

JEFFERSON COUNTY, KANSAS

FINANCIAL STATEMENTS

December 31, 2013

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Jefferson County, Kansas

FINANCIAL STATEMENTS

December 31, 2013

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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, 2013, and the related notes to the financial statement. The prior year partial comparative information has been derived from the County's financial statements for the year ended December 31, 2012. In our report dated June 28, 2013, on these financial statements we expressed an adverse opinion as to the presentation on the basis of generally accepted accounting principles and a qualified opinion as to the presentation on the Kansas prescribed basis of accounting.

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 *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.

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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, 2013, or changes in financial position and cash flows thereof for the year then ended.

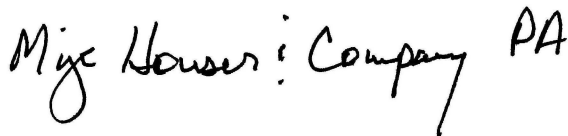
Opinion on Regulatory Basis of Accounting

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, 2013, 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.

The financial statements include partial prior-year comparative information. Such information does not include all of the information required for a presentation in conformity with the Kansas regulatory basis of accounting. Accordingly, such information should be read in conjunction with the County’s financial statements for the year ended December 31, 2012, from which such partial information was derived.

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. The schedule of emergency services accounts receivable is presented for purposes of additional analysis and is not a required part of the financial statements. The schedule of emergency services accounts receivable has not been subjected to the auditing procedures applied by in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Handwritten signature in black ink that reads "Mike Houser: Company PA". The signature is written in a cursive style.

Certified Public Accountants

Lawrence, Kansas
August 8, 2014

Jefferson County, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2013

<u>Funds</u>	Beginning Unencumbered <u>Cash Balance</u>	Piror Year Cancelled <u>Encumbrances</u>	<u>Receipts</u>	<u>Expenditures</u>	Ending Unencumbered <u>Cash Balance</u>	Add: Encumbrances and Accounts <u>Payable</u>	Ending Cash <u>Balance</u>
Governmental Type Funds:							
General Funds:							
General Fund	\$ 730,374	\$ -	\$ 5,267,274	\$ 5,284,573	\$ 713,075	\$ 55,194	\$ 768,269
Special Purpose Funds:							
Abandoned Cemetery	8,542	-	-	-	8,542	-	8,542
Ambulance	121,443	-	1,159,144	1,144,782	135,805	2,904	138,709
Ambulance Capital Outlay	156,516	-	82,443	53,835	185,124	-	185,124
Appraiser's Cost	7,980	-	398,759	389,397	17,342	37	17,379
Auto Administration	16,658	-	219,416	232,522	3,552	-	3,552
Crime Victims Assistance	2,829	-	-	2,829	-	-	-
D.A.R.E.	53	-	-	-	53	-	53
Elevator Maintenance	21,923	-	3,000	3,264	21,659	-	21,659
Emergency 911 Communications	234,536	-	125,434	210,422	149,548	13,261	162,809
Employee Benefits	-	-	6,150	6,150	-	-	-
Equipment Reserve	3,279,930	-	365,756	338,448	3,307,238	52,265	3,359,503
Health	462,197	-	1,800,659	2,038,774	224,082	35,962	260,044
Jefferson County Sheriff Drug Buy	3,124	-	-	-	3,124	-	3,124
Lake Patrol	50,905	-	30,143	75,107	5,941	-	5,941
Law Enforcement	10,364	-	3,151,916	3,092,348	69,932	19,485	89,417
MCM Agreement	-	-	20,000	-	20,000	-	20,000
Noxious Weed Capital Outlay	18,015	-	-	1,455	16,560	-	16,560
Road and Bridge	252,907	-	4,539,557	4,741,487	50,977	242,190	293,167
Road Improvement Dist. #1 - Special	17,717	-	2,850	-	20,567	-	20,567
Sales Tax Surplus - Law Enforce. Bldg.	7,704	-	-	7,704	-	7,704	7,704
Special Alcohol Program	100,439	-	25,907	25,000	101,346	-	101,346
Special Law Enforcement	138,180	-	9,720	9,724	138,176	-	138,176
Special Parks and Recreation	89,667	-	10,972	-	100,639	-	100,639
Special Road and Bridge Machinery	764,891	-	723,500	511,139	977,252	229,000	1,206,252
Stray Animal	1,103	-	1,073	1,433	743	-	743
Technology - Register of Deeds	91,539	-	29,385	43,065	77,859	7,562	85,421
Debt Service Fund:							
Bond and Interest	33,335	-	3,537,159	3,504,734	65,760	-	65,760

Jefferson County, Kansas
 Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2013
 (Continued)

<u>Funds (Continued)</u>	Beginning Unencumbered Cash Balance	Prior Period Adjustment	Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Capital Project Funds:							
Rock Creek Road	\$ 444	\$ -	\$ -	\$ 444	\$ -	\$ -	\$ -
Fairway Drive Improvement	2,563	-	5,749	5,948	2,364	-	2,364
Northwind Drive Improvement	5,651	-	14,700	13,950	6,401	-	6,401
Lake Ridge Sewer Project	-	-	-	-	-	-	-
Capital Improvement	-	-	360,850	-	360,850	-	360,850
Business Funds:							
Landfill Access Road	397,068	-	51,868	-	448,936	-	448,936
Self Insured Health Insurance	-	-	-	-	-	-	-
Total Primary Government	<u>\$ 7,028,597</u>	<u>\$ -</u>	<u>\$ 21,943,384</u>	<u>\$ 21,738,534</u>	<u>\$ 7,233,447</u>	<u>\$ 665,564</u>	<u>\$ 7,899,011</u>

COMPOSITION OF CASH:

State Bank of Oskaloosa Checking	\$ 1,123,311
State Bank of Oskaloosa Checking-County Offices	93,474
Kendall State Bank Checking	49,453
Bank of McLouth Money Market	405,706
Denison State Bank-Savings	450,025
Denison State Bank - CD	2,010,155
First State Bank and Trust Money Market	189,877
State of Kansas MIP	16,915,499
Mutual Savings	19,553
Cash on hand	<u>1,000</u>
Total Cash	21,258,053
Agency Funds per Schedule 3	<u>[13,359,042]</u>
Total Primary Government (excluding Agency Funds)	<u>\$ 7,899,011</u>

Jefferson County, Kansas

Notes to the Financial Statements
December 31, 2013

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

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.

The following types of funds comprise the financial activities of the County for the year 2013:

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 revenue 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.)

Fiduciary 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.).

Jefferson County, Kansas

Notes to the Financial Statements
December 31, 2013

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 revenues 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.

Jefferson County, Kansas

Notes to the Financial Statements
December 31, 2013

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. BUDGETARY INFORMATION (Continued)

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue 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 2013 budget was amended for the Ambulance Fund.

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 revenues 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.

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 the Road and Bridge Fund.

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

E. AD VALOREM TAX REVENUES

The determination of assessed valuations and collection of property taxes for all political subdivisions in the State of Kansas are the responsibility of the various counties. The County Appraiser annually determines assessed valuations on January 1 and the County Clerk spreads the annual assessment on the tax rolls. Property taxes are levied as of November 1 and become a lien on the property as of that date. Payments are due November 1, becoming delinquent, with penalty, December 21. Payments of 50% are accepted through December 20, with the second 50% then being due on or before May 10 of the following year.

The County Treasurer is the tax collection agent for all taxing entities within the County. The initial distribution to the subdivisions, including the County, is on or before January 20 of the ensuing year. Additional amounts are distributed on four (4) subsequent dates throughout the calendar year.

Jefferson County, Kansas

Notes to the Financial Statements
December 31, 2013

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, 2013, the County has the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Rating</u>
Kansas Municipal Investment Pool	<u>\$ 16,915,499</u>	S&P AAAF/S1+

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

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

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, 2013, the County's carrying amount of deposits was \$4,342,554 and the bank balance was \$4,522,475. The bank balance was held by six banks resulting in a concentration of credit risk. Of the bank balance, \$1,133,862 was covered by federal depository insurance and the balance of \$3,388,613 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.

Jefferson County, Kansas

Notes to the Financial Statements
December 31, 2013

III. LONG-TERM DEBT

Following is a detailed listing of the County's long-term debt outstanding at December 31, 2013:

<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	\$ 270,000	Various
Series 2003	07/15/03	09/01/23	164,121	100,000	Various
Series 2005	11/01/05	05/01/26	5,240,000	1,690,000	3.20 - 4.10%
Series 2005B	12/01/05	10/01/15	40,664	11,060	5.00%
Series 2010	9/13/2010	10/01/30	170,000	154,369	5.25%
Series 2013	3/28/2013	05/01/26	3,065,000	3,065,000	1.00 - 2.30%
				<u>\$ 5,290,429</u>	
Loan:					
Water Pollution Revolving Loan	10/28/05	09/01/26	551,559	\$ 373,927	2.86%
				<u>\$ 373,927</u>	
Leases:					
Ambulance	01/22/09	01/22/17	120,600	\$ 54,413	4.75%
Ambulance	06/05/09	01/22/17	100,000	53,722	4.75%
Ambulance Building	05/21/12	05/21/22	170,000	154,327	1.77%
2014 Chevrolet Silverado Truck	07/19/13	07/19/16	45,000	45,000	2.96%
				<u>\$ 307,462</u>	

Following is a summary of changes in long-term debt for the year ended December 31, 2013:

<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>
G.O. Bonds:				
To Be Paid With Tax Levies	\$ 5,274,121	\$ 3,065,000	\$ 3,048,692	\$ 5,290,429
Loans:				
Water Pollution Revolving Loan	398,495	-	24,568	373,927
Capital leases:				
To Be Paid With Tax Levies	<u>302,158</u>	<u>45,000</u>	<u>39,697</u>	<u>307,462</u>
Total	<u>\$ 5,974,774</u>	<u>\$ 3,110,000</u>	<u>\$ 3,112,956</u>	<u>\$ 5,971,818</u>

Jefferson County, Kansas

Notes to the Financial Statements
December 31, 2013

III. LONG-TERM DEBT (Continued)

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>
2014	\$ 55,714	\$ 9,238	\$ 64,952
2015	57,628	7,324	64,952
2016	59,570	5,419	64,989
2017	45,768	3,274	49,042
2018	17,130	1,593	18,724
2019-2022	<u>71,651</u>	<u>3,246</u>	<u>74,897</u>
Total	<u>\$ 307,462</u>	<u>\$ 30,093</u>	<u>\$ 337,555</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>
2014	\$ 336,240	\$ 146,460	\$ 482,700
2015	346,817	134,443	481,260
2016	351,475	121,995	473,469
2017	366,815	109,257	476,072
2018	377,172	95,937	473,109
2019-2023	2,031,921	314,587	2,346,509
2024-2028	1,334,144	91,920	1,426,064
2029-2033	75,846	24,795	100,641
2034-2038	<u>70,000</u>	<u>8,788</u>	<u>78,788</u>
Total	<u>\$ 5,290,429</u>	<u>\$ 1,048,182</u>	<u>\$ 6,338,611</u>

The County issued Series 2013 General Obligation Refunding Bonds in the amount of \$3,065,000 on March 28, 2013, to refund a portion of the County's outstanding Series 2005 Bonds in the amount of \$2,760,000, including any interest accrued to the redemption date. As a result, a portion of the 2005 Bonds are considered to be defeased and the liability for the defeased bonds has been removed from the County's financial statements. The transaction resulted in an economic gain of \$181,146 and a reduction of \$204,546 in future debt payments. The interest rate on the bonds is 1.00% to 2.30% and has a final maturity of May 1, 2026.

Jefferson County, Kansas

Notes to the Financial Statements
December 31, 2013

III. LONG-TERM DEBT (Continued)

On October 28, 2005, the County authorized the execution of a \$606,330 loan with the Kansas Department of Health and Environment for the Jefferson County Sewer District #2. The loan was amended on September 18, 2007 to the amount of \$551,559. The loan gross interest rate is 2.86% of which .25% is a service fee rate. The loan's final maturity is 9/1/2026. Annual debt service requirements to maturity are as follows:

Year	Principal Due	Interest Due	Total
2014	\$ 25,276	\$ 10,515	\$ 35,790
2015	26,004	9,787	35,790
2016	26,753	9,038	35,790
2017	27,523	8,267	35,790
2018	28,316	7,474	
2019-2023	154,294	24,658	178,952
2024-2026	85,762	3,714	89,476
Total	\$ 373,927	\$ 73,453	\$ 411,589

IV. INTERFUND TRANSACTIONS

From	To	Amount	Regulatory Authority
General Fund	Ambulance Fund	\$ 214,650	Employee benefit reimbursement
General Fund	Auto Administration Fund	52,700	Employee benefit reimbursement
General Fund	Elevator Maintenance Fund	3,000	Resolution 1988-8
General Fund	Health Fund	316,353	Employee benefit reimbursement
General Fund	Technology - Register of Deeds Fund	105	Accounting correction
General Fund	Equipment Reserve Fund	275,028	K.S.A. 19-119
General Fund	Capital Improvement Fund	257,850	K.S.A. 19-120
Ambulance Fund	Ambulance Capital Outlay Fund	72,000	K.S.A. 12-110d
Ambulance Fund	Capital Improvement Fund	8,000	K.S.A. 19-120
Appraisers Cost Fund	Equipment Reserve Fund	2,598	K.S.A. 19-119
Crime Victims Assistance Fund	General Fund	2,829	K.S.A. 79-2958
Employee Benefits Fund	General Fund	6,150	K.S.A. 79-2958
Health Fund	Equipment Reserve Fund	55,000	K.S.A. 19-119
Health Fund	Capital Improvement Fund	20,000	K.S.A. 19-120
Lake Patrol Fund	Law Enforcement Fund	50,000	Sheriff's Request
Law Enforcement Fund	Equipment Reserve Fund	33,130	K.S.A. 19-119
Law Enforcement Fund	Capital Improvement Fund	25,000	K.S.A. 19-120
Road and Bridge Fund	Capital Improvement Fund	50,000	K.S.A. 19-120
Road and Bridge Fund	Special Road and Bridge Machinery Fund	588,000	K.S.A. 68-141g
Rock Creek Road Fund	General Fund	444	K.S.A. 79-2958

Jefferson County, Kansas

Notes to the Financial Statements
December 31, 2013

V. DEFINED BENEFIT PENSION PLAN

Plan Description. The County participates in the Kansas Public Employees Retirement System (KPERS). KPERS is a part of a cost-sharing, multiple-employer defined benefit pension plan as provided by Kansas law. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issue a publicly available financial report that includes financial statements and required supplementary information. Those reports may be obtained by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy - K.S.A. 74-419 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates. The employer contributions to KPERS for years ending December 31, 2013, 2012 and 2011 were \$580,096, \$553,493, and \$508,264, respectively, equal to the required contributions for each year.

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, 2013 is \$314,836.

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, 2013.

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.

Jefferson County, Kansas

Notes to the Financial Statements
December 31, 2013

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. REGULATORY VIOLATION

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

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Jefferson County, Kansas
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2013

<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>
Governmental Type Funds:					
General Funds:					
General Fund	\$ 5,247,041	\$ 45,000	\$ 5,292,041	\$ 5,284,573	\$ 7,468
Special Purpose Funds:					
Ambulance	1,145,486	-	1,145,486	1,144,782	704
Appraiser's Cost	443,087	-	443,087	389,397	53,690
Health	2,374,209	-	2,374,209	2,038,774	335,435
Law Enforcement	3,078,950	-	3,078,950	3,092,348	[13,398]
Road and Bridge	4,742,879	-	4,742,879	4,741,487	1,392
Debt Service Funds:					
Bond and Interest	490,073	3,083,835	3,573,908	3,504,734	69,174

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, 2013
(With Comparative Actual for the Year Ended December 31, 2012)

	Prior Year <u>Actual</u>	Current Year		Variance Over <u>[Under]</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 2,576,922	\$ 2,930,279	\$ 3,021,129	\$ [90,850]
Delinquent taxes	45,118	59,718	30,000	29,718
Motor vehicle taxes	368,206	377,417	376,242	1,175
Interest on current tax	135,839	124,677	-	124,677
Interest on motor vehicle, recreational vehicle and personal property taxes	2,380	3,736	70,000	[66,264]
Recreational vehicle taxes	6,352	6,485	7,350	[865]
Local liquor tax	13,548	10,972	15,840	[4,868]
Federal flood control	39,494	31,672	25,000	6,672
Federal money in lieu of taxes	97,006	94,675	50,000	44,675
Local compensating users tax	139,676	144,173	120,000	24,173
Local retail sales tax	795,038	832,346	700,000	132,346
Mineral tax	816	427	100	327
Licenses and Fees:				
Mortgage registration fees	178,513	208,797	140,000	68,797
Diversion fees and community service	26,875	34,655	36,000	[1,345]
Cereal malt beverage licenses	880	1,476	-	1,476
Fish and game fees	300	332	-	332
Permits	24,295	24,410	19,000	5,410
District court fees	6,325	5,588	47,000	[41,412]
Recording fees	40,614	43,857	38,000	5,857
Filing fees	2,247	215	2,200	[1,985]
Use of money and property	17,136	14,617	25,000	[10,383]
Other:				
Transfers in	138,890	9,423	80,000	[70,577]
Antique tags	5,130	6,010	4,000	2,010
Emergency preparedness	11,743	-	-	-
District court	40,102	38,290	15,000	23,290
Copies	5,389	4,730	-	4,730
Insufficient funds	1,110	880	-	880
Computer services	526	38	-	38
Zoning	5,030	10,690	4,000	6,690
Reimbursements	24,329	14,174	-	14,174
Commodity sales	118,702	154,977	140,000	14,977
Loan proceeds	-	45,000	-	45,000
Miscellaneous	16,155	32,538	17,900	14,638
Total Receipts	<u>4,884,686</u>	<u>5,267,274</u>	<u>\$ 4,983,761</u>	<u>\$ 283,513</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, 2013
 (With Comparative Actual for the Year Ended December 31, 2012)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Expenditures				
County Commission				
Personal services	\$ 61,771	\$ 61,831	\$ 57,947	\$ [3,884]
Contractual	14,857	28,576	18,747	[9,829]
Total County Commission	<u>76,628</u>	<u>90,407</u>	<u>76,694</u>	<u>[13,713]</u>
County Clerk				
Personal services	199,653	204,400	206,870	2,470
Contractual	111,475	109,202	125,123	15,921
Commodities	6,750	2,931	9,800	6,869
Capital outlay	20	-	-	-
Transfers out	8,000	31,000	6,000	[25,000]
Total County Clerk	<u>325,898</u>	<u>347,533</u>	<u>347,793</u>	<u>260</u>
County Treasurer & Motor Vehicle				
Personal services	145,688	139,607	155,828	16,221
Contractual	89,798	85,490	125,244	39,754
Commodities	4,894	5,195	7,450	2,255
Transfers out	40,000	58,000	-	[58,000]
Total County Treasurer & Motor Vehicle	<u>280,380</u>	<u>288,292</u>	<u>288,522</u>	<u>230</u>
County Attorney				
Personal services	215,747	183,434	197,596	14,162
Contractual	107,056	96,810	130,209	33,399
Commodities	4,107	7,249	5,000	[2,249]
Capital outlay	210	12,039	-	[12,039]
Transfers out	-	33,250	-	[33,250]
Total County Attorney	<u>327,120</u>	<u>332,782</u>	<u>332,805</u>	<u>23</u>
County Counselor				
Personal services	51,470	30,416	25,206	[5,210]
Contractual	19,471	5,443	29,569	24,126
Commodities	-	-	3,000	3,000
Total County Counselor	<u>70,941</u>	<u>35,859</u>	<u>57,775</u>	<u>21,916</u>
Register of Deeds				
Personal services	112,682	112,737	113,763	1,026
Contractual	53,130	58,923	60,661	1,738
Commodities	349	-	-	-
Capital outlay	-	1,079	-	[1,079]
Transfers out	6,000	2,905	-	[2,905]
Total Register of Deeds	<u>172,161</u>	<u>175,644</u>	<u>174,424</u>	<u>[1,220]</u>
Courthouse General				
Contractual	300,831	261,267	385,507	124,240
Commodities	14,307	5,376	7,000	1,624
Transfers out	271,160	221,540	-	[221,540]
Juvenile care	31,122	29,079	50,000	20,921
Capital outlay	85	752	55,516	54,764
Total Courthouse General	<u>617,505</u>	<u>518,014</u>	<u>498,023</u>	<u>[19,991]</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, 2013
 (With Comparative Actual for the Year Ended December 31, 2012)

	Prior Year <u>Actual</u>	Current Year		Variance Over <u>[Under]</u>
		<u>Actual</u>	<u>Budget</u>	
Expenditures (Continued)				
Emergency Management				
Personal services	\$ 46,481	\$ 36,030	\$ 46,670	\$ 10,640
Contractual	42,171	30,172	32,434	2,262
Commodities	5,651	7,816	875	[6,941]
Capital outlay	-	46,211	-	[46,211]
Transfers out	7,850	4,725	-	[4,725]
Adjustment for qualifying budget credit	-	-	45,000	45,000
Total Emergency Management	<u>102,153</u>	<u>124,954</u>	<u>124,979</u>	<u>25</u>
Communications				
Personal services	459,072	467,514	481,065	13,551
Contractual	175,261	190,819	230,694	39,875
Capital outlay	416	250	9,408	9,158
Commodities	4,868	7,562	-	[7,562]
Transfers out	45,300	55,850	-	[55,850]
Total Communications	<u>684,917</u>	<u>721,995</u>	<u>721,167</u>	<u>[828]</u>
4-County Court Costs				
County share	<u>26,781</u>	<u>36,404</u>	<u>59,000</u>	<u>22,596</u>
Total 4-County Court Costs	<u>26,781</u>	<u>36,404</u>	<u>59,000</u>	<u>22,596</u>
Clerk of Unified Courts				
Contractual	82,042	111,313	105,850	[5,463]
Commodities	18,099	12,260	12,800	540
Capital outlay	935	8,491	10,500	2,009
Transfers out	25,500	-	-	-
Total Clerk of Unified Courts	<u>126,576</u>	<u>132,064</u>	<u>129,150</u>	<u>[2,914]</u>
G.I.S.				
Personal services	106,590	113,901	124,710	10,809
Contractual services	74,830	81,786	90,833	9,047
Commodities	1,926	1,264	4,490	3,226
Capital outlay	19,960	2,025	13,800	11,775
Transfers out	76,750	34,700	-	[34,700]
Total G.I.S.	<u>280,056</u>	<u>233,676</u>	<u>233,833</u>	<u>157</u>
Coroner				
Contractual services	<u>19,000</u>	<u>39,546</u>	<u>40,000</u>	<u>454</u>
Total Coroner	<u>19,000</u>	<u>39,546</u>	<u>40,000</u>	<u>454</u>
Planning Commission				
Personal services	81,094	90,931	91,974	1,043
Contractual services	44,334	50,575	48,000	[2,575]
Commodities	2,790	2,799	2,000	[799]
Capital outlay	-	-	2,505	2,505
Transfers out	1,300	-	-	-
Total Planning Commission	<u>129,518</u>	<u>144,305</u>	<u>144,479</u>	<u>174</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, 2013
 (With Comparative Actual for the Year Ended December 31, 2012)

	Prior Year <u>Actual</u>	Current Year		Variance Over <u>[Under]</u>
		<u>Actual</u>	<u>Budget</u>	
Expenditures (Continued)				
Auxiliary Services				
Personal services	\$ 259,283	\$ 284,508	\$ 324,590	\$ 40,082
Contractual services	202,690	217,157	246,223	29,066
Commodities	271,210	277,777	247,035	[30,742]
Capital outlay	16,813	14,336	-	[14,336]
Transfers out	79,900	24,000	-	[24,000]
Total Auxiliary Services	<u>829,896</u>	<u>817,778</u>	<u>817,848</u>	<u>70</u>
Information Technology				
Personal services	183,218	166,655	192,202	25,547
Contractual services	119,491	107,817	139,781	31,964
Commodities	1,186	1,153	2,500	1,347
Capital outlay	54,709	54,415	61,259	6,844
Transfers out	13,600	65,500	-	[65,500]
Total Information Technology	<u>372,204</u>	<u>395,540</u>	<u>395,742</u>	<u>202</u>
Miscellaneous				
Economic development	30,002	37,345	37,341	[4]
Elderly	24,346	23,129	27,642	4,513
4-H fair	7,515	11,559	11,590	31
4-H fair transfer out	4,000	-	-	-
4-H maintenance	9,976	9,975	9,975	-
Historical	11,172	10,613	10,613	-
Mental health	37,240	37,240	37,240	-
Mental retardation	75,000	75,000	75,000	-
Soil Conservation	42,750	40,613	40,613	-
Meals on Wheels	5,586	5,307	5,307	-
JAAA-Appropriation	10,783	10,783	10,783	-
Transfers out	4,750	588,216	583,703	[4,513]
Total Miscellaneous	<u>263,120</u>	<u>849,780</u>	<u>849,807</u>	<u>27</u>
Total Expenditures	<u>4,704,854</u>	<u>5,284,573</u>	<u>\$ 5,292,041</u>	<u>\$ 7,468</u>
Cash Receipts Over [Under] Expenditures	179,832	[17,299]		
Unencumbered Cash, Beginning	<u>550,542</u>	<u>730,374</u>		
Unencumbered Cash, Ending	<u>\$ 730,374</u>	<u>\$ 713,075</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, 2013 and 2012

	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>
Cash 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, 2013
 (With Comparative Actual for the Year Ended December 31, 2012)

	Prior Year <u>Actual</u>	Current Year		Variance Over <u>[Under]</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 422,660	\$ 431,884	\$ 431,884	\$ -
Delinquent taxes	6,916	9,691	9,691	-
Motor vehicle taxes	51,934	61,373	49,094	12,279
Recreational vehicle taxes	884	1,061	884	177
User fees	408,754	440,307	400,583	39,724
Transfer in	98,472	214,650	214,650	-
Miscellaneous	<u>275</u>	<u>178</u>	<u>3,483</u>	<u>[3,305]</u>
Total Receipts	<u>989,895</u>	<u>1,159,144</u>	<u>\$ 1,110,269</u>	<u>\$ 48,875</u>
Expenditures				
Personal services	545,871	638,905	\$ 669,643	\$ 30,738
Contractual services	291,147	347,164	405,393	58,229
Commodities	87,997	78,713	70,450	[8,263]
Capital outlay	185	-	-	-
Capital outlay	<u>-</u>	<u>80,000</u>	<u>-</u>	<u>[80,000]</u>
Total Expenditures	<u>925,200</u>	<u>1,144,782</u>	<u>\$ 1,145,486</u>	<u>\$ 704</u>
Cash Receipts Over [Under] Expenditures	64,695	14,362		
Unencumbered Cash, Beginning	<u>56,748</u>	<u>121,443</u>		
Unencumbered Cash, Ending	<u>\$ 121,443</u>	<u>\$ 135,805</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, 2013 and 2012

	<u>Prior Year</u> <u>Actual</u>	<u>Current Year</u> <u>Actual</u>
Receipts		
Miscellaneous	\$ -	\$ 10,443
Transfer in	<u>-</u>	<u>72,000</u>
Total Receipts	<u>-</u>	<u>82,443</u>
Expenditures		
Commodities	1,611	-
Capital outlay	<u>187,161</u>	<u>53,835</u>
Total Expenditures	<u>188,772</u>	<u>53,835</u>
Cash Receipts Over [Under] Expenditures	[188,772]	28,608
Unencumbered Cash, Beginning	<u>345,288</u>	<u>156,516</u>
Unencumbered Cash, Ending	<u>\$ 156,516</u>	<u>\$ 185,124</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, 2013
 (With Comparative Actual for the Year Ended December 31, 2012)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 364,416	\$ 327,873	\$ 338,040	\$ [10,167]
Delinquent taxes	7,330	9,216	3,000	6,216
Motor vehicle taxes	54,689	53,474	53,206	268
Recreational vehicle taxes	930	918	1,039	[121]
Miscellaneous	<u>9,085</u>	<u>7,278</u>	<u>57,200</u>	<u>[49,922]</u>
Total Receipts	<u>436,450</u>	<u>398,759</u>	<u>\$ 452,485</u>	<u>\$ [53,726]</u>
Expenditures				
Personal services	241,027	245,751	\$ 272,775	\$ 27,024
Contractual	128,724	132,874	159,812	26,938
Commodities	4,284	5,731	9,500	3,769
Capital outlay	4,406	2,443	1,000	[1,443]
Transfers out	<u>62,000</u>	<u>2,598</u>	<u>-</u>	<u>[2,598]</u>
Total Expenditures	<u>440,441</u>	<u>389,397</u>	<u>\$ 443,087</u>	<u>\$ 53,690</u>
Cash Receipts Over [Under] Expenditures	[3,991]	9,362		
Unencumbered Cash, Beginning	<u>11,971</u>	<u>7,980</u>		
Unencumbered Cash, Ending	<u>\$ 7,980</u>	<u>\$ 17,342</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, 2013 and 2012

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Fees	\$ 68,175	\$ -
Transfer in	56,246	52,700
Miscellaneous	<u>109,987</u>	<u>166,716</u>
Total Receipts	<u>234,408</u>	<u>219,416</u>
Expenditures		
Personal services	129,593	147,110
Contractual services	69,342	82,977
Capital outlay	387	-
Commodities	5,347	2,435
Transfers out	<u>31,000</u>	<u>-</u>
Total Expenditures	<u>235,669</u>	<u>232,522</u>
Cash Receipts Over [Under] Expenditures	[1,261]	[13,106]
Unencumbered Cash, Beginning	<u>17,919</u>	<u>16,658</u>
Unencumbered Cash, Ending	<u>\$ 16,658</u>	<u>\$ 3,552</u>

* This fund is not required to be budgeted.

Jefferson County, Kansas
 Crime Victims Assistance Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2013 and 2012

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Transfers in	\$ -	\$ -
Total Receipts	<u>-</u>	<u>-</u>
Expenditures		
Transfers out	-	2,829
Total Expenditures	<u>-</u>	<u>2,829</u>
Cash Receipts Over [Under] Expenditures	-	[2,829]
Unencumbered Cash, Beginning	<u>2,829</u>	<u>2,829</u>
Unencumbered Cash, Ending	<u>\$ 2,829</u>	<u>\$ -</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, 2013 and 2012

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

* This fund is not required to be budgeted.

Jefferson County, Kansas
Elevator Maintenance Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2013 and 2012

	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>3,170</u>	<u>3,264</u>
Total Expenditures	<u>3,170</u>	<u>3,264</u>
Cash Receipts Over [Under] Expenditures	[170]	[264]
Unencumbered Cash, Beginning	<u>22,093</u>	<u>21,923</u>
Unencumbered Cash, Ending	<u>\$ 21,923</u>	<u>\$ 21,659</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, 2013 and 2012

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
911 telephone tax collections	\$ 60,680	\$ 115,379
Miscellaneous	<u>62,118</u>	<u>10,055</u>
Total Receipts	<u>122,798</u>	<u>125,434</u>
Expenditures		
Contractual services	49,061	49,830
Commodities	25,742	33,172
Capital outlay	<u>676</u>	<u>127,420</u>
Total Expenditures	<u>75,479</u>	<u>210,422</u>
Cash Receipts Over [Under] Expenditures	47,319	[84,988]
Unencumbered Cash, Beginning	<u>187,217</u>	<u>234,536</u>
Unencumbered Cash, Ending	<u>\$ 234,536</u>	<u>\$ 149,548</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, 2013 and 2012

	Prior Year <u>Actual</u>	<u>Actual</u>
Receipts		
Taxes and Shared Revenues:		
Delinquent taxes	\$ 8,745	\$ 6,150
Total Receipts	<u>8,745</u>	<u>6,150</u>
Expenditures		
Transfer out	<u>8,745</u>	<u>6,150</u>
Total Expenditures	<u>8,745</u>	<u>6,150</u>
Cash 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, 2013 and 2012

	<u>Prior Year</u> <u>Actual</u>	<u>Current Year</u> <u>Actual</u>
Receipts		
Transfers in	\$ 590,450	\$ 365,756
Total Receipts	<u>590,450</u>	<u>365,756</u>
Expenditures		
Capital outlay	271,798	338,448
Transfers out	<u>282,915</u>	<u>-</u>
Total Expenditures	<u>554,713</u>	<u>338,448</u>
Cash Receipts Over [Under] Expenditures	35,737	27,308
Unencumbered Cash, Beginning	<u>3,244,193</u>	<u>3,279,930</u>
Unencumbered Cash, Ending	<u>\$ 3,279,930</u>	<u>\$ 3,307,238</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, 2013
(With Comparative Actual for the Year Ended December 31, 2012)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 118,773	\$ 119,300	\$ 123,000	\$ [3,700]
Delinquent taxes	2,500	3,057	2,000	1,057
Motor vehicle taxes	17,455	17,415	17,341	74
Recreational vehicle taxes	298	299	339	[40]
Grants and reimbursed expenses	54,880	64,923	363,202	[298,279]
Home health	721,025	550,539	691,000	[140,461]
Donations	4,475	4,563	5,000	[437]
User fees	129,218	146,930	155,000	[8,070]
Contracts	221,704	229,145	232,000	[2,855]
Memorials	1,580	3,085	300	2,785
Hospice	649,929	345,050	500,000	[154,950]
Transfer in	282,915	316,353	76,796	239,557
Miscellaneous	428	-	-	-
Total Receipts	<u>2,205,180</u>	<u>1,800,659</u>	<u>\$ 2,165,978</u>	<u>\$ [365,319]</u>
Expenditures				
Personal services	1,291,614	1,118,846	\$ 1,273,016	\$ 154,170
Contractual	860,878	755,118	913,668	158,550
Commodities	111,283	84,558	177,525	92,967
Capital outlay	15,295	5,252	10,000	4,748
Miscellaneous	428	-	-	-
Transfer out	-	75,000	-	[75,000]
Total Expenditures	<u>2,279,498</u>	<u>2,038,774</u>	<u>\$ 2,374,209</u>	<u>\$ 335,435</u>
Cash Receipts Over [Under] Expenditures	[74,318]	[238,115]		
Unencumbered Cash, Beginning	<u>536,515</u>	<u>462,197</u>		
Unencumbered Cash, Ending	<u>\$ 462,197</u>	<u>\$ 224,082</u>		

See independent auditor's report on the financial statements.

Jefferson County, Kansas
 Jefferson County Sheriff Drug Buy Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2013 and 2012

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Miscellaneous	\$ -	\$ -
Total Receipts	<u>-</u>	<u>-</u>
Expenditures		
Contractual services	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Cash Receipts Over [Under] Expenditures	-	-
Unencumbered Cash, Beginning	<u>3,124</u>	<u>3,124</u>
Unencumbered Cash, Ending	<u>\$ 3,124</u>	<u>\$ 3,124</u>

* This fund is not required to be budgeted.

Jefferson County, Kansas
 Lake Patrol Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2013 and 2012

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Lake patrol contract	\$ 35,145	\$ 30,143
Total Receipts	<u>35,145</u>	<u>30,143</u>
Expenditures		
Personal services	21,784	21,605
Contractual services	3,481	3,502
Transfers out	-	50,000
Total Expenditures	<u>25,265</u>	<u>75,107</u>
Cash Receipts Over [Under] Expenditures	9,880	[44,964]
Unencumbered Cash, Beginning	<u>41,025</u>	<u>50,905</u>
Unencumbered Cash, Ending	<u>\$ 50,905</u>	<u>\$ 5,941</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, 2013
(With Comparative Actual for the Year Ended December 31, 2012)

	Prior Year <u>Actual</u>	Current Year		Variance Over <u>[Under]</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 2,415,020	\$ 2,632,463	\$ 2,714,080	\$ [81,617]
Delinquent taxes	45,778	58,960	30,000	28,960
Motor vehicle taxes	340,791	353,178	352,603	575
Recreational vehicle taxes	5,808	6,076	6,888	[812]
Process fees	9,975	15,724	5,000	10,724
Driver's license check fees	44	44	-	44
Sale of property	-	-	5,000	[5,000]
Miscellaneous and reimbursements	14,582	13,638	20,000	[6,362]
Boarding fees - prisoners	33,159	21,833	19,430	2,403
Transfer in	-	50,000	-	50,000
Total Receipts	<u>2,865,157</u>	<u>3,151,916</u>	<u>\$ 3,153,001</u>	<u>\$ [1,085]</u>
Expenditures				
Personal services	1,628,068	1,696,626	\$ 1,665,966	\$ [30,660]
Contractual services	1,037,893	1,145,402	1,207,738	62,336
Commodities	156,569	184,644	205,246	20,602
Capital outlay	2,520	7,546	-	[7,546]
Transfers out	100,000	58,130	-	[58,130]
Total Expenditures	<u>2,925,050</u>	<u>3,092,348</u>	<u>\$ 3,078,950</u>	<u>\$ [13,398]</u>
Cash Receipts Over [Under] Expenditures	[59,893]	59,568		
Unencumbered Cash, Beginning	<u>70,257</u>	<u>10,364</u>		
Unencumbered Cash, Ending	<u>\$ 10,364</u>	<u>\$ 69,932</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, 2013

Receipts		
Agreement income		\$ 20,000
Total Receipts		<u>20,000</u>
Expenditures		
Capital outlay		<u>-</u>
Total Expenditures		<u>-</u>
Cash Receipts Over [Under] Expenditures		20,000
Unencumbered Cash, Beginning		<u>-</u>
Unencumbered Cash, Ending		<u>\$ 20,000</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, 2013 and 2012

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Miscellaneous	\$ -	\$ -
Total Receipts	<u>-</u>	<u>-</u>
Expenditures		
Contractual	2,539	-
Commodities	-	525
Capital outlay	<u>325</u>	<u>930</u>
Total Expenditures	<u>2,864</u>	<u>1,455</u>
Cash Receipts Over [Under] Expenditures	[2,864]	[1,455]
Unencumbered Cash, Beginning	<u>20,879</u>	<u>18,015</u>
Unencumbered Cash, Ending	<u>\$ 18,015</u>	<u>\$ 16,560</u>

* This fund is not required to be budgeted.

Jefferson County, Kansas
 Road and Bridge Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2013
 (With Comparative Actual for the Year Ended December 31, 2012)

	Prior Year Actual	Current Year		Variance Over [Under]
		Actual	Budget	
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 3,270,458	\$ 3,256,171	\$ 3,357,109	\$ [100,938]
Delinquent taxes	64,923	82,193	40,000	42,193
Motor vehicle taxes	454,759	477,788	477,498	290
Recreational vehicle taxes	7,721	8,225	9,327	[1,102]
Highway funds from state	696,544	687,163	675,750	11,413
Federal flood control	13,165	10,557	10,000	557
Permits	1,600	2,700	2,200	500
Sale of used supplies	27,454	1,650	2,000	[350]
Reimbursements	13,545	8,463	35,000	[26,537]
Miscellaneous	7,191	4,647	-	4,647
Total Receipts	<u>4,557,360</u>	<u>4,539,557</u>	<u>\$ 4,608,884</u>	<u>\$ [69,327]</u>
Expenditures				
Personal services	1,193,403	1,134,029	\$ 1,230,569	\$ 96,540
Contractual	716,134	696,351	858,410	162,059
Commodities	2,271,196	2,210,095	2,653,900	443,805
Capital outlay	14,405	63,012	-	[63,012]
Transfers out	400,000	638,000	-	[638,000]
Total Expenditures	<u>4,595,138</u>	<u>4,741,487</u>	<u>\$ 4,742,879</u>	<u>\$ 1,392</u>
Cash Receipts Over [Under] Expenditures	[37,778]	[201,930]		
Unencumbered Cash, Beginning	<u>290,685</u>	<u>252,907</u>		
Unencumbered Cash, Ending	<u>\$ 252,907</u>	<u>\$ 50,977</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, 2013 and 2012

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Taxes and Shared Revenues:		
Specials tax	\$ 3,000	\$ 2,850
Total Receipts	<u>3,000</u>	<u>2,850</u>
Expenditures		
Commodities	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Cash Receipts Over [Under] Expenditures	3,000	2,850
Unencumbered Cash, Beginning	<u>14,717</u>	<u>17,717</u>
Unencumbered Cash, Ending	<u>\$ 17,717</u>	<u>\$ 20,567</u>

* This fund is not required to be budgeted.

Jefferson County, Kansas
 Sales Tax Surplus - Law Enforcement Building Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2013 and 2012

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Sales tax	\$ -	\$ -
Total Receipts	<u>-</u>	<u>-</u>
Expenditures		
Capital outlay	<u>-</u>	<u>7,704</u>
Total Expenditures	<u>-</u>	<u>7,704</u>
Cash Receipts Over [Under] Expenditures	-	[7,704]
Unencumbered Cash, Beginning	<u>7,704</u>	<u>7,704</u>
Unencumbered Cash, Ending	<u>\$ 7,704</u>	<u>\$ -</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, 2013 and 2012

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
State alcohol taxes	\$ 28,624	\$ 25,907
Total Receipts	<u>28,624</u>	<u>25,907</u>
Expenditures		
Appropriations	<u>18,000</u>	<u>25,000</u>
Total Expenditures	<u>18,000</u>	<u>25,000</u>
Cash Receipts Over [Under] Expenditures	10,624	907
Unencumbered Cash, Beginning	<u>89,815</u>	<u>100,439</u>
Unencumbered Cash, Ending	<u>\$ 100,439</u>	<u>\$ 101,346</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, 2013 and 2012

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Drug forfeiture	\$ 1,908	\$ -
Miscellaneous	<u>7,165</u>	<u>9,720</u>
Total Receipts	<u>9,073</u>	<u>9,720</u>
Expenditures		
Contractual services	2,070	3,709
Capital outlay	<u>22,815</u>	<u>6,015</u>
Total Expenditures	<u>24,885</u>	<u>9,724</u>
Cash Receipts Over [Under] Expenditures	[15,812]	[4]
Unencumbered Cash, Beginning	<u>153,992</u>	<u>138,180</u>
Unencumbered Cash, Ending	<u>\$ 138,180</u>	<u>\$ 138,176</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, 2013 and 2012

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
State alcohol taxes	\$ 13,548	\$ 10,972
Total Receipts	<u>13,548</u>	<u>10,972</u>
Expenditures		
Transfer out	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Cash Receipts Over [Under] Expenditures	13,548	10,972
Unencumbered Cash, Beginning	<u>76,119</u>	<u>89,667</u>
Unencumbered Cash, Ending	<u>\$ 89,667</u>	<u>\$ 100,639</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, 2013 and 2012

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Miscellaneous	\$ 9,986	\$ 115,000
Reimbursements	-	20,500
Transfers in	<u>400,000</u>	<u>588,000</u>
Total Receipts	<u>409,986</u>	<u>723,500</u>
Expenditures		
Contractual	72,000	9,118
Equipment	<u>260,660</u>	<u>502,021</u>
Total Expenditures	<u>332,660</u>	<u>511,139</u>
Cash Receipts Over [Under] Expenditures	77,326	212,361
Unencumbered Cash, Beginning	<u>687,565</u>	<u>764,891</u>
Unencumbered Cash, Ending	<u>\$ 764,891</u>	<u>\$ 977,252</u>

* This fund is not required to be budgeted.

Jefferson County, Kansas
 Stray Animal Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2013 and 2012

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Miscellaneous	\$ 2,300	\$ 1,073
Total Receipts	<u>2,300</u>	<u>1,073</u>
Expenditures		
Contractual	<u>1,197</u>	<u>1,433</u>
Total Expenditures	<u>1,197</u>	<u>1,433</u>
Cash Receipts Over [Under] Expenditures	1,103	[360]
Unencumbered Cash, Beginning	<u>-</u>	<u>1,103</u>
Unencumbered Cash, Ending	<u>\$ 1,103</u>	<u>\$ 743</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, 2013 and 2012

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Use of money and property	\$ 26,892	\$ 29,280
Transfer in	<u>-</u>	<u>105</u>
Total Receipts	<u>26,892</u>	<u>29,385</u>
Expenditures		
Contractual	17,111	19,918
Commodities	103	33
Capital outlay	<u>-</u>	<u>23,114</u>
Total Expenditures	<u>17,214</u>	<u>43,065</u>
Cash Receipts Over [Under] Expenditures	9,678	[13,680]
Unencumbered Cash, Beginning	<u>81,861</u>	<u>91,539</u>
Unencumbered Cash, Ending	<u>\$ 91,539</u>	<u>\$ 77,859</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, 2013
 (With Comparative Actual for the Year Ended December 31, 2012)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 394,229	\$ 382,699	\$ 394,562	\$ [11,863]
Delinquent taxes	6,179	8,568	3,000	5,568
Motor vehicle taxes	48,507	57,308	57,559	[251]
Recreational vehicle taxes	842	990	1,124	[134]
Proceeds	-	3,083,835	-	3,083,835
Miscellaneous	1,623	3,759	7,000	[3,241]
Total Receipts	<u>451,380</u>	<u>3,537,159</u>	<u>\$ 463,245</u>	<u>\$ 3,073,914</u>
Expenditures				
Principal	250,000	260,000	\$ 260,000	\$ -
Interest	188,873	160,898	180,073	19,175
Bond issuance costs	-	115,578	-	[115,578]
Bond refunding	-	2,968,258	-	[2,968,258]
Cash basis reserve	-	-	50,000	50,000
Adjustment for qualifying budget credit	-	-	3,083,835	3,083,835
Total Expenditures	<u>438,873</u>	<u>3,504,734</u>	<u>\$ 3,573,908</u>	<u>\$ 69,174</u>
Cash Receipts Over [Under] Expenditures	12,507	32,425		
Unencumbered Cash, Beginning	<u>20,828</u>	<u>33,335</u>		
Unencumbered Cash, Ending	<u>\$ 33,335</u>	<u>\$ 65,760</u>		

See independent auditor's report on the financial statements.

Jefferson County, Kansas
 Rock Creek Road Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2013 and 2012

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Miscellaneous	\$ -	\$ -
Total Receipts	<u>-</u>	<u>-</u>
Expenditures		
Transfer out	-	444
Total Expenditures	<u>-</u>	<u>444</u>
Cash Receipts Over [Under] Expenditures	-	[444]
Unencumbered Cash, Beginning	<u>444</u>	<u>444</u>
Unencumbered Cash, Ending	<u>\$ 444</u>	<u>\$ -</u>

* This fund is not required to be budgeted.

Jefferson County, Kansas
 Fairway Drive Improvement Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2013 and 2012

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Miscellaneous	\$ 5,948	\$ 5,749
Total Receipts	<u>5,948</u>	<u>5,749</u>
 Expenditures		
Contractual	<u>5,948</u>	<u>5,948</u>
Total Expenditures	<u>5,948</u>	<u>5,948</u>
 Cash Receipts Over [Under] Expenditures	-	[199]
 Unencumbered Cash, Beginning	<u>2,563</u>	<u>2,563</u>
 Unencumbered Cash, Ending	<u>\$ 2,563</u>	<u>\$ 2,364</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, 2013 and 2012

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Taxes and Shared Revenues:		
Special assessments	\$ 14,700	\$ 14,700
Total Receipts	<u>14,700</u>	<u>14,700</u>
Expenditures		
Contractual	4,658	-
Principal	5,276	5,553
Interest	<u>4,338</u>	<u>8,397</u>
Total Expenditures	<u>14,272</u>	<u>13,950</u>
Cash Receipts Over [Under] Expenditures	428	750
Unencumbered Cash, Beginning	<u>5,223</u>	<u>5,651</u>
Unencumbered Cash, Ending	<u>\$ 5,651</u>	<u>\$ 6,401</u>

* This fund is not required to be budgeted.

Jefferson County, Kansas
 Lake Ridge Sewer Project Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2013 and 2012

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Intergovernmental	\$ 147,699	\$ -
Total Receipts	<u>147,699</u>	<u>-</u>
Expenditures		
Contractual	<u>147,699</u>	<u>-</u>
Total Expenditures	<u>147,699</u>	<u>-</u>
Cash 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
 Capital Improvement Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2013

Receipts	
Transfer in	\$ 360,850
Total Receipts	<u>360,850</u>
Expenditures	
Capital outlay	<u>-</u>
Total Expenditures	<u>-</u>
Cash Receipts Over [Under] Expenditures	360,850
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 360,850</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, 2013 and 2012

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
User fees	\$ 65,607	\$ 51,868
Total Receipts	<u>65,607</u>	<u>51,868</u>
Expenditures		
Transfers out	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Cash Receipts Over [Under] Expenditures	65,607	51,868
Unencumbered Cash, Beginning	<u>331,461</u>	<u>397,068</u>
Unencumbered Cash, Ending	<u>\$ 397,068</u>	<u>\$ 448,936</u>

* This fund is not required to be budgeted.

Jefferson County, Kansas
 Self Insured Health Insurance Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2013 and 2012

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Reimbursements	\$ 105,249	\$ -
Use of money and property	<u>79</u>	<u>-</u>
Total Receipts	<u>105,328</u>	<u>-</u>
Expenditures		
Personnel services	7,781	-
Transfer out	<u>99,145</u>	<u>-</u>
Total Expenditures	<u>106,926</u>	<u>-</u>
Cash Receipts Over [Under] Expenditures	[1,598]	-
Unencumbered Cash, Beginning	<u>1,598</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</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, 2013

	Beginning Cash <u>Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	Ending Cash <u>Balance</u>
Distributable Funds:				
Advance Tax	\$ 124	\$ -	\$ -	\$ 124
Collection Agency	231	-	-	231
County Property Sale	19,631	113,173	42,712	90,092
Current Tax	11,972,394	22,058,808	21,776,503	12,254,699
Delinquent Personal Tax	16,068	-	-	16,068
Motor Vehicle, Personal Property Tax	38,240	2,488,768	2,495,010	31,998
Prior Years Taxes	3	-	-	3
Recreational Vehicle Tax	627	43,639	43,997	269
Redemptions	60,408	-	-	60,408
Severance Tax - Spec. Mineral	-	854	854	-
Treasurer's Holding	3,331	12,525	7,137	8,719
Total Distributable Funds	<u>12,111,057</u>	<u>24,717,767</u>	<u>24,366,213</u>	<u>12,462,611</u>
State Funds:				
Institutional Building	2,143	84,296	84,362	2,077
State Educational Building	4,285	168,594	168,726	4,153
State General	-	1	1	-
Total State Funds	<u>6,428</u>	<u>252,891</u>	<u>253,089</u>	<u>6,230</u>
Subdivision Funds:				
Cemetery Districts	3,121	114,901	115,004	3,018
Cities	36,567	1,448,031	1,449,996	34,602
Drainage and Watershed Districts	15,002	255,974	251,697	19,279
School Districts	136,036	8,309,232	8,303,992	141,276
Sewer Districts	129,011	525,259	515,437	138,833
Special Districts	279,293	494,990	448,406	325,877
Townships	29,640	1,017,281	1,018,866	28,055
Total Subdivision Funds	<u>628,670</u>	<u>12,165,668</u>	<u>12,103,398</u>	<u>690,940</u>

See independent auditor's report on the financial statements.

Jefferson County, Kansas
Agency Funds (Continued)
Summary of Receipts and Disbursements - Actual
Regulatory Basis
For the Year Ended December 31, 2013

	Beginning Cash <u>Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	Ending Cash <u>Balance</u>
Other Funds:				
County Attorney Federal Forfeiture	\$ 221	\$ -	\$ -	\$ 221
Court Trustee - Operating Fund	2,877	1,276	4,153	-
Fish and Game Licenses	153	6,856	6,952	57
Heritage Trust Fund	2,006	5,949	5,864	2,091
Jefferson County Home Health and Hospice	19,529	25	-	19,554
Long and Short	1,197	320	-	1,517
Motor Vehicle License Fee	251	1,228,796	1,228,703	344
Motor Vehicle Sales Tax	42,875	718,935	699,897	61,913
NEK Library	4,399	183,352	183,394	4,357
Overpayments	10,774	1,027	-	11,801
Payroll Clearing	1,318	617	227	1,708
Prosecutor Training and Assistance	1,444	1,342	1,543	1,243
Worthless Check Trust Fund	982	-	-	982
	<u>88,026</u>	<u>2,148,495</u>	<u>2,130,733</u>	<u>105,788</u>
Total Other Funds				
County Offices:				
Schedule 4	<u>89,649</u>	<u>667,066</u>	<u>663,242</u>	<u>93,473</u>
Total Agency Funds	<u>\$ 12,923,830</u>	<u>\$ 39,951,887</u>	<u>\$ 39,516,675</u>	<u>\$ 13,359,042</u>

See independent auditor's report on the financial statements.

Schedule 4

Jefferson County, Kansas
 Agency Funds - County Offices
 Summary of Receipts and Disbursements - Actual
 Regulatory Basis
 For the Year Ended December 31, 2013

	<u>District Court</u>	<u>County Sheriff</u>	<u>Law Library</u>	<u>Inmate</u>	<u>Total</u>
Cash Receipts					
Cash bonds	\$ -	\$ 64,771	\$ -	\$ -	\$ 64,771
Fees	259,773	-	9,714	-	269,487
Fines	74,656	-	-	-	74,656
Reimbursements and refunds	27,944	-	-	-	27,944
Restitution	195,624	-	-	-	195,624
Miscellaneous	-	-	252	34,332	34,584
Total Cash Receipts	<u>557,997</u>	<u>64,771</u>	<u>9,966</u>	<u>34,332</u>	<u>667,066</u>
Expenditures					
Cash bonds	-	64,771	-	-	64,771
Fees	243,680	-	-	-	243,680
Fines	74,656	-	-	-	74,656
Reimbursement and refunds	29,040	-	-	-	29,040
Restitution	195,497	-	-	-	195,497
Miscellaneous	15	-	25,277	30,306	55,598
Total Expenditures	<u>542,888</u>	<u>64,771</u>	<u>25,277</u>	<u>30,306</u>	<u>663,242</u>
Cash Receipts Over [Under] Expenditures	15,109	-	[15,311]	4,026	3,824
Unencumbered Cash, Beginning	<u>41,778</u>	<u>171</u>	<u>30,945</u>	<u>16,755</u>	<u>89,649</u>
Unencumbered Cash, Ending	<u>\$ 56,887</u>	<u>\$ 171</u>	<u>\$ 15,634</u>	<u>\$ 20,781</u>	<u>\$ 93,473</u>

See independent auditor's report on the financial statements.

Jefferson County, Kansas
Schedule of Emergency Service Accounts Receivable
For the Years Ended December 31, 2013, 2012, 2011, 2010, 2009, 2008, 2007, 2006 and 2005
(Unaudited)

	For the Year Ended December 31,								
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Beginning balance	\$ 234,668	\$ 316,037	\$ 388,716	\$ 478,138	\$ 632,202	\$ 696,336	\$ 757,050	\$ 821,327	\$ 919,148
Charges billed	474,566	486,049	542,518	593,560	655,290	642,294	668,199	736,413	815,440
Payment for charges billed	<u>[393,197]</u>	<u>[413,370]</u>	<u>[453,096]</u>	<u>[439,496]</u>	<u>[591,156]</u>	<u>[581,580]</u>	<u>[603,922]</u>	<u>[638,592]</u>	<u>[737,387]</u>
Ending balance	<u>\$ 316,037</u>	<u>\$ 388,716</u>	<u>\$ 478,138</u>	<u>\$ 632,202</u>	<u>\$ 696,336</u>	<u>\$ 757,050</u>	<u>\$ 821,327</u>	<u>\$ 919,148</u>	<u>\$ 997,201</u>
Actual Cash Received	<u>\$ 262,047</u>	<u>\$ 266,685</u>	<u>\$ 299,478</u>	<u>\$ 346,587</u>	<u>\$ 440,307</u>	<u>\$ 354,074</u>	<u>\$ 402,536</u>	<u>\$ 638,592</u>	<u>\$ 221,307</u>