

JEFFERSON COUNTY, KANSAS

FINANCIAL STATEMENTS

December 31, 2014

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Jefferson County, Kansas

FINANCIAL STATEMENTS

December 31, 2014

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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, 2014, 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 *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, 2014, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

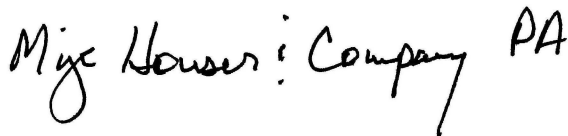
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2014, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of regulatory basis receipts and disbursements-agency funds (Schedules 1, 2 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Matter

The 2013 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) is also presented for comparative analysis and is not a required part of the 2014 basic financial statement upon which we rendered an unmodified opinion dated August 4, 2014. The 2013 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://da.ks.gov/ar/muniserv/>. Such 2013 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2013 basis financial statements. The 2013 comparative information was subjected to auditing procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2013 basic financial statements or to the 2013 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 2013 comparative information is fairly presented in all material respects in relation to the 2013 basic financial statements as a whole, on the basis of accounting described in Note 1.

Handwritten signature in black ink that reads "Mike Houser: Company PA".

Certified Public Accountants

Lawrence, Kansas
July 16, 2015

Jefferson County, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2014

<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>
General Funds:							
General Fund	\$ 713,075	\$ -	\$ 5,394,145	\$ 5,605,461	\$ 501,759	\$ 54,860	\$ 556,619
Special Purpose Funds:							
Abandoned Cemetery	8,542	-	-	-	8,542	-	8,542
Ambulance	135,805	-	1,119,315	1,173,230	81,890	3,339	85,229
Ambulance Capital Outlay	185,124	-	108,700	202,064	91,760	124,945	216,705
Appraiser's Cost	17,342	-	426,845	434,707	9,480	115	9,595
Auto Administration	3,552	-	164,233	143,548	24,237	-	24,237
Crime Victims Assistance	-	-	-	-	-	-	-
D.A.R.E.	53	-	-	-	53	-	53
Elevator Maintenance	21,659	-	3,000	3,405	21,254	-	21,254
Emergency 911 Communications	149,548	-	118,884	174,880	93,552	65,505	159,057
Emergency Management	-	-	22,513	26,172	[3,659]	20,914	17,255
Employee Benefits	-	-	1,500	1,500	-	-	-
Equipment Reserve	3,307,238	-	384,530	533,302	3,158,466	888	3,159,354
Grant	-	-	800	124	676	-	676
Health	224,082	-	2,060,394	2,048,859	235,617	17,350	252,967
Jefferson County Sheriff Drug Buy	3,124	-	-	-	3,124	-	3,124
Lake Patrol	5,941	-	45,827	25,654	26,114	-	26,114
Law Enforcement	69,932	-	3,306,829	3,303,034	73,727	21,439	95,166
MCM Agreement	20,000	-	40,000	60,000	-	-	-
Noxious Weed Capital Outlay	16,560	-	-	-	16,560	-	16,560
Road and Bridge	50,977	-	4,973,326	4,965,795	58,508	123,744	182,252
Road Improvement Dist. #1 - Special	20,567	-	2,850	-	23,417	-	23,417
Sales Tax Surplus - Law Enforce. Bldg.	-	-	-	-	-	-	-
Special Alcohol Program	101,346	-	24,847	20,000	106,193	-	106,193
Special Law Enforcement	138,176	-	184,214	36,563	285,827	-	285,827
Special Parks and Recreation	100,639	-	11,005	-	111,644	-	111,644
Special Road and Bridge Machinery	977,252	-	416,000	228,867	1,164,385	-	1,164,385
Stray Animal	743	-	-	743	-	-	-
Technology - Register of Deeds	77,859	-	22,982	47,373	53,468	203	53,671
Bond and Interest Funds:							
Bond and Interest	65,760	-	477,949	425,785	117,924	-	117,924

Jefferson County, Kansas
 Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2014
 (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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fairway Drive Improvement	2,364	-	6,048	5,948	2,464	-	2,464
Northwind Drive Improvement	6,401	-	14,700	13,951	7,150	-	7,150
Capital Improvement	360,850	-	347,958	129,018	579,790	20,784	600,574
Business Funds:							
Landfill Access Road	<u>448,936</u>	<u>-</u>	<u>57,105</u>	<u>-</u>	<u>506,041</u>	<u>-</u>	<u>506,041</u>
Total Reporting Entity [Excluding Agency Funds]	<u>\$ 7,233,447</u>	<u>\$ -</u>	<u>\$ 19,736,499</u>	<u>\$ 19,609,983</u>	<u>\$ 7,359,963</u>	<u>\$ 454,086</u>	<u>\$ 7,814,049</u>

Composition of Cash:	State Bank of Oskaloosa Checking	\$ 1,022,406
	State Bank of Oskaloosa Checking-County Offices	188,507
	Kendall State Bank Checking	4,474
	Bank of McLouth Money Market	477,640
	Denison State Bank-Savings	425,925
	Denison State Bank - CD	3,016,454
	First State Bank and Trust Money Market	190,309
	State of Kansas MIP	16,016,251
	Mutual Savings	19,585
	Cash on hand	<u>1,000</u>
	Total Cash	21,362,551
	Agency Funds per Schedule 3	<u>[13,548,502]</u>
	Total Reporting Entity [Excluding Agency Funds]	<u>\$ 7,814,049</u>

Jefferson County, Kansas

Notes to the Financial Statements
December 31, 2014

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 2014:

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

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

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

Capital Projects Fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business Fund – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund etc.)

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, 2014

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. BASIS OF ACCOUNTING

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

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

D. BUDGETARY INFORMATION

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The 2014 budget was amended for the General, Road and Bridge, Health and Ambulance Funds.

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

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

Jefferson County, Kansas

Notes to the Financial Statements
December 31, 2014

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. BUDGETARY INFORMATION (Continued)

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

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, 2014, the County has the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Rating</u>
Kansas Municipal Investment Pool	<u>\$ 16,016,251</u>	S&P AA AF/S1+

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

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

Jefferson County, Kansas

Notes to the Financial Statements
December 31, 2014

II. DEPOSITS AND INVESTMENTS (Continued)

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas County, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has no designated "peak periods".

At December 31, 2014, the County's carrying amount of deposits was \$5,346,299 and the bank balance was \$5,645,188. The bank balance was held by six banks resulting in a concentration of credit risk. Of the bank balance, \$1,247,976 was covered by federal depository insurance and the balance of \$4,397,212 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

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

III. LONG-TERM DEBT

Following is a detailed listing of the County's long-term debt outstanding at December 31, 2014:

<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	\$ 260,000	Various
Series 2003	07/15/03	09/01/23	164,121	90,000	Various
Series 2005	11/01/05	05/01/26	5,240,000	1,420,000	3.20 - 4.10%
Series 2005B	12/01/05	10/01/15	40,664	5,665	5.00%
Series 2010	9/13/2010	10/01/30	170,000	148,524	5.25%
Series 2013	3/28/2013	05/01/26	3,065,000	3,030,000	1.00 - 2.30%
				<u>\$ 4,954,189</u>	
Loan:					
Water Pollution Revolving Loan	10/28/05	09/01/26	551,559	\$ 348,652	2.86%
				<u>\$ 348,652</u>	
Leases:					
Ambulance	01/22/09	01/22/17	120,600	\$ 41,741	4.75%
Ambulance	06/05/09	01/22/17	100,000	41,211	4.75%
Ambulance Building	05/21/12	05/21/22	170,000	138,373	1.77%
2014 Chevrolet Silverado Truck	07/19/13	07/19/16	45,000	30,422	2.96%
				<u>\$ 251,747</u>	

Jefferson County, Kansas

Notes to the Financial Statements
December 31, 2014

III. LONG-TERM DEBT (Continued)

Following is a summary of changes in long-term debt for the year ended December 31, 2014:

<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	\$ 5,290,429	\$ -	\$ 336,240	\$ 4,954,189
Loans:				
Water Pollution Revolving Loan	373,927	-	25,276	348,652
Capital leases:				
To Be Paid With Tax Levies	<u>307,462</u>	<u>-</u>	<u>55,714</u>	<u>251,747</u>
Total	<u>\$ 5,971,818</u>	<u>\$ -</u>	<u>\$ 417,230</u>	<u>\$ 5,554,588</u>

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

<u>Year</u>	<u>Principal Due</u>	<u>Interest Due</u>	<u>Total</u>
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	17,438	1,286	18,724
2020-2022	<u>54,213</u>	<u>1,960</u>	<u>56,173</u>
Total	<u>\$ 251,747</u>	<u>\$ 20,855</u>	<u>\$ 272,602</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>
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	392,549	82,443	474,992
2020-2024	<u>2,059,122</u>	<u>267,061</u>	<u>2,326,184</u>
2025-2029	<u>936,986</u>	<u>63,823</u>	<u>1,000,809</u>
2030-2034	<u>63,253</u>	<u>21,063</u>	<u>84,317</u>
2035-2038	<u>60,000</u>	<u>5,700</u>	<u>65,700</u>
Total	<u>\$ 4,954,189</u>	<u>\$ 901,722</u>	<u>\$ 5,855,911</u>

Jefferson County, Kansas

Notes to the Financial Statements
December 31, 2014

III. LONG-TERM DEBT (Continued)

At December 31, 2014, the remaining principal balance of outstanding debt issues previously defeased is \$2,760,000. The principal and interest payments for these bonds will be paid by the trustee for the related escrow securities on the scheduled payment dates. This amount is not recorded in these financial statements.

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

<u>Year</u>	<u>Principal Due</u>	<u>Interest Due</u>	<u>Total</u>
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	35,790
2019	29,132	6,659	35,790
2020-2024	158,739	20,213	178,952
2025-2026	52,186	1,500	53,686
Total	<u>\$ 348,652</u>	<u>\$ 62,938</u>	<u>\$ 411,589</u>

On January 2, 2015, the County signed a lease agreement with First State Bank in the amount of \$100,000 for the purchase of cardiac monitor/defibrillators. The interest rate on the note is 0.82% with a final maturity of January 5, 2019.

Jefferson County, Kansas

Notes to the Financial Statements
December 31, 2014

IV. INTERFUND TRANSACTIONS

From	To	Amount	Regulatory Authority
General	Equipment Reserve	\$ 191,976	K.S.A. 19-119
General	Capital Improvement	239,958	K.S.A. 19-120
General	Bond and Interest	126,024	Bond repayment
General	Health	363,825	Employee benefit reimbursement
General	Ambulance	175,462	Employee benefit reimbursement
General	Elevator Maintenance	3,000	Resolution 1988-8
Ambulance	Ambulance Capital Outlay	108,700	K.S.A. 12-110d
Appraiser's Cost	Capital Improvement	500	K.S.A. 19-120
Auto Administration	General	15,000	K.S.A. 8-145
Auto Administration	Equipment Reserve	15,000	K.S.A. 19-119
Emergency Management	General	4,570	Grant expense reimbursement
Employee Benefits	General	1,500	K.S.A. 79-2958
Equipment Reserve	General	76,500	K.S.A. 19-119
Equipment Reserve	Health	35,000	K.S.A. 19-119
Equipment Reserve	Appraiser's Cost	43,200	K.S.A. 19-119
Equipment Reserve	Capital Improvement	72,500	K.S.A. 19-119
Health	Capital Improvement	10,000	K.S.A. 19-120
Law Enforcement	Equipment Reserve	154,500	K.S.A. 19-119
Law Enforcement	Capital Improvement	25,000	K.S.A. 19-120
Road and Bridge	Special Road and Bridge Machinery	285,000	K.S.A. 68-141g
Technology - Register of Deeds	General	7,000	K.S.A. 28-115a (g)

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.

Jefferson County, Kansas

Notes to the Financial Statements
December 31, 2014

V. DEFINED BENEFIT PENSION PLAN (Continued)

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 5% 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.

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, 2014 is \$317,607.

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, 2014.

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, 2014

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.

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Jefferson County, Kansas
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2014

<u>Funds</u>	<u>Certified Budget</u>	Adjustment for Qualifying Budget <u>Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	Variance- Over <u>[Under]</u>
General Funds:					
General Fund	\$ 5,627,394	\$ -	\$ 5,627,394	\$ 5,605,461	\$ 21,933
Special Purpose Funds:					
Ambulance	1,173,245	-	1,173,245	1,173,230	15
Appraiser's Cost	442,082	-	442,082	434,707	7,375
Health	2,073,259	-	2,073,259	2,048,859	24,400
Law Enforcement	3,303,821	-	3,303,821	3,303,034	787
Road and Bridge	4,973,179	-	4,973,179	4,965,795	7,384
Bond & Interest Funds:					
Bond and Interest	475,785	-	475,785	425,785	50,000

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, 2014
 (With Comparative Actual Totals for the Year Ended December 31, 2013)

	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	\$ 2,930,279	\$ 2,862,169	\$ 2,862,169	\$ -
Delinquent taxes	59,718	69,618	69,618	-
Motor vehicle taxes	377,417	421,127	411,368	9,759
Interest on current tax	124,677	130,893	125,145	5,748
Interest on motor vehicle, recreational vehicle and personal property taxes	3,736	2,285	2,150	135
Recreational vehicle taxes	6,485	7,160	6,371	789
Commercial truck fees	-	17,876	17,299	577
Local liquor tax	10,972	11,005	15,840	[4,835]
Federal flood control	31,672	44,165	44,165	-
Federal money in lieu of taxes	94,675	101,337	101,337	-
Local compensating users tax	144,173	168,397	152,177	16,220
Local retail sales tax	832,346	883,406	803,796	79,610
Mineral tax	427	-	100	[100]
Licenses and Fees:				
Mortgage registration fees	208,797	149,646	140,000	9,646
Diversion fees and community service	34,655	57,646	36,000	21,646
Cereal malt beverage licenses	1,476	1,050	750	300
Fish and game fees	332	254	250	4
Permits	24,410	20,445	19,070	1,375
District court fees	5,588	-	-	-
Recording fees	43,857	35,981	38,000	[2,019]
Filing fees	215	52	800	[748]
Use of money and property	14,617	10,339	18,000	[7,661]
Other:				
Operating transfers	9,423	104,570	95,000	9,570
Antique tags	6,010	6,865	4,000	2,865
Emergency preparedness	-	1,429	23,942	[22,513]
District court	38,290	62,675	62,000	675
Copies	4,730	5,043	3,625	1,418
Insufficient funds	880	1,090	-	1,090
Computer services	38	-	305	[305]
Zoning	10,690	8,790	4,000	4,790
Reimbursements	14,174	13,156	-	13,156
Commodity sales	154,977	168,753	165,149	3,604
Loan proceeds	45,000	-	-	-
Miscellaneous	32,538	26,923	23,685	3,238
Total Receipts	<u>5,267,274</u>	<u>5,394,145</u>	<u>\$ 5,246,111</u>	<u>\$ 148,034</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, 2014
 (With Comparative Actual Totals for the Year Ended December 31, 2013)

	Prior Year <u>Actual</u>	Current Year		Variance- Over <u>[Under]</u>
		<u>Actual</u>	<u>Budget</u>	
Expenditures				
County Commission				
Personal services	\$ 61,831	\$ 63,686	\$ 65,323	\$ 1,637
Contractual	28,576	30,383	28,813	[1,570]
Total County Commission	<u>90,407</u>	<u>94,069</u>	<u>94,136</u>	<u>67</u>
County Clerk				
Personal services	204,400	210,253	209,955	[298]
Contractual	109,202	119,618	135,488	15,870
Commodities	2,931	9,620	7,700	[1,920]
Operating transfers	31,000	17,500	4,000	[13,500]
Total County Clerk	<u>347,533</u>	<u>356,991</u>	<u>357,143</u>	<u>152</u>
County Treasurer & Motor Vehicle				
Personal services	139,607	240,562	232,287	[8,275]
Contractual	85,490	135,634	141,294	5,660
Commodities	5,195	3,855	7,950	4,095
Capital outlay	-	779	2,000	1,221
Operating transfers	58,000	12,700	10,000	[2,700]
Total County Treasurer & Motor Vehicle	<u>288,292</u>	<u>393,530</u>	<u>393,531</u>	<u>1</u>
County Attorney				
Personal services	183,434	217,518	205,946	[11,572]
Contractual	96,810	101,032	124,875	23,843
Commodities	7,249	5,459	5,000	[459]
Capital outlay	12,039	135	-	[135]
Operating transfers	33,250	11,600	-	[11,600]
Total County Attorney	<u>332,782</u>	<u>335,744</u>	<u>335,821</u>	<u>77</u>
County Counselor				
Personal services	30,416	30,900	30,087	[813]
Contractual	5,443	5,945	7,262	1,317
Commodities	-	262	951	689
Capital outlay	-	200	-	[200]
Total County Counselor	<u>35,859</u>	<u>37,307</u>	<u>38,300</u>	<u>993</u>
Register of Deeds				
Personal services	112,737	118,230	119,178	948
Contractual	58,923	61,225	59,853	[1,372]
Commodities	-	1,248	2,000	752
Capital outlay	1,079	-	-	-
Operating transfers	2,905	325	-	[325]
Total Register of Deeds	<u>175,644</u>	<u>181,028</u>	<u>181,031</u>	<u>3</u>
Courthouse General				
Contractual	261,267	293,031	571,021	277,990
Commodities	5,376	8,813	7,000	[1,813]
Operating transfers	221,540	352,524	-	[352,524]
Juvenile care	29,079	16,721	50,000	33,279
Capital outlay	752	6,868	50,000	43,132
Total Courthouse General	<u>518,014</u>	<u>677,957</u>	<u>678,021</u>	<u>64</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, 2014
 (With Comparative Actual Totals for the Year Ended December 31, 2013)

	Prior Year <u>Actual</u>	Current Year		Variance- Over <u>[Under]</u>
		<u>Actual</u>	<u>Budget</u>	
Expenditures (Continued)				
Emergency Management				
Personal services	\$ 36,030	\$ 55,774	\$ 55,469	\$ [305]
Contractual	30,172	31,469	43,949	12,480
Commodities	7,816	8,032	9,800	1,768
Capital outlay	46,211	-	-	-
Operating transfers	4,725	13,900	-	[13,900]
Total Emergency Management	<u>124,954</u>	<u>109,175</u>	<u>109,218</u>	<u>43</u>
Communications				
Personal services	467,514	456,288	491,453	35,165
Contractual	190,819	197,452	220,229	22,777
Capital outlay	250	1,070	9,000	7,930
Commodities	7,562	6,932	-	[6,932]
Operating transfers	55,850	58,900	-	[58,900]
Total Communications	<u>721,995</u>	<u>720,642</u>	<u>720,682</u>	<u>40</u>
4-County Court Costs				
County share	<u>36,404</u>	<u>41,454</u>	<u>59,000</u>	<u>17,546</u>
Total 4-County Court Costs	<u>36,404</u>	<u>41,454</u>	<u>59,000</u>	<u>17,546</u>
Clerk of Unified Courts				
Contractual	111,313	140,569	136,710	[3,859]
Commodities	12,260	13,290	12,800	[490]
Capital outlay	8,491	3,566	8,000	4,434
Total Clerk of Unified Courts	<u>132,064</u>	<u>157,425</u>	<u>157,510</u>	<u>85</u>
G.I.S.				
Personal services	113,901	115,637	127,007	11,370
Contractual services	81,786	83,649	92,291	8,642
Commodities	1,264	1,910	3,300	1,390
Capital outlay	2,025	13,974	20,000	6,026
Operating transfers	34,700	27,400	-	[27,400]
Total G.I.S.	<u>233,676</u>	<u>242,570</u>	<u>242,598</u>	<u>28</u>
Coroner				
Contractual services	<u>39,546</u>	<u>37,425</u>	<u>40,000</u>	<u>2,575</u>
Total Coroner	<u>39,546</u>	<u>37,425</u>	<u>40,000</u>	<u>2,575</u>
Planning Commission				
Personal services	90,931	88,986	97,196	8,210
Contractual services	50,575	46,126	69,867	23,741
Commodities	2,799	2,982	3,000	18
Capital outlay	-	347	2,500	2,153
Operating transfers	-	34,000	-	[34,000]
Total Planning Commission	<u>144,305</u>	<u>172,441</u>	<u>172,563</u>	<u>122</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, 2014
 (With Comparative Actual Totals for the Year Ended December 31, 2013)

	Prior Year <u>Actual</u>	Current Year		Variance- Over <u>[Under]</u>
		<u>Actual</u>	<u>Budget</u>	
Expenditures (Continued)				
Auxiliary Services				
Personal services	\$ 284,508	\$ 257,134	\$ 323,935	\$ 66,801
Contractual services	217,157	230,890	274,914	44,024
Commodities	277,777	335,235	244,388	[90,847]
Capital outlay	14,336	15,331	-	[15,331]
Operating transfers	<u>24,000</u>	<u>4,640</u>	<u>-</u>	<u>[4,640]</u>
Total Auxiliary Services	<u>817,778</u>	<u>843,230</u>	<u>843,237</u>	<u>7</u>
Information Technology				
Personal services	166,655	188,640	178,155	[10,485]
Contractual services	107,817	127,281	153,075	25,794
Commodities	1,153	1,874	2,250	376
Capital outlay	54,415	57,427	62,400	4,973
Operating transfers	<u>65,500</u>	<u>20,600</u>	<u>-</u>	<u>[20,600]</u>
Total Information Technology	<u>395,540</u>	<u>395,822</u>	<u>395,880</u>	<u>58</u>
Miscellaneous				
Economic development	37,345	37,342	37,342	-
Elderly	23,129	23,129	27,640	4,511
4-H fair	11,559	11,032	11,590	558
4-H fair operating transfers	-	2,358	-	[2,358]
4-H maintenance	9,975	8,103	9,975	1,872
Historical	10,613	10,613	10,613	-
Mental health	37,240	40,000	40,000	-
Mental retardation	75,000	75,000	75,000	-
Soil Conservation	40,613	40,613	40,613	-
Meals on Wheels	5,307	5,880	5,880	-
JAAA-Appropriation	10,783	10,783	10,783	-
Operating transfers	<u>588,216</u>	<u>543,798</u>	<u>539,287</u>	<u>[4,511]</u>
Total Miscellaneous	<u>849,780</u>	<u>808,651</u>	<u>808,723</u>	<u>72</u>
Total Expenditures	<u>5,284,573</u>	<u>5,605,461</u>	<u>\$ 5,627,394</u>	<u>\$ 21,933</u>
Receipts Over [Under] Expenditures	[17,299]	[211,316]		
Unencumbered Cash, Beginning	<u>730,374</u>	<u>713,075</u>		
Unencumbered Cash, Ending	<u>\$ 713,075</u>	<u>\$ 501,759</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, 2014 and 2013

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

* This fund is not required to be budgeted.

Jefferson County, Kansas
 Ambulance Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Year Ended December 31, 2013)

	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	\$ 431,884	\$ 433,849	\$ 433,850	\$ [1]
Delinquent taxes	9,691	10,720	10,720	-
Motor vehicle taxes	61,373	62,411	52,219	10,192
Recreational vehicle taxes	1,061	1,056	940	116
Commercial truck fees	-	2,635	2,549	86
User fees	440,307	427,655	417,338	10,317
Operating transfers	214,650	175,462	175,462	-
Reimbursements	-	1,157	107	1,050
Miscellaneous	<u>178</u>	<u>4,370</u>	<u>4,370</u>	<u>-</u>
Total Receipts	<u>1,159,144</u>	<u>1,119,315</u>	<u>\$ 1,097,555</u>	<u>\$ 21,760</u>
Expenditures				
Personal services	638,905	636,802	\$ 586,418	\$ [50,384]
Contractual services	347,164	356,693	332,930	[23,763]
Commodities	78,713	71,035	61,400	[9,635]
Miscellaneous	-	-	1,201	1,201
Transfer out	<u>80,000</u>	<u>108,700</u>	<u>191,296</u>	<u>82,596</u>
Total Expenditures	<u>1,144,782</u>	<u>1,173,230</u>	<u>\$ 1,173,245</u>	<u>\$ 15</u>
Receipts Over [Under] Expenditures	14,362	[53,915]		
Unencumbered Cash, Beginning	<u>121,443</u>	<u>135,805</u>		
Unencumbered Cash, Ending	<u>\$ 135,805</u>	<u>\$ 81,890</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, 2014 and 2013

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Miscellaneous	\$ 10,443	\$ -
Operating transfers	<u>72,000</u>	<u>108,700</u>
Total Receipts	<u>82,443</u>	<u>108,700</u>
Expenditures		
Commodities	-	366
Capital outlay	<u>53,835</u>	<u>201,698</u>
Total Expenditures	<u>53,835</u>	<u>202,064</u>
Receipts Over [Under] Expenditures	28,608	[93,364]
Unencumbered Cash, Beginning	<u>156,516</u>	<u>185,124</u>
Unencumbered Cash, Ending	<u>\$ 185,124</u>	<u>\$ 91,760</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, 2014
 (With Comparative Actual Totals for the Year Ended December 31, 2013)

	Prior Year <u>Actual</u>	Current Year		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 327,873	\$ 315,727	\$ 325,002	\$ [9,275]
Delinquent taxes	9,216	9,194	3,000	6,194
Motor vehicle taxes	53,474	47,724	48,158	[434]
Recreational vehicle taxes	918	802	810	[8]
Commercial truck fees	-	2,000	-	2,000
Operating transfers	-	43,200	50,000	[6,800]
Miscellaneous	7,278	8,198	7,200	998
Total Receipts	<u>398,759</u>	<u>426,845</u>	<u>\$ 434,170</u>	<u>\$ [7,325]</u>
Expenditures				
Personal services	245,751	269,784	\$ 268,697	\$ [1,087]
Contractual	132,874	157,858	165,385	7,527
Commodities	5,731	5,049	7,000	1,951
Capital outlay	2,443	1,516	1,000	[516]
Operating transfers	2,598	500	-	[500]
Total Expenditures	<u>389,397</u>	<u>434,707</u>	<u>\$ 442,082</u>	<u>\$ 7,375</u>
Receipts Over [Under] Expenditures	9,362	[7,862]		
Unencumbered Cash, Beginning	<u>7,980</u>	<u>17,342</u>		
Unencumbered Cash, Ending	<u>\$ 17,342</u>	<u>\$ 9,480</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, 2014 and 2013

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Operating transfers	\$ 52,700	\$ -
Miscellaneous	<u>166,716</u>	<u>164,233</u>
Total Receipts	<u>219,416</u>	<u>164,233</u>
Expenditures		
Personal services	147,110	77,641
Contractual services	82,977	31,726
Commodities	2,435	4,181
Transfers out	<u>-</u>	<u>30,000</u>
Total Expenditures	<u>232,522</u>	<u>143,548</u>
Receipts Over [Under] Expenditures	[13,106]	20,685
Unencumbered Cash, Beginning	<u>16,658</u>	<u>3,552</u>
Unencumbered Cash, Ending	<u>\$ 3,552</u>	<u>\$ 24,237</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, 2014 and 2013

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Operating transfers	\$ -	\$ -
Total Receipts	<u>-</u>	<u>-</u>
Expenditures		
Operating transfers	<u>2,829</u>	<u>-</u>
Total Expenditures	<u>2,829</u>	<u>-</u>
Receipts Over [Under] Expenditures	[2,829]	-
Unencumbered Cash, Beginning	<u>2,829</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</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, 2014 and 2013

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

* This fund is not required to be budgeted.

Jefferson County, Kansas
Elevator Maintenance Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2014 and 2013

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Operating transfers	\$ 3,000	\$ 3,000
Total Receipts	<u>3,000</u>	<u>3,000</u>
Expenditures		
Contractual services	<u>3,264</u>	<u>3,405</u>
Total Expenditures	<u>3,264</u>	<u>3,405</u>
Receipts Over [Under] Expenditures	[264]	[405]
Unencumbered Cash, Beginning	<u>21,923</u>	<u>21,659</u>
Unencumbered Cash, Ending	<u>\$ 21,659</u>	<u>\$ 21,254</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, 2014 and 2013

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
911 telephone tax collections	\$ 115,379	\$ 118,884
Miscellaneous	<u>10,055</u>	<u>-</u>
Total Receipts	<u>125,434</u>	<u>118,884</u>
Expenditures		
Contractual services	49,830	88,877
Commodities	33,172	22,473
Capital outlay	<u>127,420</u>	<u>63,530</u>
Total Expenditures	<u>210,422</u>	<u>174,880</u>
Receipts Over [Under] Expenditures	[84,988]	[55,996]
Unencumbered Cash, Beginning	<u>234,536</u>	<u>149,548</u>
Unencumbered Cash, Ending	<u>\$ 149,548</u>	<u>\$ 93,552</u>

* This fund is not required to be budgeted.

Jefferson County, Kansas
 Emergency Management Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2014

Receipts	
Grants	\$ 22,513
Total Receipts	<u>22,513</u>
Expenditures	
Contractual services	77
Commodities	5,201
Capital outlay	16,324
Operating transfers	<u>4,570</u>
Total Expenditures	<u>26,172</u>
Receipts Over [Under] Expenditures	[3,659]
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u>\$ [3,659]</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, 2014 and 2013

	<u>Prior Year</u> <u>Actual</u>	<u>Actual</u>
Receipts		
Taxes and Shared Revenues:		
Delinquent taxes	\$ 6,150	\$ 1,500
Total Receipts	<u>6,150</u>	<u>1,500</u>
Expenditures		
Operating transfers	<u>6,150</u>	<u>1,500</u>
Total Expenditures	<u>6,150</u>	<u>1,500</u>
Receipts Over [Under] Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

* This fund is not required to be budgeted.

Jefferson County, Kansas
 Equipment Reserve Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2014 and 2013

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Operating transfers	\$ 365,756	\$ 361,476
Miscellaneous	<u>-</u>	<u>23,054</u>
Total Receipts	<u>365,756</u>	<u>384,530</u>
Expenditures		
Capital outlay	338,448	306,102
Operating transfers	<u>-</u>	<u>227,200</u>
Total Expenditures	<u>338,448</u>	<u>533,302</u>
Receipts Over [Under] Expenditures	27,308	[148,772]
Unencumbered Cash, Beginning	<u>3,279,930</u>	<u>3,307,238</u>
Unencumbered Cash, Ending	<u>\$ 3,307,238</u>	<u>\$ 3,158,466</u>

* This fund is not required to be budgeted.

Jefferson County, Kansas
 Grant Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2014

Receipts	
Miscellaneous	\$ 800
Total Receipts	<u>800</u>
Expenditures	
Commodities	124
Total Expenditures	<u>124</u>
Receipts Over [Under] Expenditures	676
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 676</u>

* This fund is not required to be budgeted.

Jefferson County, Kansas
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Year Ended December 31, 2013)

	Prior Year <u>Actual</u>	Current Year		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 119,300	\$ 119,490	\$ 119,489	\$ 1
Delinquent taxes	3,057	3,140	3,140	-
Motor vehicle taxes	17,415	17,243	14,430	2,813
Recreational vehicle taxes	299	291	259	32
Commercial truck fees	-	727	-	727
Grants and reimbursed expenses	64,923	75,259	75,259	-
Home health	550,539	632,483	558,301	74,182
Donations	4,563	5,747	5,283	464
User fees	146,930	132,864	118,549	14,315
Contracts	229,145	220,017	201,513	18,504
Memorials	3,085	1,380	1,380	-
Hospice	345,050	452,608	351,725	100,883
Operating transfers	316,353	398,825	398,825	-
Miscellaneous	-	320	1,024	[704]
Total Receipts	<u>1,800,659</u>	<u>2,060,394</u>	<u>\$ 1,849,177</u>	<u>\$ 211,217</u>
Expenditures				
Personal services	1,118,846	1,126,049	\$ 1,127,681	\$ 1,632
Contractual	755,118	806,437	848,276	41,839
Commodities	84,558	96,448	87,377	[9,071]
Capital outlay	5,252	9,577	9,577	-
Miscellaneous	-	348	348	-
Operating transfers	<u>75,000</u>	<u>10,000</u>	<u>-</u>	<u>[10,000]</u>
Total Expenditures	<u>2,038,774</u>	<u>2,048,859</u>	<u>\$ 2,073,259</u>	<u>\$ 24,400</u>
Receipts Over [Under] Expenditures	[238,115]	11,535		
Unencumbered Cash, Beginning	<u>462,197</u>	<u>224,082</u>		
Unencumbered Cash, Ending	<u>\$ 224,082</u>	<u>\$ 235,617</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, 2014 and 2013

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Miscellaneous	\$ -	\$ -
Total Receipts	<u>-</u>	<u>-</u>
Expenditures		
Contractual services	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
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, 2014 and 2013

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Lake patrol contract	\$ 30,143	\$ 45,827
Total Receipts	<u>30,143</u>	<u>45,827</u>
Expenditures		
Personal services	21,605	22,003
Contractual services	3,502	3,651
Operating transfers	<u>50,000</u>	<u>-</u>
Total Expenditures	<u>75,107</u>	<u>25,654</u>
Receipts Over [Under] Expenditures	[44,964]	20,173
Unencumbered Cash, Beginning	<u>50,905</u>	<u>5,941</u>
Unencumbered Cash, Ending	<u>\$ 5,941</u>	<u>\$ 26,114</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, 2014
 (With Comparative Actual for the Year Ended December 31, 2013)

	Prior Year <u>Actual</u>	Current Year		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 2,632,463	\$ 2,599,929	\$ 2,599,929	\$ -
Delinquent taxes	58,960	65,231	65,231	-
Motor vehicle taxes	353,178	379,133	370,304	8,829
Recreational vehicle taxes	6,076	6,434	5,725	709
Commercial truck fees	-	16,059	-	16,059
Process fees	15,724	12,371	-	12,371
Driver's license check fees	44	34	-	34
Miscellaneous and reimbursements	13,638	9,510	146,593	[137,083]
Boarding fees - prisoners	21,833	218,128	104,573	113,555
Operating transfers	50,000	-	-	-
Total Receipts	<u>3,151,916</u>	<u>3,306,829</u>	<u>\$ 3,292,355</u>	<u>\$ 14,474</u>
Expenditures				
Personal services	1,696,626	1,682,581	\$ 1,675,114	\$ [7,467]
Contractual services	1,145,402	1,196,052	1,233,667	37,615
Commodities	184,644	232,656	214,307	[18,349]
Capital outlay	7,546	12,245	12,073	[172]
Operating transfers	58,130	179,500	168,660	[10,840]
Total Expenditures	<u>3,092,348</u>	<u>3,303,034</u>	<u>\$ 3,303,821</u>	<u>\$ 787</u>
Receipts Over [Under] Expenditures	59,568	3,795		
Unencumbered Cash, Beginning	<u>10,364</u>	<u>69,932</u>		
Unencumbered Cash, Ending	<u>\$ 69,932</u>	<u>\$ 73,727</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, 2014 and 2013

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Agreement income	\$ 20,000	\$ 40,000
Total Receipts	<u>20,000</u>	<u>40,000</u>
Expenditures		
Contractual services	<u>-</u>	<u>60,000</u>
Total Expenditures	<u>-</u>	<u>60,000</u>
Receipts Over [Under] Expenditures	20,000	[20,000]
Unencumbered Cash, Beginning	<u>-</u>	<u>20,000</u>
Unencumbered Cash, Ending	<u>\$ 20,000</u>	<u>\$ -</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, 2014 and 2013

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Miscellaneous	\$ -	\$ -
Total Receipts	<u>-</u>	<u>-</u>
Expenditures		
Commodities	525	-
Capital outlay	<u>930</u>	<u>-</u>
Total Expenditures	<u>1,455</u>	<u>-</u>
Receipts Over [Under] Expenditures	[1,455]	-
Unencumbered Cash, Beginning	<u>18,015</u>	<u>16,560</u>
Unencumbered Cash, Ending	<u>\$ 16,560</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, 2014
 (With Comparative Actual Totals for the Year Ended December 31, 2013)

	Prior Year Actual	Current Year		Variance- Over [Under]
		Actual	Budget	
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 3,256,171	\$ 3,492,451	\$ 3,492,451	\$ -
Delinquent taxes	82,193	85,293	85,293	-
Motor vehicle taxes	477,788	471,240	460,394	10,846
Recreational vehicle taxes	8,225	7,962	7,085	877
Commercial truck fees	-	19,864	-	19,864
Highway funds from state	687,163	675,496	675,496	-
Federal flood control	10,557	14,722	14,722	-
Permits	2,700	200	200	-
Sale of used supplies	1,650	86,621	134,477	[47,856]
Reimbursements	8,463	42,698	37,958	4,740
County equalization	-	26,679	-	26,679
Miscellaneous	4,647	50,100	45,901	4,199
Total Receipts	<u>4,539,557</u>	<u>4,973,326</u>	<u>\$ 4,953,977</u>	<u>\$ 19,349</u>
Expenditures				
Personal services	1,134,029	1,183,721	\$ 1,096,635	\$ [87,086]
Contractual	696,351	886,389	976,470	90,081
Commodities	2,210,095	2,463,389	2,438,894	[24,495]
Capital outlay	63,012	147,296	140,633	[6,663]
Operating transfers	638,000	285,000	320,547	35,547
Total Expenditures	<u>4,741,487</u>	<u>4,965,795</u>	<u>\$ 4,973,179</u>	<u>\$ 7,384</u>
Receipts Over [Under] Expenditures	[201,930]	7,531		
Unencumbered Cash, Beginning	<u>252,907</u>	<u>50,977</u>		
Unencumbered Cash, Ending	<u>\$ 50,977</u>	<u>\$ 58,508</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, 2014 and 2013

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Taxes and Shared Revenues:		
Specials tax	\$ 2,850	\$ 2,850
Total Receipts	<u>2,850</u>	<u>2,850</u>
Expenditures		
Commodities	-	-
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over [Under] Expenditures	2,850	2,850
Unencumbered Cash, Beginning	<u>17,717</u>	<u>20,567</u>
Unencumbered Cash, Ending	<u>\$ 20,567</u>	<u>\$ 23,417</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, 2014 and 2013

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Sales tax	\$ -	\$ -
Total Receipts	<u>-</u>	<u>-</u>
Expenditures		
Capital outlay	<u>7,704</u>	<u>-</u>
Total Expenditures	<u>7,704</u>	<u>-</u>
Receipts Over [Under] Expenditures	[7,704]	-
Unencumbered Cash, Beginning	<u>7,704</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</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, 2014 and 2013

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
State alcohol taxes	\$ 25,907	\$ 24,847
Total Receipts	<u>25,907</u>	<u>24,847</u>
Expenditures		
Appropriations	<u>25,000</u>	<u>20,000</u>
Total Expenditures	<u>25,000</u>	<u>20,000</u>
Receipts Over [Under] Expenditures	907	4,847
Unencumbered Cash, Beginning	<u>100,439</u>	<u>101,346</u>
Unencumbered Cash, Ending	<u>\$ 101,346</u>	<u>\$ 106,193</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, 2014 and 2013

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Drug forfeiture	\$ -	\$ 177,834
Miscellaneous	<u>9,720</u>	<u>6,380</u>
Total Receipts	<u>9,720</u>	<u>184,214</u>
Expenditures		
Contractual services	3,709	31,800
Capital outlay	<u>6,015</u>	<u>4,763</u>
Total Expenditures	<u>9,724</u>	<u>36,563</u>
Receipts Over [Under] Expenditures	[4]	147,651
Unencumbered Cash, Beginning	<u>138,180</u>	<u>138,176</u>
Unencumbered Cash, Ending	<u>\$ 138,176</u>	<u>\$ 285,827</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, 2014 and 2013

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
State alcohol taxes	\$ 10,972	\$ 11,005
Total Receipts	<u>10,972</u>	<u>11,005</u>
Expenditures		
Transfer out	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over [Under] Expenditures	10,972	11,005
Unencumbered Cash, Beginning	<u>89,667</u>	<u>100,639</u>
Unencumbered Cash, Ending	<u>\$ 100,639</u>	<u>\$ 111,644</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, 2014 and 2013

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Miscellaneous	\$ 115,000	\$ 131,000
Reimbursements	20,500	-
Transfers in	<u>588,000</u>	<u>285,000</u>
Total Receipts	<u>723,500</u>	<u>416,000</u>
Expenditures		
Contractual	9,118	29,544
Commodities	-	22,280
Equipment	<u>502,021</u>	<u>177,043</u>
Total Expenditures	<u>511,139</u>	<u>228,867</u>
Receipts Over [Under] Expenditures	212,361	187,133
Unencumbered Cash, Beginning	<u>764,891</u>	<u>977,252</u>
Unencumbered Cash, Ending	<u>\$ 977,252</u>	<u>\$ 1,164,385</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, 2014 and 2013

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Miscellaneous	\$ 1,073	\$ -
Total Receipts	<u>1,073</u>	<u>-</u>
Expenditures		
Contractual	<u>1,433</u>	<u>743</u>
Total Expenditures	<u>1,433</u>	<u>743</u>
Receipts Over [Under] Expenditures	[360]	[743]
Unencumbered Cash, Beginning	<u>1,103</u>	<u>743</u>
Unencumbered Cash, Ending	<u>\$ 743</u>	<u>\$ -</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, 2014 and 2013

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Use of money and property	\$ 29,280	\$ 22,982
Operating transfers	<u>105</u>	<u>-</u>
Total Receipts	<u>29,385</u>	<u>22,982</u>
Expenditures		
Contractual	19,918	22,673
Commodities	33	-
Capital outlay	23,114	17,700
Operating transfers	<u>-</u>	<u>7,000</u>
Total Expenditures	<u>43,065</u>	<u>47,373</u>
Receipts Over [Under] Expenditures	[13,680]	[24,391]
Unencumbered Cash, Beginning	<u>91,539</u>	<u>77,859</u>
Unencumbered Cash, Ending	<u>\$ 77,859</u>	<u>\$ 53,468</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, 2014
 (With Comparative Actual Totals for the Year Ended December 31, 2013)

	Prior Year <u>Actual</u>	Current Year		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 382,699	\$ 282,306	\$ 290,596	\$ [8,290]
Delinquent taxes	8,568	9,508	3,000	6,508
Motor vehicle taxes	57,308	55,456	56,211	[755]
Recreational vehicle taxes	990	936	945	[9]
Commercial truck fees	-	2,334	-	2,334
Proceeds	3,083,835	-	-	-
Operating transfers	-	126,024	-	126,024
Miscellaneous	3,759	1,385	2,000	[615]
Total Receipts	<u>3,537,159</u>	<u>477,949</u>	<u>\$ 352,752</u>	<u>\$ 125,197</u>
Expenditures				
Principal	260,000	305,000	\$ 305,000	\$ -
Interest	160,898	120,785	120,785	-
Bond issuance costs	115,578	-	-	-
Bond refunding	2,968,258	-	-	-
Cash basis reserve	-	-	50,000	50,000
Total Expenditures	<u>3,504,734</u>	<u>425,785</u>	<u>\$ 475,785</u>	<u>\$ 50,000</u>
Receipts Over [Under] Expenditures	32,425	52,164		
Unencumbered Cash, Beginning	<u>33,335</u>	<u>65,760</u>		
Unencumbered Cash, Ending	<u>\$ 65,760</u>	<u>\$ 117,924</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, 2014 and 2013

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Miscellaneous	\$ -	\$ -
Total Receipts	<u>-</u>	<u>-</u>
Expenditures		
Operating transfers	<u>444</u>	<u>-</u>
Total Expenditures	<u>444</u>	<u>-</u>
Receipts Over [Under] Expenditures	[444]	-
Unencumbered Cash, Beginning	<u>444</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</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, 2014 and 2013

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Miscellaneous	\$ 5,749	\$ 6,048
Total Receipts	<u>5,749</u>	<u>6,048</u>
Expenditures		
Contractual	<u>5,948</u>	<u>5,948</u>
Total Expenditures	<u>5,948</u>	<u>5,948</u>
Receipts Over [Under] Expenditures	[199]	100
Unencumbered Cash, Beginning	<u>2,563</u>	<u>2,364</u>
Unencumbered Cash, Ending	<u>\$ 2,364</u>	<u>\$ 2,464</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, 2014 and 2013

	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		
Principal	5,553	5,845
Interest	<u>8,397</u>	<u>8,106</u>
Total Expenditures	<u>13,950</u>	<u>13,951</u>
Receipts Over [Under] Expenditures	750	749
Unencumbered Cash, Beginning	<u>5,651</u>	<u>6,401</u>
Unencumbered Cash, Ending	<u>\$ 6,401</u>	<u>\$ 7,150</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, 2014 and 2013

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Operating transfers	\$ 360,850	\$ 347,958
Total Receipts	<u>360,850</u>	<u>347,958</u>
Expenditures		
Capital outlay	<u>-</u>	<u>129,018</u>
Total Expenditures	<u>-</u>	<u>129,018</u>
Receipts Over [Under] Expenditures	360,850	218,940
Unencumbered Cash, Beginning	<u>-</u>	<u>360,850</u>
Unencumbered Cash, Ending	<u>\$ 360,850</u>	<u>\$ 579,790</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, 2014 and 2013

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
User fees	\$ 51,868	\$ 57,105
Total Receipts	<u>51,868</u>	<u>57,105</u>
Expenditures		
Operating transfers	-	-
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over [Under] Expenditures	51,868	57,105
Unencumbered Cash, Beginning	<u>397,068</u>	<u>448,936</u>
Unencumbered Cash, Ending	<u>\$ 448,936</u>	<u>\$ 506,041</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, 2014

	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
Commercial Vehicle Fees	-	109,378	109,378	-
County Property Sale	90,092	430	7,394	83,128
Current Tax	12,254,699	22,264,287	22,069,688	12,449,298
Delinquent Personal Tax	16,068	-	-	16,068
Motor Vehicle, Personal Property Tax	31,998	2,551,602	2,553,023	30,577
Prior Years Taxes	3	-	-	3
Recreational Vehicle Tax	269	44,177	44,088	358
Redemptions	60,408	-	-	60,408
Treasurer's Holding	8,719	7,592	9,201	7,110
Total Distributable Funds	<u>12,462,611</u>	<u>24,977,466</u>	<u>24,792,772</u>	<u>12,647,305</u>
State Funds:				
Institutional Building	2,077	158,763	159,107	1,733
State Educational Building	4,153	98,719	99,408	3,464
Total State Funds	<u>6,230</u>	<u>257,482</u>	<u>258,515</u>	<u>5,197</u>
Subdivision Funds:				
Cemetery Districts	3,018	117,364	117,774	2,608
Cities	34,602	1,478,322	1,483,951	28,973
Drainage and Watershed Districts	19,279	265,509	255,142	29,646
Library Districts	-	143,750	143,750	-
School Districts	141,276	8,487,814	8,512,325	116,765
Sewer Districts	138,833	523,197	515,905	146,125
Special Districts	325,877	520,636	569,540	276,973
Townships	28,055	1,026,582	1,031,700	22,937
Total Subdivision Funds	<u>690,940</u>	<u>12,563,174</u>	<u>12,630,087</u>	<u>624,027</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, 2014

	Beginning Cash <u>Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	Ending Cash <u>Balance</u>
Other Funds:				
County Attorney Federal Forfeiture	\$ 221	\$ -	\$ -	\$ 221
Fish and Game Licenses	57	5,102	5,100	59
Heritage Trust Fund	2,091	5,932	6,562	1,461
Jefferson County Home Health and Hospice	19,554	32	-	19,586
Long and Short	1,517	1,152	663	2,006
Motor Vehicle License Fee	344	1,141,451	1,140,681	1,114
Motor Vehicle Sales Tax	61,913	674,142	695,978	40,077
NEK Library	4,357	188,527	189,053	3,831
Overpayments	11,801	62,649	62,503	11,947
Payroll Clearing	1,708	-	466	1,242
Prosecutor Training and Assistance	1,243	1,619	1,993	869
Worthless Check Trust Fund	982	72	-	1,054
	<u>105,788</u>	<u>2,080,678</u>	<u>2,102,999</u>	<u>83,467</u>
Total Other Funds				
County Offices:				
Schedule 4	<u>93,473</u>	<u>755,025</u>	<u>659,992</u>	<u>188,506</u>
Total Agency Funds	<u>\$ 13,359,042</u>	<u>\$ 40,633,825</u>	<u>\$ 40,444,365</u>	<u>\$ 13,548,502</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, 2014

	<u>District Court</u>	<u>County Sheriff</u>	<u>Law Library</u>	<u>Inmate</u>	<u>Total</u>
Receipts					
Cash bonds	\$ -	\$ 32,422	\$ -	\$ -	\$ 32,422
Fees	237,193	-	10,700	-	247,893
Fines	118,109	-	-	-	118,109
Reimbursements and refunds	12,476	-	-	-	12,476
Restitution	309,517	-	-	-	309,517
Miscellaneous	-	-	256	34,352	34,608
Total Receipts	<u>677,295</u>	<u>32,422</u>	<u>10,956</u>	<u>34,352</u>	<u>755,025</u>
Expenditures					
Cash bonds	-	32,447	-	-	32,447
Fees	238,713	-	-	-	238,713
Fines	118,109	-	-	-	118,109
Reimbursement and refunds	10,572	-	-	-	10,572
Restitution	215,088	-	-	-	215,088
Miscellaneous	-	-	16,687	28,376	45,063
Total Expenditures	<u>582,482</u>	<u>32,447</u>	<u>16,687</u>	<u>28,376</u>	<u>659,992</u>
Receipts Over [Under] Expenditures	94,813	[25]	[5,731]	5,976	95,033
Unencumbered Cash, Beginning	<u>56,887</u>	<u>171</u>	<u>15,634</u>	<u>20,781</u>	<u>93,473</u>
Unencumbered Cash, Ending	<u>\$ 151,700</u>	<u>\$ 146</u>	<u>\$ 9,903</u>	<u>\$ 26,757</u>	<u>\$ 188,506</u>

See independent auditor's report on the financial statements.