

JEFFERSON COUNTY, KANSAS

FINANCIAL STATEMENTS

December 31, 2018

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Jefferson County, Kansas

FINANCIAL STATEMENTS

December 31, 2018

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Jefferson County, Kansas

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, 2018, and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2018, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Report on 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 regulatory basis receipts and disbursements - agency funds (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*. 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.

We also previously audited, in accordance with auditing standards general accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2017 (not presented herein), and have issued our report there on dated August 27, 2018, which contained an unmodified opinion on the basic financial statement. The 2017 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: <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2017 (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 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other reports used to prepare the 2017 basic financial statement or to the 2017 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2017 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2017, on the basis of accounting described in Note 1.

Mike Houser & Company PA

Certified Public Accountants

Lawrence, Kansas
June 21, 2019

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

<u>Funds</u>	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:							
General Fund	\$ 950,317	\$ -	\$ 6,360,039	\$ 5,993,661	\$ 1,316,695	\$ 44,309	\$ 1,361,004
Special Purpose Funds:							
Abandoned Cemetery	8,542	-	-	-	8,542	-	8,542
Ambulance	139,009	-	1,239,866	1,220,575	158,300	-	158,300
Ambulance Capital Outlay	88,437	-	-	59,281	29,156	-	29,156
Appraiser's Cost	28,669	-	461,724	478,037	12,356	295	12,651
Auto Administration	30,647	-	172,744	169,579	33,812	100	33,912
County Clerk Technology	13,158	-	7,002	17,462	2,698	-	2,698
County Treasurer Technology	13,158	-	7,002	17,462	2,698	-	2,698
D.A.R.E.	53	-	-	-	53	-	53
Elevator Maintenance	19,445	-	3,000	3,849	18,596	-	18,596
Emergency 911 Communications	109,004	-	127,354	176,097	60,261	2,420	62,681
Emergency Management	26,535	-	23,225	7,976	41,784	-	41,784
Employee Benefits	-	-	46	46	-	-	-
Equipment Reserve	3,705,370	-	414,151	540,650	3,578,871	137,799	3,716,670
Grant	676	-	-	-	676	-	676
Health	230,350	-	2,415,501	2,283,163	362,688	38,173	400,861
Lake Patrol	44,668	-	56,132	34,703	66,097	-	66,097
Law Enforcement	140,636	-	3,253,240	3,355,437	38,439	35,359	73,798
MCM Agreement	120,000	-	40,000	-	160,000	-	160,000
Noxious Weed Capital Outlay	12,532	-	-	-	12,532	-	12,532
Public Works	876,245	-	6,395,362	6,763,662	507,945	724,798	1,232,743
Road Improvement Dist. #1 - Special	5,850	-	2,850	-	8,700	-	8,700
Special Alcohol Program	130,481	-	28,508	52,000	106,989	-	106,989
Special Law Enforcement	145,625	-	22,100	19,230	148,495	-	148,495
Special Parks and Recreation	152,915	-	13,469	-	166,384	-	166,384
Special Road and Bridge Machinery	308,411	-	235,050	9,380	534,081	-	534,081
Technology - Register of Deeds	72,549	-	28,007	14,343	86,213	148	86,361
Driver's License County Fees	1,186	-	5,683	5,000	1,869	-	1,869
Health Insurance Reserve	-	-	186,016	-	186,016	-	186,016
Bond and Interest Funds:							
Bond and Interest	72,161	-	489,916	425,848	136,229	-	136,229
Capital Project Funds:							
Fairway Drive Improvement	2,563	-	-	-	2,563	-	2,563
Northwind Drive Improvement	9,399	-	14,699	13,950	10,148	-	10,148
Capital Improvement	1,282,631	-	565,055	235,441	1,612,245	3,260	1,615,505
Business Funds:							
Landfill Access Road	87,545	-	58,945	61,503	84,987	-	84,987
Total Reporting Entity [Excluding Agency Funds]	\$ 8,828,767	\$ -	\$ 22,626,686	\$ 21,958,335	\$ 9,497,118	\$ 986,661	\$ 10,483,779

Composition of Cash:	State Bank of Oskaloosa Checking	\$ 710,276
	State Bank of Oskaloosa Checking-County Offices	109,011
	Bank of McLouth Money Market	27,690
	Denison State Bank - CD	4,563,869
	First State Bank and Trust Money Market	197,544
	State of Kansas MIP	21,020,886
	Cash on hand	1,000
	Total Cash	26,630,276
	Agency Funds per Schedule 3	<u>[16,146,497]</u>
	Total Reporting Entity [Excluding Agency Funds]	\$ 10,483,779

Jefferson County, Kansas

Notes to the Financial Statements
December 31, 2018

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. 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.

B. REGULATORY BASIS FUND TYPES

The following types of funds comprise the financial activities of the County for the year 2018:

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.).

Jefferson County, Kansas

Notes to the Financial Statements
December 31, 2018

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. 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.

D. 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.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The 2018 budget was amended for the General and Public Works Funds.

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

All legal annual operating budgets are prepared using the statutory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

Jefferson County, Kansas

Notes to the Financial Statements
December 31, 2018

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. BUDGETARY INFORMATION (Continued)

A legal operating budget is not required for capital projects funds, trust funds, and certain special purpose funds. A legal operating budget is required for the following special purpose funds: Ambulance, Appraiser's Cost, Health, Law Enforcement, and Public Works.

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.

II. DEPOSITS AND INVESTMENTS

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.

At December 31, 2018, the County has the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Rating</u>
Kansas Municipal Investment Pool	<u>\$ 21,020,886</u>	S&P AAAF/S1+

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.

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.

Jefferson County, Kansas

Notes to the Financial Statements
December 31, 2018

II. DEPOSITS AND INVESTMENTS (Continued)

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".

At December 31, 2018, the County's carrying amount of deposits was \$5,609,390 and the bank balance was \$5,729,893. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, \$697,544 was covered by federal depository insurance and the balance of \$5,032,349 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.

III. LONG-TERM DEBT

Following is a detailed listing of the County's long-term debt outstanding at December 31, 2018:

<u>Debt Issue</u>	<u>Date Issued</u>	<u>Final Maturity Date</u>	<u>Original Amount</u>	<u>Outstanding Amount</u>	<u>Interest Rate</u>
G.O. Bonds:					
Series 1998	06/16/98	06/01/38	\$ 410,300	\$ 220,000	Various
Series 2003	07/15/03	09/01/23	164,121	50,000	Various
Series 2005	11/01/05	05/01/26	5,240,000	240,000	3.20 - 4.10%
Series 2010	9/13/2010	10/01/30	170,000	121,911	5.25%
Series 2013	3/28/2013	05/01/26	3,065,000	2,880,000	1.00 - 2.30%
				<u>\$ 3,511,911</u>	
Loan:					
Water Pollution Revolving Loan	10/28/05	09/01/26	551,559	\$ 284,344	2.86%
				<u>\$ 284,344</u>	
Leases:					
Ambulance	02/26/16	02/29/20	120,600	\$ 50,395	0.81%
Ambulance Building	05/21/12	05/21/22	170,000	71,648	1.77%
Cardiac Monitors and Defibrillators	01/05/15	01/05/19	100,000	25,308	0.81%
				<u>\$ 147,351</u>	

Jefferson County, Kansas

Notes to the Financial Statements
December 31, 2018

III. LONG-TERM DEBT (Continued)

Following is a summary of changes in long-term debt for the year ended December 31, 2018:

<u>Type of Issue</u>	<u>Beginning Principal Outstanding</u>	<u>Additions to Principal</u>	<u>Reductions of Principal</u>	<u>Ending Principal Outstanding</u>	<u>Interest Paid</u>
G.O. Bonds:					
To Be Paid With Tax Levies	\$ 3,889,083	\$ -	\$ 377,172	\$ 3,511,911	\$ 95,937
Loans:					
Water Pollution Revolving Loan	317,884	-	33,540	284,344	8,853
Capital leases:					
To Be Paid With Tax Levies	<u>214,490</u>	<u>-</u>	<u>67,139</u>	<u>147,351</u>	<u>2,619</u>
Total	<u>\$ 4,421,457</u>	<u>\$ -</u>	<u>\$ 477,851</u>	<u>\$ 3,943,606</u>	<u>\$ 107,409</u>

Annual debt service requirements to maturity for capital leases to be paid with tax levies:

<u>Year</u>	<u>Principal Due</u>	<u>Interest Due</u>	<u>Total</u>
2019	\$ 67,854	\$ 1,903	\$ 69,757
2020	43,035	1,181	44,216
2021	18,069	654	18,723
2022	18,393	330	18,723
Total	<u>\$ 147,351</u>	<u>\$ 4,068</u>	<u>\$ 151,419</u>

Annual debt service requirements to maturity for general obligation bonds to be paid with tax levies:

<u>Year</u>	<u>Principal Due</u>	<u>Interest Due</u>	<u>Total</u>
2019	\$ 392,549	\$ 82,443	\$ 474,992
2020	397,945	71,392	469,337
2021	403,362	62,614	465,976
2022	413,801	53,660	467,461
2023	424,263	44,478	
2024-2028	1,334,145	106,590	1,440,735
2029-2033	75,846	24,795	100,641
2034-2038	70,000	8,788	78,788
Total	<u>\$ 3,511,911</u>	<u>\$ 454,760</u>	<u>\$ 3,497,930</u>

Jefferson County, Kansas

Notes to the Financial Statements
December 31, 2018

III. LONG-TERM DEBT (Continued)

The County executed a loan of \$609,609 effective June 17, 2004, with the Kansas Department of Health and Environment for the Jefferson County Sewer District #2. The loan's gross interest rate is 2.86% of which .25% is a service fee rate. The loan's final maturity is 3/1/2026. Annual debt service requirements to maturity are as follows:

Year	Principal Due	Interest Due	Total
2019	\$ 34,506	\$ 7,887	\$ 42,393
2020	35,500	6,893	42,393
2021	36,523	5,871	42,394
2022	37,575	4,819	42,394
2023	38,657	3,736	
2023-2026	101,583	4,399	105,982
Total	<u>\$ 284,344</u>	<u>\$ 33,605</u>	<u>\$ 275,556</u>

IV. INTERFUND TRANSACTIONS

A reconciliation of transfers by fund type for 2018 follows:

From	To	Amount	Regulatory Authority
General	Ambulance	\$ 254,581	K.S.A. 12-110d
General	Capital Improvement	520,055	K.S.A. 19-120
General	Elevator Maintenance	3,000	Resolution 1988-8
General	Equipment Reserve	338,016	K.S.A. 19-119
General	Health	708,599	Employee benefit reimbursement
General	Health Insurance Reserve	186,016	Employee benefit reimbursement
Appraiser's Cost	Equipment Reserve	25,000	K.S.A. 19-119
Auto Administration	General	40,000	K.S.A. 8-145
Driver's License County Fees	General	5,000	Resolution 2016-017
Employee Benefits	General	46	Fund closeout
Health	Capital Improvement	25,000	K.S.A. 19-120
Health	Equipment Reserve	12,000	K.S.A. 19-119
Public Works	Special Road and Bridge Machinery	235,050	K.S.A. 68-141g
Public Works	Capital Improvement	20,000	K.S.A. 19-120
Public Works	Equipment Reserve	32,950	K.S.A. 19-119
		<u>\$ 2,405,313</u>	

Jefferson County, Kansas

Notes to the Financial Statements
December 31, 2018

V. DEFINED BENEFIT PENSION PLAN

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for Death and Disability Program) and the statutory contribution rate was 8.39% for the fiscal year ended December 31, 2018. Contributions to the pension plan from the County were \$693.673 for the year ended December 31, 2018.

Net Pension Liability. At December 31, 2018, the County's proportionate share of the collective net pension liability reported by KPERS was \$5,717,117. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup of KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

Jefferson County, Kansas

Notes to the Financial Statements
December 31, 2018

VI. COMPENSATED ABSENCES

The County's policy regarding vacation pay is:

Vacation leave shall be earned by all full-time and regular part-time employees from the date of their initial employment. Leave is accrued on a bi-weekly scale based on months of employment. Accrual will begin on the first day of the first full pay period following the date of the employee's initial employment. Leave for regular part time employees shall be accrued proportionately to the percentage of time worked.

Annual leave may be accrued up to a maximum of 200 hours.

The liability for accrued vacation payable at December 31, 2018 is \$352,871.

VII. 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, 2018.

VIII. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; natural disasters and other events for which the County carries commercial insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

IX. 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.

X. 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.

XI. STATUTORY VIOLATIONS

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

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

<u>Funds</u>	<u>Certified Budget</u>	Adjustment for Qualifying Budget <u>Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	Variance- Over <u>[Under]</u>
General Funds:					
General Fund	\$ 6,207,445	\$ -	\$ 6,207,445	\$ 5,993,661	\$ 213,784
Special Purpose Funds:					
Ambulance	1,173,272	-	1,173,272	1,220,575	[47,303]
Appraiser's Cost	479,079	-	479,079	478,037	1,042
Health	2,283,301	-	2,283,301	2,283,163	138
Law Enforcement	3,323,713	-	3,323,713	3,355,437	[31,724]
Public Works	6,763,928	-	6,763,928	6,763,662	266
Bond & Interest Funds:					
Bond and Interest	532,422	-	532,422	425,848	106,574

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

	Prior Year <u>Actual</u>	Current Year		Variance- Over <u>[Under]</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 3,235,304	\$ 3,591,379	\$ 3,671,870	\$ [80,491]
Delinquent taxes	49,980	54,981	50,000	4,981
Motor vehicle taxes	479,635	482,420	451,848	30,572
Interest on current tax	96,165	112,807	75,000	37,807
Interest on motor vehicle, recreational vehicle and personal property taxes	1,571	2,481	-	2,481
Recreational vehicle and watercraft taxes	29,039	29,056	24,909	4,147
Commercial truck fees	22,136	20,741	20,272	469
Local liquor tax	17,100	13,469	11,000	2,469
Federal flood control	-	83,652	-	83,652
Federal money in lieu of taxes	104,218	106,396	100,000	6,396
Local compensating use tax	210,178	214,850	150,000	64,850
Local retail sales tax	938,020	912,390	829,000	83,390
Mineral tax	14	-	150	[150]
Licenses and Fees:				
Mortgage registration fees	84,839	48,186	50,000	[1,814]
Diversion fees and community service	20,773	17,713	30,000	[12,287]
Cereal malt beverage licenses	1,630	1,220	-	1,220
Fish and game fees	260	305	800	[495]
Permits	26,625	30,025	26,700	3,325
Recording fees	136,614	180,517	155,086	25,431
Filing fees	1,520	848	-	848
Use of money and property	88,751	254,956	191,895	63,061
Other:				
Transfers in	51,000	45,046	15,000	30,046
Antique tags	8,125	8,260	9,870	[1,610]
District court	64,958	71,213	60,000	11,213
Copies	5,940	5,154	-	5,154
Insufficient funds	680	745	-	745
Computer services	528	140	-	140
Zoning	5,845	6,030	8,050	[2,020]
Reimbursements	61,988	35,372	13,000	22,372
Miscellaneous	133,135	29,687	57,748	[28,061]
Total Receipts	<u>5,876,571</u>	<u>6,360,039</u>	<u>\$ 6,002,198</u>	<u>\$ 357,841</u>

See independent auditor's report on the financial statements.

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

	Prior Year <u>Actual</u>	Current Year		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Expenditures				
County Commission				
Personal services	\$ 64,960	\$ 66,910	\$ 66,909	\$ [1]
Contractual	30,785	26,114	37,160	11,046
Total County Commission	<u>95,745</u>	<u>93,024</u>	<u>104,069</u>	<u>11,045</u>
County Clerk				
Personal services	232,855	239,114	218,449	[20,665]
Contractual	135,086	172,356	208,429	36,073
Commodities	4,129	8,886	12,300	3,414
Capital outlay	-	686	1,400	714
Transfers out	70,000	29,500	10,000	[19,500]
Total County Clerk	<u>442,070</u>	<u>450,542</u>	<u>450,578</u>	<u>36</u>
County Treasurer & Motor Vehicle				
Personal services	208,853	206,937	234,209	27,272
Contractual	138,592	132,819	182,590	49,771
Commodities	4,215	2,649	5,080	2,431
Capital outlay	-	44	-	[44]
Transfers out	80,000	89,000	10,000	[79,000]
Total County Treasurer & Motor Vehicle	<u>431,660</u>	<u>431,449</u>	<u>431,879</u>	<u>430</u>
County Attorney				
Personal services	174,283	196,678	219,673	22,995
Contractual	66,052	114,398	126,893	12,495
Commodities	3,948	4,906	3,000	[1,906]
Capital outlay	884	5,072	-	[5,072]
Transfers out	73,000	28,500	-	[28,500]
Total County Attorney	<u>318,167</u>	<u>349,554</u>	<u>349,566</u>	<u>12</u>
County Counselor				
Personal services	30,903	39,043	31,833	[7,210]
Contractual	5,933	6,377	6,308	[69]
Commodities	-	-	650	650
Capital outlay	-	-	700	700
Total County Counselor	<u>36,836</u>	<u>45,420</u>	<u>39,491</u>	<u>[5,929]</u>
Register of Deeds				
Personal services	124,237	127,867	128,143	276
Contractual	79,396	78,756	85,629	6,873
Commodities	1,252	1,153	5,400	4,247
Capital outlay	520	-	-	-
Transfers out	7,000	11,350	-	[11,350]
Total Register of Deeds	<u>212,405</u>	<u>219,126</u>	<u>219,172</u>	<u>46</u>
Courthouse General				
Contractual	291,885	417,212	546,741	129,529
Commodities	7,985	10,738	9,500	[1,238]
Transfers out	503,000	550,303	524,000	[26,303]
Capital outlay	147,995	11,414	-	[11,414]
Total Courthouse General	<u>950,865</u>	<u>989,667</u>	<u>1,080,241</u>	<u>90,574</u>

See independent auditor's report on the financial statements.

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

	Prior Year <u>Actual</u>	Current Year		Variance- Over <u>[Under]</u>
		<u>Actual</u>	<u>Budget</u>	
Expenditures (Continued)				
Emergency Management				
Personal services	\$ 51,360	\$ 52,890	\$ 52,530	\$ [360]
Contractual	38,184	38,494	42,201	3,707
Commodities	6,951	6,714	6,000	[714]
Capital outlay	3,977	-	1,000	1,000
Transfers out	1,200	3,600	-	[3,600]
Total Emergency Management	<u>101,672</u>	<u>101,698</u>	<u>101,731</u>	<u>33</u>
Communications				
Personal services	481,213	472,239	513,594	41,355
Contractual	210,194	214,507	271,409	56,902
Capital outlay	367	487	-	[487]
Commodities	4,381	4,489	9,000	4,511
Transfers out	70,000	102,275	-	[102,275]
Total Communications	<u>766,155</u>	<u>793,997</u>	<u>794,003</u>	<u>6</u>
4-County Court Costs				
County share	41,239	32,418	59,000	26,582
Total 4-County Court Costs	<u>41,239</u>	<u>32,418</u>	<u>59,000</u>	<u>26,582</u>
Clerk of Unified Courts				
Contractual	110,962	38,352	38,700	348
Commodities	6,449	8,744	8,600	[144]
Capital outlay	5,964	7,362	28,000	20,638
Transfer out	50,000	20,840	-	[20,840]
Total Clerk of Unified Courts	<u>173,375</u>	<u>75,298</u>	<u>75,300</u>	<u>2</u>
G.I.S.				
Personal services	129,596	125,668	135,799	10,131
Contractual services	108,405	112,131	117,480	5,349
Commodities	1,629	598	1,000	402
Capital outlay	3,208	-	18,250	18,250
Transfers out	74,000	34,130	-	[34,130]
Total G.I.S.	<u>316,838</u>	<u>272,527</u>	<u>272,529</u>	<u>2</u>
Coroner				
Contractual services	40,000	49,813	50,000	187
Total Coroner	<u>40,000</u>	<u>49,813</u>	<u>50,000</u>	<u>187</u>
Planning Commission				
Personal services	93,460	96,202	98,340	2,138
Contractual services	52,769	53,575	60,866	7,291
Commodities	3,970	3,898	3,200	[698]
Capital outlay	214	847	1,500	653
Transfers out	25,500	13,800	4,500	[9,300]
Total Planning Commission	<u>175,913</u>	<u>168,322</u>	<u>168,406</u>	<u>84</u>

See independent auditor's report on the financial statements.

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

	Prior Year <u>Actual</u>	Current Year		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Expenditures (Continued)				
Information Technology				
Personal services	\$ 237,518	\$ 255,375	\$ 258,881	\$ 3,506
Contractual services	153,004	177,406	160,070	[17,336]
Commodities	611	3,456	2,885	[571]
Capital outlay	61,320	47,939	80,000	32,061
Transfers out	35,000	17,600	-	[17,600]
Total Information Technology	<u>487,453</u>	<u>501,776</u>	<u>501,836</u>	<u>60</u>
Miscellaneous				
Economic development	-	71,970	36,595	[35,375]
Elderly	22,666	22,666	27,087	4,421
4-H fair	11,165	9,620	11,625	2,005
4-H fair transfers out	350	3,055	-	[3,055]
4-H maintenance	11,025	9,946	11,000	1,054
Historical	14,113	14,113	14,113	-
Mental health	45,000	50,000	50,000	-
Mental retardation	75,000	75,000	75,000	-
Soil Conservation	39,801	39,801	39,801	-
Meals on Wheels	5,762	5,762	5,762	-
JAAA-Appropriation	10,783	10,783	10,783	-
Court appointed attorney	-	-	92,001	92,001
Transfers out	872,607	1,106,314	1,135,877	29,563
Total Miscellaneous	<u>1,108,272</u>	<u>1,419,030</u>	<u>1,509,644</u>	<u>90,614</u>
Total Expenditures	<u>5,698,665</u>	<u>5,993,661</u>	<u>\$ 6,207,445</u>	<u>\$ 213,784</u>
Receipts Over [Under] Expenditures	177,906	366,378		
Unencumbered Cash, Beginning	<u>772,411</u>	<u>950,317</u>		
Unencumbered Cash, Ending	<u>\$ 950,317</u>	<u>\$ 1,316,695</u>		

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, 2018 and 2017

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

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

	Prior Year <u>Actual</u>	Current Year		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 466,862	\$ 482,693	\$ 493,520	\$ [10,827]
Delinquent taxes	7,123	7,931	5,000	2,931
Motor vehicle taxes	63,199	69,245	65,269	3,976
Recreational vehicle taxes	3,771	4,192	3,598	594
Commercial truck fees	2,872	2,993	2,928	65
User fees	493,408	416,762	325,000	91,762
Transfers in	200,461	254,581	207,278	47,303
Reimbursements	5,895	1,469	-	1,469
Total Receipts	<u>1,243,591</u>	<u>1,239,866</u>	<u>\$ 1,102,593</u>	<u>\$ 137,273</u>
Expenditures				
Personal services	699,836	738,272	\$ 662,419	\$ [75,853]
Contractual services	387,175	376,373	438,734	62,361
Commodities	74,186	85,333	72,119	[13,214]
Capital outlay	860	20,597	-	[20,597]
Transfers out	58,000	-	-	-
Total Expenditures	<u>1,220,057</u>	<u>1,220,575</u>	<u>\$ 1,173,272</u>	<u>\$ [47,303]</u>
Receipts Over [Under] Expenditures	23,534	19,291		
Unencumbered Cash, Beginning	<u>115,475</u>	<u>139,009</u>		
Unencumbered Cash, Ending	<u>\$ 139,009</u>	<u>\$ 158,300</u>		

See independent auditor's report on the financial statements.

Jefferson County, Kansas
 Ambulance Capital Outlay Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2018 and 2017

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Miscellaneous	\$ 10,202	\$ -
Transfers in	<u>58,000</u>	<u>-</u>
Total Receipts	<u>68,202</u>	<u>-</u>
 Expenditures		
Capital outlay	<u>85,473</u>	<u>59,281</u>
Total Expenditures	<u>85,473</u>	<u>59,281</u>
 Receipts Over [Under] Expenditures	 [17,271]	 [59,281]
 Unencumbered Cash, Beginning	 <u>105,708</u>	 <u>88,437</u>
 Unencumbered Cash, Ending	 <u>\$ 88,437</u>	 <u>\$ 29,156</u>

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

	Prior Year <u>Actual</u>	Current Year		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 361,189	\$ 385,286	\$ 393,961	\$ [8,675]
Delinquent taxes	6,260	6,532	5,000	1,532
Motor vehicle taxes	58,083	54,059	50,451	3,608
Recreational vehicle taxes	3,476	3,244	2,781	463
Commercial truck fees	2,648	2,316	2,263	53
Reimbursements	17	5	-	5
Miscellaneous	<u>5,955</u>	<u>10,282</u>	<u>7,700</u>	<u>2,582</u>
Total Receipts	<u>437,628</u>	<u>461,724</u>	<u>\$ 462,156</u>	<u>\$ [432]</u>
Expenditures				
Personal services	232,672	267,068	\$ 264,943	\$ [2,125]
Contractual	165,037	174,895	205,136	30,241
Commodities	9,227	8,238	7,000	[1,238]
Capital outlay	1,297	2,836	1,000	[1,836]
Transfers out	<u>21,000</u>	<u>25,000</u>	<u>1,000</u>	<u>[24,000]</u>
Total Expenditures	<u>429,233</u>	<u>478,037</u>	<u>\$ 479,079</u>	<u>\$ 1,042</u>
Receipts Over [Under] Expenditures	8,395	[16,313]		
Unencumbered Cash, Beginning	<u>20,274</u>	<u>28,669</u>		
Unencumbered Cash, Ending	<u>\$ 28,669</u>	<u>\$ 12,356</u>		

See independent auditor's report on the financial statements.

Jefferson County, Kansas
 Auto Administration Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2018 and 2017

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Miscellaneous	\$ 168,143	\$ 172,744
Total Receipts	<u>168,143</u>	<u>172,744</u>
Expenditures		
Personal services	70,823	76,026
Contractual services	37,115	50,304
Commodities	3,562	3,249
Capital outlay	66	-
Transfers out	<u>59,000</u>	<u>40,000</u>
Total Expenditures	<u>170,566</u>	<u>169,579</u>
Receipts Over [Under] Expenditures	[2,423]	3,165
Unencumbered Cash, Beginning	<u>33,070</u>	<u>30,647</u>
Unencumbered Cash, Ending	<u>\$ 30,647</u>	<u>\$ 33,812</u>

* This fund is not required to be budgeted.

Jefferson County, Kansas
 County Clerk Technology Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2018 and 2017

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Fees	\$ 6,526	\$ 7,002
Total Receipts	<u>6,526</u>	<u>7,002</u>
Expenditures		
Capital outlay	<u>1</u>	<u>17,462</u>
Total Expenditures	<u>1</u>	<u>17,462</u>
Receipts Over [Under] Expenditures	6,525	[10,460]
Unencumbered Cash, Beginning	<u>6,633</u>	<u>13,158</u>
Unencumbered Cash, Ending	<u>\$ 13,158</u>	<u>\$ 2,698</u>

* 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, 2018 and 2017

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Fees	\$ 6,526	\$ 7,002
Total Receipts	<u>6,526</u>	<u>7,002</u>
 Expenditures		
Capital outlay	<u>1</u>	<u>17,462</u>
Total Expenditures	<u>1</u>	<u>17,462</u>
 Receipts Over [Under] Expenditures	 6,525	 [10,460]
 Unencumbered Cash, Beginning	 <u>6,633</u>	 <u>13,158</u>
 Unencumbered Cash, Ending	 <u>\$ 13,158</u>	 <u>\$ 2,698</u>

* 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, 2018 and 2017

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
State of Kansas	\$ _____ -	\$ _____ -
Total Receipts	<u> -</u>	<u> -</u>
Expenditures		
Contractual	<u> -</u>	<u> -</u>
Total Expenditures	<u> -</u>	<u> -</u>
Receipts Over [Under] Expenditures	-	-
Unencumbered Cash, Beginning	<u> 53</u>	<u> 53</u>
Unencumbered Cash, Ending	<u>\$ 53</u>	<u>\$ 53</u>

* 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, 2018 and 2017

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Transfers in	\$ 3,000	\$ 3,000
Total Receipts	<u>3,000</u>	<u>3,000</u>
Expenditures		
Contractual services	<u>3,727</u>	<u>3,849</u>
Total Expenditures	<u>3,727</u>	<u>3,849</u>
Receipts Over [Under] Expenditures	[727]	[849]
Unencumbered Cash, Beginning	<u>20,172</u>	<u>19,445</u>
Unencumbered Cash, Ending	<u>\$ 19,445</u>	<u>\$ 18,596</u>

* 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, 2018 and 2017

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
911 telephone tax collections	\$ 130,844	\$ 127,354
Total Receipts	<u>130,844</u>	<u>127,354</u>
Expenditures		
Contractual services	96,826	137,918
Commodities	26,167	23,415
Capital outlay	<u>39,792</u>	<u>14,764</u>
Total Expenditures	<u>162,785</u>	<u>176,097</u>
Receipts Over [Under] Expenditures	[31,941]	[48,743]
Unencumbered Cash, Beginning	<u>140,945</u>	<u>109,004</u>
Unencumbered Cash, Ending	<u>\$ 109,004</u>	<u>\$ 60,261</u>

* 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, 2018 and 2017

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Grants	\$ 22,999	\$ 23,225
Total Receipts	<u>22,999</u>	<u>23,225</u>
Expenditures		
Contractual services	3,812	4,000
Commodities	3,787	2,971
Capital outlay	<u>2,110</u>	<u>1,005</u>
Total Expenditures	<u>9,709</u>	<u>7,976</u>
Receipts Over [Under] Expenditures	13,290	15,249
Unencumbered Cash, Beginning	<u>13,245</u>	<u>26,535</u>
Unencumbered Cash, Ending	<u>\$ 26,535</u>	<u>\$ 41,784</u>

* 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, 2018 and 2017

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Taxes and Shared Revenues:		
Delinquent taxes	\$ -	\$ 46
Total Receipts	<u>-</u>	<u>46</u>
Expenditures		
Transfers out	-	46
Total Expenditures	<u>-</u>	<u>46</u>
Receipts Over [Under] Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

* 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, 2018 and 2017

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Transfers in	\$ 659,471	\$ 407,966
Reimbursements	<u>2,440</u>	<u>6,185</u>
Total Receipts	<u>661,911</u>	<u>414,151</u>
Expenditures		
Capital outlay	<u>439,108</u>	<u>540,650</u>
Total Expenditures	<u>439,108</u>	<u>540,650</u>
Receipts Over [Under] Expenditures	222,803	[126,499]
Unencumbered Cash, Beginning	<u>3,482,567</u>	<u>3,705,370</u>
Unencumbered Cash, Ending	<u>\$ 3,705,370</u>	<u>\$ 3,578,871</u>

* This fund is not required to be budgeted.

Jefferson County, Kansas
Grant Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2018 and 2017

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Miscellaneous	\$ -	\$ -
Total Receipts	<u>-</u>	<u>-</u>
Expenditures		
Commodities	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over [Under] Expenditures	-	-
Unencumbered Cash, Beginning	<u>676</u>	<u>676</u>
Unencumbered Cash, Ending	<u>\$ 676</u>	<u>\$ 676</u>

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

	Prior Year <u>Actual</u>	Current Year		Variance- Over <u>[Under]</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 119,982	\$ 120,270	\$ 123,000	\$ [2,730]
Delinquent taxes	2,006	2,135	2,500	[365]
Motor vehicle taxes	18,001	17,889	16,761	1,128
Recreational vehicle taxes	1,076	1,077	924	153
Commercial truck fees	820	769	752	17
Grants and reimbursed expenses	139,501	123,237	111,000	12,237
Home health	527,450	577,686	283,807	293,879
Donations	688	1,858	600	1,258
User fees	131,263	145,938	142,000	3,938
Contracts	219,669	215,989	212,000	3,989
Memorials	415	3,450	500	2,950
Hospice	448,871	496,604	570,000	[73,396]
Transfers in	667,725	708,599	708,599	-
Miscellaneous	299	-	-	-
Total Receipts	<u>2,277,766</u>	<u>2,415,501</u>	<u>\$ 2,172,443</u>	<u>\$ 243,058</u>
Expenditures				
Personal services	1,147,508	1,199,514	\$ 1,221,132	\$ 21,618
Contractual	857,746	923,049	923,069	20
Commodities	122,154	121,612	119,100	[2,512]
Capital outlay	15,933	1,988	10,000	8,012
Miscellaneous	300	-	-	-
Transfers out	113,000	37,000	10,000	[27,000]
Total Expenditures	<u>2,256,641</u>	<u>2,283,163</u>	<u>\$ 2,283,301</u>	<u>\$ 138</u>
Receipts Over [Under] Expenditures	21,125	132,338		
Unencumbered Cash, Beginning	<u>209,225</u>	<u>230,350</u>		
Unencumbered Cash, Ending	<u>\$ 230,350</u>	<u>\$ 362,688</u>		

See independent auditor's report on the financial statements.

Jefferson County, Kansas
 Lake Patrol Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2018 and 2017

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Lake patrol contract	\$ 35,554	\$ 56,132
Total Receipts	<u>35,554</u>	<u>56,132</u>
Expenditures		
Personal services	33,476	30,497
Contractual services	<u>3,884</u>	<u>4,206</u>
Total Expenditures	<u>37,360</u>	<u>34,703</u>
Receipts Over [Under] Expenditures	[1,806]	21,429
Unencumbered Cash, Beginning	<u>46,474</u>	<u>44,668</u>
Unencumbered Cash, Ending	<u>\$ 44,668</u>	<u>\$ 66,097</u>

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

	Prior Year <u>Actual</u>	Current Year		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 2,661,849	\$ 2,639,197	\$ 2,698,350	\$ [59,153]
Delinquent taxes	41,703	45,870	45,000	870
Motor vehicle taxes	368,855	395,268	371,751	23,517
Recreational vehicle taxes	22,023	23,901	20,493	3,408
Commercial truck fees	16,775	17,065	16,677	388
Process fees	9,645	13,405	12,000	1,405
Driver's license check fees	62	28	70	[42]
Miscellaneous and reimbursements	3,456	1,667	46,900	[45,233]
Boarding fees - prisoners	<u>240,924</u>	<u>116,839</u>	<u>50,000</u>	<u>66,839</u>
Total Receipts	<u>3,365,292</u>	<u>3,253,240</u>	<u>\$ 3,261,241</u>	<u>\$ [8,001]</u>
Expenditures				
Personal services	1,740,960	1,805,222	\$ 1,862,539	\$ 57,317
Contractual services	1,226,910	1,323,096	1,364,667	41,571
Commodities	176,774	220,320	96,507	[123,813]
Capital outlay	9,315	6,799	-	[6,799]
Transfers out	<u>170,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>3,323,959</u>	<u>3,355,437</u>	<u>\$ 3,323,713</u>	<u>\$ [31,724]</u>
Receipts Over [Under] Expenditures	41,333	[102,197]		
Unencumbered Cash, Beginning	<u>99,303</u>	<u>140,636</u>		
Unencumbered Cash, Ending	<u>\$ 140,636</u>	<u>\$ 38,439</u>		

See independent auditor's report on the financial statements.

Jefferson County, Kansas
MCM Agreement Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2018 and 2017

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Agreement income	\$ 40,000	\$ 40,000
Total Receipts	<u>40,000</u>	<u>40,000</u>
Expenditures		
Contractual services	-	-
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over [Under] Expenditures	40,000	40,000
Unencumbered Cash, Beginning	<u>80,000</u>	<u>120,000</u>
Unencumbered Cash, Ending	<u>\$ 120,000</u>	<u>\$ 160,000</u>

* 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, 2018 and 2017

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Miscellaneous	\$ -	\$ -
Total Receipts	<u>-</u>	<u>-</u>
Expenditures		
Capital outlay	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over [Under] Expenditures	-	-
Unencumbered Cash, Beginning	<u>12,532</u>	<u>12,532</u>
Unencumbered Cash, Ending	<u>\$ 12,532</u>	<u>\$ 12,532</u>

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

	Prior Year <u>Actual</u>	Current Year		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 4,360,481	\$ 4,266,696	\$ 4,362,264	\$ [95,568]
Delinquent taxes	66,947	74,077	50,000	24,077
Motor vehicle taxes	627,034	648,798	608,994	39,804
Recreational vehicle taxes	37,108	38,483	33,571	4,912
Commercial truck fees	28,619	27,954	27,320	634
Highway funds from state	742,542	760,446	760,446	-
Federal flood control	-	27,884	27,000	884
Permits	1,300	2,000	-	2,000
Sale of used supplies	175,793	174,891	150,000	24,891
Reimbursements	444,517	366,725	344,554	22,171
Miscellaneous	11,040	7,408	-	7,408
Total Receipts	<u>6,495,381</u>	<u>6,395,362</u>	<u>\$ 6,364,149</u>	<u>\$ 31,213</u>
Expenditures				
Personal services	1,470,415	1,491,992	\$ 1,589,167	\$ 97,175
Contractual	1,622,368	1,385,221	1,802,734	417,513
Commodities	2,534,698	2,749,860	2,667,027	[82,833]
Capital outlay	482,350	848,589	305,000	[543,589]
Transfers out	336,000	288,000	400,000	112,000
Total Expenditures	<u>6,445,831</u>	<u>6,763,662</u>	<u>\$ 6,763,928</u>	<u>\$ 266</u>
Receipts Over [Under] Expenditures	49,550	[368,300]		
Unencumbered Cash, Beginning	<u>826,695</u>	<u>876,245</u>		
Unencumbered Cash, Ending	<u>\$ 876,245</u>	<u>\$ 507,945</u>		

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, 2018 and 2017

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Taxes and Shared Revenues:		
Specials tax	\$ 3,126	\$ 2,850
Total Receipts	<u>3,126</u>	<u>2,850</u>
 Expenditures		
Contractual services	-	-
Total Expenditures	<u>-</u>	<u>-</u>
 Receipts Over [Under] Expenditures	3,126	2,850
 Unencumbered Cash, Beginning	<u>2,724</u>	<u>5,850</u>
 Unencumbered Cash, Ending	<u>\$ 5,850</u>	<u>\$ 8,700</u>

* 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, 2018 and 2017

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
State alcohol taxes	\$ 32,491	\$ 28,508
Total Receipts	<u>32,491</u>	<u>28,508</u>
Expenditures		
Appropriations	<u>20,000</u>	<u>52,000</u>
Total Expenditures	<u>20,000</u>	<u>52,000</u>
Receipts Over [Under] Expenditures	12,491	[23,492]
Unencumbered Cash, Beginning	<u>117,990</u>	<u>130,481</u>
Unencumbered Cash, Ending	<u>\$ 130,481</u>	<u>\$ 106,989</u>

* 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, 2018 and 2017

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Drug forfeiture	\$ 17,355	\$ 16,007
Miscellaneous	<u>4,415</u>	<u>6,093</u>
Total Receipts	<u>21,770</u>	<u>22,100</u>
 Expenditures		
Contractual services	53,530	19,230
Capital outlay	<u>62,445</u>	<u>-</u>
Total Expenditures	<u>115,975</u>	<u>19,230</u>
 Receipts Over [Under] Expenditures	 [94,205]	 2,870
 Unencumbered Cash, Beginning	 <u>239,830</u>	 <u>145,625</u>
 Unencumbered Cash, Ending	 <u>\$ 145,625</u>	 <u>\$ 148,495</u>

* 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, 2018 and 2017

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
State alcohol taxes	\$ 17,100	\$ 13,469
Total Receipts	<u>17,100</u>	<u>13,469</u>
Expenditures		
Transfers out	-	-
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over [Under] Expenditures	17,100	13,469
Unencumbered Cash, Beginning	<u>135,815</u>	<u>152,915</u>
Unencumbered Cash, Ending	<u>\$ 152,915</u>	<u>\$ 166,384</u>

* 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, 2018 and 2017

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Transfers in	\$ 300,000	\$ 235,050
Total Receipts	<u>300,000</u>	<u>235,050</u>
 Expenditures		
Contractual	-	3,080
Equipment	<u>253,151</u>	<u>6,300</u>
Total Expenditures	<u>253,151</u>	<u>9,380</u>
 Receipts Over [Under] Expenditures	 46,849	 225,670
 Unencumbered Cash, Beginning	 <u>261,562</u>	 <u>308,411</u>
 Unencumbered Cash, Ending	 <u>\$ 308,411</u>	 <u>\$ 534,081</u>

* 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, 2018 and 2017

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Use of money and property	\$ 26,104	\$ 28,007
Total Receipts	<u>26,104</u>	<u>28,007</u>
Expenditures		
Contractual	19,293	14,343
Capital outlay	4	-
Total Expenditures	<u>19,297</u>	<u>14,343</u>
Receipts Over [Under] Expenditures	6,807	13,664
Unencumbered Cash, Beginning	<u>65,742</u>	<u>72,549</u>
Unencumbered Cash, Ending	<u>\$ 72,549</u>	<u>\$ 86,213</u>

* 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, 2018 and 2017

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Miscellaneous	\$ 5,240	\$ 5,683
Total Receipts	<u>5,240</u>	<u>5,683</u>
Expenditures		
Capital outlay	6	-
Commodities	22	-
Transfer out	<u>7,000</u>	<u>5,000</u>
Total Expenditures	<u>7,028</u>	<u>5,000</u>
Receipts Over [Under] Expenditures	[1,788]	683
Unencumbered Cash, Beginning	<u>2,974</u>	<u>1,186</u>
Unencumbered Cash, Ending	<u>\$ 1,186</u>	<u>\$ 1,869</u>

* 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, 2018 and 2017

	<u>Prior Year</u> <u>Actual</u>	<u>Current Year</u> <u>Actual</u>
Receipts		
Transfers in	\$ -	\$ 186,016
Total Receipts	<u>-</u>	<u>186,016</u>
Expenditures		
Contractual services	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over [Under] Expenditures	-	186,016
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 186,016</u>

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

	Prior Year <u>Actual</u>	Current Year		Variance- Over <u>[Under]</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 386,091	\$ 421,189	\$ 430,621	\$ [9,432]
Delinquent taxes	4,787	6,095	8,000	[1,905]
Motor vehicle taxes	33,889	56,214	53,919	2,295
Recreational vehicle taxes	1,917	3,464	2,973	491
Commercial truck fees	1,455	2,475	2,419	56
Miscellaneous	307	479	26,574	[26,095]
Total Receipts	<u>428,446</u>	<u>489,916</u>	<u>\$ 524,506</u>	<u>\$ [34,590]</u>
Expenditures				
Principal	381,008	350,000	\$ 367,172	\$ 17,172
Interest	46,908	75,848	85,250	9,402
Cash basis reserve	-	-	80,000	80,000
Total Expenditures	<u>427,916</u>	<u>425,848</u>	<u>\$ 532,422</u>	<u>\$ 106,574</u>
Receipts Over [Under] Expenditures	530	64,068		
Unencumbered Cash, Beginning	<u>71,631</u>	<u>72,161</u>		
Unencumbered Cash, Ending	<u>\$ 72,161</u>	<u>\$ 136,229</u>		

See independent auditor's report on the financial statements.

Jefferson County, Kansas
 Fairway Drive Improvement Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2018 and 2017

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

* 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, 2018 and 2017

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Taxes and Shared Revenues:		
Special assessments	\$ 14,701	\$ 14,699
Total Receipts	<u>14,701</u>	<u>14,699</u>
Expenditures		
Principal	6,815	7,172
Interest	<u>7,136</u>	<u>6,778</u>
Total Expenditures	<u>13,951</u>	<u>13,950</u>
Receipts Over [Under] Expenditures	750	749
Unencumbered Cash, Beginning	<u>8,649</u>	<u>9,399</u>
Unencumbered Cash, Ending	<u>\$ 9,399</u>	<u>\$ 10,148</u>

* 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, 2018 and 2017

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Transfers in	\$ 686,000	\$ 565,055
Total Receipts	<u>686,000</u>	<u>565,055</u>
Expenditures		
Capital outlay	<u>76,846</u>	<u>235,441</u>
Total Expenditures	<u>76,846</u>	<u>235,441</u>
Receipts Over [Under] Expenditures	609,154	329,614
Unencumbered Cash, Beginning	<u>673,477</u>	<u>1,282,631</u>
Unencumbered Cash, Ending	<u>\$ 1,282,631</u>	<u>\$ 1,612,245</u>

* 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, 2018 and 2017

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
User fees	\$ 59,850	\$ 58,945
Total Receipts	<u>59,850</u>	<u>58,945</u>
Expenditures		
Contractual services	<u>526,728</u>	<u>61,503</u>
Total Expenditures	<u>526,728</u>	<u>61,503</u>
Receipts Over [Under] Expenditures	[466,878]	[2,558]
Unencumbered Cash, Beginning	<u>554,423</u>	<u>87,545</u>
Unencumbered Cash, Ending	<u>\$ 87,545</u>	<u>\$ 84,987</u>

* 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, 2018

	Beginning Cash <u>Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	Ending Cash <u>Balance</u>
Distributable Funds:				
Advance Tax	\$ 124	\$ -	\$ -	\$ 124
Collection Agency	231	-	-	231
Commercial Vehicle Fees	-	284,254	284,254	-
County Property Sale	95,938	5,447	1,750	99,635
Current Tax	14,439,390	25,676,497	25,064,955	15,050,932
Motor Vehicle, Personal Property Tax	27,510	2,946,839	2,942,288	32,061
Prior Years Taxes	3	-	-	3
Recreational Vehicle Tax	437	65,076	64,660	853
Tax Sale	54,612	-	-	54,612
Treasurer's Holding	7,047	2,822	6,827	3,042
	<u>14,625,292</u>	<u>28,980,935</u>	<u>28,364,734</u>	<u>15,241,493</u>
Total Distributable Funds				
State Funds:				
Institutional Building	1,825	94,702	94,654	1,873
State Educational Building	3,651	189,208	189,112	3,747
	<u>5,476</u>	<u>283,910</u>	<u>283,766</u>	<u>5,620</u>
Total State Funds				
Subdivision Funds:				
Cemetery Districts	2,532	124,288	124,256	2,564
Cities	32,775	1,595,158	1,593,575	34,358
Drainage and Watershed Districts	26,547	309,024	317,056	18,515
Library Districts	4,851	249,987	249,437	5,401
School Districts	119,356	9,410,961	9,323,964	206,353
Sewer Districts	144,751	578,382	566,323	156,810
Special Districts	164,586	577,694	513,082	229,198
Townships	23,008	1,138,697	1,138,768	22,937
	<u>518,406</u>	<u>13,984,191</u>	<u>13,826,461</u>	<u>676,136</u>
Total Subdivision Funds				

See independent auditor's report on the financial statements.

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

	Beginning Cash <u>Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	Ending Cash <u>Balance</u>
Other Funds:				
County Attorney Federal Forfeiture	\$ 221	\$ -	\$ -	\$ 221
Driver's license fees	1,165	44,189	44,186	1,168
Fish and Game Licenses	140	7,847	7,900	87
Heritage Trust Fund	3,063	14,010	13,891	3,182
Jefferson County Home Health and Hospice	19,818	360	-	20,178
Land Bank Operating	282	901	230	953
Long and Short	2,307	1,042	713	2,636
Motor Vehicle License Fee	2,147	1,276,246	1,276,190	2,203
Motor Vehicle Sales Tax	50,232	1,043,335	1,035,161	58,406
NEK Library	4,101	209,372	209,265	4,208
Overpayments	12,000	91,693	91,693	12,000
Payroll Clearing	5,030	-	595	4,435
Prosecutor Training and Assistance	1,072	1,079	1,059	1,092
Special Prosecutor's Trust Fund	1,162	-	-	1,162
Stray Animal	536	5,362	5,472	426
Worthless Check Trust Fund	1,880	-	-	1,880
	<u>105,156</u>	<u>2,695,436</u>	<u>2,686,355</u>	<u>114,237</u>
Total Other Funds				
	<u>105,156</u>	<u>2,695,436</u>	<u>2,686,355</u>	<u>114,237</u>
County Offices:				
Schedule 4	<u>196,704</u>	<u>609,462</u>	<u>697,155</u>	<u>109,011</u>
	<u>196,704</u>	<u>609,462</u>	<u>697,155</u>	<u>109,011</u>
Total Agency Funds				
	<u>\$ 15,451,034</u>	<u>\$ 46,553,934</u>	<u>\$ 45,858,471</u>	<u>\$ 16,146,497</u>

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

	<u>District Court</u>	<u>County Sheriff</u>	<u>Law Library</u>	<u>Inmate</u>	<u>Total</u>
Receipts					
Cash bonds	\$ -	\$ 46,087	\$ -	\$ -	\$ 46,087
Fees	321,996	-	9,151	-	331,147
Fines	71,618	-	-	-	71,618
Reimbursements and refunds	49,393	-	-	-	49,393
Restitution	68,200	-	-	-	68,200
Miscellaneous	-	-	15	43,002	43,017
Total Receipts	<u>511,207</u>	<u>46,087</u>	<u>9,166</u>	<u>43,002</u>	<u>609,462</u>
Disbursements					
Cash bonds	-	45,453	-	-	45,453
Fees	320,639	-	-	-	320,639
Fines	71,618	-	-	-	71,618
Reimbursement and refunds	51,180	-	-	-	51,180
Restitution	167,676	-	-	-	167,676
Miscellaneous	-	-	8,259	32,330	40,589
Total Disbursements	<u>611,113</u>	<u>45,453</u>	<u>8,259</u>	<u>32,330</u>	<u>697,155</u>
Receipts Over [Under] Disbursements	[99,906]	634	907	10,672	[87,693]
Unencumbered Cash, Beginning	<u>153,604</u>	<u>217</u>	<u>6,709</u>	<u>36,174</u>	<u>196,704</u>
Unencumbered Cash, Ending	<u>\$ 53,698</u>	<u>\$ 851</u>	<u>\$ 7,616</u>	<u>\$ 46,846</u>	<u>\$ 109,011</u>

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