

JEFFERSON COUNTY, KANSAS

FINANCIAL STATEMENTS

December 31, 2015

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Jefferson County, Kansas

FINANCIAL STATEMENTS

December 31, 2015

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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, 2015, 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.

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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, 2015, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

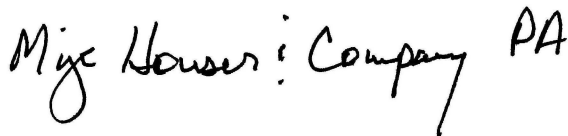
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2015, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions 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 2014 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 2015 basic financial statement upon which we rendered an unmodified opinion dated July 16, 2015. The 2014 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 2014 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 2014 basis financial statements. The 2014 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 2014 basic financial statements or to the 2014 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 2014 comparative information is fairly presented in all material respects in relation to the 2014 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". The signature is written in a cursive style.

Certified Public Accountants

Lawrence, Kansas
July 28, 2016

Jefferson County, Kansas
 Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2015

<u>Funds</u>	Beginning Unencumbered <u>Cash Balance</u>	Prior 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	\$ 501,759	\$ -	\$ 5,034,760	\$ 5,012,268	\$ 524,251	\$ 52,368	\$ 576,619
Special Purpose Funds:							
Abandoned Cemetery	8,542	-	-	-	8,542	-	8,542
Ambulance	81,890	-	1,222,958	1,228,347	76,501	7,493	83,994
Ambulance Capital Outlay	91,760	-	240,000	100,830	230,930	14,363	245,293
Appraiser's Cost	9,480	-	465,173	460,290	14,363	1,447	15,810
Auto Administration	24,237	-	170,648	162,029	32,856	339	33,195
County Clerk Technology	-	-	5,905	-	5,905	-	5,905
County Treasurer Technology	-	-	5,905	-	5,905	-	5,905
D.A.R.E.	53	-	-	-	53	-	53
Elevator Maintenance	21,254	-	3,000	3,480	20,774	-	20,774
Emergency 911 Communications	93,552	-	119,392	77,756	135,188	2,982	138,170
Emergency Management	[3,659]	-	26,313	5,557	17,097	-	17,097
Employee Benefits	-	-	1,008	-	-	-	-
Equipment Reserve	3,158,466	-	462,462	712,280	2,908,648	7,980	2,916,628
Grant	676	-	-	-	676	-	676
Health	235,617	-	2,059,009	2,034,093	260,533	79,601	340,134
Jefferson County Sheriff Drug Buy	3,124	-	-	-	3,124	-	3,124
Lake Patrol	26,114	-	39,017	26,081	39,050	-	39,050
Law Enforcement	73,727	-	3,369,753	3,198,429	245,051	26,021	271,072
MCM Agreement	-	-	40,000	-	40,000	-	40,000
Noxious Weed Capital Outlay	16,560	-	-	4,028	12,532	-	12,532
Public Works	58,508	-	6,297,009	6,022,640	332,877	144,356	477,233
Road Improvement Dist. #1 - Special	23,417	-	2,700	26,117	-	-	-
Special Alcohol Program	106,193	-	26,269	40,000	92,462	-	92,462
Special Law Enforcement	285,827	-	20,815	98,827	207,815	-	207,815
Special Parks and Recreation	111,644	-	12,082	-	123,726	-	123,726
Special Road and Bridge Machinery	1,164,385	-	86,978	962,683	288,680	-	288,680
Stray Animal	-	-	-	-	-	-	-
Technology - Register of Deeds	53,468	-	23,829	15,242	62,055	248	62,303
Bond and Interest Funds:							
Bond and Interest	117,924	-	506,546	425,395	199,075	-	199,075
Capital Project Funds:							
Fairway Drive Improvement	2,464	-	5,947	5,948	2,463	-	2,463
Northwind Drive Improvement	7,150	-	14,175	13,950	7,375	-	7,375
Capital Improvement	579,790	-	323,717	152,008	751,499	10,825	762,324
Business Funds:							
Landfill Access Road	506,041	-	69,355	-	575,396	-	575,396
Total Reporting Entity [Excluding Agency Funds]	\$ 7,359,963	\$ -	\$ 20,654,725	\$ 20,789,286	\$ 7,225,402	\$ 348,023	\$ 7,573,425

Composition of Cash:	State Bank of Oskaloosa Checking	\$ 1,375,561
	State Bank of Oskaloosa Checking-County Offices	89,050
	Bank of McLouth Money Market	519,341
	Denison State Bank-Savings	391,707
	Denison State Bank - CD	3,028,976
	First State Bank and Trust Money Market	190,731
	State of Kansas MIP	16,017,366
	Mutual Savings	19,623
	Cash on hand	1,000
	Total Cash	21,633,355
	Agency Funds per Schedule 3	<u>[14,059,930]</u>
	Total Reporting Entity [Excluding Agency Funds]	\$ 7,573,425

Jefferson County, Kansas

Notes to the Financial Statements
December 31, 2015

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 2015:

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

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

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

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

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

Agency Fund – funds used to report assets held by the County entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

Jefferson County, Kansas

Notes to the Financial Statements
December 31, 2015

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 2015 budget was amended for the General, Public Works, Health, Ambulance, Appraiser's Cost, and Law Enforcement 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, 2015

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. BUDGETARY INFORMATION (Continued)

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

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

II. DEPOSITS AND INVESTMENTS

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

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

Some of the County's investments are of bond proceeds invested pursuant to K.S.A. 10-131. This statute allows additional investment authority beyond that of K.S.A. 12-1675. Investments of bond proceeds may follow K.S.A. 12-1675 or include other investments such as the KMIP, direct obligations of the U.S. government or any agency thereof, and various other investments as specified in K.S.A. 10-131.

At December 31, 2015, the County has the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Rating</u>
Kansas Municipal Investment Pool	<u>\$ 16,017,366</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, 2015

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, 2015, the County's carrying amount of deposits was \$5,615,989 and the bank balance was \$5,927,094. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, \$859,541 was covered by federal depository insurance and the balance of \$5,067,553 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, 2015:

<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	\$ 250,000	Various
Series 2003	07/15/03	09/01/23	164,121	80,000	Various
Series 2005	11/01/05	05/01/26	5,240,000	1,140,000	3.20 - 4.10%
Series 2010	9/13/2010	10/01/30	170,000	142,373	5.25%
Series 2013	3/28/2013	05/01/26	3,065,000	2,995,000	1.00 - 2.30%
				<u>\$ 4,607,373</u>	
Loan:					
Water Pollution Revolving Loan	10/28/05	09/01/26	551,559	\$ 322,648	2.86%
				<u>\$ 322,648</u>	
Leases:					
Ambulance	01/22/09	01/22/17	120,600	\$ 28,467	4.75%
Ambulance	06/05/09	01/22/17	100,000	28,106	4.75%
Ambulance Building	05/21/12	05/21/22	170,000	122,133	1.77%
Cardiac Monitors and Defibrillators	01/05/15	01/05/19	100,000	100,000	0.81%
				<u>\$ 278,706</u>	

Jefferson County, Kansas

Notes to the Financial Statements
December 31, 2015

III. LONG-TERM DEBT (Continued)

Following is a summary of changes in long-term debt for the year ended December 31, 2015:

<u>Type of Issue</u>	<u>Beginning Principal Outstanding</u>	<u>Additions to Principal</u>	<u>Reductions of Principal</u>	<u>Ending Principal Outstanding</u>	<u>Interest Paid</u>
G.O. Bonds:					
To Be Paid With Tax Levies	\$ 4,954,189	\$ -	\$ 346,817	\$ 4,607,373	\$ 134,443
Loans:					
Water Pollution Revolving Loan	348,652	-	26,004	322,648	9,787
Capital leases:					
To Be Paid With Tax Levies	<u>251,747</u>	<u>100,000</u>	<u>73,041</u>	<u>278,706</u>	<u>6,423</u>
Total	<u>\$ 5,554,588</u>	<u>\$ 100,000</u>	<u>\$ 445,861</u>	<u>\$ 5,208,727</u>	<u>\$ 150,653</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.

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>
2016	\$ 68,852	\$ 5,706	\$ 74,558
2017	70,664	3,894	74,558
2018	42,232	2,007	44,239
2019	42,746	1,494	44,239
2020	17,748	976	18,724
2021-2022	<u>36,465</u>	<u>984</u>	<u>37,449</u>
Total	<u>\$ 278,706</u>	<u>\$ 15,061</u>	<u>\$ 293,767</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>
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	397,945	71,392	469,337
2021-2025	2,091,439	220,890	2,312,329
2026-2030	529,978	44,286	574,264
2031-2035	55,000	17,874	72,874
2036-2038	<u>45,000</u>	<u>3,206</u>	<u>48,206</u>
Total	<u>\$ 4,607,373</u>	<u>\$ 767,279</u>	<u>\$ 5,374,651</u>

Jefferson County, Kansas

Notes to the Financial Statements
December 31, 2015

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:

<u>Year</u>	<u>Principal Due</u>	<u>Interest Due</u>	<u>Total</u>
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	29,971	5,820	35,790
2021-2025	163,311	15,641	178,952
2026	<u>17,643</u>	<u>252</u>	<u>17,895</u>
 Total	 <u>\$ 322,648</u>	 <u>\$ 53,151</u>	 <u>\$ 375,799</u>

On February 26, 2016, the County signed a lease agreement with First State Bank in the amount of \$100,000 for the purchase of a 2016 Ford F-350 Ambulance. The interest rate on the note is 0.81% with a final maturity of February 29, 2020.

Jefferson County, Kansas

Notes to the Financial Statements
December 31, 2015

IV. INTERFUND TRANSACTIONS

From	To	Amount	Regulatory Authority
General	Ambulance	\$ 182,580	Employee benefit reimbursement
General	Capital Improvement	227,750	K.S.A. 19-120
General	Elevator Maintenance	3,000	Resolution 1988-8
General	Equipment Reserve	310,971	K.S.A. 19-119
General	Health	470,684	Employee benefit reimbursement
Ambulance	Ambulance Capital Outlay	140,000	K.S.A. 12-110d
Ambulance	Capital Improvement	5,500	K.S.A. 19-120
Ambulance Capital Outlay	Ambulance	28,651	K.S.A. 12-110d
Appraiser's Cost	Capital Improvement	12,625	K.S.A. 19-120
Appraiser's Cost	Equipment Reserve	12,625	K.S.A. 19-119
Auto Administration	General	40,000	K.S.A. 8-145
Employee Benefits	General	1,008	K.S.A. 79-2958
Equipment Reserve	Appraiser's Cost	11,900	K.S.A. 19-119
Equipment Reserve	Auto Administration	3,403	K.S.A. 19-119
Equipment Reserve	General	157,996	K.S.A. 19-119
Equipment Reserve	Health	48,403	K.S.A. 19-119
Equipment Reserve	Law Enforcement	81,047	K.S.A. 19-119
Law Enforcement	Equipment Reserve	76,200	K.S.A. 19-119
Public Works	Capital Improvement	30,977	K.S.A. 19-120
Public Works	Equipment Reserve	15,000	K.S.A. 19-119
Public Works	Special Road and Bridge Machinery	56,000	K.S.A. 68-141g
Special Road and Bridge Machinery	Public Works	194,583	K.S.A. 68-141g
		<u>\$ 2,110,903</u>	

V. DEFINED BENEFIT PENSION PLAN

Plan description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

Jefferson County, Kansas

Notes to the Financial Statements
December 31, 2015

V. DEFINED BENEFIT PENSION PLAN (Continued)

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the .85% contribution rate for Death and Disability Program) and statutory contribution rate was 9.48% for the fiscal year ended December 31, 2015. Contributions to the pension plan from the County were \$675,580 for the year ended December 31, 2015.

Net Pension Liability. At December 31, 2015, the County's proportionate share of the collective net pension liability reported by KPERS was \$5,462,355. The net pension liability was measured as of June 30, 2015 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2014, which was rolled forward to June 30, 2015. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

VI. COMPENSATED ABSENCES

The County's policy regarding vacation pay is:

Vacation leave shall be earned by all full-time and regular part-time employees from the date of their initial employment. Leave is accrued on a bi-weekly scale based on months of employment. Accrual will begin on the first day of the first full pay period following the date of the employee's initial employment. Leave for regular part time employees shall be accrued proportionately to the percentage of time worked.

Annual leave may be accrued up to a maximum of 200 hours.

The liability for accrued vacation payable at December 31, 2015 is \$315,712.

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, 2015.

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, 2015

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.

Jefferson County, Kansas
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015

<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	\$ 5,039,207	\$ -	\$ 5,039,207	\$ 5,012,268	\$ 26,939
Special Purpose Funds:					
Ambulance	1,228,476	-	1,228,476	1,228,347	129
Appraiser's Cost	460,472	-	460,472	460,290	182
Health	2,013,335	94,587	2,107,922	2,034,093	73,829
Law Enforcement	3,198,662	-	3,198,662	3,198,429	233
Public Works	6,024,586	-	6,024,586	6,022,640	1,946
Bond & Interest Funds:					
Bond and Interest	490,393	-	490,393	425,395	64,998

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, 2015
 (With Comparative Actual Totals for the Year Ended December 31, 2014)

	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	\$ 2,862,169	\$ 2,457,358	\$ 2,457,358	\$ -
Delinquent taxes	69,618	98,036	98,036	-
Motor vehicle taxes	421,127	422,422	415,620	6,802
Interest on current tax	130,893	84,072	79,302	4,770
Interest on motor vehicle, recreational vehicle and personal property taxes	2,285	2,702	2,450	252
Recreational vehicle taxes	7,160	44,722	43,516	1,206
Commercial truck fees	17,876	18,996	18,654	342
Local liquor tax	11,005	12,082	7,184	4,898
Federal flood control	44,165	41,039	41,039	-
Federal money in lieu of taxes	101,337	100,109	100,109	-
Local compensating users tax	168,397	178,756	160,710	18,046
Local retail sales tax	883,406	861,145	785,532	75,613
Mineral tax	-	317	238	79
Licenses and Fees:				
Mortgage registration fees	149,646	142,356	126,316	16,040
Diversion fees and community service	57,646	43,583	34,483	9,100
Cereal malt beverage licenses	1,050	1,135	888	247
Fish and game fees	254	233	200	33
Permits	20,445	29,800	27,300	2,500
Recording fees	35,981	58,945	53,079	5,866
Filing fees	52	335	300	35
Use of money and property	10,339	17,067	16,798	269
Other:				
Transfers in	104,570	199,004	154,204	44,800
Antique tags	6,865	7,515	7,425	90
Emergency preparedness	1,429	-	-	-
District court	62,675	66,862	64,949	1,913
Copies	5,043	3,919	3,595	324
Insufficient funds	1,090	1,030	-	1,030
Computer services	-	25	25	-
Zoning	8,790	9,889	8,408	1,481
Reimbursements	13,156	13,470	10,312	3,158
Commodity sales	168,753	-	-	-
Miscellaneous	26,923	117,836	115,790	2,046
Total Receipts	<u>5,394,145</u>	<u>5,034,760</u>	<u>\$ 4,833,820</u>	<u>\$ 200,940</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, 2015
 (With Comparative Actual Totals for the Year Ended December 31, 2014)

	Prior Year <u>Actual</u>	Current Year		Variance- Over <u>[Under]</u>
		<u>Actual</u>	<u>Budget</u>	
Expenditures				
County Commission				
Personal services	\$ 63,686	\$ 67,458	\$ 65,237	\$ [2,221]
Contractual	30,383	30,304	32,724	2,420
Total County Commission	<u>94,069</u>	<u>97,762</u>	<u>97,961</u>	<u>199</u>
County Clerk				
Personal services	210,253	223,512	270,057	46,545
Contractual	119,618	111,325	73,043	[38,282]
Commodities	9,620	4,354	4,560	206
Capital outlay	-	18,000	-	[18,000]
Transfers out	17,500	15,000	25,000	10,000
Total County Clerk	<u>356,991</u>	<u>372,191</u>	<u>372,660</u>	<u>469</u>
County Treasurer & Motor Vehicle				
Personal services	240,562	266,421	346,363	79,942
Contractual	135,634	133,677	68,082	[65,595]
Commodities	3,855	1,741	8,099	6,358
Capital outlay	779	180	-	[180]
Transfers out	12,700	20,500	-	[20,500]
Total County Treasurer & Motor Vehicle	<u>393,530</u>	<u>422,519</u>	<u>422,544</u>	<u>25</u>
County Attorney				
Personal services	217,518	190,907	275,485	84,578
Contractual	101,032	91,559	49,712	[41,847]
Commodities	5,459	3,464	500	[2,964]
Capital outlay	135	5,158	-	[5,158]
Transfers out	11,600	34,500	-	[34,500]
Total County Attorney	<u>335,744</u>	<u>325,588</u>	<u>325,697</u>	<u>109</u>
County Counselor				
Personal services	30,900	32,095	31,592	[503]
Contractual	5,945	7,017	8,466	1,449
Commodities	262	434	872	438
Capital outlay	200	669	-	[669]
Total County Counselor	<u>37,307</u>	<u>40,215</u>	<u>40,930</u>	<u>715</u>
Register of Deeds				
Personal services	118,230	128,908	155,637	26,729
Contractual	61,225	61,901	30,140	[31,761]
Commodities	1,248	552	1,000	448
Capital outlay	-	254	-	[254]
Transfers out	325	-	-	-
Total Register of Deeds	<u>181,028</u>	<u>191,615</u>	<u>186,777</u>	<u>[4,838]</u>
Courthouse General				
Contractual	293,031	350,584	376,401	25,817
Commodities	8,813	8,663	6,500	[2,163]
Transfers out	352,524	323,000	265,686	[57,314]
Juvenile care	16,721	11,332	50,000	38,668
Capital outlay	6,868	2,030	3,000	970
Total Courthouse General	<u>677,957</u>	<u>695,609</u>	<u>701,587</u>	<u>5,978</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, 2015
 (With Comparative Actual Totals for the Year Ended December 31, 2014)

	Prior Year <u>Actual</u>	Current Year		Variance- Over <u>[Under]</u>
		<u>Actual</u>	<u>Budget</u>	
Expenditures (Continued)				
Emergency Management				
Personal services	\$ 55,774	\$ 59,658	\$ 74,925	\$ 15,267
Contractual	31,469	32,391	25,563	[6,828]
Commodities	8,032	6,279	11,800	5,521
Capital outlay	-	7,881	-	[7,881]
Transfers out	13,900	6,000	-	[6,000]
Total Emergency Management	<u>109,175</u>	<u>112,209</u>	<u>112,288</u>	<u>79</u>
Communications				
Personal services	456,288	503,362	612,317	108,955
Contractual	197,452	181,494	124,016	[57,478]
Capital outlay	1,070	250	-	[250]
Commodities	6,932	7,120	9,000	1,880
Transfers out	58,900	67,500	14,414	[53,086]
Total Communications	<u>720,642</u>	<u>759,726</u>	<u>759,747</u>	<u>21</u>
4-County Court Costs				
County share	41,454	25,931	57,820	31,889
Total 4-County Court Costs	<u>41,454</u>	<u>25,931</u>	<u>57,820</u>	<u>31,889</u>
Clerk of Unified Courts				
Contractual	140,569	172,037	164,660	[7,377]
Commodities	13,290	12,554	12,500	[54]
Capital outlay	3,566	4,700	8,000	3,300
Total Clerk of Unified Courts	<u>157,425</u>	<u>189,291</u>	<u>185,160</u>	<u>[4,131]</u>
G.I.S.				
Personal services	115,637	129,777	154,188	24,411
Contractual services	83,649	90,047	72,213	[17,834]
Commodities	1,910	2,883	3,300	417
Capital outlay	13,974	5,635	18,411	12,776
Transfers out	27,400	19,500	-	[19,500]
Total G.I.S.	<u>242,570</u>	<u>247,842</u>	<u>248,112</u>	<u>270</u>
Coroner				
Contractual services	37,425	43,471	39,200	[4,271]
Total Coroner	<u>37,425</u>	<u>43,471</u>	<u>39,200</u>	<u>[4,271]</u>
Planning Commission				
Personal services	88,986	100,373	116,943	16,570
Contractual services	46,126	48,924	37,408	[11,516]
Commodities	2,982	1,642	3,200	1,558
Capital outlay	347	669	2,500	1,831
Transfers out	34,000	9,000	735	[8,265]
Total Planning Commission	<u>172,441</u>	<u>160,608</u>	<u>160,786</u>	<u>178</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, 2015
 (With Comparative Actual Totals for the Year Ended December 31, 2014)

	Prior Year <u>Actual</u>	Current Year		Variance- Over <u>[Under]</u>
		<u>Actual</u>	<u>Budget</u>	
Expenditures (Continued)				
Auxiliary Services				
Personal services	\$ 257,134	\$ -	\$ -	\$ -
Contractual services	230,890	-	-	-
Commodities	335,235	-	-	-
Capital outlay	15,331	-	-	-
Transfers out	4,640	-	-	-
Total Auxiliary Services	<u>843,230</u>	<u>-</u>	<u>-</u>	<u>-</u>
Information Technology				
Personal services	188,640	184,059	234,725	50,666
Contractual services	127,281	122,035	90,232	[31,803]
Commodities	1,874	2,373	2,250	[123]
Capital outlay	57,427	56,609	79,000	22,391
Transfers out	20,600	41,000	-	[41,000]
Total Information Technology	<u>395,822</u>	<u>406,076</u>	<u>406,207</u>	<u>131</u>
Miscellaneous				
Economic development	37,342	36,597	36,595	[2]
Elderly	23,129	22,666	22,666	-
4-H fair	11,032	11,507	11,590	83
4-H fair transfers out	2,358	1,300	-	[1,300]
4-H maintenance	8,103	9,901	11,236	1,335
Historical	10,613	10,613	10,613	-
Mental health	40,000	40,000	40,000	-
Mental retardation	75,000	75,000	75,000	-
Soil Conservation	40,613	39,801	39,801	-
Meals on Wheels	5,880	5,762	5,762	-
JAAA-Appropriation	10,783	10,783	10,783	-
Transfers out	543,798	657,685	657,685	-
Total Miscellaneous	<u>808,651</u>	<u>921,615</u>	<u>921,731</u>	<u>116</u>
Total Expenditures	<u>5,605,461</u>	<u>5,012,268</u>	<u>\$ 5,039,207</u>	<u>\$ 26,939</u>
Receipts Over [Under] Expenditures	[211,316]	22,492		
Unencumbered Cash, Beginning	<u>713,075</u>	<u>501,759</u>		
Unencumbered Cash, Ending	<u>\$ 501,759</u>	<u>\$ 524,251</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, 2015 and 2014

	<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, 2015
 (With Comparative Actual Totals for the Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance- Over [Under]
		Actual	Budget	
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 433,849	\$ 434,589	\$ 434,589	\$ -
Delinquent taxes	10,720	15,124	15,124	-
Motor vehicle taxes	62,411	63,929	60,277	3,652
Recreational vehicle taxes	1,056	6,779	9,217	[2,438]
Commercial truck fees	2,635	2,879	2,827	52
User fees	427,655	488,015	448,066	39,949
Transfers in	175,462	211,231	211,231	-
Reimbursements	1,157	409	-	409
Miscellaneous	<u>4,370</u>	<u>3</u>	<u>378</u>	<u>[375]</u>
Total Receipts	<u>1,119,315</u>	<u>1,222,958</u>	<u>\$ 1,181,709</u>	<u>\$ 41,249</u>
Expenditures				
Personal services	636,802	684,068	\$ 625,077	\$ [58,991]
Contractual services	356,693	322,565	415,390	92,825
Commodities	71,035	76,214	152,674	76,460
Capital outlay	-	-	25,000	25,000
Transfers out	<u>108,700</u>	<u>145,500</u>	<u>10,335</u>	<u>[135,165]</u>
Total Expenditures	<u>1,173,230</u>	<u>1,228,347</u>	<u>\$ 1,228,476</u>	<u>\$ 129</u>
Receipts Over [Under] Expenditures	[53,915]	[5,389]		
Unencumbered Cash, Beginning	<u>135,805</u>	<u>81,890</u>		
Unencumbered Cash, Ending	<u>\$ 81,890</u>	<u>\$ 76,501</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, 2015 and 2014

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Miscellaneous	\$ -	\$ 100,000
Transfers in	<u>108,700</u>	<u>140,000</u>
Total Receipts	<u>108,700</u>	<u>240,000</u>
 Expenditures		
Commodities	366	-
Capital outlay	201,698	72,179
Transfers out	<u>-</u>	<u>28,651</u>
Total Expenditures	<u>202,064</u>	<u>100,830</u>
 Receipts Over [Under] Expenditures	 [93,364]	 139,170
 Unencumbered Cash, Beginning	 <u>185,124</u>	 <u>91,760</u>
 Unencumbered Cash, Ending	 <u>\$ 91,760</u>	 <u>\$ 230,930</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, 2015
 (With Comparative Actual Totals for the Year Ended December 31, 2014)

	Prior Year <u>Actual</u>	Current Year		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 315,727	\$ 378,690	\$ 378,690	\$ -
Delinquent taxes	9,194	12,616	12,616	-
Motor vehicle taxes	47,724	46,643	43,902	2,741
Recreational vehicle taxes	802	4,933	6,791	[1,858]
Commercial truck fees	2,000	2,096	2,058	38
Transfers in	43,200	11,900	11,900	-
Reimbursements	-	27	-	27
Miscellaneous	8,198	8,268	6,392	1,876
Total Receipts	<u>426,845</u>	<u>465,173</u>	<u>\$ 462,349</u>	<u>\$ 2,824</u>
Expenditures				
Personal services	269,784	273,247	\$ 280,759	\$ 7,512
Contractual	157,858	154,300	172,913	18,613
Commodities	5,049	6,921	6,800	[121]
Capital outlay	1,516	572	-	[572]
Transfers out	500	25,250	-	[25,250]
Total Expenditures	<u>434,707</u>	<u>460,290</u>	<u>\$ 460,472</u>	<u>\$ 182</u>
Receipts Over [Under] Expenditures	[7,862]	4,883		
Unencumbered Cash, Beginning	<u>17,342</u>	<u>9,480</u>		
Unencumbered Cash, Ending	<u>\$ 9,480</u>	<u>\$ 14,363</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, 2015 and 2014

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Transfers in	\$ -	\$ 3,403
Miscellaneous	<u>164,233</u>	<u>167,245</u>
Total Receipts	<u>164,233</u>	<u>170,648</u>
Expenditures		
Personal services	77,641	82,648
Contractual services	31,726	36,082
Commodities	4,181	3,299
Transfers out	<u>30,000</u>	<u>40,000</u>
Total Expenditures	<u>143,548</u>	<u>162,029</u>
Receipts Over [Under] Expenditures	20,685	8,619
Unencumbered Cash, Beginning	<u>3,552</u>	<u>24,237</u>
Unencumbered Cash, Ending	<u>\$ 24,237</u>	<u>\$ 32,856</u>

* This fund is not required to be budgeted.

Jefferson County, Kansas
 County Clerk Technology Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2015

Receipts	
Fees	\$ 5,905
Total Receipts	<u>5,905</u>
Expenditures	
Capital outlay	<u>-</u>
Total Expenditures	<u>-</u>
Receipts Over [Under] Expenditures	5,905
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 5,905</u>

* This fund is not required to be budgeted.

Jefferson County, Kansas
 County Treasurer Technology Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2015

Receipts	
Fees	\$ 5,905
Total Receipts	<u>5,905</u>
Expenditures	
Capital outlay	<u>-</u>
Total Expenditures	<u>-</u>
Receipts Over [Under] Expenditures	5,905
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 5,905</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, 2015 and 2014

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

* This fund is not required to be budgeted.

Jefferson County, Kansas
 Elevator Maintenance Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2015 and 2014

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Transfers in	\$ 3,000	\$ 3,000
Total Receipts	<u>3,000</u>	<u>3,000</u>
Expenditures		
Contractual services	<u>3,405</u>	<u>3,480</u>
Total Expenditures	<u>3,405</u>	<u>3,480</u>
Receipts Over [Under] Expenditures	[405]	[480]
Unencumbered Cash, Beginning	<u>21,659</u>	<u>21,254</u>
Unencumbered Cash, Ending	<u>\$ 21,254</u>	<u>\$ 20,774</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, 2015 and 2014

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
911 telephone tax collections	\$ 118,884	\$ 119,392
Total Receipts	<u>118,884</u>	<u>119,392</u>
Expenditures		
Contractual services	88,877	55,608
Commodities	22,473	22,148
Capital outlay	63,530	-
Total Expenditures	<u>174,880</u>	<u>77,756</u>
Receipts Over [Under] Expenditures	[55,996]	41,636
Unencumbered Cash, Beginning	<u>149,548</u>	<u>93,552</u>
Unencumbered Cash, Ending	<u>\$ 93,552</u>	<u>\$ 135,188</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, 2015 and 2014

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Grants	\$ 22,513	\$ 22,513
Donations	<u>-</u>	<u>3,800</u>
Total Receipts	<u>22,513</u>	<u>26,313</u>
Expenditures		
Contractual services	77	4,897
Commodities	5,201	70
Capital outlay	16,324	590
Transfers out	<u>4,570</u>	<u>-</u>
Total Expenditures	<u>26,172</u>	<u>5,557</u>
Receipts Over [Under] Expenditures	[3,659]	20,756
Unencumbered Cash, Beginning	<u>-</u>	<u>[3,659]</u>
Unencumbered Cash, Ending	<u>\$ [3,659]</u>	<u>\$ 17,097</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, 2015 and 2014

	Prior Year <u>Actual</u>	<u>Actual</u>
Receipts		
Taxes and Shared Revenues:		
Delinquent taxes	\$ 1,500	\$ 1,008
Total Receipts	<u>1,500</u>	<u>1,008</u>
Expenditures		
Transfers out	<u>1,500</u>	<u>1,008</u>
Total Expenditures	<u>1,500</u>	<u>1,008</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, 2015 and 2014

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Transfers in	\$ 347,576	\$ 414,796
Miscellaneous	<u>36,954</u>	<u>47,666</u>
Total Receipts	<u>384,530</u>	<u>462,462</u>
Expenditures		
Capital outlay	306,102	409,531
Transfers out	<u>227,200</u>	<u>302,749</u>
Total Expenditures	<u>533,302</u>	<u>712,280</u>
Receipts Over [Under] Expenditures	[148,772]	[249,818]
Unencumbered Cash, Beginning	<u>3,307,238</u>	<u>3,158,466</u>
Unencumbered Cash, Ending	<u>\$ 3,158,466</u>	<u>\$ 2,908,648</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, 2015 and 2014

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

* This fund is not required to be budgeted.

Jefferson County, Kansas
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Year Ended December 31, 2014)

	Prior Year <u>Actual</u>	Current Year		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 119,490	\$ 119,982	\$ 119,982	\$ -
Delinquent taxes	3,140	4,382	4,382	-
Motor vehicle taxes	17,243	17,608	16,600	1,008
Recreational vehicle taxes	291	1,867	2,541	[674]
Commercial truck fees	727	793	779	14
Grants and reimbursed expenses	75,259	94,587	90,795	3,792
Home health	632,483	565,180	496,122	69,058
Donations	5,747	3,579	3,514	65
User fees	132,864	133,779	123,244	10,535
Contracts	220,017	194,536	191,660	2,876
Memorials	1,380	2,080	1,410	670
Hospice	452,608	401,321	471,075	[69,754]
Transfers in	398,825	519,087	519,087	-
Miscellaneous	320	228	128	100
Total Receipts	<u>2,060,394</u>	<u>2,059,009</u>	<u>\$ 2,041,319</u>	<u>\$ 17,690</u>
Expenditures				
Personal services	1,126,049	1,141,340	\$ 1,188,314	\$ 46,974
Contractual	806,437	781,385	719,321	[62,064]
Commodities	96,448	106,968	90,700	[16,268]
Capital outlay	9,577	4,200	10,000	5,800
Miscellaneous	348	200	-	[200]
Transfers out	10,000	-	5,000	5,000
Adjustment for qualifying budget credit	-	-	94,587	94,587
Total Expenditures	<u>2,048,859</u>	<u>2,034,093</u>	<u>\$ 2,107,922</u>	<u>\$ 73,829</u>
Receipts Over [Under] Expenditures	11,535	24,916		
Unencumbered Cash, Beginning	<u>224,082</u>	<u>235,617</u>		
Unencumbered Cash, Ending	<u>\$ 235,617</u>	<u>\$ 260,533</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, 2015 and 2014

	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, 2015 and 2014

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Lake patrol contract	\$ 45,827	\$ 39,017
Total Receipts	<u>45,827</u>	<u>39,017</u>
Expenditures		
Personal services	22,003	22,233
Contractual services	<u>3,651</u>	<u>3,848</u>
Total Expenditures	<u>25,654</u>	<u>26,081</u>
Receipts Over [Under] Expenditures	20,173	12,936
Unencumbered Cash, Beginning	<u>5,941</u>	<u>26,114</u>
Unencumbered Cash, Ending	<u>\$ 26,114</u>	<u>\$ 39,050</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, 2015
 (With Comparative Actual for the Year Ended December 31, 2014)

	Prior Year <u>Actual</u>	Current Year		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 2,599,929	\$ 2,508,168	\$ 2,508,168	\$ -
Delinquent taxes	65,231	91,902	91,902	-
Motor vehicle taxes	379,133	383,509	361,348	22,161
Recreational vehicle taxes	6,434	40,624	55,509	[14,885]
Commercial truck fees	16,059	17,256	16,945	311
Process fees	12,371	11,205	9,824	1,381
Driver's license check fees	34	130	-	130
Miscellaneous and reimbursements	9,510	1,839	1,818	21
Boarding fees - prisoners	218,128	234,073	234,074	[1]
Transfers in	-	81,047	81,047	-
Total Receipts	<u>3,306,829</u>	<u>3,369,753</u>	<u>\$ 3,360,635</u>	<u>\$ 9,118</u>
Expenditures				
Personal services	1,682,581	1,766,637	\$ 1,832,623	\$ 65,986
Contractual services	1,196,052	1,140,182	1,133,979	[6,203]
Commodities	232,656	206,013	142,108	[63,905]
Capital outlay	12,245	9,397	89,952	80,555
Transfers out	179,500	76,200	-	[76,200]
Total Expenditures	<u>3,303,034</u>	<u>3,198,429</u>	<u>\$ 3,198,662</u>	<u>\$ 233</u>
Receipts Over [Under] Expenditures	3,795	171,324		
Unencumbered Cash, Beginning	<u>69,932</u>	<u>73,727</u>		
Unencumbered Cash, Ending	<u>\$ 73,727</u>	<u>\$ 245,051</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, 2015 and 2014

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Agreement income	\$ 40,000	\$ 40,000
Total Receipts	<u>40,000</u>	<u>40,000</u>
Expenditures		
Contractual services	<u>60,000</u>	<u>-</u>
Total Expenditures	<u>60,000</u>	<u>-</u>
Receipts Over [Under] Expenditures	[20,000]	40,000
Unencumbered Cash, Beginning	<u>20,000</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 40,000</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, 2015 and 2014

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Miscellaneous	\$ -	\$ -
Total Receipts	<u>-</u>	<u>-</u>
Expenditures		
Contracted services	-	368
Capital outlay	-	3,660
Total Expenditures	<u>-</u>	<u>4,028</u>
Receipts Over [Under] Expenditures	-	[4,028]
Unencumbered Cash, Beginning	<u>16,560</u>	<u>16,560</u>
Unencumbered Cash, Ending	<u>\$ 16,560</u>	<u>\$ 12,532</u>

* This fund is not required to be budgeted.

Jefferson County, Kansas
Public Works Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Year Ended December 31, 2014)

	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	\$ 3,492,451	\$ 4,009,770	\$ 4,009,770	\$ -
Delinquent taxes	85,293	122,266	122,266	-
Motor vehicle taxes	471,240	512,974	484,906	28,068
Recreational vehicle taxes	7,962	54,566	72,863	[18,297]
Commercial truck fees	19,864	23,179	22,761	418
Highway funds from state	675,496	677,340	677,340	-
Federal flood control	14,722	13,680	13,680	-
Permits	200	2,300	2,300	-
Sale of used supplies	86,621	166,488	169,019	[2,531]
Reimbursements	42,698	479,637	492,777	[13,140]
County equalization	26,679	26,899	26,899	-
Transfers in	-	194,583	163,606	30,977
Miscellaneous	50,100	13,327	18,490	[5,163]
Total Receipts	<u>4,973,326</u>	<u>6,297,009</u>	<u>\$ 6,276,677</u>	<u>\$ 20,332</u>
Expenditures				
Personal services	1,183,721	1,522,829	\$ 1,572,759	\$ 49,930
Contractual	886,389	1,126,861	1,137,809	10,948
Commodities	2,463,389	2,649,350	2,644,090	[5,260]
Capital outlay	147,296	621,623	462,275	[159,348]
Transfers out	285,000	101,977	207,653	105,676
Total Expenditures	<u>4,965,795</u>	<u>6,022,640</u>	<u>\$ 6,024,586</u>	<u>\$ 1,946</u>
Receipts Over [Under] Expenditures	7,531	274,369		
Unencumbered Cash, Beginning	<u>50,977</u>	<u>58,508</u>		
Unencumbered Cash, Ending	<u>\$ 58,508</u>	<u>\$ 332,877</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, 2015 and 2014

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Taxes and Shared Revenues:		
Specials tax	\$ 2,850	\$ 2,700
Total Receipts	<u>2,850</u>	<u>2,700</u>
Expenditures		
Contractual services	-	26,117
Total Expenditures	<u>-</u>	<u>26,117</u>
Receipts Over [Under] Expenditures	2,850	[23,417]
Unencumbered Cash, Beginning	<u>20,567</u>	<u>23,417</u>
Unencumbered Cash, Ending	<u>\$ 23,417</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, 2015 and 2014

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
State alcohol taxes	\$ 24,847	\$ 26,269
Total Receipts	<u>24,847</u>	<u>26,269</u>
Expenditures		
Appropriations	<u>20,000</u>	<u>40,000</u>
Total Expenditures	<u>20,000</u>	<u>40,000</u>
Receipts Over [Under] Expenditures	4,847	[13,731]
Unencumbered Cash, Beginning	<u>101,346</u>	<u>106,193</u>
Unencumbered Cash, Ending	<u>\$ 106,193</u>	<u>\$ 92,462</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, 2015 and 2014

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Drug forfeiture	\$ 177,834	\$ 16,440
Miscellaneous	6,380	4,375
Total Receipts	<u>184,214</u>	<u>20,815</u>
Expenditures		
Contractual services	31,800	26,570
Capital outlay	4,763	72,257
Total Expenditures	<u>36,563</u>	<u>98,827</u>
Receipts Over [Under] Expenditures	147,651	[78,012]
Unencumbered Cash, Beginning	<u>138,176</u>	<u>285,827</u>
Unencumbered Cash, Ending	<u>\$ 285,827</u>	<u>\$ 207,815</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, 2015 and 2014

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
State alcohol taxes	\$ 11,005	\$ 12,082
Total Receipts	<u>11,005</u>	<u>12,082</u>
Expenditures		
Transfers out	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over [Under] Expenditures	11,005	12,082
Unencumbered Cash, Beginning	<u>100,639</u>	<u>111,644</u>
Unencumbered Cash, Ending	<u>\$ 111,644</u>	<u>\$ 123,726</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, 2015 and 2014

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Miscellaneous	\$ 131,000	\$ -
Reimbursements	-	30,978
Transfers in	<u>285,000</u>	<u>56,000</u>
Total Receipts	<u>416,000</u>	<u>86,978</u>
Expenditures		
Contractual	29,544	45,289
Commodities	22,280	-
Equipment	177,043	722,811
Transfers out	<u>-</u>	<u>194,583</u>
Total Expenditures	<u>228,867</u>	<u>962,683</u>
Receipts Over [Under] Expenditures	187,133	[875,705]
Unencumbered Cash, Beginning	<u>977,252</u>	<u>1,164,385</u>
Unencumbered Cash, Ending	<u>\$ 1,164,385</u>	<u>\$ 288,680</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, 2015 and 2014

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Miscellaneous	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Contractual	743	-
Total Expenditures	743	-
Receipts Over [Under] Expenditures	[743]	-
Unencumbered Cash, Beginning	743	-
Unencumbered Cash, Ending	\$ -	\$ -

* 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, 2015 and 2014

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Use of money and property	\$ 22,982	\$ 23,829
Total Receipts	<u>22,982</u>	<u>23,829</u>
Expenditures		
Contractual	22,673	15,242
Capital outlay	17,700	-
Transfers out	7,000	-
Total Expenditures	<u>47,373</u>	<u>15,242</u>
Receipts Over [Under] Expenditures	[24,391]	8,587
Unencumbered Cash, Beginning	<u>77,859</u>	<u>53,468</u>
Unencumbered Cash, Ending	<u>\$ 53,468</u>	<u>\$ 62,055</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, 2015
 (With Comparative Actual Totals for the Year Ended December 31, 2014)

	Prior Year <u>Actual</u>	Current Year		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 282,306	\$ 444,084	\$ 455,251	\$ [11,167]
Delinquent taxes	9,508	11,972	5,300	6,672
Motor vehicle taxes	55,456	42,382	37,521	4,861
Recreational vehicle taxes	936	4,413	5,581	[1,168]
Commercial truck fees	2,334	1,873	-	1,873
Transfers in	126,024	-	-	-
Miscellaneous	1,385	1,822	-	1,822
Total Receipts	<u>477,949</u>	<u>506,546</u>	<u>\$ 503,653</u>	<u>\$ 2,893</u>
Expenditures				
Principal	305,000	315,000	\$ 315,000	\$ -
Interest	120,785	110,395	120,395	10,000
Cash basis reserve	-	-	54,998	54,998
Total Expenditures	<u>425,785</u>	<u>425,395</u>	<u>\$ 490,393</u>	<u>\$ 64,998</u>
Receipts Over [Under] Expenditures	52,164	81,151		
Unencumbered Cash, Beginning	<u>65,760</u>	<u>117,924</u>		
Unencumbered Cash, Ending	<u>\$ 117,924</u>	<u>\$ 199,075</u>		

See independent auditor's report on the financial statements.

Jefferson County, Kansas
 Fairway Drive Improvement Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2015 and 2014

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Miscellaneous	\$ 6,048	\$ 5,947
Total Receipts	<u>6,048</u>	<u>5,947</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	100	[1]
Unencumbered Cash, Beginning	<u>2,364</u>	<u>2,464</u>
Unencumbered Cash, Ending	<u>\$ 2,464</u>	<u>\$ 2,463</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, 2015 and 2014

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Taxes and Shared Revenues:		
Special assessments	\$ 14,700	\$ 14,175
Total Receipts	<u>14,700</u>	<u>14,175</u>
 Expenditures		
Principal	5,845	-
Interest	<u>8,106</u>	<u>13,950</u>
Total Expenditures	<u>13,951</u>	<u>13,950</u>
 Receipts Over [Under] Expenditures	749	225
 Unencumbered Cash, Beginning	<u>6,401</u>	<u>7,150</u>
 Unencumbered Cash, Ending	<u>\$ 7,150</u>	<u>\$ 7,375</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, 2015 and 2014

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Transfers in	\$ 347,958	\$ 276,852
Reimbursements	<u>-</u>	<u>46,865</u>
Total Receipts	<u>347,958</u>	<u>323,717</u>
Expenditures		
Capital outlay	<u>129,018</u>	<u>152,008</u>
Total Expenditures	<u>129,018</u>	<u>152,008</u>
Receipts Over [Under] Expenditures	218,940	171,709
Unencumbered Cash, Beginning	<u>360,850</u>	<u>579,790</u>
Unencumbered Cash, Ending	<u>\$ 579,790</u>	<u>\$ 751,499</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, 2015 and 2014

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
User fees	\$ 57,105	\$ 69,355
Total Receipts	<u>57,105</u>	<u>69,355</u>
Expenditures		
Transfers out	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over [Under] Expenditures	57,105	69,355
Unencumbered Cash, Beginning	<u>448,936</u>	<u>506,041</u>
Unencumbered Cash, Ending	<u>\$ 506,041</u>	<u>\$ 575,396</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, 2015

	Beginning Cash <u>Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	Ending Cash <u>Balance</u>
Distributable Funds:				
Advance Tax	\$ 124	\$ -	\$ -	\$ 124
Collection Agency	231	-	-	231
Commercial Vehicle Fees	-	121,615	121,279	336
County Property Sale	83,128	4,430	970	86,588
Current Tax	12,449,298	23,141,692	22,402,023	13,188,967
Delinquent Personal Tax	16,068	-	16,068	-
Motor Vehicle, Personal Property Tax	30,577	2,650,499	2,642,277	38,799
Prior Years Taxes	3	-	-	3
Recreational Vehicle Tax	358	47,777	47,410	725
Redemptions	60,408	-	60,408	-
Severance Tax - Spec. Mineral	-	635	635	-
Treasurer's Holding	7,110	8,377	8,939	6,548
	<u>12,647,305</u>	<u>25,975,025</u>	<u>25,300,009</u>	<u>13,322,321</u>
Total Distributable Funds				
State Funds:				
Institutional Building	1,733	89,312	89,128	1,917
State Educational Building	3,464	173,098	172,730	3,832
State General	-	1	1	-
	<u>5,197</u>	<u>262,411</u>	<u>261,859</u>	<u>5,749</u>
Total State Funds				
Subdivision Funds:				
Cemetery Districts	2,608	125,197	125,197	2,608
Cities	28,973	1,537,690	1,532,943	33,720
Drainage and Watershed Districts	29,646	273,618	273,381	29,883
Library Districts	-	172,191	168,015	4,176
School Districts	116,765	8,305,124	8,292,661	129,228
Sewer Districts	146,125	476,415	469,234	153,306
Special Districts	276,974	567,876	685,603	159,247
Townships	22,936	1,046,617	1,045,481	24,072
	<u>624,027</u>	<u>12,504,728</u>	<u>12,592,515</u>	<u>536,240</u>
Total Subdivision Funds				

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, 2015

	Beginning Cash <u>Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	Ending Cash <u>Balance</u>
Other Funds:				
County Attorney Federal Forfeiture	\$ 221	\$ -	\$ -	\$ 221
Fish and Game Licenses	59	6,210	5,963	306
Heritage Trust Fund	1,461	11,938	10,505	2,894
Jefferson County Home Health and Hospice	19,586	37	-	19,623
Long and Short	2,006	735	628	2,113
Motor Vehicle License Fee	1,114	1,167,449	1,166,246	2,317
Motor Vehicle Sales Tax	40,077	799,212	784,617	54,672
NEK Library	3,831	192,192	191,766	4,257
Overpayments	11,947	58,207	58,156	11,998
Payroll Clearing	1,242	4,049	-	5,291
Prosecutor Training and Assistance	869	1,247	1,328	788
Special Prosecutor's Trust Fund	-	240	-	240
Worthless Check Trust Fund	1,054	796	-	1,850
	<u>83,467</u>	<u>2,242,312</u>	<u>2,219,209</u>	<u>106,570</u>
County Offices:				
Schedule 4	<u>188,506</u>	<u>706,207</u>	<u>805,663</u>	<u>89,050</u>
Total Agency Funds	<u>\$ 13,548,502</u>	<u>\$ 41,690,683</u>	<u>\$ 41,179,255</u>	<u>\$ 14,059,930</u>

Jefferson County, Kansas
 Agency Funds - County Offices
 Summary of Receipts and Disbursements - Actual
 Regulatory Basis
 For the Year Ended December 31, 2015

	<u>District Court</u>	<u>County Sheriff</u>	<u>Law Library</u>	<u>Inmate</u>	<u>Total</u>
Receipts					
Cash bonds	\$ -	\$ 59,026	\$ -	\$ -	\$ 59,026
Fees	250,796	-	8,135	-	258,931
Fines	111,485	-	-	-	111,485
Reimbursements and refunds	17,831	-	-	-	17,831
Restitution	226,487	-	-	-	226,487
Miscellaneous	-	-	259	32,188	32,447
Total Receipts	<u>606,599</u>	<u>59,026</u>	<u>8,394</u>	<u>32,188</u>	<u>706,207</u>
Disbursements					
Cash bonds	-	59,026	-	-	59,026
Fees	268,833	-	-	-	268,833
Fines	111,485	-	-	-	111,485
Reimbursement and refunds	12,754	-	-	-	12,754
Restitution	311,691	-	-	-	311,691
Miscellaneous	-	-	13,616	28,258	41,874
Total Disbursements	<u>704,763</u>	<u>59,026</u>	<u>13,616</u>	<u>28,258</u>	<u>805,663</u>
Receipts Over [Under] Disbursements	[98,164]	-	[5,222]	3,930	[99,456]
Unencumbered Cash, Beginning	<u>151,700</u>	<u>146</u>	<u>9,903</u>	<u>26,757</u>	<u>188,506</u>
Unencumbered Cash, Ending	<u>\$ 53,536</u>	<u>\$ 146</u>	<u>\$ 4,681</u>	<u>\$ 30,687</u>	<u>\$ 89,050</u>

See independent auditor's report on the financial statements.