital Leases	93,125	-	42,644	50,481	1,051
Total	$2,757,745	$302,220	$ 508,336	$2,551,629	$66,900

NOTE 9 - LONG-TERM DEBT (CONTINUED)

General Obligation Bonds. The following table details the County's outstanding general obligation debt as of December 31, 2022:

General Obligation Bonds	Interest Rate	Date of Issue	Final Maturity	Original Amount	Amount Outstanding
Series 1998	4.75%	06/16/98	06/01/38	$ 410,300	$ 180,000
Series 2003	4.00 - 6.00%	07/15/03	09/01/23	164,121	10,000
Series 2010	5.25%	09/13/10	10/01/30	170,000	89,253
Series 2013	1.00 - 2.30%	03/28/13	05/01/26	3,065,000	1,625,000
					$ 1,904,253

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

Year Ending December 31,	Principal	Interest	Total
2023	$ 424,263	$ 44,478	$ 468,742
2024	419,750	34,917	454,667
2025	430,262	25,220	455,482
2026	440,800	14,866	455,667
2027	21,365	8,994	30,360
2028 - 2032	87,812	29,155	116,967
2033 - 2037	65,000	11,994	76,994
2038	15,000	356	15,356
Total	$ 1,904,253	$ 169,981	$ 2,074,234

Revolving Loans. The following table details the County's outstanding revolving loans as of December 31, 2022:

Revolving Loans	Interest Rate	Date of Issue	Final Maturity	Original Amount	Amount Outstanding
KDHE Water Pollution Control 1388-01	2.86%	06/07/04	09/01/26	$ 551,559	$ 140,241
KDHE Water Pollution Control 2005-01	1.81%	11/02/17	09/01/41	1,883,990	456,654
					$ 596,896

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

Year Ending December 31,	Principal	Interest	Total
2023	$ 38,657	$ 3,736	$ 42,393
2024	39,770	2,623	42,393
2025	40,916	1,477	42,393
2026	20,898	299	21,197
Total	$ 140,241	$ 8,136	$ 148,377

Annual debt service requirements to maturity for Loan #2005-01 are not yet available as the loan had not been finalized as of December 31, 2022.

NOTE 9 - LONG-TERM DEBT (CONTINUED)

Finance Leases. The County has entered into lease agreements for the acquisition of equipment in the current and prior years.

The following table details the County's outstanding finance lease agreements as of December 31, 2022:

Finance Leases	Interest Rate	Date of Issue	Final Maturity	Original Amount	Amount Outstanding
Ambulance	0.96%	12/21/20	09/01/24	100,287	$ 50,481
					$ 50,481

The annual debt service requirements to maturity for the finance lease agreements are as follows:

Year Ending December 31,	Principal	Interest	Total
2023	$ 25,118	$ 491	$ 25,610
2024	25,363	248	25,610
Total	$ 50,481	$ 739	$ 51,220

NOTE 10 - RISK MANAGEMENT

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

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

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

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

During the ordinary course of its operations, the County is a parry to various claims, legal actions and complaints. In the opinion of management and legal counsel, no such claims, legal actions or complaints would not have a material effect on any of the financial statements of the County as of December 31, 2022.

NOTE 11 - INTERFUND TRANSACTIONS

A reconciliation of transfers by fund type for 2022 follows:

From	To	Amount	Regulatory Authority
General	Ambulance	$ 464,624	K.S.A. 12-110d
General	Equipment Reserve	472,121	K.S.A. 19-119
General	Health	916,571	Employee benefit reimbursement
General	Public Works	23,000	Grant agreement
General	Health Insurance Reserve	101,262	Employee benefit reimbursement
General	Capital Improvement	64,539	K.S.A. 19-120
General	Elevator Maintenance	3,000	Resolution 1988-8
Ambulance	Ambulance Capital Outlay	57,000	K.S.A. 19-119
Ambulance	Equipment Reserve	250,000	K.S.A. 19-119
Ambulance Capital Outlay	Ambulance	5,000	K.S.A. 19-119
Appraiser's Cost	Equipment Reserve	10,900	K.S.A. 19-120
Auto Administration	General	5,000	K.S.A. 8-145
Employee Benefits	General	24	Employee benefit reimbursement
Equipment Reserve	Appraiser's Cost	30,000	K.S.A. 19-119
Health	Capital Improvement	100,000	K.S.A. 19-120
Health	Equipment Reserve	243,000	K.S.A. 19-119
Law Enforcement	Equipment Reserve	84,600	K.S.A. 19-119
Law Enforcement	Capital Improvement	100,000	K.S.A. 19-120
Public Works	Equipment Reserve	52,000	K.S.A. 19-119
Public Works	Noxious Weed Capital Outlay	52,000	K.S.A. 2-1318
Public Works	Special Road and Bridge Machinery	1,000,000	K.S.A. 68-141g
Public Works	Capital Improvement	534,000	K.S.A. 19-120
Driver's License County Fees	General	5,000	K.S.A. 8-145
		$4,573,641	

NOTE 12 - SUBSEQUENT EVENT

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

NOTE 13 - STATUTORY VIOLATION

Actual exceeded budgetary expenditures in the Ambulance Fund, which is a violation of K.S.A. 79-2935.

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

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance-Over [Under]
General Funds:					
General Fund	$ 6,814,310	$ -	$ 6,814,310	$ 6,758,217	$ [56,093]
Special Purpose Funds:					
Ambulance	1,805,853	4,370	1,810,223	1,824,916	14,693
Appraiser's Cost	528,077	-	528,077	528,041	[36]
Auto Administration	185,157	-	185,157	163,544	[21,613]
Health	2,946,702	3,462	2,950,164	2,946,450	[3,714]
Law Enforcement	4,432,407	-	4,432,407	4,432,174	[233]
Public Works	8,251,694	90,037	8,341,731	8,273,870	[67,861]
Bond & Interest Funds:					
Bond and Interest	559,830	-	559,830	423,830	[136,000]

See independent auditor's report on the financial statements.

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	$ 4,300,437	$ 2,480,074	$ 2,530,239	$ [50,165]
Delinquent taxes	75,781	89,800	45,000	44,800
Motor vehicle taxes	482,259	573,915	545,124	28,791
Interest on current tax	166,354	205,908	150,000	55,908
Interest on motor vehicle, recreational vehicle and personal property taxes	3,113	2,544	-	2,544
Recreational vehicle and watercraft taxes	12,175	14,943	28,114	[13,171]
Commercial truck fees	20,747	28,426	43,083	[14,657]
Local liquor tax	15,062	26,234	15,000	11,234
Federal flood control	16,343	42,721	35,000	7,721
Federal money in lieu of taxes	112,744	115,497	110,000	5,497
Local compensating use tax	431,784	528,495	255,000	273,495
Local retail sales tax	1,139,271	1,314,980	800,000	514,980
Mineral tax	126	360	-	360
Licenses and Fees:				
Mortgage registration fees	-	-	5,000	[5,000]
Diversion fees and community service	9,908	7,950	10,000	[2,050]
Cereal malt beverage licenses	1,320	1,270	-	1,270
Fish and game fees	108	112	-	112
Permits	30,725	32,250	30,000	2,250
Recording fees	263,188	198,059	174,000	24,059
Filing fees	1,502	683	-	683
Use of money and property	32,865	228,371	75,000	153,371
Other:				
Transfers in	10,000	10,024	155,000	[144,976]
Antique tags	9,333	9,657	9,000	657
District court	58,100	71,166	65,000	6,166
Copies	3,888	4,680	-	4,680
Insufficient funds	388	956	-	956
Computer services	666	-	-	-
Zoning	8,995	5,580	5,000	580
Reimbursements	759	13,939	21,000	[7,061]
Miscellaneous	48,689	48,543	45,200	3,343
Total Receipts	7,256,630	6,057,137	$ 5,150,760	$ 906,377

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Expenditures				
County Commission				
Personal services	$ 76,304	$ 78,092	$ 87,014	$ [8,922]
Contractual	15,193	15,738	1,740	13,998
Total County Commission	91,497	93,830	88,754	5,076
County Clerk				
Personal services	258,805	236,287	363,146	[126,859]
Contractual	174,319	181,475	108,644	72,831
Commodities	6,502	16,560	10,000	6,560
Capital outlay	-	-	2,000	[2,000]
Transfers out	58,000	58,000	9,000	49,000
Total County Clerk	497,626	492,322	492,790	[468]
County Treasurer & Motor Vehicle				
Personal services	261,639	281,495	499,370	[217,875]
Contractual	160,536	156,756	36,529	120,227
Commodities	1,757	1,504	3,950	[2,446]
Transfers out	-	100,000	-	100,000
Total County Treasurer & Motor Vehicle	423,932	539,755	539,849	[94]
County Attorney				
Personal services	266,511	274,583	360,535	[85,952]
Contractual	104,092	118,155	19,003	99,152
Commodities	1,538	2,156	6,000	[3,844]
Capital outlay	9,278	1,489	1,300	189
Total County Attorney	381,419	396,383	386,838	9,545
County Counselor				
Personal services	43,499	44,977	49,918	[4,941]
Contractual	6,115	6,198	2,000	4,198
Total County Counselor	49,614	51,175	51,918	[743]
Register of Deeds				
Personal services	142,695	149,052	231,753	[82,701]
Contractual	85,308	83,196	7,225	75,971
Commodities	1,481	729	4,158	[3,429]
Capital outlay	1,680	5,454	-	5,454
Transfers out	8,500	4,700	-	4,700
Total Register of Deeds	239,664	243,131	243,136	[5]

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance- Over [Under]
Expenditures (Continued)				
Courthouse General				
Contractual	$ 693,550	$ 373,265	$ 657,314	$ [284,049]
Commodities	6,997	6,977	6,300	677
Capital outlay	6,105	58,588	-	58,588
Transfers out	468,046	129,500	59,000	70,500
Total Courthouse General	1,174,698	568,330	722,614	[154,284]
Emergency Management				
Personal services	68,483	70,657	110,065	[39,408]
Contractual	46,304	47,466	13,150	34,316
Commodities	7,937	6,563	18,850	[12,287]
Capital outlay	968	-	2,000	[2,000]
Transfers out	30,000	19,000	-	19,000
Total Emergency Management	153,692	143,686	144,065	[379]
Communications				
Personal services	567,648	577,470	813,666	[236,196]
Contractual	292,695	309,356	50,224	259,132
Capital outlay	150	-	30,000	[30,000]
Commodities	3,436	3,038	10,675	[7,637]
Transfers out	54,500	44,700	30,000	14,700
Total Communications	918,429	934,564	934,565	[1]
4-County Court Costs				
County share	45,576	45,763	65,000	[19,237]
Total 4-County Court Costs	45,576	45,763	65,000	[19,237]
Clerk of Unified Courts				
Contractual	47,047	50,322	70,950	[20,628]
Commodities	8,877	5,523	9,550	[4,027]
Capital outlay	5,679	4,906	21,800	[16,894]
Transfer out	30,000	41,500	-	41,500
Total Clerk of Unified Courts	91,603	102,251	102,300	[49]
G.I.S.				
Personal services	148,582	159,623	241,988	[82,365]
Contractual services	117,388	119,643	60,212	59,431
Commodities	652	1,304	3,300	[1,996]
Capital outlay	-	-	17,900	[17,900]
Transfers out	53,000	42,800	-	42,800
Total G.I.S.	319,622	323,370	323,400	[30]

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Expenditures (Continued)				
Coroner				
Contractual services	$ 50,000	$ 53,839	$ 50,000	$ 3,839
Total Coroner	50,000	53,839	50,000	3,839
Community Development				
Personal services	152,117	163,400	251,757	[88,357]
Contractual services	105,216	89,364	20,286	69,078
Commodities	1,499	1,688	5,500	[3,812]
Capital outlay	433	1,027	1,000	27
Transfers out	7,000	38,000	15,000	23,000
Total Community Development	266,265	293,479	293,543	[64]
Information Technology				
Personal services	278,308	304,234	371,649	[67,415]
Contractual services	146,496	141,581	109,250	32,331
Commodities	1,240	2,268	5,500	[3,232]
Capital outlay	50,008	78,855	102,000	[23,145]
Transfers out	154,000	61,000	-	61,000
Total Information Technology	630,052	587,938	588,399	[461]
Miscellaneous				
Elderly	22,666	22,666	22,666	-
4-H fair	11,625	11,625	11,625	-
4-H maintenance	10,994	11,000	11,000	-
Historical	14,530	17,000	17,000	-
Mental health	78,469	82,392	116,431	[34,039]
Mental development	75,000	75,000	75,000	-
Soil Conservation	39,801	39,801	39,801	-
Meals on Wheels	8,000	8,000	8,000	-
Elderly vehicle purchase reserve	-	-	4,421	[4,421]
JAAA appropriation	15,000	15,000	15,000	-
Court appointed attorney	-	100,000	100,000	-
Transfers out	1,591,002	1,505,917	1,366,195	139,722
Total Miscellaneous	1,867,087	1,888,401	1,787,139	101,262
Total Expenditures	7,200,776	6,758,217	$ 6,814,310	$ [56,093]
Receipts Over [Under] Expenditures	55,854	[701,080]		
Unencumbered Cash, Beginning	1,747,310	1,803,164		
Unencumbered Cash, Ending	$ 1,803,164	$ 1,102,084		

See independent auditor's report on the financial statements.

Jefferson County, Kansas
Abandoned Cemetery Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022 and 2021

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

* This fund is not required to be budgeted.

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	$ 567,870	$ 593,811	$ 605,605	$ [11,794]
Delinquent taxes	11,646	13,707	5,000	8,707
Motor vehicle taxes	78,208	76,327	74,018	2,309
Recreational vehicle taxes	1,973	1,973	1,726	247
Commercial truck fees	3,362	3,754	5,693	[1,939]
User fees	497,402	601,876	547,341	54,535
Transfers in	493,786	469,624	-	469,624
Miscellaneous	969	-	-	-
Reimbursements	1,435	4,370	449,624	[445,254]
Total Receipts	1,656,651	1,765,442	$ 1,689,007	$ 76,435
Expenditures				
Personal services	777,644	844,119	$ 1,291,089	$ [446,970]
Contractual services	542,737	571,104	101,350	469,754
Commodities	103,657	96,587	127,025	[30,438]
Capital outlay	-	6,106	100,000	[93,894]
Transfers out	225,000	307,000	186,389	120,611
Adjustments for qualifying budget credits	-	-	4,370	[4,370]
Total Expenditures	1,649,038	1,824,916	$ 1,810,223	$ 14,693
Receipts Over [Under] Expenditures	7,613	[59,474]		
Unencumbered Cash, Beginning	175,951	183,564		
Unencumbered Cash, Ending	$ 183,564	$ 124,090		

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

	Prior Year Actual	Current Year Actual
Receipts		
Miscellaneous	$ 19,750	$ -
Transfers in	110,000	57,000
Total Receipts	129,750	57,000
Expenditures		
Capital outlay	117,698	114,156
Transfer out	-	5,000
Total Expenditures	117,698	119,156
Receipts Over [Under] Expenditures	12,052	[62,156]
Unencumbered Cash, Beginning	108,525	120,577
Unencumbered Cash, Ending	$ 120,577	$ 58,421

* This fund is not required to be budgeted.

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	$ 434,602	$ 413,411	$ 421,675	$ [8,264]
Delinquent taxes	9,415	10,727	5,000	5,727
Motor vehicle taxes	63,760	58,561	56,601	1,960
Recreational vehicle taxes	1,609	1,510	1,320	190
Commercial truck fees	2,741	2,873	4,353	[1,480]
Reimbursements	2	41	-	41
Miscellaneous	9,149	7,986	5,900	2,086
Transfers in	-	30,000	30,000	-
Total Receipts	521,278	525,109	$ 524,849	$ 260
Expenditures				
Personal services	311,116	333,028	$ 476,027	$ [142,999]
Contractual	167,588	172,548	31,750	140,798
Commodities	10,483	11,565	12,300	[735]
Capital outlay	-	-	2,000	[2,000]
Transfers out	41,000	10,900	6,000	4,900
Total Expenditures	530,187	528,041	$ 528,077	$ [36]
Receipts Over [Under] Expenditures	[8,909]	[2,932]		
Unencumbered Cash, Beginning	22,637	13,728		
Unencumbered Cash, Ending	$ 13,728	$ 10,796		

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Receipts				
Miscellaneous	$ 177,903	$ 176,320	$ 175,000	$ 1,320
Total Receipts	177,903	176,320	$ 175,000	$ 1,320
Expenditures				
Personal services	103,075	90,194	$ 171,492	$ [81,298]
Contractual services	66,927	65,119	12,665	52,454
Commodities	3,713	3,231	1,000	2,231
Transfers out	5,000	5,000	-	5,000
Total Expenditures	178,715	163,544	$ 185,157	$ [21,613]
Receipts Over [Under] Expenditures	[812]	12,776		
Unencumbered Cash, Beginning	30,228	29,416		
Unencumbered Cash, Ending	$ 29,416	$ 42,192		

Jefferson County, Kansas
County Clerk Technology Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022 and 2021

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 9,849	$ 7,482
Total Receipts	9,849	7,482
Expenditures		
Capital outlay	-	1,744
Total Expenditures	-	1,744
Receipts Over [Under] Expenditures	9,849	5,738
Unencumbered Cash, Beginning	15,356	25,205
Unencumbered Cash, Ending	$ 25,205	$ 30,943

* This fund is not required to be budgeted.

Jefferson County, Kansas
County Treasurer Technology Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022 and 2021

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 9,850	$ 7,481
Total Receipts	9,850	7,481
Expenditures		
Capital outlay	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	9,850	7,481
Unencumbered Cash, Beginning	12,638	22,488
Unencumbered Cash, Ending	$ 22,488	$ 29,969

* This fund is not required to be budgeted.

Jefferson County, Kansas
D.A.R.E. Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022 and 2021

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

* This fund is not required to be budgeted.

Jefferson County, Kansas
Elevator Maintenance Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022 and 2021

	Prior Year Actual	Current Year Actual
Receipts		
Transfers in	$ 3,000	$ 3,000
Total Receipts	3,000	3,000
Expenditures		
Contractual services	4,240	4,379
Total Expenditures	4,240	4,379
Receipts Over [Under] Expenditures	[1,240]	[1,379]
Unencumbered Cash, Beginning	15,782	14,542
Unencumbered Cash, Ending	$ 14,542	$ 13,163

* This fund is not required to be budgeted.

Jefferson County, Kansas
Emergency 911 Communications Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022 and 2021

	Prior Year Actual	Current Year Actual
Receipts		
911 telephone tax collections	$ 144,203	$ 146,951
Total Receipts	144,203	146,951
Expenditures		
Contractual services	118,536	109,655
Commodities	11,567	10,956
Capital outlay	9,160	29,240
Total Expenditures	139,263	149,851
Receipts Over [Under] Expenditures	4,940	[2,900]
Unencumbered Cash, Beginning	112,933	117,873
Unencumbered Cash, Ending	$ 117,873	$ 114,973

* This fund is not required to be budgeted.

Jefferson County, Kansas
Emergency Management Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022 and 2021

	Prior Year Actual	Current Year Actual
Receipts		
Grants	$ 47,752	$ 25,165
Miscellaneous	-	1,000
Total Receipts	47,752	26,165
Expenditures		
Contractual services	3,035	4,564
Commodities	8,146	10,599
Capital outlay	576	2,270
Total Expenditures	11,757	17,433
Receipts Over [Under] Expenditures	35,995	8,732
Unencumbered Cash, Beginning	47,647	83,642
Unencumbered Cash, Ending	$ 83,642	$ 92,374

* This fund is not required to be budgeted.

Jefferson County, Kansas
Employee Benefits Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022 and 2021

	Prior Year Actual	Current Year Actual
Receipts		
Taxes and Shared Revenues:		
Delinquent taxes	$ 24	$ 24
Total Receipts	24	24
Expenditures		
Contractual	24	-
Transfers out	-	24
Total Expenditures	24	24
Receipts Over [Under] Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

* This fund is not required to be budgeted.

Jefferson County, Kansas
Equipment Reserve Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022 and 2021

	Prior Year Actual	Current Year Actual
Receipts		
Transfers in	$ 1,035,075	$ 1,112,621
Miscellaneous	24,377	20,623
Total Receipts	1,059,452	1,133,244
Expenditures		
Capital outlay	485,716	380,966
Transfers out	-	30,000
Total Expenditures	485,716	410,966
Receipts Over [Under] Expenditures	573,736	722,278
Unencumbered Cash, Beginning	4,809,691	5,383,427
Unencumbered Cash, Ending	$ 5,383,427	$ 6,105,705

* This fund is not required to be budgeted.

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

	General Grants	Opioid Settlement	LATCF Program	Lakeshore Estates FEMA Grant	American Rescue Plan	Total
Receipts						
Grant income	$ 10,220	$ 3,559	$ 50,000	$ 35,138	$ 1,849,440	$ 1,948,357
Total Receipts	10,220	3,559	50,000	35,138	1,849,440	1,948,357
Expenditures						
Miscellaneous	3,332	-	-	18,890	912,452	934,674
Total Expenditures	3,332	-	-	18,890	912,452	934,674
Receipts Over [Under] Expenditures	6,888	3,559	50,000	16,248	936,988	1,013,683
Unencumbered Cash, Beginning	7,670	-	-	-	1,822,225	1,829,895
Unencumbered Cash, Ending	$ 14,558	$ 3,559	$ 50,000	$ 16,248	$ 2,759,213	$ 2,843,578

* These funds are not required to be budgeted.

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	$ 120,762	$ 120,573	$ 123,000	$ [2,427]
Delinquent taxes	2,703	3,059	2,000	1,059
Motor vehicle taxes	17,409	16,259	15,723	536
Recreational vehicle taxes	438	420	367	53
Commercial truck fees	746	798	1,210	[412]
Reimbursed expenses	2,351	3,462	-	3,462
Grants	336,378	167,928	360,937	[193,009]
Home health	604,553	807,345	550,000	257,345
Donations	1,735	1,320	1,000	320
User fees	173,932	161,320	135,000	26,320
Contracts	176,424	169,025	136,000	33,025
Memorials	2,430	470	500	[30]
Hospice	400,153	435,805	350,000	85,805
Transfers in	1,054,056	916,571	916,571	-
Total Receipts	2,894,070	2,804,355	$ 2,592,308	$ 212,047
Expenditures				
Personal services	1,522,105	1,427,212	$ 2,218,373	$ [791,161]
Contractual	1,122,897	1,028,635	465,100	563,535
Commodities	223,819	137,874	177,000	[39,126]
Capital outlay	23,168	9,729	61,229	[51,500]
Transfers out	-	343,000	25,000	318,000
Adjustments for qualifying budget credits	-	-	3,462	[3,462]
Total Expenditures	2,891,989	2,946,450	$ 2,950,164	$ [3,714]
Receipts Over [Under] Expenditures	2,081	[142,095]		
Unencumbered Cash, Beginning	541,007	543,088		
Unencumbered Cash, Ending	$ 543,088	$ 400,993		

Jefferson County, Kansas
Lake Patrol Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022 and 2021

	Prior Year Actual	Current Year Actual
Receipts		
Lake patrol contract	$ 49,790	$ 51,343
Total Receipts	49,790	51,343
Expenditures		
Personal services	33,949	35,246
Contractual services	8,092	8,604
Total Expenditures	42,041	43,850
Receipts Over [Under] Expenditures	7,749	7,493
Unencumbered Cash, Beginning	80,043	87,792
Unencumbered Cash, Ending	$ 87,792	$ 95,285

* This fund is not required to be budgeted.

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	$ 3,611,939	$ 3,746,445	$ 3,821,901	$ [75,456]
Delinquent taxes	70,684	85,219	35,000	50,219
Motor vehicle taxes	488,384	485,171	470,491	14,680
Recreational vehicle taxes	12,354	12,551	10,970	1,581
Commercial truck fees	21,056	23,875	36,186	[12,311]
Process fees	11,776	7,882	10,000	[2,118]
Miscellaneous	5,420	4,377	23,500	[19,123]
Boarding fees - prisoners	57,923	89,331	10,000	79,331
Transfers in	62,523	-	-	-
Total Receipts	4,342,059	4,454,851	$ 4,418,048	$ 36,803
Expenditures				
Personal services	2,115,685	2,269,920	$ 3,561,129	$ [1,291,209]
Contractual services	1,674,188	1,674,430	534,900	1,139,530
Commodities	260,713	281,664	266,378	15,286
Capital outlay	2,860	21,560	70,000	[48,440]
Transfers out	250,000	184,600	-	184,600
Total Expenditures	4,303,446	4,432,174	$ 4,432,407	$ [233]
Receipts Over [Under] Expenditures	38,613	22,677		
Unencumbered Cash, Beginning	92,668	131,281		
Unencumbered Cash, Ending	$ 131,281	$ 153,958		

Jefferson County, Kansas
MCM Agreement Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022 and 2021

	Prior Year Actual	Current Year Actual
Receipts		
Agreement income	$ 40,000	$ 40,000
Total Receipts	40,000	40,000
Expenditures		
Contractual services	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	40,000	40,000
Unencumbered Cash, Beginning	33,613	73,613
Unencumbered Cash, Ending	$ 73,613	$ 113,613

* This fund is not required to be budgeted.

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

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	$ 66,550	$ 52,000
Total Receipts	66,550	52,000
Expenditures		
Capital outlay	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	66,550	52,000
Unencumbered Cash, Beginning	12,532	79,082
Unencumbered Cash, Ending	$ 79,082	$ 131,082

* This fund is not required to be budgeted.

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	$ 4,168,812	$ 6,635,557	$ 6,769,486	$ [133,929]
Delinquent taxes	104,341	119,219	50,000	69,219
Motor vehicle taxes	709,887	565,363	543,089	22,274
Recreational vehicle taxes	17,872	14,487	12,663	1,824
Commercial truck fees	30,444	27,559	41,770	[14,211]
Highway funds from state	806,611	733,079	668,158	64,921
Federal flood control	5,448	14,240	10,000	4,240
Permits	3,500	1,200	-	1,200
Sale of used supplies	146,842	196,844	150,000	46,844
Reimbursements	259,426	90,037	45,000	45,037
Miscellaneous	144,091	9,474	-	9,474
Transfers in	-	23,000	-	23,000
Total Receipts	6,397,274	8,430,059	$ 8,290,166	$ 139,893
Expenditures				
Personal services	1,706,173	1,796,669	$ 2,915,490	$ [1,118,821]
Contractual	1,859,163	1,380,143	1,197,428	182,715
Commodities	2,913,490	3,214,756	3,588,776	[374,020]
Capital outlay	352,936	244,302	550,000	[305,698]
Transfers out	1,065,753	1,638,000	-	1,638,000
Adjustment for qualifying budget credit	-	-	90,037	[90,037]
Total Expenditures	7,897,515	8,273,870	$ 8,341,731	$ [67,861]
Receipts Over [Under] Expenditures	[1,500,241]	156,189		
Unencumbered Cash, Beginning	1,660,567	160,326		
Unencumbered Cash, Ending	$ 160,326	$ 316,515		

See independent auditor's report on the financial statements.

Jefferson County, Kansas
Road Improvement District #1 - Special Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022 and 2021

	Prior Year Actual	Current Year Actual
Receipts		
Taxes and Shared Revenues:		
Specials tax	$ 2,850	$ 2,430
Total Receipts	2,850	2,430
Expenditures		
Contractual services	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	2,850	2,430
Unencumbered Cash, Beginning	14,400	17,250
Unencumbered Cash, Ending	$ 17,250	$ 19,680

* This fund is not required to be budgeted.

Jefferson County, Kansas
Special Alcohol Program Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022 and 2021

	Prior Year Actual	Current Year Actual
Receipts		
State alcohol taxes	$ 38,321	$ 50,898
Total Receipts	38,321	50,898
Expenditures		
Appropriations	40,000	43,000
Total Expenditures	40,000	43,000
Receipts Over [Under] Expenditures	[1,679]	7,898
Unencumbered Cash, Beginning	77,235	75,556
Unencumbered Cash, Ending	$ 75,556	$ 83,454

* This fund is not required to be budgeted.

Jefferson County, Kansas
Special Law Enforcement Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022 and 2021

	Prior Year Actual	Current Year Actual
Receipts		
Drug forfeiture	$ 22,685	$ 18,262
Miscellaneous	5,270	4,865
Total Receipts	27,955	23,127
Expenditures		
Contractual services	43,857	2,600
Total Expenditures	43,857	2,600
Receipts Over [Under] Expenditures	[15,902]	20,527
Unencumbered Cash, Beginning	169,477	153,575
Unencumbered Cash, Ending	$ 153,575	$ 174,102

* This fund is not required to be budgeted.

Jefferson County, Kansas
Special Parks and Recreation Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022 and 2021

	Prior Year Actual	Current Year Actual
Receipts		
State alcohol taxes	$ 15,062	$ 26,233
Total Receipts	15,062	26,233
Expenditures		
Transfers out	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	15,062	26,233
Unencumbered Cash, Beginning	191,474	206,536
Unencumbered Cash, Ending	$ 206,536	$ 232,769

* This fund is not required to be budgeted.

Jefferson County, Kansas
Special Road and Bridge Machinery Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022 and 2021

	Prior Year Actual	Current Year Actual
Receipts		
Transfers in	$ 850,000	$ 1,000,000
Miscellaneous	59,360	270,363
Total Receipts	909,360	1,270,363
Expenditures		
Equipment	-	450,444
Contractual services	-	32,800
Total Expenditures	-	483,244
Receipts Over [Under] Expenditures	909,360	787,119
Unencumbered Cash, Beginning	282,955	1,192,315
Unencumbered Cash, Ending	$ 1,192,315	$ 1,979,434

* This fund is not required to be budgeted.

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

	Prior Year Actual	Current Year Actual
Receipts		
Use of money and property	$ 39,398	$ 29,926
Total Receipts	39,398	29,926
Expenditures		
Contractual	25,004	23,318
Total Expenditures	25,004	23,318
Receipts Over [Under] Expenditures	14,394	6,608
Unencumbered Cash, Beginning	104,459	118,853
Unencumbered Cash, Ending	$ 118,853	$ 125,461

* This fund is not required to be budgeted.

Jefferson County, Kansas
Driver's License County Fees Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022 and 2021

	Prior Year Actual	Current Year Actual
Receipts		
Miscellaneous	$ 4,485	$ 6,564
Total Receipts	4,485	6,564
Expenditures		
Capital outlay	47	50
Commodities	-	195
Transfer out	5,000	5,000
Total Expenditures	5,047	5,245
Receipts Over [Under] Expenditures	[562]	1,319
Unencumbered Cash, Beginning	1,068	506
Unencumbered Cash, Ending	$ 506	$ 1,825

* This fund is not required to be budgeted.

Jefferson County, Kansas
Health Insurance Reserve Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022 and 2021

	Prior Year Actual	Current Year Actual
Receipts		
Transfers in	$ 101,262	$ 101,262
Miscellaneous	169,052	-
Total Receipts	270,314	101,262
Expenditures		
Contractual services	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	270,314	101,262
Unencumbered Cash, Beginning	314,016	584,330
Unencumbered Cash, Ending	$ 584,330	$ 685,592

* This fund is not required to be budgeted.

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	$ 393,521	$ 411,433	$ 419,615	$ [8,182]
Delinquent taxes	7,261	9,170	5,000	4,170
Motor vehicle taxes	37,941	52,258	51,254	1,004
Recreational vehicle taxes	935	1,368	1,195	173
Commercial truck fees	1,589	2,601	3,942	[1,341]
Total Receipts	441,247	476,830	$ 481,006	$ [4,176]
Expenditures				
Principal	375,000	385,000	$ 385,000	$ -
Interest	46,430	38,830	38,830	-
Cash basis reserve	-	-	136,000	[136,000]
Total Expenditures	421,430	423,830	$ 559,830	$ [136,000]
Receipts Over [Under] Expenditures	19,817	53,000		
Unencumbered Cash, Beginning	63,945	83,762		
Unencumbered Cash, Ending	$ 83,762	$ 136,762		

Jefferson County, Kansas
Fairway Drive Improvement Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022 and 2021

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

* This fund is not required to be budgeted.

Jefferson County, Kansas
Northwind Drive Improvement Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022 and 2021

	Prior Year Actual	Current Year Actual
Receipts		
Taxes and Shared Revenues:		
Special assessments	$ 14,700	$ 13,649
Total Receipts	14,700	13,649
Expenditures		
Principal	8,362	8,801
Interest	5,588	5,149
Total Expenditures	13,950	13,950
Receipts Over [Under] Expenditures	750	[301]
Unencumbered Cash, Beginning	11,647	12,397
Unencumbered Cash, Ending	$ 12,397	$ 12,096

* This fund is not required to be budgeted.

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

	Prior Year Actual	Current Year Actual
Receipts		
Reimbursement	$ 12,000	$ 439,724
Transfers in	259,549	798,539
Total Receipts	271,549	1,238,263
Expenditures		
Capital outlay	70,476	125,447
Total Expenditures	70,476	125,447
Receipts Over [Under] Expenditures	201,073	1,112,816
Unencumbered Cash, Beginning	1,854,815	2,055,888
Unencumbered Cash, Ending	$ 2,055,888	$ 3,168,704

* This fund is not required to be budgeted.

Jefferson County, Kansas
Landfill Access Road Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022 and 2021

	Prior Year Actual	Current Year Actual
Receipts		
User fee	$ 78,157	$ 74,857
Total Receipts	78,157	74,857
Expenditures		
Contractual services	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	78,157	74,857
Unencumbered Cash, Beginning	209,944	288,101
Unencumbered Cash, Ending	$ 288,101	$ 362,958

* This fund is not required to be budgeted.

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

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Advance Tax	$ 124	$ -	$ -	$ 124
Collection Agency	231	-	-	231
Commercial Vehicle Fees	157	213,123	212,780	500
County Property Sale	144,518	85,793	5,779	224,532
Current Tax	17,335,786	1,675,048	26,769	18,984,065
Flood Control	-	142,405	142,405	-
Motor Vehicle, Personal Property Tax	33,263	45,297	46,182	32,378
Prior Years Taxes	3	-	-	3
Recreational Vehicle Tax	422	28,955	28,944	433
Severance Tax	-	720	720	-
Tax Sale	54,612	121,388	-	176,000
Treasurer's Holding	18,078	51,206	43,720	25,564
Total Distributable Funds	17,587,194	2,363,935	507,299	19,443,830
State Funds:				
Institutional Building	2,314	115,072	114,998	2,388
State Educational Building	4,628	230,109	229,961	4,776
Total State Funds	6,942	345,181	344,959	7,164
Subdivision Funds:				
Cemetery Districts	2,946	136,875	136,914	2,907
Cities	37,976	2,035,171	2,035,229	37,918
Drainage and Watershed Districts	39,953	369,727	367,895	41,785
Library Districts	7,904	378,662	379,554	7,012
School Districts	133,169	10,560,968	10,553,204	140,933
Sewer Districts	343,440	926,108	864,958	404,590
Special Districts	353,287	546,207	588,034	311,460
Townships	29,847	1,370,700	1,370,052	30,495
Total Subdivision Funds	948,522	16,324,418	16,295,840	977,100

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

	Restated Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Funds:				
County Attorney Federal Forfeiture	$ 221	$ -	$ -	$ 221
Driver's license fees	-	49,631	49,631	-
Fish and Game Licenses	[21]	2,653	2,632	-
Heritage Trust Fund	4,607	14,963	16,712	2,858
Jefferson County Home Health & Hospice	21,046	74	-	21,120
Land Bank Operating	16,061	-	70	15,991
Long and Short	4,316	695	56	4,955
Motor Vehicle License Fee	2,429	1,375,293	1,375,293	2,429
Motor Vehicle Sales Tax	113,311	1,561,096	1,581,354	93,053
NEK Library	5,229	187,952	189,226	3,955
Overpayments	11,735	26,519	26,519	11,735
Payroll Clearing	11,763	7,957	9,926	9,794
Personal Property Warrant	322	3,024	2,448	898
Prosecutor Training and Assistance	1,544	729	414	1,859
Special Prosecutor's Trust Fund	1,162	-	-	1,162
Worthless Check Trust Fund	1,900	-	-	1,900
Total Other Funds	195,625	3,230,586	3,254,281	171,930
County Offices:				
Schedule 4	374,898	617,399	666,319	325,978
Total Agency Funds	$ 19,113,181	$ 22,881,519	$ 21,068,698	$ 20,926,002

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

	District Court	County Sheriff	Law Library	Inmate	Inmate Commissary	4-H Fair Board	Total
Receipts							
Cash bonds	$ -	$ 98,745	$ -	$ -	$ -	$ -	$ 98,745
Fees	-	-	7,532	-	-	-	7,532
Fines	433,418	-	-	-	-	-	433,418
Miscellaneous	-	-	-	30,216	29,888	17,600	77,704
Total Receipts	433,418	98,745	7,532	30,216	29,888	17,600	617,399
Disbursements							
Cash bonds	-	97,045	-	-	-	-	97,045
Fines	487,532	-	-	-	-	-	487,532
Miscellaneous	-	-	6,297	30,096	23,786	21,563	81,742
Total Disbursements	487,532	97,045	6,297	30,096	23,786	21,563	666,319
Receipts Over [Under] Disbursements	[54,114]	1,700	1,235	120	6,102	[3,963]	[48,920]
Unencumbered Cash, Beginning	249,992	164	10,895	39,993	-	73,854	374,898
Unencumbered Cash, Ending	$ 195,878	$ 1,864	$ 12,130	$ 40,113	$ 6,102	$ 69,891	$325,978

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

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Expenditures
U.S. Department of Homeland Security		
Passed Through Kansas Department of Administration:		
Flood Insurance	97.022	$ 142,405
Passed Through Kansas Adjutant General's Office:		
Disaster Grants	97.036	254,487
Emergency Management Performance Grant	97.042	25,165
Total U.S. Department of Homeland Security		422,057
U.S. Department of Health and Human Services		
Public Health Emergency Preparedness	93.069	18,728
Grants for Education Programs in Occupational Safety & Health	93.262	507
Immunization Cooperative Agreements	93.268	40,124
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	40,586
Maternal and Child Health Services Block Grant	93.994	13,756
Total U.S. Department of Health and Human Services		113,701
U.S. Department of Agriculture		
Passed Through Kansas Department of Health and Environment:		
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557	52,429
Total U.S. Department of Agriculture		52,429
U.S. Department of Transportation		
Passed Through Kansas Department of Transportation:		
Highway Planning & Construction Cluster		
Highway Planning & Construction	20.205	47,059
Total Highway Planning & Construction Cluster		47,059
Total U.S. Department of Transportation		47,059
U.S. Department of Justice		
Passed Through Kansas Crime Victims Compensation Board:		
Equitable Sharing Program	16.922	800
Total U.S. Department of Justice		800
U.S. Department of the Treasury		
Passed Through Kansas Governor's Office:		
Coronavirus State and Local Fiscal Recovery Funds	21.027	912,452
Total U.S. Department of the Treasury		912,452
Total Expenditures of Federal Awards		$ 1,548,498

See independent auditor's report on the financial statements.

Jefferson County, Kansas

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

1. Organization

Jefferson County, Kansas (the County), is the recipient of several federal awards. All federal awards received directly from federal agencies as well as those awards that are passed through other government agencies, are included on the Schedule of Expenditures of Federal Awards.

2. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County and is presented on the Kansas regulatory basis of accounting which includes cash disbursements, accounts payable and encumbrances. The information presented in this schedule is in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements. The County elected not to use the 10% de minimis indirect cost rate.

3. Local Government Contributions

Local cost sharing is required by certain federal grants. The amount of cost sharing varies with each program. Only the federal share of expenditures is presented in the Schedule of Expenditures of Federal Awards.

4. Additional Audits

Grantor agencies reserve the right to conduct additional audits of the County's grant programs for economy and efficiency and program results that may result in disallowed costs to the County. However, management does not believe such audits would result in any disallowed costs that would be material to the County financial position as of December 31, 2022.

5. Outstanding Loans

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

6. Pass Through Numbers

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

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

Section I - Summary of Auditor's Results

Financial Statements

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

Federal Awards

Internal control over major programs:			
Material weakness(es) identified?	____ Yes	X No	
Significant deficiency(ies) identified that are not considered to be material weaknesses?	____ Yes	X None reported	
Type of auditor's report issued on compliance for major programs:	Unmodified		
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Uniform Guidance?	____ Yes	X No	

Identification of major programs:

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

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

Section II - Financial Statement Findings

Prior Year Findings

Program	Finding	Conditions	Criteria	Questioned Costs	Recommendation	Status
Not Applicable	2021-1	Physical and accounting control over cash receipts not segregated adequately for the Ambulance Department.	Recommended Practices	Not Determined	Redesign system to adequately separate duties. We recommend that physical control over ambulance receipts be adequately segregated. Individuals posting and reconciling deposits should not be billing and handling receipts.	Resolved

Current Year Findings

Program	Finding	Conditions	Criteria	Questioned Costs	Recommendation	Management Response

None Noted.

Section III - Federal Award Findings and Questioned Costs

Prior Year Findings

None Noted.

Current Year Findings

None Noted.

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

Board of County Commissioners
Jefferson County, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, the financial statements of Jefferson County, Kansas (the County), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated August 10, 2023.

Internal Control Over Financial Reporting

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

A deficiency in internal controls exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charge with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be a material weakness. However, material weaknesses or significant deficiencies may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

August 10, 2023

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

Board of County Commissioners
Jefferson County, Kansas

Report on Compliance for Each Major Federal Program

Report on Opinion on Each Major Federal Program

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

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

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

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

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

Other Matters

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

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in the internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control may exist that were not identified.

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

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

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

We have audited the financial statements of the County as of and for the year ended December 31, 2022, and have issued our report thereon dated August 10, 2023, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

August 10, 2023