JEFFERSON COUNTY, KANSAS

FINANCIAL STATEMENTS

December 31, 2023

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Jefferson County, Kansas

FINANCIAL STATEMENTS
December 31, 2023

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AUDITING
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CONSULTING

4205 W 6th St Ste C
Lawrence, KS 66049

(785) 371-4847
cpagordon.com

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, 2023, 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, 2023, 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, 2023, 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 July 19, 2024, 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, 2022 (not presented herein), and have issued our report thereon dated August 10, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 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 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2023 (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 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 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, 2022, on the basis of accounting described in Note 1.



Certified Public Accountant
Lawrence, Kansas

July 19, 2024

Jefferson County, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

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	$ 1,102,084	$ -	$ 10,404,361	$ 8,644,560	$ 2,861,885	$ 107,163	$ 2,969,048
Special Purpose Funds:							
Abandoned Cemetery	8,542	-	-	-	8,542	-	8,542
Ambulance	124,090	-	2,122,718	1,868,033	378,775	6,287	385,062
Ambulance Capital Outlay	58,421	-	2,125	30,385	30,161	-	30,161
Appraiser's Cost	10,796	-	546,329	558,329	[1,204]	1,987	783
Auto Administration	42,192	-	179,182	174,611	46,763	100	46,863
County Clerk Technology	30,943	-	5,893	-	36,836	-	36,836
County Treasurer Technology	29,969	-	5,892	-	35,861	-	35,861
D.A.R.E.	53	-	-	-	53	-	53
Elevator Maintenance	13,163	-	3,000	4,532	11,631	-	11,631
Emergency 911 Communications	114,973	-	146,057	144,452	116,578	9,380	125,958
Emergency Management	92,374	-	32,504	23,879	100,999	2,972	103,971
Employee Benefits	-	-	-	-	-	-	-
Equipment Reserve	6,105,705	-	733,380	1,993,176	4,845,909	20,956	4,866,865
Grant Funds	2,843,578	-	92,979	918,614	2,017,943	-	2,017,943
Health	400,993	-	2,746,567	2,735,605	411,955	76,343	488,298
Lake Patrol	95,285	-	74,656	58,055	111,886	-	111,886
Law Enforcement	153,958	-	4,559,345	4,608,848	104,455	29,330	133,785
MCM Agreement	113,613	-	40,000	-	153,613	-	153,613
Noxious Weed Capital Outlay	131,082	-	-	-	131,082	-	131,082
Public Works	316,515	-	8,946,345	9,068,986	193,874	229,645	423,519
Road Improvement District #1 - Special	19,680	-	2,430	-	22,110	-	22,110
Special Alcohol Program	83,454	-	58,338	33,000	108,792	-	108,792
Special Law Enforcement	174,102	-	23,343	102,512	94,933	-	94,933
Special Parks and Recreation	232,769	-	23,550	-	256,319	-	256,319
Special Road and Bridge Machinery	1,979,434	-	1,371,764	1,347,445	2,003,753	62,094	2,065,847
Technology - Register of Deeds	125,461	-	23,570	36,575	112,456	1,210	113,666
Driver's License County Fees	1,825	-	10,381	5,065	7,141	-	7,141
Health Insurance Reserve	685,592	-	-	-	685,592	-	685,592
Bond and Interest Funds:							
Bond and Interest	136,762	-	417,799	519,112	35,449	-	35,449
Capital Project Funds:							
Fairway Drive Improvement	2,563	-	-	-	2,563	-	2,563
Northwind Drive Improvement	12,096	-	13,124	13,950	11,270	-	11,270
Capital Improvement	3,168,704	-	597,616	668,206	3,098,114	-	3,098,114
Business Funds:							
Landfill Access Road	362,958	-	82,899	-	445,857	-	445,857
Total Reporting Entity [Excluding Agency Funds]	$ 18,773,729	$ -	$ 33,266,147	$ 33,557,930	$ 18,481,946	$ 547,467	$ 19,029,413

Composition of Cash:		
Union State Bank		
Checking		$ 2,441,309
Certificates of Deposit		1,013,359
Checking - County Offices		278,445
Denison State Bank		
Checking - County Offices		36,728
Certificates of Deposit		7,386,295
First State Bank and Trust		
Money Market		214,277
Mutual Savings Assocation		
Checking - County Offices		11,235
State of Kansas		
Municipal Investment Pool		30,021,263
Total Cash		41,402,911
Agency Funds per Schedule 3		[22,373,498]
Total Reporting Entity [Excluding Agency Funds]		$ 19,029,413

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 2023:

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, 2023.

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 General Fund and Ambulance Fund were amended during the year ended December 31, 2023.

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, 2023, 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	$ 30,021,263	$ 30,021,263	$ -	N/A
Total Fair Value	$ 30,021,263	$ 30,021,263	$ -	

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, 2023, 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, 2023.

As of December 31, 2023, the County's carrying amount of deposits was $11,381,648 and the bank balance was $11,603,191. The bank balance was held by four banks. Of the bank balance, $1,045,664 was covered by federal depository insurance and the balance of $10,557,527 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, 2023 the County had $30,021,263 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 8.43% for KPERS and 22.86% for KP&F for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County were $6,49,887 for KPERS and $533,236 for KP&F for the year ended December 31, 2023.

Net Pension Liability. As of December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was $6,400,792 for KPERS and $5,358,777 for KP&F. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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, 2023.

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, 2023 is $820,041.

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, 2023 is $455,427.

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, 2023.

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 during 2023 and payments of $600,000 for each of the next ten years.

NOTE 9 - LONG-TERM DEBT

The following table summarizes changes in long-term debt for the year ended December 31, 2023:

NOTE 9 - LONG-TERM DEBT (CONTINUED)

Type of Issue	Beginning Principal Outstanding	Additions to Principal	Reductions of Principal	Ending Principal Outstanding	Interest Paid
General Obligation Bonds	$1,904,253	$ -	$ 424,263	$1,479,989	$44,478
Revolving Loans	596,896	65,508	238,558	423,846	9,260
Finance Leases	50,481	-	25,118	25,363	491
Total	$2,551,629	$ 65,508	$ 687,940	$1,929,198	$54,229

General Obligation Bonds. The following table details the County's outstanding general obligation debt as of December 31, 2023:

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	$ 170,000
Series 2010	5.25%	09/13/10	10/01/30	170,000	79,989
Series 2013	1.00 - 2.30%	03/28/13	05/01/26	3,065,000	1,230,000
					$1,479,989

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

Year Ending December 31,	Principal	Interest	Total
2024	$ 419,750	$ 34,917	$ 454,667
2025	430,262	25,220	455,482
2026	440,800	14,866	455,667
2027	21,367	8,994	30,362
2028	21,964	7,923	29,887
2029 - 2033	75,846	24,795	100,641
2034 - 2038	70,000	8,788	78,788
Total	$ 1,479,989	$ 125,503	$ 1,605,492

Revolving Loans. The following table details the County's outstanding revolving loans as of December 31, 2023:

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	$ 101,584
KDHE Water Pollution Control 2005-01	1.81%	11/02/17	09/01/41	1,883,990	322,261
					$ 423,846

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

Year Ending December 31,	Principal	Interest	Total
2024	$ 39,770	$ 2,623	$ 42,393
2025	40,916	1,477	42,393
2026	20,898	299	42,393
Total	$ 101,584	$ 4,399	$ 127,180

NOTE 9 - LONG-TERM DEBT (CONTINUED)

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, 2023.

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, 2023:

Finance Leases	Interest Rate	Date of Issue	Final Maturity	Original Amount	Amount Outstanding
Ambulance	0.96%	12/21/20	09/01/24	100,287	$ 25,363

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

Year Ending December 31,	Principal	Interest	Total
2024	$ 25,363	$ 248	$ 25,610

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, 2023.

NOTE 11 - INTERFUND TRANSACTIONS

A reconciliation of transfers by fund type for 2023 follows:

From	To	Amount	Regulatory Authority
General	Ambulance	$ 666,000	K.S.A. 12-110d
General	Equipment Reserve	377,000	K.S.A. 19-119
General	Health	1,118,153	Employee benefit reimbursement
General	Capital Improvement	85,000	K.S.A. 19-120
General	Elevator Maintenance	3,000	Resolution 1988-8
General	Bond and Interest	117,591	Debt agreement
Ambulance	Capital Improvement	40,000	K.S.A. 19-119
Ambulance	Equipment Reserve	125,000	K.S.A. 19-119
Bond and Interest	General	93,082	K.S.A. 10-117a
Capital Improvement	General	500,000	K.S.A. 19-120
Equipment Reserve	General	1,300,000	K.S.A. 19-119
Equipment Reserve	Appraiser's Cost	100,000	K.S.A. 19-119
Law Enforcement	Equipment Reserve	47,500	K.S.A. 19-119
Law Enforcement	Capital Improvement	47,500	K.S.A. 19-120
Public Works	Equipment Reserve	135,000	K.S.A. 19-119
Public Works	Special Road and Bridge Machinery	1,120,000	K.S.A. 68-141g
		$5,874,826	

NOTE 13 - STATUTORY VIOLATION

Actual exceeded budgetary expenditures in the Auto Administration and Bond and Interest funds, 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, 2023

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance-Over [Under]
General Funds:					
General Fund	$ 8,696,162	$ -	$ 8,696,162	$ 8,644,560	$ [51,602]
Special Purpose Funds:					
Ambulance	1,909,851	527	1,910,378	1,868,033	[42,345]
Appraiser's Cost	553,675	6,015	559,690	558,329	[1,361]
Auto Administration	171,183	-	171,183	174,611	3,428
Health	2,926,609	1,438	2,928,047	2,735,605	[192,442]
Law Enforcement	4,625,761	-	4,625,761	4,608,848	[16,913]
Public Works	9,080,437	65,473	9,145,910	9,068,986	[76,924]
Bond & Interest Funds:					
Bond and Interest	439,171	-	439,171	519,112	79,941

Jefferson County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	$ 2,480,074	$ 4,087,394	$ 4,175,231	$ [87,837]
Delinquent taxes	89,800	98,815	50,000	48,815
Motor vehicle taxes	573,915	336,528	314,829	21,699
Interest on current tax	205,908	275,828	150,000	125,828
Interest on motor vehicle, recreational vehicle and personal property taxes	2,544	2,129	-	2,129
Recreational vehicle and watercraft taxes	14,943	7,935	21,478	[13,543]
Commercial truck fees	28,426	15,383	14,055	1,328
Local liquor tax	26,234	23,549	15,000	8,549
Federal flood control	42,721	70,526	15,000	55,526
Federal money in lieu of taxes	115,497	123,752	110,000	13,752
Local compensating use tax	528,495	612,003	450,000	162,003
Local retail sales tax	1,314,980	1,283,864	1,300,000	[16,136]
Mineral tax	360	517	-	517
Licenses and Fees:				
Mortgage registration fees	-	-	5,000	[5,000]
Diversion fees and community service	7,950	11,959	10,000	1,959
Cereal malt beverage licenses	1,270	1,390	-	1,390
Fish and game fees	112	74	-	74
Permits	32,250	34,575	30,000	4,575
Recording fees	198,059	157,444	174,000	[16,556]
Filing fees	683	1,180	-	1,180
Use of money and property	228,371	1,054,006	75,000	979,006
Other:				
Transfers in	10,024	1,885,582	1,900,000	[14,418]
Antique tags	9,657	10,210	9,400	810
District court	71,166	50,107	65,000	[14,893]
Copies	4,680	5,080	-	5,080
Insufficient funds	956	364	-	364
Zoning	5,580	5,615	5,000	615
Reimbursements	13,939	10,110	10,000	110
Miscellaneous	48,543	238,442	32,123	206,319
Total Receipts	6,057,137	10,404,361	$ 8,931,116	$ 1,473,245

Jefferson County, Kansas
General Fund (Continued)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Expenditures				
County Commission				
Personal services	$ 78,092	$ 83,559	$ 75,867	$ 7,692
Contractual	15,738	1,513,703	14,607	1,499,096
Commodities	-	69	-	69
Total County Commission	93,830	1,597,331	90,474	1,506,857
County Clerk				
Personal services	236,287	301,230	384,331	[83,101]
Contractual	181,475	151,805	124,345	27,460
Commodities	16,560	5,037	13,000	[7,963]
Transfers out	58,000	60,000	-	60,000
Total County Clerk	492,322	518,072	521,676	[3,604]
County Treasurer & Motor Vehicle				
Personal services	281,495	272,793	448,078	[175,285]
Contractual	156,756	152,529	94,376	58,153
Commodities	1,504	1,815	3,710	[1,895]
Transfers out	100,000	100,000	-	100,000
Total County Treasurer & Motor Vehicle	539,755	527,137	546,164	[19,027]
County Attorney				
Personal services	274,583	284,056	374,473	[90,417]
Contractual	118,155	115,424	14,500	100,924
Commodities	2,156	2,218	2,000	218
Capital outlay	1,489	9,870	-	9,870
Total County Attorney	396,383	411,568	390,973	20,595
County Counselor				
Personal services	44,977	47,965	45,585	2,380
Contractual	6,198	6,565	7,148	[583]
Total County Counselor	51,175	54,530	52,733	1,797
Register of Deeds				
Personal services	149,052	165,193	212,027	[46,834]
Contractual	83,196	95,068	35,738	59,330
Commodities	729	359	3,560	[3,201]
Capital outlay	5,454	60	-	60
Transfers out	4,700	-	-	-
Total Register of Deeds	243,131	260,680	251,325	9,355

Jefferson County, Kansas
General Fund (Continued)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over [Under]
Expenditures (Continued)				
Courthouse General				
Contractual	$ 373,265	$ 387,960	$ 2,152,774	$ [1,764,814]
Commodities	6,977	4,748	6,300	[1,552]
Capital outlay	58,588	20,708	-	20,708
Transfers out	129,500	270,591	59,000	211,591
Total Courthouse General	568,330	684,007	2,218,074	[1,534,067]
Emergency Management				
Personal services	70,657	75,535	101,934	[26,399]
Contractual	47,466	48,102	33,930	14,172
Commodities	6,563	5,653	21,100	[15,447]
Transfers out	19,000	25,000	-	25,000
Total Emergency Management	143,686	154,290	156,964	[2,674]
Communications				
Personal services	577,470	579,302	679,377	[100,075]
Contractual	309,356	282,359	139,911	142,448
Capital outlay	-	517	35,000	[34,483]
Commodities	3,038	2,644	10,675	[8,031]
Transfers out	44,700	-	-	-
Total Communications	934,564	864,822	864,963	[141]
4-County Court Costs				
County share	45,763	32,702	60,000	[27,298]
Total 4-County Court Costs	45,763	32,702	60,000	[27,298]
Clerk of Unified Courts				
Contractual	50,322	52,276	77,088	[24,812]
Commodities	5,523	7,406	7,888	[482]
Capital outlay	4,906	4,647	-	4,647
Transfer out	41,500	20,000	-	20,000
Total Clerk of Unified Courts	102,251	84,329	84,976	[647]
G.I.S.				
Personal services	159,623	167,830	220,522	[52,692]
Contractual services	119,643	62,872	60,212	2,660
Commodities	1,304	191	3,300	[3,109]
Transfers out	42,800	50,000	-	50,000
Total G.I.S.	323,370	280,893	284,034	[3,141]

Jefferson County, Kansas
General Fund (Continued)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Expenditures (Continued)				
Coroner				
Contractual services	$ 53,839	$ 62,800	$ 50,000	$ 12,800
Total Coroner	53,839	62,800	50,000	12,800
Community Development				
Personal services	163,400	173,408	213,628	[40,220]
Contractual services	89,364	90,024	51,789	38,235
Commodities	1,688	1,734	5,500	[3,766]
Capital outlay	1,027	2,282	4,400	[2,118]
Transfers out	38,000	-	-	-
Total Community Development	293,479	267,448	275,317	[7,869]
Information Technology				
Personal services	304,234	318,328	381,752	[63,424]
Contractual services	141,581	181,235	163,459	17,776
Commodities	2,268	4,414	5,500	[1,086]
Capital outlay	78,855	79,547	92,000	[12,453]
Transfers out	61,000	55,000	-	55,000
Total Information Technology	587,938	638,524	642,711	[4,187]
Miscellaneous				
Elderly	22,666	22,666	22,666	-
4-H fair	11,625	12,397	12,397	-
4-H maintenance	11,000	10,432	12,783	[2,351]
Historical	17,000	18,047	18,047	-
Mental health	82,392	116,431	116,431	-
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	-
JAAA appropriation	15,000	16,500	16,500	-
Court appointed attorney	100,000	100,000	100,000	-
Transfers out	1,505,917	1,786,153	1,784,153	2,000
Total Miscellaneous	1,888,401	2,205,427	2,205,778	[351]
Total Expenditures	6,758,217	8,644,560	$ 8,696,162	$ [51,602]
Receipts Over [Under] Expenditures	[701,080]	1,759,801		
Unencumbered Cash, Beginning	1,803,164	1,102,084		
Unencumbered Cash, Ending	$ 1,102,084	$ 2,861,885		

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, 2023 and 2022

	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, 2023
(With Comparative Actual Totals for the Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	$ 593,811	$ 670,502	$ 685,005	$ [14,503]
Delinquent taxes	13,707	16,878	10,000	6,878
Motor vehicle taxes	76,327	78,122	81,247	[3,125]
Recreational vehicle taxes	1,973	1,900	1,970	[70]
Commercial truck fees	3,754	3,683	3,364	319
User fees	601,876	684,943	417,700	267,243
Transfers in	469,624	666,000	666,000	-
Miscellaneous	-	163	-	163
Reimbursements	4,370	527	-	527
Total Receipts	1,765,442	2,122,718	$ 1,865,286	$ 257,432
Expenditures				
Personal services	844,119	937,652	$ 1,222,444	$ [284,792]
Contractual services	571,104	654,727	455,182	199,545
Commodities	96,587	108,062	132,225	[24,163]
Capital outlay	6,106	2,592	100,000	[97,408]
Transfers out	307,000	165,000	-	165,000
Adjustments for qualifying budget credits	-	-	527	[527]
Total Expenditures	1,824,916	1,868,033	$ 1,910,378	$ [42,345]
Receipts Over [Under] Expenditures	[59,474]	254,685		
Unencumbered Cash, Beginning	183,564	124,090		
Unencumbered Cash, Ending	$ 124,090	$ 378,775		

Jefferson County, Kansas
Ambulance Capital Outlay Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023 and 2022

	Prior Year Actual	Current Year Actual
Receipts		
Miscellaneous	$ -	$ 2,125
Transfers in	57,000	-
Total Receipts	57,000	2,125
Expenditures		
Capital outlay	114,156	30,385
Transfer out	5,000	-
Total Expenditures	119,156	30,385
Receipts Over [Under] Expenditures	[62,156]	[28,260]
Unencumbered Cash, Beginning	120,577	58,421
Unencumbered Cash, Ending	$ 58,421	$ 30,161

* 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, 2023
(With Comparative Actual Totals for the Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	$ 413,411	$ 369,026	$ 377,143	$ [8,117]
Delinquent taxes	10,727	12,161	5,000	7,161
Motor vehicle taxes	58,561	54,599	56,571	[1,972]
Recreational vehicle taxes	1,510	1,323	1,372	[49]
Commercial truck fees	2,873	2,564	2,342	222
Reimbursements	41	6,015	-	6,015
Miscellaneous	7,986	641	6,100	[5,459]
Transfers in	30,000	100,000	100,000	-
Total Receipts	525,109	546,329	$ 548,528	$ [2,199]
Expenditures				
Personal services	333,028	360,039	$ 445,536	$ [85,497]
Contractual	172,548	187,294	89,539	97,755
Commodities	11,565	10,996	15,000	[4,004]
Capital outlay	-	-	3,600	[3,600]
Transfers out	10,900	-	-	-
Adjustment for qualifying budget credits	-	-	6,015	[6,015]
Total Expenditures	528,041	558,329	$ 559,690	$ [1,361]
Receipts Over [Under] Expenditures	[2,932]	[12,000]		
Unencumbered Cash, Beginning	13,728	10,796		
Unencumbered Cash, Ending	$ 10,796	$ [1,204]		

Jefferson County, Kansas
Auto Administration Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Receipts				
Miscellaneous	$ 176,320	$ 179,182	$ 180,000	$ [818]
Total Receipts	176,320	179,182	$ 180,000	$ [818]
Expenditures				
Personal services	90,194	101,471	$ 141,459	$ [39,988]
Contractual services	65,119	69,064	22,224	46,840
Commodities	3,231	4,076	7,500	[3,424]
Transfers out	5,000	-	-	-
Total Expenditures	163,544	174,611	$ 171,183	$ 3,428
Receipts Over [Under] Expenditures	12,776	4,571		
Unencumbered Cash, Beginning	29,416	42,192		
Unencumbered Cash, Ending	$ 42,192	$ 46,763		

Jefferson County, Kansas
County Clerk Technology Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023 and 2022

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 7,482	$ 5,893
Total Receipts	7,482	5,893
Expenditures		
Capital outlay	1,744	-
Total Expenditures	1,744	-
Receipts Over [Under] Expenditures	5,738	5,893
Unencumbered Cash, Beginning	25,205	30,943
Unencumbered Cash, Ending	$ 30,943	$ 36,836

* 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, 2023 and 2022

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 7,481	$ 5,892
Total Receipts	7,481	5,892
Expenditures		
Capital outlay	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	7,481	5,892
Unencumbered Cash, Beginning	22,488	29,969
Unencumbered Cash, Ending	$ 29,969	$ 35,861

* 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, 2023 and 2022

	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, 2023 and 2022

	Prior Year Actual	Current Year Actual
Receipts		
Transfers in	$ 3,000	$ 3,000
Total Receipts	3,000	3,000
Expenditures		
Contractual services	4,379	4,532
Total Expenditures	4,379	4,532
Receipts Over [Under] Expenditures	[1,379]	[1,532]
Unencumbered Cash, Beginning	14,542	13,163
Unencumbered Cash, Ending	$ 13,163	$ 11,631

* 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, 2023 and 2022

	Prior Year Actual	Current Year Actual
Receipts		
911 telephone tax collections	$ 146,951	$ 146,048
Miscellaneous	-	9
Total Receipts	146,951	146,057
Expenditures		
Contractual services	109,655	127,929
Commodities	10,956	10,405
Capital outlay	29,240	6,118
Total Expenditures	149,851	144,452
Receipts Over [Under] Expenditures	[2,900]	1,605
Unencumbered Cash, Beginning	117,873	114,973
Unencumbered Cash, Ending	$ 114,973	$ 116,578

* 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, 2023 and 2022

	Prior Year Actual	Current Year Actual
Receipts		
Grants	$ 25,165	$ 29,729
Miscellaneous	1,000	2,775
Total Receipts	26,165	32,504
Expenditures		
Contractual services	4,564	8,912
Commodities	10,599	14,042
Capital outlay	2,270	925
Total Expenditures	17,433	23,879
Receipts Over [Under] Expenditures	8,732	8,625
Unencumbered Cash, Beginning	83,642	92,374
Unencumbered Cash, Ending	$ 92,374	$ 100,999

* 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, 2023 and 2022

	Prior Year Actual	Current Year Actual
Receipts		
Taxes and Shared Revenues:		
Delinquent taxes	$ 24	$ -
Total Receipts	24	-
Expenditures		
Contractual	24	-
Total Expenditures	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, 2023 and 2022

	Prior Year Actual	Current Year Actual
Receipts		
Transfers in	$ 1,112,621	$ 692,000
Miscellaneous	20,623	41,380
Total Receipts	1,133,244	733,380
Expenditures		
Capital outlay	380,966	593,176
Transfers out	30,000	1,400,000
Total Expenditures	410,966	1,993,176
Receipts Over [Under] Expenditures	722,278	[1,259,796]
Unencumbered Cash, Beginning	5,383,427	6,105,705
Unencumbered Cash, Ending	$ 6,105,705	$ 4,845,909

* 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, 2023

	General Grants	Opioid Settlement	LATCF Program	Lakeshore Estates FEMA Grant	American Rescue Plan	Total
Receipts						
Grant income	$ 10,133	$ 32,846	$ 50,000	$ -	$ -	$ 92,979
Total Receipts	10,133	32,846	50,000	-	-	92,979
Expenditures						
Miscellaneous	9,580	-	100,000	3,057	805,977	918,614
Total Expenditures	9,580	-	100,000	3,057	805,977	918,614
Receipts Over [Under] Expenditures	553	32,846	[50,000]	[3,057]	[805,977]	[825,635]
Unencumbered Cash, Beginning	14,558	3,559	50,000	16,248	2,759,213	2,843,578
Unencumbered Cash, Ending	$ 15,111	$ 36,405	$ -	$ 13,191	$ 1,953,236	$ 2,017,943

* 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, 2023
(With Comparative Actual Totals for the Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	$ 120,573	$ 120,324	$ 123,000	$ [2,676]
Delinquent taxes	3,059	3,631	2,000	1,631
Motor vehicle taxes	16,259	15,893	15,304	589
Recreational vehicle taxes	420	386	400	[14]
Commercial truck fees	798	748	683	65
Reimbursed expenses	3,462	1,438	600	838
Grants	167,928	102,145	117,210	[15,065]
Home health	807,345	704,489	675,000	29,489
Donations	1,320	710	1,250	[540]
User fees	161,320	146,560	145,000	1,560
Contracts	169,025	170,635	140,000	30,635
Memorials	470	4,331	1,060	3,271
Hospice	435,805	357,124	400,000	[42,876]
Transfers in	916,571	1,118,153	1,118,153	-
Total Receipts	2,804,355	2,746,567	$ 2,739,660	$ 6,907
Expenditures				
Personal services	1,427,212	1,490,618	$ 1,988,262	$ [497,644]
Contractual	1,028,635	1,068,598	752,398	316,200
Commodities	137,874	174,760	185,949	[11,189]
Capital outlay	9,729	1,629	-	1,629
Transfers out	343,000	-	-	-
Adjustments for qualifying budget credits	-	-	1,438	[1,438]
Total Expenditures	2,946,450	2,735,605	$ 2,928,047	$ [192,442]
Receipts Over [Under] Expenditures	[142,095]	10,962		
Unencumbered Cash, Beginning	543,088	400,993		
Unencumbered Cash, Ending	$ 400,993	$ 411,955		

Jefferson County, Kansas
Lake Patrol Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023 and 2022

	Prior Year Actual	Current Year Actual
Receipts		
Lake patrol contract	$ 51,343	$ 74,656
Total Receipts	51,343	74,656
Expenditures		
Personal services	35,246	47,311
Contractual services	8,604	10,744
Total Expenditures	43,850	58,055
Receipts Over [Under] Expenditures	7,493	16,601
Unencumbered Cash, Beginning	87,792	95,285
Unencumbered Cash, Ending	$ 95,285	$ 111,886

* 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, 2023
(With Comparative Actual for the Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	$ 3,746,445	$ 3,855,959	$ 3,938,848	$ [82,889]
Delinquent taxes	85,219	101,947	40,000	61,947
Motor vehicle taxes	485,171	493,032	512,744	[19,712]
Recreational vehicle taxes	12,551	11,986	12,433	[447]
Commercial truck fees	23,875	23,237	21,229	2,008
Process fees	7,882	7,485	10,000	[2,515]
Miscellaneous	4,377	4,940	24,000	[19,060]
Boarding fees - prisoners	89,331	60,759	5,500	55,259
Total Receipts	4,454,851	4,559,345	$ 4,564,754	$ [5,409]
Expenditures				
Personal services	2,269,920	2,426,214	$ 3,173,827	$ [747,613]
Contractual services	1,674,430	1,857,043	1,161,434	695,609
Commodities	281,664	203,942	290,500	[86,558]
Capital outlay	21,560	26,649	-	26,649
Transfers out	184,600	95,000	-	95,000
Total Expenditures	4,432,174	4,608,848	$ 4,625,761	$ [16,913]
Receipts Over [Under] Expenditures	22,677	[49,503]		
Unencumbered Cash, Beginning	131,281	153,958		
Unencumbered Cash, Ending	$ 153,958	$ 104,455		

Jefferson County, Kansas
MCM Agreement Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023 and 2022

	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	73,613	113,613
Unencumbered Cash, Ending	$ 113,613	$ 153,613

* 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, 2023 and 2022

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	$ 52,000	$ -
Total Receipts	52,000	-
Expenditures		
Capital outlay	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	52,000	-
Unencumbered Cash, Beginning	79,082	131,082
Unencumbered Cash, Ending	$ 131,082	$ 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, 2023
(With Comparative Actual Totals for the Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance-Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	$ 6,635,557	$ 6,820,658	$ 6,967,123	$ [146,465]
Delinquent taxes	119,219	165,229	65,000	100,229
Motor vehicle taxes	565,363	861,413	908,192	[46,779]
Recreational vehicle taxes	14,487	21,229	22,022	[793]
Commercial truck fees	27,559	41,156	37,602	3,554
Highway funds from state	733,079	722,955	727,372	[4,417]
Federal flood control	14,240	23,509	10,000	13,509
Permits	1,200	1,700	-	1,700
Sale of used supplies	196,844	217,990	150,000	67,990
Reimbursements	90,037	65,473	45,000	20,473
Miscellaneous	9,474	5,033	-	5,033
Transfers in	23,000	-	-	-
Total Receipts	8,430,059	8,946,345	$ 8,932,311	$ 14,034
Expenditures				
Personal services	1,796,669	1,920,136	$ 2,900,650	$ [980,514]
Contractual	1,380,143	1,739,689	1,250,987	488,702
Commodities	3,214,756	3,554,309	4,206,800	[652,491]
Capital outlay	244,302	599,852	722,000	[122,148]
Transfers out	1,638,000	1,255,000	-	1,255,000
Adjustment for qualifying budget credit	-	-	65,473	[65,473]
Total Expenditures	8,273,870	9,068,986	$ 9,145,910	$ [76,924]
Receipts Over [Under] Expenditures	156,189	[122,641]		
Unencumbered Cash, Beginning	160,326	316,515		
Unencumbered Cash, Ending	$ 316,515	$ 193,874		

Jefferson County, Kansas
Road Improvement District #1 - Special Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023 and 2022

	Prior Year Actual	Current Year Actual
Receipts		
Taxes and Shared Revenues:		
Specials tax	$ 2,430	$ 2,430
Total Receipts	2,430	2,430
Expenditures		
Contractual services	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	2,430	2,430
Unencumbered Cash, Beginning	17,250	19,680
Unencumbered Cash, Ending	$ 19,680	$ 22,110

* 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, 2023 and 2022

	Prior Year Actual	Current Year Actual
Receipts		
State alcohol taxes	$ 50,898	$ 58,338
Total Receipts	50,898	58,338
Expenditures		
Appropriations	43,000	33,000
Total Expenditures	43,000	33,000
Receipts Over [Under] Expenditures	7,898	25,338
Unencumbered Cash, Beginning	75,556	83,454
Unencumbered Cash, Ending	$ 83,454	$ 108,792

* 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, 2023 and 2022

	Prior Year Actual	Current Year Actual
Receipts		
Drug forfeiture	$ 18,262	$ 19,695
Miscellaneous	4,865	3,648
Total Receipts	23,127	23,343
Expenditures		
Contractual services	2,600	102,512
Total Expenditures	2,600	102,512
Receipts Over [Under] Expenditures	20,527	[79,169]
Unencumbered Cash, Beginning	153,575	174,102
Unencumbered Cash, Ending	$ 174,102	$ 94,933

* 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, 2023 and 2022

	Prior Year Actual	Current Year Actual
Receipts		
State alcohol taxes	$ 26,233	$ 23,550
Total Receipts	26,233	23,550
Expenditures		
Transfers out	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	26,233	23,550
Unencumbered Cash, Beginning	206,536	232,769
Unencumbered Cash, Ending	$ 232,769	$ 256,319

* 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, 2023 and 2022

	Prior Year Actual	Current Year Actual
Receipts		
Transfers in	$ 1,000,000	$ 1,120,000
Miscellaneous	270,363	251,764
Total Receipts	1,270,363	1,371,764
Expenditures		
Capital outlay	450,444	1,336,967
Contractual services	32,800	10,478
Total Expenditures	483,244	1,347,445
Receipts Over [Under] Expenditures	787,119	24,319
Unencumbered Cash, Beginning	1,192,315	1,979,434
Unencumbered Cash, Ending	$ 1,979,434	$ 2,003,753

* 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, 2023 and 2022

	Prior Year Actual	Current Year Actual
Receipts		
Use of money and property	$ 29,926	$ 23,570
Total Receipts	29,926	23,570
Expenditures		
Contractual	23,318	36,575
Total Expenditures	23,318	36,575
Receipts Over [Under] Expenditures	6,608	[13,005]
Unencumbered Cash, Beginning	118,853	125,461
Unencumbered Cash, Ending	$ 125,461	$ 112,456

* 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, 2023 and 2022

	Prior Year Actual	Current Year Actual
Receipts		
Miscellaneous	$ 6,564	$ 10,381
Total Receipts	6,564	10,381
Expenditures		
Capital outlay	50	-
Commodities	195	5,065
Transfer out	5,000	-
Total Expenditures	5,245	5,065
Receipts Over [Under] Expenditures	1,319	5,316
Unencumbered Cash, Beginning	506	1,825
Unencumbered Cash, Ending	$ 1,825	$ 7,141

* 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, 2023 and 2022

	Prior Year Actual	Current Year Actual
Receipts		
Transfers in	$ 101,262	$ -
Total Receipts	101,262	-
Expenditures		
Contractual services	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	101,262	-
Unencumbered Cash, Beginning	584,330	685,592
Unencumbered Cash, Ending	$ 685,592	$ 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, 2023
(With Comparative Actual Totals for the Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance-Over [Under]
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	$ 411,433	$ 231,486	$ 236,601	$ [5,115]
Delinquent taxes	9,170	10,724	5,000	5,724
Motor vehicle taxes	52,258	54,130	56,296	[2,166]
Recreational vehicle taxes	1,368	1,316	1,365	[49]
Commercial truck fees	2,601	2,552	2,331	221
Transfers in	52,936	117,591	-	117,591
Total Receipts	529,766	417,799	$ 301,593	$ 116,206
Expenditures				
Principal	385,000	395,000	$ 395,000	$ -
Interest	38,830	31,030	31,030	-
Transfers out	52,936	93,082	-	93,082
Cash basis reserve	-	-	13,141	[13,141]
Total Expenditures	476,766	519,112	$ 439,171	$ 79,941
Receipts Over [Under] Expenditures	53,000	[101,313]		
Unencumbered Cash, Beginning	83,762	136,762		
Unencumbered Cash, Ending	$ 136,762	$ 35,449		

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, 2023 and 2022

	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, 2023 and 2022

	Prior Year Actual	Current Year Actual
Receipts		
Taxes and Shared Revenues:		
Special assessments	$ 13,649	$ 13,124
Total Receipts	13,649	13,124
Expenditures		
Principal	8,801	9,263
Interest	5,149	4,687
Total Expenditures	13,950	13,950
Receipts Over [Under] Expenditures	[301]	[826]
Unencumbered Cash, Beginning	12,397	12,096
Unencumbered Cash, Ending	$ 12,096	$ 11,270

* 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, 2023 and 2022

	Prior Year Actual	Current Year Actual
Receipts		
Reimbursement	$ 439,724	$ 425,116
Transfers in	798,539	172,500
Total Receipts	1,238,263	597,616
Expenditures		
Capital outlay	125,447	168,206
Transfer out	-	500,000
Total Expenditures	125,447	668,206
Receipts Over [Under] Expenditures	1,112,816	[70,590]
Unencumbered Cash, Beginning	2,055,888	3,168,704
Unencumbered Cash, Ending	$ 3,168,704	$ 3,098,114

* 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, 2023 and 2022

	Prior Year Actual	Current Year Actual
Receipts		
User fee	$ 74,857	$ 82,899
Total Receipts	74,857	82,899
Expenditures		
Contractual services	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	74,857	82,899
Unencumbered Cash, Beginning	288,101	362,958
Unencumbered Cash, Ending	$ 362,958	$ 445,857

* 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, 2023

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Advance Tax	$ 124	$ -	$ -	$ 124
Collection Agency	231	-	-	231
Commercial Vehicle Fees	500	225,258	225,633	125
County Property Sale	224,532	24,615	102,385	146,762
Current Tax	18,984,065	1,244,555	34,443	20,194,177
Flood Control	-	235,088	235,088	-
Motor Vehicle, Personal Property Tax	32,378	47,545	49,380	30,543
Prior Years Taxes	3	-	-	3
Recreational Vehicle Tax	433	48,995	48,686	742
Severance Tax	-	1,034	1,034	-
Tax Sale	176,000	70,849	5,836	241,013
Treasurer's Holding	25,564	11,438	12,364	24,638
Total Distributable Funds	19,443,830	1,909,377	714,849	20,638,358
State Funds:				
Institutional Building	2,388	128,786	129,008	2,166
State Educational Building	4,776	257,502	257,945	4,333
Total State Funds	7,164	386,288	386,953	6,499
Subdivision Funds:				
Cemetery Districts	2,907	137,586	137,875	2,618
Cities	37,918	2,150,155	2,154,657	33,416
Drainage and Watershed Districts	41,785	385,441	375,914	51,312
Library Districts	7,012	415,204	414,244	7,972
School Districts	140,933	11,317,421	11,333,852	124,502
Sewer Districts	404,590	896,846	822,796	478,640
Special Districts	311,460	829,322	648,605	492,177
Townships	30,495	1,402,373	1,406,063	26,805
Total Subdivision Funds	977,100	17,534,348	17,294,006	1,217,442

Jefferson County, Kansas
Agency Funds (Continued)
Summary of Receipts and Disbursements - Actual
Regulatory Basis
For the Year Ended December 31, 2023

	Restated Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Funds:				
County Attorney Federal Forfeiture	$ 221	$ -	$ -	$ 221
Driver's license fees	-	48,598	48,598	-
Fish and Game Licenses	-	1,966	1,940	26
Heritage Trust Fund	2,858	11,785	11,672	2,971
Jefferson County Home Health & Hospice	21,120	845	-	21,965
Land Bank Operating	15,991	11,250	390	26,851
Long and Short	4,955	369	85	5,239
Motor Vehicle License Fee	2,429	1,387,484	1,387,521	2,392
Motor Vehicle Sales Tax	93,053	1,484,361	1,491,715	85,699
NEK Library	3,955	206,872	207,320	3,507
Overpayments	11,735	69,604	69,691	11,648
Payroll Clearing	9,794	15,234	7,476	17,552
Personal Property Warrant	898	2,525	2,813	610
Prosecutor Training and Assistance	1,859	2,378	1,189	3,048
Special Prosecutor's Trust Fund	1,162	-	-	1,162
Stray Animal Fund	-	5,972	5,972	-
Worthless Check Trust Fund	1,900	-	-	1,900
Total Other Funds	171,930	3,249,243	3,236,382	184,791
County Offices:				
Schedule 4	325,978	335,887	335,457	326,408
Total Agency Funds	$ 20,926,002	$ 23,415,143	$ 21,967,647	$ 22,373,498

Jefferson County, Kansas
Agency Funds - County Offices
Summary of Receipts and Disbursements - Actual
Regulatory Basis
For the Year Ended December 31, 2023

	District Court	County Sheriff	Law Library	Inmate	Inmate Commissary	4-H Fair Board	Total
Receipts							
Cash bonds	$ -	$ 78,083	$ -	$ -	$ -	$ -	$ 78,083
Fees	-	-	10,422	-	-	-	10,422
Fines	123,695	-	-	-	-	-	123,695
Miscellaneous	-	-	-	-	92,564	31,123	123,687
Total Receipts	123,695	78,083	10,422	-	92,564	31,123	335,887
Disbursements							
Cash bonds	-	79,783	-	-	-	-	79,783
Fines	121,983	-	-	-	-	-	121,983
Miscellaneous	-	-	2,673	40,113	57,353	33,552	133,691
Total Disbursements	121,983	79,783	2,673	40,113	57,353	33,552	335,457
Receipts Over [Under] Disbursements	1,712	[1,700]	7,749	[40,113]	35,211	[2,429]	430
Unencumbered Cash, Beginning	195,878	1,864	12,130	40,113	6,102	69,891	325,978
Unencumbered Cash, Ending	$ 197,590	$ 164	$ 19,879	$ -	$ 41,313	$ 67,462	$326,408

Jefferson County, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN Number	Expenditures
U.S. Department of Homeland Security		
Passed Through Kansas Department of Administration:		
Flood Insurance	97.022	$ 235,088
Total U.S. Department of Homeland Security		235,088
U.S. Department of Health and Human Services		
Public Health Emergency Preparedness	93.069	18,555
Immunization Cooperative Agreements	93.268	8,896
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	7,653
Maternal and Child Health Services Block Grant	93.994	7,268
Total U.S. Department of Health and Human Services		42,372
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	56,667
Total U.S. Department of Agriculture		56,667
U.S. Department of the Treasury		
Passed Through Kansas Governor's Office:		
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	805,977
Total U.S. Department of the Treasury		805,977
Total Expenditures of Federal Awards		$ 1,140,104

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, 2023

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, 2023.

5. Outstanding Loans

The County did not have any outstanding loans under any federal grants as of December 31, 2023.

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, 2023

Section I - Summary of Auditor's Results

Financial Statements

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

Federal Awards

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

Identification of major programs:

ALN Number(s)	Name of Federal Program or Cluster
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds

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

See independent auditor's report on the financial statements.

Section II - Financial Statement Findings

Current Year Findings

None Noted.

Section III - Federal Award Findings and Questioned Costs

Current Year Findings

None Noted.

Section II - Financial Statement Findings

Prior Year Findings

None Noted.

Section III - Federal Award Findings and Questioned Costs

Prior Year Findings

None Noted.

GORDONCPA
AUDITING
ACCOUNTING
CONSULTING

4205 W 6th St Ste C
Lawrence, KS 66049

(785) 371-4847
cpagordon.com

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, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 19, 2024.

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

July 19, 2024

GORDONCPA
AUDITING
ACCOUNTING
CONSULTING

4205 W 6th St Ste C
Lawrence, KS 66049

(785) 371-4847
cpagordon.com

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, 2023. 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, 2023.

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, 2023, and have issued our report thereon dated July 19, 2024, 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

July 19, 2024