

JEFFERSON COUNTY, KANSAS

FINANCIAL STATEMENTS

December 31, 2019

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Jefferson County, Kansas

FINANCIAL STATEMENTS

December 31, 2019

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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, 2019, 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, 2019, 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, 2019, 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.

Other Matter

The 2018 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget (Schedule 2 as listed in the table of contents) for the year ended December 31, 2018, is presented for purposes of additional analysis and is not a required part of the basic financial statement.

Jefferson County, Kansas’s basic financial statement for the year ended December 31, 2018 (not presented herein), was audited by other auditors whose report dated June 21, 2019, expressed an unmodified opinion on the basic financial statement. The 2018 basic financial statement and the other auditor’s report 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 report of the other auditors dated June 21, 2019, stated that the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2018, was subjected to auditing procedures applied in the audit of the 2018 basic financial statement and certain additional procedures, including comparing and reconciling such information to the underlying accounting and other records used to prepare the 2018 basic financial statement or to the 2018 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and in their opinion, was fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2018, on the basis of accounting described in Note 1.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

August 11, 2020

Jefferson County, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2019

<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	\$ 1,316,695	\$ -	\$ 5,957,029	\$ 6,301,079	\$ 972,645	\$ 37,993	\$ 1,010,638
Special Purpose Funds:							
Abandoned Cemetery	8,542	-	-	-	8,542	-	8,542
Ambulance	158,300	-	1,311,081	1,331,544	137,837	3,098	140,935
Ambulance Capital Outlay	29,156	-	101,000	26,157	103,999	-	103,999
Appraiser's Cost	12,356	-	492,769	483,431	21,694	2,207	23,901
Auto Administration	33,812	-	174,417	174,973	33,256	101	33,357
County Clerk Technology	2,698	-	5,844	2,146	6,396	-	6,396
County Treasurer Technology	2,698	-	5,844	4,670	3,872	-	3,872
D.A.R.E.	53	-	-	-	53	-	53
Elevator Maintenance	18,596	-	3,000	3,975	17,621	-	17,621
Emergency 911 Communications	60,261	-	137,375	83,240	114,396	770	115,166
Emergency Management	41,784	-	23,202	6,248	58,738	63	58,801
Employee Benefits	-	-	-	-	-	-	-
Equipment Reserve	3,578,871	-	1,027,700	556,427	4,050,144	28,650	4,078,794
Grant	676	-	-	-	676	-	676
Health	362,688	-	2,508,297	2,455,354	415,631	60,659	476,290
Lake Patrol	66,097	-	47,892	42,081	71,908	-	71,908
Law Enforcement	38,439	-	3,535,209	3,567,926	5,722	30,364	36,086
MCM Agreement	160,000	-	40,000	-	200,000	-	200,000
Noxious Weed Capital Outlay	12,532	-	-	-	12,532	-	12,532
Public Works	507,945	-	7,242,087	6,487,621	1,262,411	700,139	1,962,550
Road Improvement Dist. #1 - Special	8,700	-	2,850	-	11,550	-	11,550
Special Alcohol Program	106,989	-	31,077	-	138,066	-	138,066
Special Law Enforcement	148,495	-	37,908	37,403	149,000	-	149,000
Special Parks and Recreation	166,384	-	15,389	-	181,773	-	181,773
Special Road and Bridge Machinery	534,081	-	-	-	534,081	-	534,081
Technology - Register of Deeds	86,213	-	23,375	24,210	85,378	-	85,378
Driver's License County Fees	1,869	-	5,493	5,233	2,129	-	2,129
Health Insurance Reserve	186,016	-	-	-	186,016	-	186,016
Bond and Interest Funds:							
Bond and Interest	136,229	-	454,659	428,630	162,258	-	162,258
Capital Project Funds:							
Fairway Drive Improvement	2,563	-	-	-	2,563	-	2,563
Northwind Drive Improvement	10,148	-	14,701	13,951	10,898	-	10,898
Capital Improvement	1,612,245	-	310,150	144,841	1,777,554	-	1,777,554
Business Funds:							
Landfill Access Road	84,987	-	59,146	-	144,133	-	144,133
Total Reporting Entity [Excluding Agency Funds]	<u>\$ 9,497,118</u>	<u>\$ -</u>	<u>\$ 23,567,494</u>	<u>\$ 22,181,140</u>	<u>\$ 10,883,472</u>	<u>\$ 864,044</u>	<u>\$ 11,747,516</u>

Composition of Cash:

State Bank of Oskaloosa Checking	\$ 679,786
State Bank of Oskaloosa Checking-County Offices	135,521
Bank of McLouth Money Market	27,690
Denison State Bank - CD	6,695,618
First State Bank and Trust Money Market	201,136
State of Kansas MIP	20,371,500
Cash on hand	1,250
Total Cash	28,112,501
Agency Funds per Schedule 3	<u>[16,364,985]</u>
Total Reporting Entity [Excluding Agency Funds]	<u>\$ 11,747,516</u>

Jefferson County, Kansas

Notes to the Financial Statements
December 31, 2019

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 2019:

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, 2019

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 2019 budget was not amended.

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

All legal annual operating budgets are prepared using the 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, 2019

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, 2019, the County has the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Rating</u>
Kansas Municipal Investment Pool	<u>\$ 20,371,500</u>	S&P AA+AF/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, 2019

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, 2019, the County's carrying amount of deposits was \$7,741,002 and the bank balance was \$7,934,762. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$701,136 was covered by federal depository insurance and the balance of \$7,233,626 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, 2019:

<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	\$ 210,000	4.75%
Series 2003	07/15/03	09/01/23	164,121	40,000	4.00 - 6.00%
Series 2010	9/13/2010	10/01/30	170,000	114,362	5.25%
Series 2013	3/28/2013	05/01/26	3,065,000	2,755,000	1.00 - 2.30%
				<u>\$3,119,362</u>	
Loan:					
Water Pollution Revolving Loan	10/28/05	09/01/26	551,559	\$ 249,838	2.86%
				<u>\$ 249,838</u>	
Leases:					
Ambulance	02/26/16	02/29/20	120,600	\$ 12,274	0.81%
Ambulance Building	05/21/12	05/21/22	170,000	53,648	1.77%
				<u>\$ 65,922</u>	

Jefferson County, Kansas

Notes to the Financial Statements
December 31, 2019

III. LONG-TERM DEBT (Continued)

Following is a summary of changes in long-term debt for the year ended December 31, 2019:

<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	\$ 3,511,911	\$ -	\$ 392,549	\$ 3,119,362	\$ 82,443
Loans:					
Water Pollution Revolving Loan	284,344	-	34,506	249,838	7,198
Capital leases:					
To Be Paid With Tax Levies	<u>133,881</u>	<u>-</u>	<u>67,959</u>	<u>65,922</u>	<u>1,813</u>
Total	<u>\$ 3,930,136</u>	<u>\$ -</u>	<u>\$ 495,014</u>	<u>\$ 3,435,122</u>	<u>\$ 91,454</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>
2020	30,022	1,181	31,203
2021	18,069	654	18,723
2022	17,831	330	18,161
Total	<u>\$ 65,922</u>	<u>\$ 2,165</u>	<u>\$ 68,087</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>
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	468,741
2024	419,750	34,917	454,667
2025-2029	936,987	63,823	1,000,810
2030-2034	63,254	21,063	84,317
2035-2039	60,000	5,700	65,700
Total	<u>\$ 3,119,362</u>	<u>\$ 357,647</u>	<u>\$ 3,477,009</u>

Jefferson County, Kansas

Notes to the Financial Statements
December 31, 2019

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 March 1, 2026. Annual debt service requirements to maturity are as follows:

Year	Principal Due	Interest Due	Total
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	42,393
2024	39,770	2,623	42,393
2025-2026	61,814	1,777	63,591
Total	<u>\$ 249,839</u>	<u>\$ 25,719</u>	<u>\$ 275,558</u>

IV. INTERFUND TRANSACTIONS

A reconciliation of transfers by fund type for 2019 follows:

From	To	Amount	Regulatory Authority
Auto Administration	General	\$ 30,000	K.S.A. 8-145
Drivers License County Fees	General	5,000	Resolution 2016-017
General	Health	780,695	Employee benefit reimbursement
General	Ambulance	267,294	K.S.A. 12-110d
General	Elevator Maintenance	3,000	Resolution 1988-8
General	Equipment Reserve	862,061	K.S.A. 19-119
Health	Equipment Reserve	98,000	K.S.A. 19-119
Appraiser's Cost	Equipment Reserve	45,000	K.S.A. 19-119
Ambulance	Ambulance Capital Outlay	101,000	K.S.A. 12-110d
General	Capital Improvement	295,150	K.S.A. 19-120
Health	Capital Improvement	15,000	K.S.A. 19-120
		<u>\$ 2,502,200</u>	

Jefferson County, Kansas

Notes to the Financial Statements
December 31, 2019

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. K.S.A. 74-4975 establishes the 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 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 8.89% for KPERS and 20.09% for KP&F for the fiscal year ended December 31, 2019. Contributions to the pension plan from the County were \$503,239 for KPERS and \$243,957 for KP&F for the year ended December 31, 2019.

Net Pension Liability. At December 31, 2019, the County's proportionate share of the collective net pension liability reported by KPERS was \$4,927,834 and \$1,675,717 for KP&F. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. 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.

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, 2019 is \$380,985.

Jefferson County, Kansas

Notes to the Financial Statements
December 31, 2019

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, 2019.

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. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

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

Death and Disability Other Post-Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2019.

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Jefferson County, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

<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	\$ 6,467,411	\$ -	\$ 6,467,411	\$ 6,301,079	\$ 166,332
Special Purpose Funds:					
Ambulance	1,331,934	-	1,331,934	1,331,544	390
Appraiser's Cost	495,155	-	495,155	483,431	11,724
Health	2,455,220	138,362	2,593,582	2,455,354	138,228
Law Enforcement	3,605,078	-	3,605,078	3,567,926	37,152
Public Works	6,617,785	-	6,617,785	6,487,621	130,164
Bond & Interest Funds:					
Bond and Interest	540,830	-	540,830	428,630	112,200

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, 2019
(With Comparative Actual Totals for the Year Ended December 31, 2018)

		Current Year		Variance-
	Prior Year			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>[Under]</u>
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 3,591,379	\$ 3,087,513	\$ 3,117,443	\$ [29,930]
Delinquent taxes	54,981	53,419	45,000	8,419
Motor vehicle taxes	482,420	538,967	492,451	46,516
Interest on current tax	112,807	123,980	75,000	48,980
Interest on motor vehicle, recreational vehicle and personal property taxes	2,481	2,702	-	2,702
Recreational vehicle and watercraft taxes	29,056	28,013	30,844	[2,831]
Commercial truck fees	20,741	23,268	20,031	3,237
Local liquor tax	13,469	15,388	15,000	388
Federal flood control	83,652	35,172	-	35,172
Federal money in lieu of taxes	106,396	111,527	100,000	11,527
Local compensating use tax	214,850	255,749	200,000	55,749
Local retail sales tax	912,390	929,665	800,000	129,665
Mineral tax	-	6	25	[19]
Licenses and Fees:				
Mortgage registration fees	48,186	4,243	-	4,243
Diversion fees and community service	17,713	18,300	20,000	[1,700]
Cereal malt beverage licenses	1,220	1,270	-	1,270
Fish and game fees	305	233	1,100	[867]
Permits	30,025	22,525	26,000	[3,475]
Recording fees	180,517	152,905	140,000	12,905
Filing fees	848	1,400	-	1,400
Use of money and property	254,956	348,780	275,000	73,780
Other:				
Transfers in	45,046	35,000	15,000	20,000
Antique tags	8,260	8,585	8,500	85
District court	71,213	91,409	65,000	26,409
Copies	5,154	5,471	-	5,471
Insufficient funds	745	986	-	986
Computer services	140	100	-	100
Zoning	6,030	5,225	5,000	225
Reimbursements	35,372	20,963	30,000	[9,037]
Miscellaneous	29,687	34,265	73,861	[39,596]
Total Receipts	<u>6,360,039</u>	<u>5,957,029</u>	<u>\$ 5,555,255</u>	<u>\$ 401,774</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, 2019
(With Comparative Actual Totals for the Year Ended December 31, 2018)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Expenditures				
County Commission				
Personal services	\$ 66,910	\$ 68,249	\$ 106,487	\$ 38,238
Contractual	26,114	29,048	1,740	[27,308]
Total County Commission	<u>93,024</u>	<u>97,297</u>	<u>108,227</u>	<u>10,930</u>
County Clerk				
Personal services	239,114	184,300	335,624	151,324
Contractual	172,356	134,706	105,870	[28,836]
Commodities	8,886	6,356	12,300	5,944
Capital outlay	686	-	1,400	1,400
Transfers out	29,500	135,000	10,000	[125,000]
Total County Clerk	<u>450,542</u>	<u>460,362</u>	<u>465,194</u>	<u>4,832</u>
County Treasurer & Motor Vehicle				
Personal services	206,937	216,166	415,256	199,090
Contractual	132,819	148,774	31,730	[117,044]
Commodities	2,649	3,108	5,980	2,872
Capital outlay	44	-	2,900	2,900
Transfers out	89,000	127,500	40,000	[87,500]
Total County Treasurer & Motor Vehicle	<u>431,449</u>	<u>495,548</u>	<u>495,866</u>	<u>318</u>
County Attorney				
Personal services	196,678	211,246	342,918	131,672
Contractual	114,398	144,354	16,900	[127,454]
Commodities	4,906	3,988	3,000	[988]
Capital outlay	5,072	317	-	[317]
Transfers out	28,500	2,900	-	[2,900]
Total County Attorney	<u>349,554</u>	<u>362,805</u>	<u>362,818</u>	<u>13</u>
County Counselor				
Personal services	39,043	40,187	38,394	[1,793]
Contractual	6,377	6,484	1,150	[5,334]
Commodities	-	-	-	-
Capital outlay	-	-	-	-
Transfers out	-	-	700	700
Total County Counselor	<u>45,420</u>	<u>46,671</u>	<u>40,244</u>	<u>[6,427]</u>
Register of Deeds				
Personal services	127,867	130,482	215,292	84,810
Contractual	78,756	78,514	11,125	[67,389]
Commodities	1,153	6,914	2,950	[3,964]
Capital outlay	-	1,049	-	[1,049]
Transfers out	11,350	12,400	-	[12,400]
Total Register of Deeds	<u>219,126</u>	<u>229,359</u>	<u>229,367</u>	<u>8</u>
Courthouse General				
Contractual	417,212	413,581	727,840	314,259
Commodities	10,738	7,755	9,500	1,745
Transfers out	550,303	779,409	524,000	[255,409]
Capital outlay	11,414	40,630	-	[40,630]
Total Courthouse General	<u>989,667</u>	<u>1,241,375</u>	<u>1,261,340</u>	<u>19,965</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, 2019
(With Comparative Actual Totals for the Year Ended December 31, 2018)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance- Over <u>[Under]</u>
		<u>Actual</u>	<u>Budget</u>	
Expenditures (Continued)				
Emergency Management				
Personal services	\$ 52,890	\$ 53,941	\$ 94,839	\$ 40,898
Contractual	38,494	43,631	10,650	[32,981]
Commodities	6,714	11,287	12,000	713
Capital outlay	-	590	-	[590]
Transfers out	3,600	8,000	-	[8,000]
Total Emergency Management	<u>101,698</u>	<u>117,449</u>	<u>117,489</u>	<u>40</u>
Communications				
Personal services	472,239	479,336	701,393	222,057
Contractual	214,507	260,972	30,200	[230,772]
Capital outlay	487	-	-	-
Commodities	4,489	4,671	13,489	8,818
Transfers out	102,275	-	-	-
Total Communications	<u>793,997</u>	<u>744,979</u>	<u>745,082</u>	<u>103</u>
4-County Court Costs				
County share	<u>32,418</u>	<u>38,047</u>	<u>59,000</u>	<u>20,953</u>
Total 4-County Court Costs	<u>32,418</u>	<u>38,047</u>	<u>59,000</u>	<u>20,953</u>
Clerk of Unified Courts				
Contractual	38,352	47,650	35,750	[11,900]
Commodities	8,744	7,981	8,600	619
Capital outlay	7,362	11,080	21,500	10,420
Transfer out	20,840	-	-	-
Total Clerk of Unified Courts	<u>75,298</u>	<u>66,711</u>	<u>65,850</u>	<u>[861]</u>
G.I.S.				
Personal services	125,668	131,431	214,720	83,289
Contractual services	112,131	112,881	48,970	[63,911]
Commodities	598	622	3,300	2,678
Capital outlay	-	-	18,200	18,200
Transfers out	34,130	40,200	-	[40,200]
Total G.I.S.	<u>272,527</u>	<u>285,134</u>	<u>285,190</u>	<u>56</u>
Coroner				
Contractual services	<u>49,813</u>	<u>44,170</u>	<u>50,000</u>	<u>5,830</u>
Total Coroner	<u>49,813</u>	<u>44,170</u>	<u>50,000</u>	<u>5,830</u>
Planning Commission				
Personal services	96,202	98,106	150,228	52,122
Contractual services	53,575	62,313	14,525	[47,788]
Commodities	3,898	598	4,000	3,402
Capital outlay	847	227	1,500	1,273
Transfers out	13,800	22,800	4,500	[18,300]
Total Planning Commission	<u>168,322</u>	<u>184,044</u>	<u>174,753</u>	<u>[9,291]</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, 2019
(With Comparative Actual Totals for the Year Ended December 31, 2018)

	Prior Year <u>Actual</u>	Current Year		Variance- Over <u>[Under]</u>
		<u>Actual</u>	<u>Budget</u>	
Expenditures (Continued)				
Information Technology				
Personal services	\$ 255,375	\$ 258,822	\$ 374,431	\$ 115,609
Contractual services	177,406	153,044	70,950	[82,094]
Commodities	3,456	4,924	2,880	[2,044]
Capital outlay	47,939	67,218	77,500	10,282
Transfers out	17,600	41,700	-	[41,700]
Total Information Technology	<u>501,776</u>	<u>525,708</u>	<u>525,761</u>	<u>53</u>
Miscellaneous				
Economic development	71,970	67,274	76,670	9,396
Elderly	22,666	22,666	22,666	-
4-H fair	8,566	7,420	7,425	5
4-H fair transfers out	3,055	4,200	4,200	-
4-H maintenance	11,000	11,000	11,000	-
Historical	14,113	14,500	14,500	-
Mental health	50,000	62,775	62,775	-
Mental development	75,000	75,000	75,000	-
Soil Conservation	39,801	39,801	39,801	-
Meals on Wheels	5,762	8,000	8,000	-
JAAA-Appropriation	10,783	14,783	19,204	4,421
Court appointed attorney	-	-	92,000	92,000
Transfers out	1,106,314	1,034,001	1,047,989	13,988
Total Miscellaneous	<u>1,419,030</u>	<u>1,361,420</u>	<u>1,481,230</u>	<u>119,810</u>
Total Expenditures	<u>5,993,661</u>	<u>6,301,079</u>	<u>\$ 6,467,411</u>	<u>\$ 166,332</u>
Receipts Over [Under] Expenditures	366,378	[344,050]		
Unencumbered Cash, Beginning	<u>950,317</u>	<u>1,316,695</u>		
Unencumbered Cash, Ending	<u>\$ 1,316,695</u>	<u>\$ 972,645</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, 2019 and 2018

	Prior Year <u>Actual</u>	Current Year <u>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, 2019
(With Comparative Actual Totals for the Year Ended December 31, 2018)

		Current Year		Variance-
	Prior Year	Actual	Budget	Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>[Under]</u>
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 482,693	\$ 509,610	\$ 524,412	\$ [14,802]
Delinquent taxes	7,931	7,603	5,000	2,603
Motor vehicle taxes	69,245	72,689	66,188	6,501
Recreational vehicle taxes	4,192	3,766	4,145	[379]
Commercial truck fees	2,993	3,127	2,839	288
User fees	416,762	445,224	325,000	120,224
Transfers in	254,581	267,294	267,294	-
Miscellaneous	-	200	-	200
Reimbursements	1,469	1,568	-	1,568
Total Receipts	<u>1,239,866</u>	<u>1,311,081</u>	<u>\$ 1,194,878</u>	<u>\$ 116,203</u>
Expenditures				
Personal services	738,272	700,927	\$ 1,047,536	\$ 346,609
Contractual services	376,373	449,614	77,500	[372,114]
Commodities	85,333	78,346	73,200	[5,146]
Capital outlay	20,597	1,657	49,698	48,041
Transfers out	-	101,000	84,000	[17,000]
Total Expenditures	<u>1,220,575</u>	<u>1,331,544</u>	<u>\$ 1,331,934</u>	<u>\$ 390</u>
Receipts Over [Under] Expenditures	19,291	[20,463]		
Unencumbered Cash, Beginning	<u>139,009</u>	<u>158,300</u>		
Unencumbered Cash, Ending	<u>\$ 158,300</u>	<u>\$ 137,837</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, 2019 and 2018

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Miscellaneous	\$ -	\$ -
Transfers in	<u>-</u>	<u>101,000</u>
Total Receipts	<u>-</u>	<u>101,000</u>
Expenditures		
Capital outlay	<u>59,281</u>	<u>26,157</u>
Total Expenditures	<u>59,281</u>	<u>26,157</u>
Receipts Over [Under] Expenditures	[59,281]	74,843
Unencumbered Cash, Beginning	<u>88,437</u>	<u>29,156</u>
Unencumbered Cash, Ending	<u>\$ 29,156</u>	<u>\$ 103,999</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, 2019
(With Comparative Actual Totals for the Year Ended December 31, 2018)

		Current Year		Variance- Over
	Prior Year	Actual	Budget	Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>[Under]</u>
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 385,286	\$ 414,808	\$ 426,933	\$ [12,125]
Delinquent taxes	6,532	6,147	5,000	1,147
Motor vehicle taxes	54,059	57,931	52,836	5,095
Recreational vehicle taxes	3,244	3,006	3,309	[303]
Commercial truck fees	2,316	2,496	2,266	230
Reimbursements	5	1	-	1
Miscellaneous	<u>10,282</u>	<u>8,380</u>	<u>5,500</u>	<u>2,880</u>
Total Receipts	<u>461,724</u>	<u>492,769</u>	<u>\$ 495,844</u>	<u>\$ [3,075]</u>
Expenditures				
Personal services	267,068	271,459	\$ 453,140	\$ 181,681
Contractual	174,895	154,889	30,015	[124,874]
Commodities	8,238	9,442	11,000	1,558
Capital outlay	2,836	2,641	-	[2,641]
Transfers out	<u>25,000</u>	<u>45,000</u>	<u>1,000</u>	<u>[44,000]</u>
Total Expenditures	<u>478,037</u>	<u>483,431</u>	<u>\$ 495,155</u>	<u>\$ 11,724</u>
Receipts Over [Under] Expenditures	[16,313]	9,338		
Unencumbered Cash, Beginning	<u>28,669</u>	<u>12,356</u>		
Unencumbered Cash, Ending	<u>\$ 12,356</u>	<u>\$ 21,694</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, 2019 and 2018

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Miscellaneous	\$ 172,744	\$ 174,417
Total Receipts	<u>172,744</u>	<u>174,417</u>
Expenditures		
Personal services	76,026	80,346
Contractual services	50,304	62,102
Commodities	3,249	2,525
Capital outlay	-	-
Transfers out	<u>40,000</u>	<u>30,000</u>
Total Expenditures	<u>169,579</u>	<u>174,973</u>
Receipts Over [Under] Expenditures	3,165	[556]
Unencumbered Cash, Beginning	<u>30,647</u>	<u>33,812</u>
Unencumbered Cash, Ending	<u>\$ 33,812</u>	<u>\$ 33,256</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, 2019 and 2018

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Fees	\$ 7,002	\$ 5,844
Total Receipts	<u>7,002</u>	<u>5,844</u>
Expenditures		
Capital outlay	<u>17,462</u>	<u>2,146</u>
Total Expenditures	<u>17,462</u>	<u>2,146</u>
Receipts Over [Under] Expenditures	[10,460]	3,698
Unencumbered Cash, Beginning	<u>13,158</u>	<u>2,698</u>
Unencumbered Cash, Ending	<u>\$ 2,698</u>	<u>\$ 6,396</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, 2019 and 2018

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Fees	\$ 7,002	\$ 5,844
Total Receipts	<u>7,002</u>	<u>5,844</u>
Expenditures		
Capital outlay	<u>17,462</u>	<u>4,670</u>
Total Expenditures	<u>17,462</u>	<u>4,670</u>
Receipts Over [Under] Expenditures	[10,460]	1,174
Unencumbered Cash, Beginning	<u>13,158</u>	<u>2,698</u>
Unencumbered Cash, Ending	<u>\$ 2,698</u>	<u>\$ 3,872</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, 2019 and 2018

	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, 2019 and 2018

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Transfers in	\$ 3,000	\$ 3,000
Total Receipts	<u>3,000</u>	<u>3,000</u>
Expenditures		
Contractual services	<u>3,849</u>	<u>3,975</u>
Total Expenditures	<u>3,849</u>	<u>3,975</u>
Receipts Over [Under] Expenditures	[849]	[975]
Unencumbered Cash, Beginning	<u>19,445</u>	<u>18,596</u>
Unencumbered Cash, Ending	<u>\$ 18,596</u>	<u>\$ 17,621</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, 2019 and 2018

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
911 telephone tax collections	\$ 127,354	\$ 137,375
Total Receipts	<u>127,354</u>	<u>137,375</u>
Expenditures		
Contractual services	137,918	45,869
Commodities	23,415	13,812
Capital outlay	<u>14,764</u>	<u>23,559</u>
Total Expenditures	<u>176,097</u>	<u>83,240</u>
Receipts Over [Under] Expenditures	[48,743]	54,135
Unencumbered Cash, Beginning	<u>109,004</u>	<u>60,261</u>
Unencumbered Cash, Ending	<u>\$ 60,261</u>	<u>\$ 114,396</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, 2019 and 2018

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Grants	\$ 23,225	\$ 23,202
Total Receipts	<u>23,225</u>	<u>23,202</u>
Expenditures		
Contractual services	4,000	2,547
Commodities	2,971	3,017
Capital outlay	<u>1,005</u>	<u>684</u>
Total Expenditures	<u>7,976</u>	<u>6,248</u>
Receipts Over [Under] Expenditures	15,249	16,954
Unencumbered Cash, Beginning	<u>26,535</u>	<u>41,784</u>
Unencumbered Cash, Ending	<u>\$ 41,784</u>	<u>\$ 58,738</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, 2019 and 2018

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

* This fund is not required to be budgeted.

Jefferson County, Kansas
Equipment Reserve Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2019 and 2018

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Transfers in	\$ 407,966	\$ 1,005,061
Miscellaneous	-	20,016
Reimbursements	<u>6,185</u>	<u>2,623</u>
Total Receipts	<u>414,151</u>	<u>1,027,700</u>
Expenditures		
Capital outlay	<u>540,650</u>	<u>556,427</u>
Total Expenditures	<u>540,650</u>	<u>556,427</u>
Receipts Over [Under] Expenditures	[126,499]	471,273
Unencumbered Cash, Beginning	<u>3,705,370</u>	<u>3,578,871</u>
Unencumbered Cash, Ending	<u>\$ 3,578,871</u>	<u>\$ 4,050,144</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, 2019 and 2018

	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, 2019
(With Comparative Actual Totals for the Year Ended December 31, 2018)

		Current Year		Variance-
	Prior Year	Actual	Budget	Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>[Under]</u>
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 120,270	\$ 119,593	\$ 123,000	\$ [3,407]
Delinquent taxes	2,135	1,941	2,000	[59]
Motor vehicle taxes	17,889	18,140	16,496	1,644
Recreational vehicle taxes	1,077	939	1,034	[95]
Commercial truck fees	769	779	708	71
Grants and reimbursed expenses	123,237	138,362	111,599	26,763
Home health	577,686	662,226	509,300	152,926
Donations	1,858	6,240	600	5,640
User fees	145,938	140,700	135,000	5,700
Contracts	215,989	184,167	179,024	5,143
Memorials	3,450	2,110	500	1,610
Hospice	496,604	452,405	465,000	[12,595]
Transfers in	708,599	780,695	780,695	-
Total Receipts	<u>2,415,501</u>	<u>2,508,297</u>	<u>\$ 2,324,956</u>	<u>\$ 183,341</u>
Expenditures				
Personal services	1,199,514	1,184,605	\$ 1,812,170	\$ 627,565
Contractual	923,049	1,009,641	460,400	[549,241]
Commodities	121,612	144,849	124,800	[20,049]
Capital outlay	1,988	1,754	19,500	17,746
Miscellaneous	-	1,505	-	[1,505]
Transfers out	37,000	113,000	38,350	[74,650]
Adjustment for qualifying budget credits	-	-	138,362	138,362
Total Expenditures	<u>2,283,163</u>	<u>2,455,354</u>	<u>\$ 2,593,582</u>	<u>\$ 138,228</u>
Receipts Over [Under] Expenditures	132,338	52,943		
Unencumbered Cash, Beginning	<u>230,350</u>	<u>362,688</u>		
Unencumbered Cash, Ending	<u>\$ 362,688</u>	<u>\$ 415,631</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, 2019 and 2018

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Lake patrol contract	\$ 56,132	\$ 47,892
Total Receipts	<u>56,132</u>	<u>47,892</u>
Expenditures		
Personal services	30,497	34,237
Contractual services	<u>4,206</u>	<u>7,844</u>
Total Expenditures	<u>34,703</u>	<u>42,081</u>
Receipts Over [Under] Expenditures	21,429	5,811
Unencumbered Cash, Beginning	<u>44,668</u>	<u>66,097</u>
Unencumbered Cash, Ending	<u>\$ 66,097</u>	<u>\$ 71,908</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, 2019
(With Comparative Actual for the Year Ended December 31, 2018)

		Current Year		Variance- Over
	Prior Year	Actual	Budget	Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>[Under]</u>
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 2,639,197	\$ 2,993,546	\$ 3,080,565	\$ [87,019]
Delinquent taxes	45,870	42,876	35,000	7,876
Motor vehicle taxes	395,268	398,291	361,887	36,404
Recreational vehicle taxes	23,901	20,597	22,666	[2,069]
Commercial truck fees	17,065	17,099	15,521	1,578
Process fees	13,405	9,109	5,000	4,109
Driver's license check fees	28	-	-	-
Miscellaneous and reimbursements	1,667	3,271	46,000	[42,729]
Boarding fees - prisoners	<u>116,839</u>	<u>50,420</u>	<u>50,000</u>	<u>420</u>
Total Receipts	<u>3,253,240</u>	<u>3,535,209</u>	<u>\$ 3,616,639</u>	<u>\$ [81,430]</u>
Expenditures				
Personal services	1,805,222	1,855,542	\$ 3,078,798	\$ 1,223,256
Contractual services	1,323,096	1,491,759	350,280	[1,141,479]
Commodities	220,320	203,554	176,000	[27,554]
Capital outlay	<u>6,799</u>	<u>17,071</u>	<u>-</u>	<u>[17,071]</u>
Total Expenditures	<u>3,355,437</u>	<u>3,567,926</u>	<u>\$ 3,605,078</u>	<u>\$ 37,152</u>
Receipts Over [Under] Expenditures	[102,197]	[32,717]		
Unencumbered Cash, Beginning	<u>140,636</u>	<u>38,439</u>		
Unencumbered Cash, Ending	<u>\$ 38,439</u>	<u>\$ 5,722</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, 2019 and 2018

	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>120,000</u>	<u>160,000</u>
Unencumbered Cash, Ending	<u>\$ 160,000</u>	<u>\$ 200,000</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, 2019 and 2018

	Prior Year <u>Actual</u>	Current Year <u>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, 2019
(With Comparative Actual Totals for the Year Ended December 31, 2018)

		Current Year		Variance-
	Prior Year			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>[Under]</u>
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 4,266,696	\$ 4,865,427	\$ 5,006,906	\$ [141,479]
Delinquent taxes	74,077	69,234	50,000	19,234
Motor vehicle taxes	648,798	644,340	585,042	59,298
Recreational vehicle taxes	38,483	32,769	36,642	[3,873]
Commercial truck fees	27,954	27,643	25,093	2,550
Highway funds from state	760,446	768,928	677,000	91,928
Federal flood control	27,884	11,724	10,000	1,724
Permits	2,000	1,100	25,000	[23,900]
Sale of used supplies	174,891	411,852	160,000	251,852
Reimbursements	366,725	403,348	10,000	393,348
Miscellaneous	7,408	5,722	-	5,722
Total Receipts	<u>6,395,362</u>	<u>7,242,087</u>	<u>\$ 6,585,683</u>	<u>\$ 656,404</u>
Expenditures				
Personal services	1,491,992	1,552,977	\$ 2,654,998	\$ 1,102,021
Contractual	1,385,221	1,227,858	685,877	[541,981]
Commodities	2,749,860	2,904,160	2,631,610	[272,550]
Capital outlay	848,589	802,626	385,000	[417,626]
Transfers out	288,000	-	260,300	260,300
Total Expenditures	<u>6,763,662</u>	<u>6,487,621</u>	<u>\$ 6,617,785</u>	<u>\$ 130,164</u>
Receipts Over [Under] Expenditures	[368,300]	754,466		
Unencumbered Cash, Beginning	<u>876,245</u>	<u>507,945</u>		
Unencumbered Cash, Ending	<u>\$ 507,945</u>	<u>\$ 1,262,411</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, 2019 and 2018

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Taxes and Shared Revenues:		
Specials tax	\$ 2,850	\$ 2,850
Total Receipts	<u>2,850</u>	<u>2,850</u>
Expenditures		
Contractual services	-	-
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over [Under] Expenditures	2,850	2,850
Unencumbered Cash, Beginning	<u>5,850</u>	<u>8,700</u>
Unencumbered Cash, Ending	<u>\$ 8,700</u>	<u>\$ 11,550</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, 2019 and 2018

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
State alcohol taxes	\$ 28,508	\$ 31,077
Total Receipts	<u>28,508</u>	<u>31,077</u>
Expenditures		
Appropriations	<u>52,000</u>	<u>-</u>
Total Expenditures	<u>52,000</u>	<u>-</u>
Receipts Over [Under] Expenditures	[23,492]	31,077
Unencumbered Cash, Beginning	<u>130,481</u>	<u>106,989</u>
Unencumbered Cash, Ending	<u>\$ 106,989</u>	<u>\$ 138,066</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, 2019 and 2018

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Drug forfeiture	\$ 16,007	\$ 32,084
Miscellaneous	<u>6,093</u>	<u>5,824</u>
Total Receipts	<u>22,100</u>	<u>37,908</u>
Expenditures		
Contractual services	19,230	19,208
Capital outlay	<u>-</u>	<u>18,195</u>
Total Expenditures	<u>19,230</u>	<u>37,403</u>
Receipts Over [Under] Expenditures	2,870	505
Unencumbered Cash, Beginning	<u>145,625</u>	<u>148,495</u>
Unencumbered Cash, Ending	<u>\$ 148,495</u>	<u>\$ 149,000</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, 2019 and 2018

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
State alcohol taxes	\$ 13,469	\$ 15,389
Total Receipts	<u>13,469</u>	<u>15,389</u>
Expenditures		
Transfers out	-	-
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over [Under] Expenditures	13,469	15,389
Unencumbered Cash, Beginning	<u>152,915</u>	<u>166,384</u>
Unencumbered Cash, Ending	<u>\$ 166,384</u>	<u>\$ 181,773</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, 2019 and 2018

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Transfers in	\$ 235,050	\$ -
Total Receipts	<u>235,050</u>	<u>-</u>
Expenditures		
Contractual	3,080	-
Equipment	<u>6,300</u>	<u>-</u>
Total Expenditures	<u>9,380</u>	<u>-</u>
Receipts Over [Under] Expenditures	225,670	-
Unencumbered Cash, Beginning	<u>308,411</u>	<u>534,081</u>
Unencumbered Cash, Ending	<u>\$ 534,081</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, 2019 and 2018

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Use of money and property	\$ 28,007	\$ 23,375
Total Receipts	<u>28,007</u>	<u>23,375</u>
Expenditures		
Contractual	14,343	24,208
Capital outlay	-	2
Total Expenditures	<u>14,343</u>	<u>24,210</u>
Receipts Over [Under] Expenditures	13,664	[835]
Unencumbered Cash, Beginning	<u>72,549</u>	<u>86,213</u>
Unencumbered Cash, Ending	<u>\$ 86,213</u>	<u>\$ 85,378</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, 2019 and 2018

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Miscellaneous	\$ 5,683	\$ 5,493
Total Receipts	<u>5,683</u>	<u>5,493</u>
Expenditures		
Capital outlay	-	47
Commodities	-	186
Transfer out	5,000	5,000
Total Expenditures	<u>5,000</u>	<u>5,233</u>
Receipts Over [Under] Expenditures	683	260
Unencumbered Cash, Beginning	<u>1,186</u>	<u>1,869</u>
Unencumbered Cash, Ending	<u>\$ 1,869</u>	<u>\$ 2,129</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, 2019 and 2018

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Transfers in	\$ 186,016	\$ -
Total Receipts	<u>186,016</u>	<u>-</u>
Expenditures		
Contractual services	-	-
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over [Under] Expenditures	186,016	-
Unencumbered Cash, Beginning	<u>-</u>	<u>186,016</u>
Unencumbered Cash, Ending	<u>\$ 186,016</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, 2019
(With Comparative Actual Totals for the Year Ended December 31, 2018)

		Current Year		Variance- Over
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>[Under]</u>
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 421,189	\$ 378,530	\$ 389,510	\$ [10,980]
Delinquent taxes	6,095	6,260	8,000	[1,740]
Motor vehicle taxes	56,214	63,261	57,752	5,509
Recreational vehicle taxes	3,464	3,285	3,617	[332]
Commercial truck fees	2,475	2,729	2,477	252
Miscellaneous	479	594	26,574	[25,980]
Total Receipts	<u>489,916</u>	<u>454,659</u>	<u>\$ 487,930</u>	<u>\$ [33,271]</u>
Expenditures				
Principal	350,000	365,000	\$ 375,000	\$ 10,000
Interest	75,848	34,840	65,830	30,990
Miscellaneous	-	28,790	-	[28,790]
Cash basis reserve	-	-	100,000	100,000
Total Expenditures	<u>425,848</u>	<u>428,630</u>	<u>\$ 540,830</u>	<u>\$ 112,200</u>
Receipts Over [Under] Expenditures	64,068	26,029		
Unencumbered Cash, Beginning	<u>72,161</u>	<u>136,229</u>		
Unencumbered Cash, Ending	<u>\$ 136,229</u>	<u>\$ 162,258</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, 2019 and 2018

	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, 2019 and 2018

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Taxes and Shared Revenues:		
Special assessments	\$ 14,699	\$ 14,701
Total Receipts	<u>14,699</u>	<u>14,701</u>
Expenditures		
Principal	7,172	7,549
Interest	<u>6,778</u>	<u>6,402</u>
Total Expenditures	<u>13,950</u>	<u>13,951</u>
Receipts Over [Under] Expenditures	749	750
Unencumbered Cash, Beginning	<u>9,399</u>	<u>10,148</u>
Unencumbered Cash, Ending	<u><u>\$ 10,148</u></u>	<u><u>\$ 10,898</u></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, 2019 and 2018

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Transfers in	\$ 565,055	\$ 310,150
Total Receipts	<u>565,055</u>	<u>310,150</u>
Expenditures		
Capital outlay	<u>235,441</u>	<u>144,841</u>
Total Expenditures	<u>235,441</u>	<u>144,841</u>
Receipts Over [Under] Expenditures	329,614	165,309
Unencumbered Cash, Beginning	<u>1,282,631</u>	<u>1,612,245</u>
Unencumbered Cash, Ending	<u>\$ 1,612,245</u>	<u>\$ 1,777,554</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, 2019 and 2018

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
User fees	\$ 58,945	\$ -
Reimbursements	<u>-</u>	<u>59,146</u>
Total Receipts	<u>58,945</u>	<u>59,146</u>
Expenditures		
Contractual services	<u>61,503</u>	<u>-</u>
Total Expenditures	<u>61,503</u>	<u>-</u>
Receipts Over [Under] Expenditures	[2,558]	59,146
Unencumbered Cash, Beginning	<u>87,545</u>	<u>84,987</u>
Unencumbered Cash, Ending	<u>\$ 84,987</u>	<u>\$ 144,133</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, 2019

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Advance Tax	\$ 124	\$ -	\$ -	\$ 124
Collection Agency	231	-	11	220
Commercial Vehicle Fees	-	165,372	164,794	578
County Property Sale	99,635	5,605	1,430	103,810
Current Tax	15,050,932	15,967,454	15,839,984	15,178,402
Motor Vehicle, Personal Property Tax	32,061	357,509	341,706	47,864
Prior Years Taxes	3	-	-	3
Recreational Vehicle Tax	853	6,511	6,899	465
Severance Tax	-	11	-	11
Tax Sale	54,612	-	-	54,612
Treasurer's Holding	3,042	2,163	569	4,636
Total Distributable Funds	15,241,493	16,504,625	16,355,393	15,390,725
State Funds:				
Institutional Building	1,873	99,550	99,390	2,033
State Educational Building	3,747	199,006	198,686	4,067
Total State Funds	5,620	298,556	298,076	6,100
Subdivision Funds:				
Cemetery Districts	2,564	123,739	123,658	2,645
Cities	34,358	1,665,256	1,664,378	35,236
Drainage and Watershed Districts	18,515	327,227	320,916	24,826
Library Districts	5,401	284,088	283,312	6,177
School Districts	206,353	9,680,296	9,681,592	205,057
Sewer Districts	156,810	598,531	591,027	164,314
Special Districts	229,198	625,053	636,945	217,306
Townships	22,937	1,240,645	1,238,140	25,442
Total Subdivision Funds	676,136	14,544,835	14,539,968	681,003

Jefferson County, Kansas
Agency Funds (Continued)
Summary of Receipts and Disbursements - Actual
Regulatory Basis
For the Year Ended December 31, 2019

	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	1,168	39,957	40,437	688
Fish and Game Licenses	87	6,163	6,250	-
Heritage Trust Fund	3,182	11,687	11,632	3,237
Jefferson County Home Health and Hospice	20,178	479	-	20,657
Land Bank Operating	953	2,668	355	3,266
Long and Short	2,636	509	429	2,716
Motor Vehicle License Fee	2,203	1,300,222	1,300,040	2,385
Motor Vehicle Sales Tax	58,406	1,021,874	988,834	91,446
NEK Library	4,208	219,224	218,873	4,559
Overpayments	12,000	38,294	38,596	11,698
Payroll Clearing	4,435	4,365	2,727	6,073
Personal Property Warrant	-	1,735	1,368	367
Prosecutor Training and Assistance	1,092	921	741	1,272
Special Prosecutor's Trust Fund	1,162	-	-	1,162
Stray Animal	426	-	426	-
Worthless Check Trust Fund	1,880	10	-	1,890
	<u>114,237</u>	<u>2,648,108</u>	<u>2,610,708</u>	<u>151,637</u>
Total Other Funds				
	<u>114,237</u>	<u>2,648,108</u>	<u>2,610,708</u>	<u>151,637</u>
County Offices:				
Schedule 4	<u>109,011</u>	<u>624,314</u>	<u>597,805</u>	<u>135,520</u>
Total Agency Funds	<u>\$ 16,146,497</u>	<u>\$ 34,620,438</u>	<u>\$ 34,401,950</u>	<u>\$ 16,364,985</u>

Jefferson County, Kansas
Agency Funds - County Offices
Summary of Receipts and Disbursements - Actual
Regulatory Basis
For the Year Ended December 31, 2019

	<u>District Court</u>	<u>County Sheriff</u>	<u>Law Library</u>	<u>Inmate</u>	<u>Total</u>
Receipts					
Cash bonds	\$ -	\$ 51,343	\$ -	\$ -	\$ 51,343
Fees	241,825	-	8,213	-	250,038
Fines	82,531	-	-	-	82,531
Reimbursements and refunds	75,559	-	-	-	75,559
Restitution	123,466	-	-	-	123,466
Miscellaneous	-	-	-	41,377	41,377
Total Receipts	<u>523,381</u>	<u>51,343</u>	<u>8,213</u>	<u>41,377</u>	<u>624,314</u>
Disbursements					
Cash bonds	-	51,173	-	-	51,173
Fees	239,532	-	-	-	239,532
Fines	82,531	-	-	-	82,531
Reimbursement and refunds	73,059	-	-	-	73,059
Restitution	99,089	-	-	-	99,089
Miscellaneous	-	-	7,802	44,619	52,421
Total Disbursements	<u>494,211</u>	<u>51,173</u>	<u>7,802</u>	<u>44,619</u>	<u>597,805</u>
Receipts Over [Under] Disbursements	29,170	170	411	[3,242]	26,509
Unencumbered Cash, Beginning	<u>53,698</u>	<u>851</u>	<u>7,616</u>	<u>46,846</u>	<u>109,011</u>
Unencumbered Cash, Ending	<u>\$ 82,868</u>	<u>\$ 1,021</u>	<u>\$ 8,027</u>	<u>\$ 43,604</u>	<u>\$ 135,520</u>

See independent auditor's report on the financial statements.