

JACKSON COUNTY, KANSAS

FINANCIAL STATEMENTS

December 31, 2020

This page intentionally left blank.

Jackson County, Kansas
FINANCIAL STATEMENTS
December 31, 2020

Table of Contents

	<u>Page</u>
INTRODUCTORY SECTION	
Table of Contents	i - ii
FINANCIAL SECTION	
Independent Auditor's Report	1 - 3
Summary Statement of Receipts, Expenditures and Unencumbered Cash	4
Notes to the Financial Statements	5 - 10
Schedule 1	
Summary of Expenditures - Actual and Budget	11
Schedule 2	
Schedule of Receipts and Expenditures - Actual and Budget or Actual Only	
Governmental Type Funds:	
General Fund	12 - 13
Auto Tag Fee Fund	14
Capital Outlay Fund	15
C1 Elderly Grant 2013-2014 Fund	16
C1 Elderly Grant 2014-2015 Fund	17
C2 USDA Grant 2013-2014 Fund	18
C2 USDA Grant 2014-2015 Fund	19
Clerk's Technology Fund	20
Elderly Services Fund	21
Elderly Bus Replacement Fund	22
Elderly Capital Improvement Fund	23
Emergency 911 Fund	24
Restricted Revenues Fund	25 - 28
Inmate Welfare Fund	29
Juvenile Intake Fund	30
Juvenile Intake II Fund	31
SPARK Fund	32
Noxious Weed Fund	33
Noxious Weed Capital Outlay Fund	34
Prosecuting Attorney Training Fund	35
Register of Deeds Technology Fund	36
CESF Grant Fund	37
Road and Bridge Fund	38
Road and Bridge .4% Sales Tax Fund	39
Sheriff Fund	40
Special Alcohol Fund	41

Jackson County, Kansas

FINANCIAL STATEMENTS

December 31, 2020

Table of Contents - Continued

	<u>Page</u>
Schedule 2 (Continued)	
Schedule of Receipts and Expenditures - Actual and Budget or Actual Only (Continued)	
Special Machinery and Equipment Fund	42
Special Parks and Recreation Fund	43
Tourism - Guest Tax Fund	44
Treasurer's Technology Fund	45
Victim Grant Fund	46
VAWA Grant Fund	47
.4% Sales Tax Fund	48
Bond and Interest Fund	49
Schedule 3	
Summary of Receipts and Disbursements - Actual Agency Funds	50 - 51
GOVERNMENTAL AUDIT SECTION	
Schedule of Expenditures of Federal Awards	52
Notes to the Schedule of Federal Awards	53
Schedule of Findings and Questioned Costs	54 - 55
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"	56 - 57
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control over Compliance Required by Uniform Guidance	58 - 59

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Jackson County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of Jackson County, Kansas, (the County) as of and for the year ended December 31, 2020, and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2020, 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, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and the summary of receipts and disbursements-agency funds (Schedules 1, 2 and 3) as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. 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 October 8, 2021, 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

The 2019 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, 2019, is presented for purposes of additional analysis and is not a required part of the basic financial statement.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the Jackson County, Kansas as of and for the year ended December 31, 2019 (not presented herein) and have issued our report thereon dated September 8, 2020 which contained an unmodified opinion on the basic financial statement. The 2019 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2020 (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 2019 comparative information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 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, 2019, on the basis of accounting described in Note 1.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

October 8, 2021

Jackson County, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2020

<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	\$ 2,160,842	\$ -	\$ 7,522,761	\$ 7,539,432	\$ 2,144,171	\$ 102,099	\$ 2,246,270
Special Purpose Funds:							
Auto Tag Fee	-	-	118,679	118,679	-	-	-
Capital Outlay	5,715,936	-	1,946,417	510,133	7,152,220	199	7,152,419
C1 Elderly Grant 2013-2014	2,768	-	19,481	22,249	-	-	-
C1 Elderly Grant 2014-2015	-	-	69,123	69,123	-	-	-
C2 USDA Grant 2013-2014	1,808	-	15,625	17,433	-	-	-
C2 USDA Grant 2014-2015	-	-	63,797	63,797	-	-	-
Clerk's Technology	13,716	-	4,776	-	18,492	-	18,492
Elderly Services	18,075	-	140,980	149,078	9,977	-	9,977
Elderly Bus Replacement	42,721	-	6,000	-	48,721	-	48,721
Elderly Capital Improvement	147,732	-	20,000	978	166,754	-	166,754
Emergency 911	94,116	-	98,662	84,185	108,593	-	108,593
Restricted Revenues	60,435	-	116,817	144,769	32,483	-	32,483
Inmate Welfare	20,421	-	140,944	110,321	51,044	224	51,268
Juvenile Intake	-	-	194,108	153,968	40,140	-	40,140
Juvenile Intake II	46,584	-	192,658	239,250	[8]	-	[8]
SPARK	-	-	2,933,240	2,666,767	266,473	-	266,473
Noxious Weed	9,919	-	263,949	262,762	11,106	138	11,244
Noxious Weed Capital Outlay	149,846	-	-	9,592	140,254	-	140,254
Prosecuting Attorney Training	9,205	-	1,756	-	10,961	-	10,961
Register of Deeds Technology	18,956	-	19,284	20,099	18,141	-	18,141
CESF Grant	-	-	112,870	112,870	-	-	-
Road and Bridge	180,352	-	3,863,205	3,955,375	88,182	96,914	185,096
Road and Bridge .4% Sales Tax	218,793	-	500,544	100,000	619,337	-	619,337
Sheriff	208,498	-	3,123,350	3,170,154	161,694	26,282	187,976
Special Alcohol	136,385	-	41,105	31,500	145,990	-	145,990
Special Machinery and Equipment	670,954	-	407,775	473,650	605,079	-	605,079
Special Parks and Recreation	123,067	-	41,105	21,502	142,670	-	142,670
Tourism - Guest Tax	38,171	-	62,221	52,184	48,208	-	48,208
Treasurer's Technology	2,223	-	4,776	1,383	5,616	-	5,616
Victim Grant	[28,680]	-	81,503	67,271	[14,448]	-	[14,448]
VAWA Grant	[3,621]	-	71,597	73,843	[5,867]	-	[5,867]
.4% Sales Tax	-	-	185,766	185,766	-	-	-
Bond and Interest Funds:							
Bond and Interest	95,359	-	26	-	95,385	-	95,385
Total Reporting Entity [Excluding Agency Funds]	\$ 10,154,581	\$ -	\$ 22,384,900	\$ 20,428,113	\$ 12,111,368	\$ 225,856	\$ 12,337,224
Composition of Cash:							
							\$ 478,815
							6,411,043
							3,586
							7,075,048
							5,744,911
							1,000,000
							412,077
							3,439,208
							4,469
Total Cash							24,569,157
Agency Funds per Schedule 3							[12,231,933]
Total Reporting Entity [Excluding Agency Funds]							\$ 12,337,224

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

Jackson County, Kansas

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

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

Basis of Accounting

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

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

Regulatory Basis Fund Types

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

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

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

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

Agency Fund - used to report assets held in a trustee or agency capacity for others and which therefore cannot be sued to support the government's own programs (i.e. payroll clearing fund, permanent trust funds, etc.).

Jackson County, Kansas

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budgetary Information

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The budget was amended for the General, Sheriff, Road and Bridge, and Noxious Weed funds during the year ended December 31, 2020.

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

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

A legal operating budget is not required for capital project funds, grant funds, agency funds and the following special purpose funds:

Capital Outlay, C1 - Elderly Grant 2013-14, C1 - Elderly Grant 2014-15, C2 - USDA Grant 2013-14, C2 - USDA Grant 2014-15, Clerk's Technology, Elderly Bus Replacement, Elderly Capital Improvement, Restricted Revenues, Inmate Welfare, Juvenile Intake, Juvenile Intake II, SPARK, Noxious Weed Capital Outlay, Prosecuting Attorney Training, Register of Deeds Technology, CESF Grant, Special Machinery and Equipment, Tourism - Guest Tax, Treasurer's Technology, Victim Grant, and VAWA Grant funds.

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

NOTE 2 - DEPOSITS

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

Jackson County, Kansas

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

NOTE 2 - DEPOSITS (CONTINUED)

Investments. K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices. As of December 31, 2020, the County held no such investments.

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

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas, 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, 2020, the County's carrying amount of deposits was \$24,569,157 and the bank balance was \$25,361,158. The bank balance was held by three banks, resulting in a concentration of credit risk. Of the bank balance, \$750,000 was covered by federal depository insurance, and the remaining \$24,611,158 was collateralized with securities and letters of credit held by the pledging financial institutions' agents in the County's name.

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

NOTE 3 - INTERFUND TRANSACTIONS

The following transfers were made during 2020:

From	To	Amount	Regulatory Authority
Elderly Services	Elderly Bus Replacement	\$ 6,000	K.S.A. 19-119
Elderly Services	Elderly Capital Improvement	20,000	K.S.A. 19-119
General	Capital Outlay	1,571,500	K.S.A. 19-120
Sheriff	Capital Outlay	270,000	K.S.A. 19-120
Sheriff	General	25,000	Resolution
Road and Bridge	Special Machinery and Equipment	407,775	K.S.A. 19-119
Auto Tag Fee	General	19,131	K.S.A. 8-145
		<u>\$2,319,406</u>	

NOTE 4 - DEFINED BENEFIT PENSION PLAN (Continued)

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.

Jackson County, Kansas

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

NOTE 4 - DEFINED BENEFIT PENSION PLAN (Continued)

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas Law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for Death and Disability Program) and the statutory contribution rate was 8.61% for the fiscal year ended December 31, 2020. Contributions to the pension plan from the County were \$418,822 for the year ended December 31, 2020.

Net Pension Liability. At December 31, 2020, the County's proportionate share of the collective net pension liability reported by KPERS was \$4,574,437. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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 nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

NOTE 5 - COMPENSATED ABSENCES

The County's policy regarding compensated absences is as follows:

The County's policy regarding vacation pay is:

Vacation leave shall be earned by all full-time and regular part-time employees from the date of their initial employment. Leave is accrued on a semi-monthly scale based on years of employment. Leave for regular part time employees shall be accrued proportionately to the percentage of time worked.

Annual vacation may be accrued up to a maximum of 208 hours.

The County's policy regarding compensatory time is:

Hours actually worked in a work week (not including vacation, holiday, sick, or other unpaid leave) will be used for computing payment of overtime or for figuring compensatory time off. Compensatory time may be accrued up to 40 hours.

The liability for accrued vacation and compensatory time payable at December 31, 2020 is \$241,624.

Jackson County, Kansas

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

NOTE 5 - COMPENSATED ABSENCES (CONTINUED)

The County's policy regarding sick leave pay is:

Sick leave shall be earned by all full-time and regular part-time employees from the date of their initial employment. Leave for full time and regular part time employees shall be accrued proportionately to the percentage of time worked. Upon resignation or retirement of employment, an employee who has accumulated 800 hours of sick leave shall be entitled to receive payment for one month's pay in an amount equal to their last full month's salary. Otherwise, no accrued sick leave will be paid upon resignation, dismissal or termination of employment.

The liability for accrued sick payable at December 31, 2020 is \$21,885.

NOTE 6 - COMMITMENTS AND CONTINGENCIES

The County participates in various federal and state grant programs from year to year. The grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for the reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material. The County is involved in various lawsuits arising in the ordinary course of business. Management expects a favorable outcome in these matters. In the event of an unfavorable outcome, the County management believes any potential losses will not have a material impact on the financial position of the County.

NOTE 7 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance. No significant reductions in insurance coverage from that of the prior year have occurred. Settlements have not exceeded insurance coverage for each of the past three years.

NOTE 8 - CONTRACTUAL OBLIGATIONS

Material Contractual Agreement. On January 6, 2020, The County entered into an agreement with TECHS Inc., where TECHS agrees to provide ambulance services for the County. This agreement is scheduled for January 1, 2020, through December 31, 2022. Under this agreement, the County will pay TECHS \$352,000 in 2020, \$352,000 in 2021 and \$352,000 in 2022.

Operating Lease. On March 4, 2020, the County entered into a lease agreement with Chrysler Capital for the use of a vehicle. The lease agreement is for 3 years and requires thirty-five monthly rental payments of \$573. For the year ended December 31, 2020, rent expenditures totaled \$5,727 from the Sheriff Fund.

Annual payments through expiration are as follows:

Year Ended	Total
<u>December 31,</u>	<u>Rental Payment</u>
2021	\$ 6,872
2022	6,872
2023	<u>1,145</u>
	<u>\$ 14,890</u>

Jackson County, Kansas

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2020

NOTE 9 - LONG-TERM DEBT

Capital Lease. The following table details the County's outstanding capital lease agreement as of December 31, 2020:

<u>Capital Leases</u>	<u>Interest Rate</u>	<u>Amount Outstanding</u>	<u>Original Amount</u>	<u>Date of Issue</u>	<u>Final Maturity</u>
Sheriff's Office Ford F-150	4.75%	\$ 37,000	\$ 37,000	9/1/2020	1/15/2021

The debt service requirements to maturity are as follows:

<u>Year Ended December 31,</u>	<u>Principal</u>	<u>Interest</u>
2021	\$ 37,000	\$ 655

NOTE 10 - 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, 2020.

NOTE 11 - STATUTORY VIOLATIONS

Actual exceeded budgeted expenditures in the Sheriff fund, which is a violation of K.S.A 79-2935.

On September 1, 2020, the Sheriff's Office entered a capital lease agreement to acquire a vehicle without the knowledge or approval of the County Commission. This action is in violation of K.S.A. 10-1116c.

NOTE 12 - CONTINGENCIES

The County is a party to various claims, none of which is expected to have material financial impact on the County.

Jackson County, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

<u>Funds</u>	<u>Certified Budget</u>	Adjustment for <u>Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Over [Under]</u>
General Funds:					
General	\$ 7,875,478	\$ -	\$ 7,875,478	\$ 7,539,432	\$ 336,046
Special Purpose Funds:					
Auto Tag Fee	130,000	-	130,000	118,679	11,321
Elderly Services	151,000	-	151,000	149,078	1,922
Emergency 911	219,850	-	219,850	84,185	135,665
Noxious Weed	264,427	781	265,208	262,762	2,446
Road and Bridge	4,012,899	104,824	4,117,723	3,955,375	162,348
Road and Bridge .4% Sales Tax	425,000	-	425,000	100,000	325,000
Sheriff	3,074,791	97,100	3,171,891	3,170,154	1,737
Special Alcohol	193,758	-	193,758	31,500	162,258
Special Parks and Recreation	165,100	-	165,100	21,502	143,598
Bond & Interest Funds:					
Bond and Interest	95,440	-	95,440	-	95,440

Jackson County, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Year Ended December 31, 2019)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance- Over <u>[Under]</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 4,128,941	\$ 4,451,900	\$ 4,515,331	\$ [63,431]
Delinquent taxes	60,129	44,564	-	44,564
Motor vehicle taxes	487,440	497,943	469,690	28,253
Recreational vehicle taxes	10,370	11,196	9,783	1,413
Commercial vehicle taxes	61,757	56,474	58,141	[1,667]
Watercraft taxes	4,023	4,107	3,752	355
Interest on motor vehicle taxes and redemptions	47,610	81,125	-	81,125
Local sales tax	1,158,495	1,252,610	719,975	532,635
Local liquor tax	45,086	41,105	15,000	26,105
State aid	629	-	-	-
Licenses, Fees, and Permits:				
County Clerk licenses and fees	1,394	6,677	-	6,677
County Treasurer fees	11,795	6,303	-	6,303
County Attorney fees	29,190	29,553	45,000	[15,447]
Register of Deeds fees	105,558	139,408	4,904	134,504
District Court fees	78,427	81,048	80,026	1,022
Landfill fees	68,523	99,160	91,621	7,539
Recycling fees	34,674	33,501	35,761	[2,260]
Emergency Management fees	20,631	20,632	20,632	-
Planning and Zoning permits and applications	10,059	14,120	4,000	10,120
Appraiser fees	6,366	6,967	-	6,967
Banner Creek Reservoir grants and fees	215,255	311,715	311,009	706
Miscellaneous	17,231	128,710	-	128,710
Use of money and property	262,475	159,812	15,000	144,812
Transfers in	25,153	44,131	-	44,131
Total Receipts	<u>6,891,211</u>	<u>7,522,761</u>	<u>\$ 6,399,625</u>	<u>\$ 1,123,136</u>

See independent auditor's report on the financial statements.

Jackson County, Kansas
General Fund (Continued)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Year Ended December 31, 2019)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Expenditures				
County Commissioners	\$ 89,362	\$ 90,857	\$ 91,835	\$ 978
Purchasing	15,210	15,193	15,210	17
County Clerk	110,446	107,298	129,579	22,281
County Treasurer	160,931	178,709	189,285	10,576
County Attorney	353,478	340,697	372,852	32,155
Register of Deeds	128,764	126,543	133,177	6,634
District Court	296,862	245,608	313,919	68,311
Custodial	81,886	84,596	90,402	5,806
Landfill	88,273	94,909	151,442	56,533
Recycle	145,157	169,653	199,842	30,189
Emergency Management	54,698	56,778	74,261	17,483
Appraiser	185,121	202,978	228,005	25,027
Banner Creek	173,036	216,501	351,907	135,406
Elections	112,489	138,333	152,250	13,917
Building	30,931	27,614	36,396	8,782
Employee benefits	2,003,563	2,307,666	2,641,954	334,288
Courthouse	57,709	63,057	72,000	8,943
Appropriations	724,663	677,241	674,841	[2,400]
Miscellaneous	534,576	823,701	1,216,321	392,620
Transfers out	<u>1,239,653</u>	<u>1,571,500</u>	<u>740,000</u>	<u>[831,500]</u>
Total Expenditures	<u>6,586,808</u>	<u>7,539,432</u>	<u>\$ 7,875,478</u>	<u>\$ 336,046</u>
Receipts Over [Under] Expenditures	304,403	[16,671]		
Unencumbered Cash, Beginning	<u>1,856,439</u>	<u>2,160,842</u>		
Unencumbered Cash, Ending	<u>\$ 2,160,842</u>	<u>\$ 2,144,171</u>		

See independent auditor's report on the financial statements.

Jackson County, Kansas
Auto Tag Fee Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Year Ended December 31, 2019)

		Current Year		Variance-
	Prior Year			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>[Under]</u>
Receipts				
Daily collections	\$ 119,875	\$ 118,679	\$ 130,000	\$ [11,321]
Total Receipts	<u>119,875</u>	<u>118,679</u>	<u>\$ 130,000</u>	<u>\$ [11,321]</u>
Expenditures				
Personal services	109,610	95,470	\$ 115,500	\$ 20,030
Contractual	7,626	2,558	-	[2,558]
Commodities	2,446	1,520	-	[1,520]
Capital outlay	40	-	-	-
Miscellaneous	-	-	12,500	12,500
Transfers out	153	19,131	2,000	[17,131]
Total Expenditures	<u>119,875</u>	<u>118,679</u>	<u>\$ 130,000</u>	<u>\$ 11,321</u>
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

See independent auditor's report on the financial statements.

Jackson County, Kansas
 Capital Outlay Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Years Ended December 31, 2020 and 2019

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Intergovernmental	\$ 116,104	\$ 99,592
Miscellaneous	76	5,325
Transfers in	<u>1,535,653</u>	<u>1,841,500</u>
Total Receipts	<u>1,651,833</u>	<u>1,946,417</u>
Expenditures		
Capital outlay	<u>612,441</u>	<u>510,133</u>
Total Expenditures	<u>612,441</u>	<u>510,133</u>
Receipts Over [Under] Expenditures	1,039,392	1,436,284
Unencumbered Cash, Beginning	<u>4,676,544</u>	<u>5,715,936</u>
Unencumbered Cash, Ending	<u>\$ 5,715,936</u>	<u>\$ 7,152,220</u>

* This fund is not required to be budgeted.

Jackson County, Kansas
C1 - Elderly Grant 2013-2014 Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2020 and 2019

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Federal grants	\$ 25,435	\$ 4,368
Intergovernmental	<u>58,086</u>	<u>15,113</u>
Total Receipts	<u>83,521</u>	<u>19,481</u>
Expenditures		
Personal services	33,278	8,633
Contractual services	143	-
Commodities	<u>47,332</u>	<u>13,616</u>
Total Expenditures	<u>80,753</u>	<u>22,249</u>
Receipts Over [Under] Expenditures	2,768	[2,768]
Unencumbered Cash, Beginning	<u>-</u>	<u>2,768</u>
Unencumbered Cash, Ending	<u>\$ 2,768</u>	<u>\$ -</u>

* This fund is not required to be budgeted.

Jackson County, Kansas
C1 - Elderly Grant 2014-2015 Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2020 and 2019

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Federal grants	\$ 720	\$ 31,935
Intergovernmental	11,319	5,954
Program income	<u>9,886</u>	<u>31,234</u>
Total Receipts	<u>21,925</u>	<u>69,123</u>
Expenditures		
Personal services	8,459	25,582
Commodities	<u>13,466</u>	<u>43,541</u>
Total Expenditures	<u>21,925</u>	<u>69,123</u>
Receipts Over [Under] Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

* This fund is not required to be budgeted.

Jackson County, Kansas
 C2 - USDA Grant 2013-2014 Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Years Ended December 31, 2020 and 2019

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Federal grants	\$ 16,537	\$ 4,854
Intergovernmental	9,138	4,732
Program income	<u>12,420</u>	<u>5,710</u>
Total Receipts	<u>38,095</u>	<u>15,625</u>
Expenditures		
Personal services	18,301	8,571
Commodities	<u>17,986</u>	<u>8,862</u>
Total Expenditures	<u>36,287</u>	<u>17,433</u>
Receipts Over [Under] Expenditures	1,808	[1,808]
Unencumbered Cash, Beginning	<u>-</u>	<u>1,808</u>
Unencumbered Cash, Ending	<u>\$ 1,808</u>	<u>\$ -</u>

* This fund is not required to be budgeted.

Jackson County, Kansas
 C2 - USDA Grant 2014-2015 Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Years Ended December 31, 2020 and 2019

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Federal grants	\$ 610	\$ 28,921
Intergovernmental	11,767	17,927
Program income	5,037	16,949
Miscellaneous	<u>329</u>	<u>-</u>
Total Receipts	<u>17,743</u>	<u>63,797</u>
Expenditures		
Personal services	8,606	26,235
Commodities	<u>9,137</u>	<u>37,562</u>
Total Expenditures	<u>17,743</u>	<u>63,797</u>
Receipts Over [Under] Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

* This fund is not required to be budgeted.

Jackson County, Kansas
 Clerk's Technology Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Years Ended December 31, 2020 and 2019

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Technology fees	\$ 3,549	\$ 4,776
Total Receipts	<u>3,549</u>	<u>4,776</u>
Expenditures		
Contractual services	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over [Under] Expenditures	3,549	4,776
Unencumbered Cash, Beginning	<u>10,167</u>	<u>13,716</u>
Unencumbered Cash, Ending	<u>\$ 13,716</u>	<u>\$ 18,492</u>

* This fund is not required to be budgeted.

Jackson County, Kansas
 Elderly Services Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Year Ended December 31, 2019)

		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	\$ 117,315	\$ 123,505	\$ 125,256	\$ [1,751]
Delinquent taxes	1,738	1,283	-	1,283
Motor vehicle taxes	13,865	14,149	13,356	793
Recreational vehicle taxes	295	318	278	40
Commercial vehicle taxes	1,235	1,140	1,653	[513]
Watercraft taxes	114	117	107	10
Use of property	739	468	-	468
Total Receipts	<u>135,301</u>	<u>140,980</u>	<u>\$ 140,650</u>	<u>\$ 330</u>
Expenditures				
Personal services	47,122	70,816	\$ 72,500	\$ 1,684
Contractual	67,946	49,293	61,450	12,157
Commodities	-	-	13,000	13,000
Capital outlay	1,150	2,969	4,050	1,081
Transfers out	21,500	26,000	-	[26,000]
Total Expenditures	<u>137,718</u>	<u>149,078</u>	<u>\$ 151,000</u>	<u>\$ 1,922</u>
Receipts Over [Under] Expenditures	[2,417]	[8,098]		
Unencumbered Cash, Beginning	<u>20,492</u>	<u>18,075</u>		
Unencumbered Cash, Ending	<u>\$ 18,075</u>	<u>\$ 9,977</u>		

See independent auditor's report on the financial statements.

Jackson County, Kansas
 Elderly Bus Replacement Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Years Ended December 31, 2020 and 2019

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Transfers in	\$ -	\$ 6,000
Total Receipts	<u>-</u>	<u>6,000</u>
Expenditures		
Capital outlay	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over [Under] Expenditures	-	6,000
Unencumbered Cash, Beginning	<u>42,721</u>	<u>42,721</u>
Unencumbered Cash, Ending	<u>\$ 42,721</u>	<u>\$ 48,721</u>

* This fund is not required to be budgeted.

Jackson County, Kansas
 Elderly Capital Improvement Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Years Ended December 31, 2020 and 2019

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Miscellaneous	\$ 7,859	\$ -
Transfers in	<u>21,500</u>	<u>20,000</u>
Total Receipts	<u>29,359</u>	<u>20,000</u>
Expenditures		
Contractual	<u>1,207</u>	<u>978</u>
Total Expenditures	<u>1,207</u>	<u>978</u>
Receipts Over [Under] Expenditures	28,152	19,022
Unencumbered Cash, Beginning	<u>119,580</u>	<u>147,732</u>
Unencumbered Cash, Ending	<u>\$ 147,732</u>	<u>\$ 166,754</u>

* This fund is not required to be budgeted.

Jackson County, Kansas
Emergency 911 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Year Ended December 31, 2019)

		Current Year		Variance- Over
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>[Under]</u>
Receipts				
Taxes	\$ 93,872	\$ 90,482	\$ 95,000	\$ [4,518]
Use of money and property	<u>218</u>	<u>8,180</u>	<u>-</u>	<u>8,180</u>
Total Receipts	<u>94,090</u>	<u>98,662</u>	<u>\$ 95,000</u>	<u>\$ 3,662</u>
Expenditures				
Contractual services	<u>108,945</u>	<u>84,185</u>	<u>\$ 219,850</u>	<u>\$ 135,665</u>
Total Expenditures	<u>108,945</u>	<u>84,185</u>	<u>\$ 219,850</u>	<u>\$ 135,665</u>
Receipts Over [Under] Expenditures	[14,855]	14,477		
Unencumbered Cash, Beginning	<u>108,971</u>	<u>94,116</u>		
Unencumbered Cash, Ending	<u>\$ 94,116</u>	<u>\$ 108,593</u>		

See independent auditor's report on the financial statements.

This page intentionally left blank.

Jackson County, Kansas
 Restricted Revenues Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Year Ended December 31, 2019)

	Prevention / <u>DARE</u>	Juvenile <u>Intake</u>	Inmate <u>Commissary</u>	Spec. Law Enforcement <u>(Seizure)</u>	Evidence <u>Room</u>
Receipts					
Grants	\$ 250	\$ -	\$ 539	\$ 15,813	\$ 8,266
Total Receipts	<u>250</u>	<u>-</u>	<u>539</u>	<u>15,813</u>	<u>8,266</u>
Expenditures					
Expenditures	<u>2,185</u>	<u>526</u>	<u>-</u>	<u>32,209</u>	<u>2,955</u>
Total Expenditures	<u>2,185</u>	<u>526</u>	<u>-</u>	<u>32,209</u>	<u>2,955</u>
Receipts Over [Under] Expenditures	[1,935]	[526]	539	[16,396]	5,311
Unencumbered Cash, Beginning	<u>443</u>	<u>526</u>	<u>[539]</u>	<u>16,396</u>	<u>1,260</u>
Unencumbered Cash, Ending	<u>\$ [1,492]</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,571</u>

* This fund is not required to be budgeted.

<u>Attorney Forfeiture</u>	<u>Concealed Carry Handgun</u>	<u>Registered Offender</u>	<u>Burn Recovery Grant</u>	<u>Vehicle Inspection</u>	<u>DOG 2015-09</u>	<u>Homeless Grant</u>	<u>Sheriff Administration</u>
\$ 2,846	\$ 783	\$ 2,600	\$ -	\$ 14,640	\$ 31,876	\$ 125	\$ 1,600
<u>2,846</u>	<u>783</u>	<u>2,600</u>	<u>-</u>	<u>14,640</u>	<u>31,876</u>	<u>125</u>	<u>1,600</u>
-	47	1,246	-	2,942	-	31,876	-
<u>-</u>	<u>47</u>	<u>1,246</u>	<u>-</u>	<u>2,942</u>	<u>-</u>	<u>31,876</u>	<u>-</u>
2,846	736	1,354	-	11,698	31,876	[31,751]	1,600
<u>15,910</u>	<u>1,854</u>	<u>4,271</u>	<u>[3,827]</u>	<u>674</u>	<u>-</u>	<u>686</u>	<u>1,212</u>
<u>\$ 18,756</u>	<u>\$ 2,590</u>	<u>\$ 5,625</u>	<u>\$ [3,827]</u>	<u>\$ 12,372</u>	<u>\$ 31,876</u>	<u>\$ [31,065]</u>	<u>\$ 2,812</u>

See independent auditor's report on the financial statements.

Jackson County, Kansas
 Restricted Revenues Fund * (Continued)
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Year Ended December 31, 2019)

	<u>Loan Repayment</u>	<u>JAG</u>	<u>Elderly Donations</u>	<u>Senior Fundraiser</u>	<u>Operation Game Thief</u>	<u>Strader Memorial</u>
Receipts						
Grants	\$ 6,355	\$ 12,362	\$ 2,991	\$ -	\$ 8,000	\$ -
Total Receipts	<u>6,355</u>	<u>12,362</u>	<u>2,991</u>	<u>-</u>	<u>8,000</u>	<u>-</u>
Expenditures						
Expenditures	<u>-</u>	<u>59,161</u>	<u>209</u>	<u>254</u>	<u>8,000</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>59,161</u>	<u>209</u>	<u>254</u>	<u>8,000</u>	<u>-</u>
Receipts Over [Under] Expenditures	6,355	[46,799]	2,782	[254]	-	-
Unencumbered Cash, Beginning	<u>6,090</u>	<u>[70,942]</u>	<u>74,441</u>	<u>5,192</u>	<u>-</u>	<u>3,000</u>
Unencumbered Cash, Ending	<u>\$ 12,445</u>	<u>\$ [117,741]</u>	<u>\$ 77,223</u>	<u>\$ 4,938</u>	<u>\$ -</u>	<u>\$ 3,000</u>

<u>Bad Check Fund</u>	<u>Non Noxious Weed</u>	<u>Horse Trail Donations</u>	<u>COVID</u>	<u>Abandoned Vehicle</u>	<u>Grant Bryne Recovery</u>	<u>Current Year Totals</u>	<u>Prior Year Totals</u>
\$ -	\$ 1,431	\$ -	\$ 2,412	\$ 100	\$ 3,828	\$ 116,817	\$ 199,686
-	1,431	-	2,412	100	3,828	116,817	199,686
-	747	-	2,412	-	-	144,769	255,910
-	747	-	2,412	-	-	144,769	255,910
-	684	-	-	100	3,828	[27,952]	[56,224]
3,126	511	151	-	-	-	60,435	116,659
\$ 3,126	\$ 1,195	\$ 151	\$ -	\$ 100	\$ 3,828	\$ 32,483	\$ 60,435

Jackson County, Kansas
 Inmate Welfare Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Years Ended December 31, 2020 and 2019

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Charges for services	\$ 121,374	\$ 140,944
Total Receipts	<u>121,374</u>	<u>140,944</u>
Expenditures		
Contractual services	<u>115,562</u>	<u>110,321</u>
Total Expenditures	<u>115,562</u>	<u>110,321</u>
Receipts Over [Under] Expenditures	5,812	30,623
Unencumbered Cash, Beginning	<u>14,609</u>	<u>20,421</u>
Unencumbered Cash, Ending	<u>\$ 20,421</u>	<u>\$ 51,044</u>

* This fund is not required to be budgeted.

Jackson County, Kansas
 Juvenile Intake Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Years Ended December 31, 2020 and 2019

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Collections	\$ 191,805	\$ 194,108
Total Receipts	<u>191,805</u>	<u>194,108</u>
Expenditures		
Personal services	136,984	132,590
Contractual services	48,644	21,378
Transfers out	<u>42,672</u>	<u>-</u>
Total Expenditures	<u>228,300</u>	<u>153,968</u>
Receipts Over [Under] Expenditures	[36,495]	40,140
Unencumbered Cash, Beginning	<u>36,495</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 40,140</u>

* This fund is not required to be budgeted.

Jackson County, Kansas
 Juvenile Intake II Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Years Ended December 31, 2020 and 2019

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Collections	\$ 193,383	\$ 192,658
Total Receipts	<u>193,383</u>	<u>192,658</u>
Expenditures		
Personal services	116,056	129,583
Contractual services	<u>30,743</u>	<u>109,667</u>
Total Expenditures	<u>146,799</u>	<u>239,250</u>
Receipts Over [Under] Expenditures	46,584	[46,592]
Unencumbered Cash, Beginning	<u>-</u>	<u>46,584</u>
Unencumbered Cash, Ending	<u>\$ 46,584</u>	<u>\$ [8]</u>

* This fund is not required to be budgeted.

Jackson County, Kansas
 SPARK Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Years Ended December 31, 2020 and 2019

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Federal grants	\$ -	\$ 2,933,240
Total Receipts	<u>-</u>	<u>2,933,240</u>
Expenditures		
Contractual services	<u>-</u>	<u>2,666,767</u>
Total Expenditures	<u>-</u>	<u>2,666,767</u>
Receipts Over [Under] Expenditures	-	266,473
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 266,473</u>

* This fund is not required to be budgeted.

Jackson County, Kansas
 Noxious Weed Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Year Ended December 31, 2019)

		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	\$ 103,824	\$ 90,372	\$ 91,591	\$ [1,219]
Delinquent taxes	1,430	1,089	-	1,089
Motor vehicle taxes	12,188	12,519	11,813	706
Recreational vehicle taxes	259	282	246	36
Commercial vehicle taxes	1,471	1,416	1,462	[46]
Watercraft taxes	100	103	98	5
Cost share chemicals	126,775	155,707	152,707	3,000
Reimbursements	1,973	781	-	781
Miscellaneous	2,423	1,680	-	1,680
Total Receipts	<u>250,443</u>	<u>263,949</u>	<u>\$ 257,917</u>	<u>\$ 6,032</u>
Expenditures				
Personal services	35,630	28,250	\$ 32,671	\$ 4,421
Contractual	9,888	5,985	6,390	405
Commodities	175,506	228,527	225,366	[3,161]
Transfer out	31,500	-	-	-
Adjustments for qualifying budget credits	-	-	781	781
Total Expenditures	<u>252,524</u>	<u>262,762</u>	<u>\$ 265,208</u>	<u>\$ 2,446</u>
Receipts Over [Under] Expenditures	[2,081]	1,187		
Unencumbered Cash, Beginning	<u>12,000</u>	<u>9,919</u>		
Unencumbered Cash, Ending	<u>\$ 9,919</u>	<u>\$ 11,106</u>		

See independent auditor's report on the financial statements.

Jackson County, Kansas
 Noxious Weed Capital Outlay Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Years Ended December 31, 2020 and 2019

	Prior Year <u>Actual</u>	<u>Actual</u>
Receipts		
Transfers in	\$ 31,500	\$ -
Total Receipts	<u>31,500</u>	<u>-</u>
Expenditures		
Capital outlay	<u>1,008</u>	<u>9,592</u>
Total Expenditures	<u>1,008</u>	<u>9,592</u>
Receipts Over [Under] Expenditures	30,492	[9,592]
Unencumbered Cash, Beginning	<u>119,354</u>	<u>149,846</u>
Unencumbered Cash, Ending	<u>\$ 149,846</u>	<u>\$ 140,254</u>

* This fund is not required to be budgeted.

Jackson County, Kansas
Prosecuting Attorney Training Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2020 and 2019

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Fees	\$ 1,896	\$ 1,756
Total Receipts	<u>1,896</u>	<u>1,756</u>
Expenditures		
Contractual services	<u>2,200</u>	<u>-</u>
Total Expenditures	<u>2,200</u>	<u>-</u>
Receipts Over [Under] Expenditures	[304]	1,756
Unencumbered Cash, Beginning	<u>9,509</u>	<u>9,205</u>
Unencumbered Cash, Ending	<u>\$ 9,205</u>	<u>\$ 10,961</u>

* This fund is not required to be budgeted.

Jackson County, Kansas
Register of Deeds Technology Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2020 and 2019

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Technology fees	\$ 14,310	\$ 19,251
Use of money and property	<u>70</u>	<u>33</u>
Total Receipts	<u>14,380</u>	<u>19,284</u>
Expenditures		
Contractual services	<u>14,085</u>	<u>20,099</u>
Total Expenditures	<u>14,085</u>	<u>20,099</u>
Receipts Over [Under] Expenditures	295	[815]
Unencumbered Cash, Beginning	<u>18,661</u>	<u>18,956</u>
Unencumbered Cash, Ending	<u>\$ 18,956</u>	<u>\$ 18,141</u>

* This fund is not required to be budgeted.

Jackson County, Kansas
 CESF Grant Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Years Ended December 31, 2020 and 2019

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Federal grants	\$ -	\$ 112,870
Total Receipts	<u>-</u>	<u>112,870</u>
Expenditures		
Contractual services	<u>-</u>	<u>112,870</u>
Total Expenditures	<u>-</u>	<u>112,870</u>
Receipts Over [Under] Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

* This fund is not required to be budgeted.

Jackson County, Kansas
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Year Ended December 31, 2019)

		Current Year		Variance- Over
	Prior Year	Actual	Budget	Over [Under]
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>[Under]</u>
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 2,549,135	\$ 2,686,317	\$ 2,724,379	\$ [38,062]
Delinquent taxes	38,723	28,335	-	28,335
Motor vehicle taxes	314,807	307,945	290,076	17,869
Recreational vehicle taxes	6,702	6,916	6,039	877
Commercial vehicle taxes	36,842	36,072	35,895	177
Watercraft taxes	2,590	2,543	2,316	227
Intergovernmental	600,910	568,010	565,058	2,952
Reimbursements	28,215	104,824	17,950	86,874
Miscellaneous	23,693	122,243	287,427	[165,184]
Total Receipts	<u>3,601,617</u>	<u>3,863,205</u>	<u>\$ 3,929,140</u>	<u>\$ [65,935]</u>
Expenditures				
Personal services	1,221,333	1,186,720	\$ 1,257,423	\$ 70,703
Contractual	59,918	91,201	74,000	[17,201]
Commodities	1,925,827	2,174,389	2,016,593	[157,796]
Capital outlay	63,401	95,290	664,883	569,593
Transfers out	358,000	407,775	-	[407,775]
Adjustments for qualifying budget credits	-	-	104,824	104,824
Total Expenditures	<u>3,628,479</u>	<u>3,955,375</u>	<u>\$ 4,117,723</u>	<u>\$ 162,348</u>
Receipts Over [Under] Expenditures	[26,862]	[92,170]		
Unencumbered Cash, Beginning	<u>207,214</u>	<u>180,352</u>		
Unencumbered Cash, Ending	<u>\$ 180,352</u>	<u>\$ 88,182</u>		

See independent auditor's report on the financial statements.

Jackson County, Kansas
 Road and Bridge .4% Sales Tax Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Year Ended December 31, 2019)

		Current Year		Variance- Over
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>[Under]</u>
Receipts				
Sales tax	\$ 463,222	\$ 500,544	\$ 425,000	\$ 75,544
Total Receipts	<u>463,222</u>	<u>500,544</u>	<u>\$ 425,000</u>	<u>\$ 75,544</u>
Expenditures				
Capital outlay	<u>354,296</u>	<u>100,000</u>	<u>\$ 425,000</u>	<u>\$ 325,000</u>
Total Expenditures	<u>354,296</u>	<u>100,000</u>	<u>\$ 425,000</u>	<u>\$ 325,000</u>
Receipts Over [Under] Expenditures	108,926	400,544		
Unencumbered Cash, Beginning	<u>109,867</u>	<u>218,793</u>		
Unencumbered Cash, Ending	<u>\$ 218,793</u>	<u>\$ 619,337</u>		

See independent auditor's report on the financial statements.

Jackson County, Kansas
 Sheriff Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Year Ended December 31, 2019)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 2,009,956	\$ 1,963,587	\$ 1,991,419	\$ [27,832]
Delinquent taxes	30,765	22,415	-	22,415
Motor vehicle taxes	237,322	242,421	228,724	13,697
Recreational vehicle taxes	5,052	5,450	4,762	688
Commercial vehicle taxes	27,847	27,542	28,304	[762]
Watercraft taxes	1,953	2,000	1,826	174
Prisoner boarding	852,985	711,701	706,555	5,146
Charges for services	21,163	111,234	28,942	82,292
Lease proceeds	-	37,000	-	37,000
Total Receipts	<u>3,187,043</u>	<u>3,123,350</u>	<u>\$ 2,990,532</u>	<u>\$ 132,818</u>
Expenditures				
Administration	915,948	477,676	\$ 756,523	\$ 278,847
Patrol	707,231	771,123	743,940	[27,183]
Investigations	208,599	226,340	199,961	[26,379]
K-9	2,088	3,715	2,200	[1,515]
Dispatch	241,481	273,287	277,724	4,437
Vehicles	209,141	237,847	195,000	[42,847]
Corrections	873,365	885,166	874,443	[10,723]
Transfers out	-	295,000	25,000	[270,000]
Adjustment for qualifying budget credit	-	-	97,100	97,100
Total Expenditures	<u>3,157,853</u>	<u>3,170,154</u>	<u>\$ 3,171,891</u>	<u>\$ 1,737</u>
Receipts Over [Under] Expenditures	29,190	[46,804]		
Unencumbered Cash, Beginning	<u>179,308</u>	<u>208,498</u>		
Unencumbered Cash, Ending	<u>\$ 208,498</u>	<u>\$ 161,694</u>		

See independent auditor's report on the financial statements.

Jackson County, Kansas
Special Alcohol Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Year Ended December 31, 2019)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
State alcohol taxes	\$ 45,086	\$ 41,105	\$ 45,000	\$ [3,895]
Total Receipts	<u>45,086</u>	<u>41,105</u>	<u>\$ 45,000</u>	<u>\$ [3,895]</u>
Expenditures				
Donations	16,500	18,000	\$ 193,758	\$ 175,758
Miscellaneous	<u>20,959</u>	<u>13,500</u>	-	<u>[13,500]</u>
Total Expenditures	<u>37,459</u>	<u>31,500</u>	<u>\$ 193,758</u>	<u>\$ 162,258</u>
Receipts Over [Under] Expenditures	7,627	9,605		
Unencumbered Cash, Beginning	<u>128,758</u>	<u>136,385</u>		
Unencumbered Cash, Ending	<u>\$ 136,385</u>	<u>\$ 145,990</u>		

See independent auditor's report on the financial statements.

Jackson County, Kansas
Special Machinery and Equipment Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2020 and 2019

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Transfers in	\$ 358,000	\$ 407,775
Total Receipts	<u>358,000</u>	<u>407,775</u>
Expenditures		
Capital outlay	<u>296,956</u>	<u>473,650</u>
Total Expenditures	<u>296,956</u>	<u>473,650</u>
Receipts Over [Under] Expenditures	61,044	[65,875]
Unencumbered Cash, Beginning	<u>609,910</u>	<u>670,954</u>
Unencumbered Cash, Ending	<u>\$ 670,954</u>	<u>\$ 605,079</u>

* This fund is not required to be budgeted.

Jackson County, Kansas
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Year Ended December 31, 2019)

		Current Year		Variance- Over [Under]
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>[Under]</u>
Receipts				
State alcohol taxes	\$ 45,086	\$ 41,105	\$ 43,000	\$ [1,895]
Total Receipts	<u>45,086</u>	<u>41,105</u>	<u>\$ 43,000</u>	<u>\$ [1,895]</u>
Expenditures				
Donations	2,217	5,060	\$ -	\$ [5,060]
Appropriations	<u>55,903</u>	<u>16,442</u>	<u>165,100</u>	<u>148,658</u>
Total Expenditures	<u>58,120</u>	<u>21,502</u>	<u>\$ 165,100</u>	<u>\$ 143,598</u>
Receipts Over [Under] Expenditures	[13,034]	19,603		
Unencumbered Cash, Beginning	<u>136,101</u>	<u>123,067</u>		
Unencumbered Cash, Ending	<u>\$ 123,067</u>	<u>\$ 142,670</u>		

See independent auditor's report on the financial statements.

Jackson County, Kansas
 Tourism - Guest Tax Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Years Ended December 31, 2020 and 2019

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Guest tax	\$ 45,717	\$ 59,471
Miscellaneous	<u>2,250</u>	<u>2,750</u>
Total Receipts	<u>47,967</u>	<u>62,221</u>
Expenditures		
Appropriations	<u>60,465</u>	<u>52,184</u>
Total Expenditures	<u>60,465</u>	<u>52,184</u>
Receipts Over [Under] Expenditures	[12,498]	10,037
Unencumbered Cash, Beginning	<u>50,669</u>	<u>38,171</u>
Unencumbered Cash, Ending	<u>\$ 38,171</u>	<u>\$ 48,208</u>

* This fund is not required to be budgeted.

Jackson County, Kansas
Treasurer's Technology Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2020 and 2019

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Technology fees	\$ 3,549	\$ 4,776
Total Receipts	<u>3,549</u>	<u>4,776</u>
Expenditures		
Technology	<u>8,049</u>	<u>1,383</u>
Total Expenditures	<u>8,049</u>	<u>1,383</u>
Receipts Over [Under] Expenditures	[4,500]	3,393
Unencumbered Cash, Beginning	<u>6,723</u>	<u>2,223</u>
Unencumbered Cash, Ending	<u>\$ 2,223</u>	<u>\$ 5,616</u>

* This fund is not required to be budgeted.

Jackson County, Kansas
Victim Grant Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2020 and 2019

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
State grants	\$ 61,751	\$ 81,503
Total Receipts	<u>61,751</u>	<u>81,503</u>
Expenditures		
Personal services	73,505	67,271
Contractual services	<u>8,029</u>	<u>-</u>
Total Expenditures	<u>81,534</u>	<u>67,271</u>
Receipts Over [Under] Expenditures	[19,783]	14,232
Unencumbered Cash, Beginning	<u>[8,897]</u>	<u>[28,680]</u>
Unencumbered Cash, Ending	<u>\$ [28,680]</u>	<u>\$ [14,448]</u>

* This fund is not required to be budgeted.

Jackson County, Kansas
 VAWA Grant Fund
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Years Ended December 31, 2020 and 2019

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Grants	\$ 50,200	\$ 71,597
Total Receipts	<u>50,200</u>	<u>71,597</u>
Expenditures		
Personal services	47,529	73,375
Contractual services	<u>6,292</u>	<u>468</u>
Total Expenditures	<u>53,821</u>	<u>73,843</u>
Receipts Over [Under] Expenditures	[3,621]	[2,246]
Unencumbered Cash, Beginning	<u>-</u>	<u>[3,621]</u>
Unencumbered Cash, Ending	<u>\$ [3,621]</u>	<u>\$ [5,867]</u>

* This fund is not required to be budgeted.

Jackson County, Kansas
.4% Sales Tax Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Years Ended December 31, 2020 and 2019

		Current Year		Variance- Over [Under]
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>[Under]</u>
Receipts				
Sales tax	\$ 172,288	\$ 185,766	\$ -	\$ 185,766
Total Receipts	<u>172,288</u>	<u>185,766</u>	<u>-</u>	<u>185,766</u>
Expenditures				
Distributions	<u>172,297</u>	<u>185,766</u>	<u>\$ -</u>	<u>\$ [185,766]</u>
Total Expenditures	<u>172,297</u>	<u>185,766</u>	<u>\$ -</u>	<u>\$ [185,766]</u>
Receipts Over [Under] Expenditures	[9]	-		
Unencumbered Cash, Beginning	<u>9</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

* This fund is required to be budgeted by Kansas statutes, however, it was inadvertently presented as a non-budgeted fund. This will be corrected moving forward.

Jackson County, Kansas
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Year Ended December 31, 2019)

		Current Year		Variance- Over
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>[Under]</u>
Receipts				
Taxes and Shared Revenues:				
Delinquent taxes	\$ 20	\$ 26	\$ 50	\$ [24]
Total Receipts	<u>20</u>	<u>26</u>	<u>\$ 50</u>	<u>\$ [24]</u>
Expenditures				
Debt service	-	-	\$ 95,440	\$ 95,440
Total Expenditures	<u>-</u>	<u>-</u>	<u>\$ 95,440</u>	<u>\$ 95,440</u>
Receipts Over [Under] Expenditures	20	26		
Unencumbered Cash, Beginning	<u>95,339</u>	<u>95,359</u>		
Unencumbered Cash, Ending	<u>\$ 95,359</u>	<u>\$ 95,385</u>		

See independent auditor's report on the financial statements.

Jackson County, Kansas
Agency Funds
Summary of Receipts and Disbursements - Actual
Regulatory Basis
For the Year Ended December 31, 2020

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Advance Tax	\$ 10,040	\$ 98,228	\$ 100,717	\$ 7,551
Commercial Vehicle Tax	332	-	332	-
Current Tax	11,005,825	18,917,286	18,423,730	11,499,381
Motor Vehicle Tax	64,509	1,871,931	1,875,630	60,810
Motor Vehicle Excise	-	1,280	838	442
Personal Redemption	18,508	13,850	18,508	13,850
Real Estate Redemption	138,351	236,501	103,912	270,940
Recreational Vehicle Tax	-	42,897	41,203	1,694
Special Redemption	7,880	73,517	68,761	12,636
Total Distributable Funds	11,245,445	21,255,490	20,633,631	11,867,304
State Funds:				
Auto Registrations	-	913,974	913,974	-
Drivers License	302	25,435	25,737	-
Game Licenses	-	1,556	1,529	27
Heritage Trust	1,727	9,551	7,760	3,518
Sales Tax Payable	647	10,261	9,364	1,544
State Educational Building	2,832	141,124	143,956	-
State Institutional Building	1,416	70,562	71,978	-
Comp-Iso-Local	-	626,456	626,456	-
Unclaimed Legacy	1,000	-	1,000	-
Total State Funds	7,924	1,798,919	1,801,754	5,089
Subdivision Funds:				
Cemetery Districts	11	179,433	179,444	-
Cities	-	1,832,911	1,832,911	-
Drainage and Watershed Districts	21,070	131,417	131,323	21,164
Fire Districts	4	597,879	597,883	-
Extension Districts	-	262,868	262,868	-
Hospital Districts	583	54,943	55,530	[4]
Library Districts	-	157,274	157,274	-
School Districts	56	6,488,610	6,488,610	56
Total Subdivision Funds	21,724	9,705,335	9,705,843	21,216

Schedule 3 (Continued)

Jackson County, Kansas
 Agency Funds (Continued)
 Summary of Receipts and Disbursements - Actual
 Regulatory Basis
 For the Year Ended December 31, 2020

	Beginning Cash <u>Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	Ending Cash <u>Balance</u>
Other Funds:				
Van Sweringen Invested	\$ 75,048	\$ -	\$ -	\$ 75,048
Van Sweringen Scholarship	1,347	300	-	1,647
Van Sweringen Needy	2,386	300	-	2,686
County Attorney	22,131	51,189	70,102	3,218
District Court	70,125	539,455	539,620	69,960
Law Library	58,763	8,821	9,362	58,222
County Sheriff	2,350	112,967	104,409	10,908
Inmate Commissary	5,133	220,222	204,712	20,643
Cash Long and Short	[44]	-	-	[44]
Payroll Clearing	<u>153,454</u>	<u>265,368</u>	<u>322,786</u>	<u>96,036</u>
Total Other Funds	<u>390,693</u>	<u>1,198,622</u>	<u>1,250,991</u>	<u>338,324</u>
Total Agency Funds	<u>\$ 11,665,786</u>	<u>\$ 33,958,366</u>	<u>\$ 33,392,219</u>	<u>\$ 12,231,933</u>

See independent auditor's report on the financial statements.

Jackson County, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Expenditures	Subrecipient Expenditures
<u>U.S. Department of Homeland Security</u>			
Passed Through Kansas Adjutant General: Emergency Management Performance Grants	97.042	\$ 20,631	\$ -
Total U.S. Department of Homeland Security		<u>20,631</u>	<u>-</u>
 <u>Executive Office of the President</u>			
Passed Through Kansas Bureau of Investigation: High Intensity Drug Trafficking Areas Program	95.001	<u>5,805</u>	<u>-</u>
Total Executive Office of the President		<u>5,805</u>	<u>-</u>
 <u>U.S. Department of the Treasury</u>			
Passed Through Kansas Governor's Office: Coronavirus Relief Fund	21.019	1,293,113	1,560,926
Passed Through Kansas Judicial System: Coronavirus Relief Fund	21.019	<u>807</u>	<u>-</u>
Total U.S. Department of the Treasury		<u>1,293,920</u>	<u>1,560,926</u>
 <u>U.S. Department of Health and Human Services</u>			
Passed Through Kansas Governor's Office: Aging Cluster:			
Special Programs for the Aging, Title III, Part C, Nutritional Services	93.045	36,303	-
Nutrition Services Incentive Program	93.053	<u>33,775</u>	<u>-</u>
Total Aging Cluster		<u>70,078</u>	<u>-</u>
Total U.S. Department of Health and Human Services		<u>70,078</u>	<u>-</u>
 <u>U.S. Department of Justice</u>			
Passed Through Kansas Department of Commerce: Coronavirus Emergency Supplemental Funding Program	16.034	112,870	-
Passed Through Kansas Governor's Office: Crime Victims Assistance	16.575	81,534	-
Violence Against Women Formula Grants	16.588	47,750	-
Edward Byrne Memorial Justice Assistance Grant	16.738	<u>59,224</u>	<u>-</u>
Total U.S. Department of Justice		<u>301,378</u>	<u>-</u>
Total Expenditures of Federal Awards		<u>\$ 1,691,812</u>	<u>\$ 1,560,926</u>

Jackson County, Kansas
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

1. Organization

Jackson 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's financial position at December 31, 2020.

5. Outstanding Loans

The County did not have any outstanding loans under any federal grants at December 31, 2020.

6. Pass Through Numbers

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

Jackson County, Kansas
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2020

Section I - Summary of Auditor's Results

Financial Statements

	Unmodified (Regulatory Basis)	Adverse (GAAP)	
Type of auditor's report issued:			
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:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.019	Coronavirus Relief Fund
Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	_____ Yes _____ X _____ No

Jackson County, Kansas
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended December 31, 2020

Section II - Financial Statement Findings

Prior Year Findings

None Noted.

Current Year Findings

None Noted.

Section III - Federal Award Findings and Questioned Costs

Prior Year Findings

None Noted.

Current Year Findings

None Noted.

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
Jackson 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 Jackson County, Kansas (the County), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated October 8, 2021.

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 charged 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 material weaknesses. However, material weaknesses 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

October 8, 2021

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

Board of County Commissioners
Jackson County, Kansas

Report on Compliance for Each Major Federal Program

We have audited the compliance of Jackson County, Kansas (the County), with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the County's major federal program for the year ended December 31, 2020. The County's major federal financial program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the County's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United State of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations (CFR)* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the Kansas Municipal Audit and Accounting Guide. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination on the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2020.

Report on Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's 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 first paragraph of this section and was not designed to identify all deficiencies in the internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

October 8, 2021