

COUNTY OF COFFEY, KANSAS

Financial Statements
and
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2013

County of Coffey, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2013

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S & B

INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Coffey County
Burlington, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Coffey County, Burlington, Kansas, as of and for the year ended December 31, 2013, 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 Coffey County, Burlington, Kansas, 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 Coffey County, Burlington, Kansas, as of December 31, 2013, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Coffey County, Burlington, Kansas, as of December 31, 2013, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

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, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. 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.

Prior Year Comparative Analysis

The 2012 Actual columns presented in the individual fund schedules of cash 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 December 31, 2013 financial statement upon which we rendered an unqualified opinion dated May 14, 2014. The 2012 financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards. Such 2012 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 2012 financial statement. The 2012 comparative information was subjected to the auditing procedures applied in the audit of the 2012 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2012 financial statement or to the 2012 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2012 comparative information is fairly stated in all material respects in relation to the 2012 financial statement as a whole, on the basis of accounting described in Note 1.

Restricted Use

This report is intended solely for the information and use of the governing body and management of Coffey County, and for filing with the , the Kansas Department of Administration, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

Schlotterbeck and Burns, LLC

May 14, 2014

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

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 531,687	9,840,082	9,679,750	692,019	118,279	810,298
Special Purpose:						
Ambulance	1,774	310,502	310,000	2,276		2,276
Coffey County Library	4,225	1,017,764	1,012,435	9,554		9,554
Coffey Co. Lib. Employee Benefits	609	171,769	170,700	1,678		1,678
Conservation District	285	30,214	30,125	374		374
Economic Development	33,786	173,240	160,484	46,542	10,480	57,022
Economic Development Loan	210,597	21,908		232,505		232,505
Employee Benefits	1,001,681	2,239,355	2,453,455	787,581		787,581
Extension Council	613	125,630	125,000	1,243		1,243
Health	49,252	564,803	497,206	116,849	2,102	118,951
Historical Society	1,120	224,129	223,000	2,249		2,249
Hospital Maintenance	2,036	442,218	440,000	4,254		4,254
Mental Health	304	65,235	65,000	539		539
Intellectual Disability	576	158,174	157,500	1,250		1,250
Noxious Weed	145	386,988	375,641	11,492		11,492
Road and Bridge	1,274,836	4,724,322	4,894,703	1,104,455	71,391	1,176,655
Rural Fire District No. 1	3,917	782,585	777,249	9,253		9,253
Special Alcohol Program	14,882	1,373		16,255		16,255
Special Bridge	1,022,083	811,052	1,086,177	746,958		746,958
Special Park and Recreation	3,064	718	500	3,282		3,282
Tourism and Convention Promotion		18,962	18,962			
Special Capital Improvement	2,275,644		481,370	1,794,274	9,089	1,803,363
Special Equipment Reserve	1,503,385	608,715	67,735	2,044,365		2,044,365
Special Noxious Weed	150,911	45,000		195,911		195,911
Special Highway	1,828,415	500,000	135,043	2,193,372		2,193,372
GIS Reserve	323,914	42,808	21,021	345,701	1,329	347,030
Technology Office Reserve	653,423	160,000		813,423		813,423
Coffey County RWD Infrastructure	155,133			155,133		155,133
Community Improvement Reserve	1,333,552	349,540	241,040	1,442,052		1,442,052
Emergency Telephone Service	50,399	66,846	43,661	73,584		73,584
Enterprise:						
Solid Waste	117,817	170,757	213,717	74,857	15,305	90,162
Jacob's Creek Sewer District	181,139	18,398	1,860	197,677		197,677
Expendable Trusts:						
Motor Vehicle Operating	80,453	90,147	98,314	72,286	120	72,406
Prosecuting Attorney Training	4,703	1,517	1,218	5,002	81	5,083
Special Law Enforcement Trust	8,106	34,430	13,934	28,602		28,602
Register of Deeds Technology	40,923	11,716	7,899	44,740		44,740
Prosecuting Attorney Trust	707	7,500	4,995	3,212		3,212
Prosecuting Attorney Check Fees	5,266	272		5,538		5,538

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

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

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Sheriff's Special Donations	5,781	5,860	2,535	9,106		9,106
Emergency Preparedness Grant	58,782	450		59,232		59,232
Diversion Fees	96,529	28,348	45,989	78,888	1,425	80,313
Other Grants		6,386	2,469	3,917		3,917
Total Primary Government (1)	<u>13,032,454</u>	<u>24,259,713</u>	<u>23,860,687</u>	<u>13,431,480</u>	<u>229,601</u>	<u>13,661,890</u>
Composition of Cash:						
Cash and Cash Items on Hand						47,511
Certificates of Deposit						18,427,954
Demand Deposits						15,590,503
Less: Agency Funds						(20,404,083)
Adjustment for Rounding						5
Total Primary Government (1)						<u>13,661,890</u>

(1) Excluding Agency Funds

County of Coffey, Kansas
Notes to Financial Statements
December 31, 2013

Note 1 Summary of Significant Accounting Policies

A. Reporting Entity

Principles Used in Determining Scope of Entity

The basic criterion used for including other governmental organizations in the financial reports is the exercise of oversight responsibility over such organizations. Oversight responsibility is derived from the County's powers and includes, but is not limited to, financial accountability, appointment of a voting majority of the governing body, imposition of will, financial benefit/burden on primary government and fiscal dependency. The County has waived the application of generally accepted accounting principles and as such, have not included any component units in these financial statements.

B. Basis of Presentation

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 of 2013:

Governmental Funds:

General Fund--to account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds--to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

Debt Service Funds--to account for the accumulation of resources for and the payment of, interest and principal on general long-term debt and the financing of special assessments which are general obligations of the County.

Capital Project Funds--to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, Special Assessment Funds, and Trust Funds).

Proprietary Funds:

Enterprise Funds--to account for operations that are financed and operated in a manner similar to private business enterprises--where the stated intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where periodic determination of revenues earned, expenses incurred and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

County of Coffey, Kansas
Notes to Financial Statements
December 31, 2013

Fiduciary Funds:

Trust and Agency Funds--to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. These include (a) Expendable Trust Funds, (b) Nonexpendable Trust Funds, (c) Pension Trust Funds and (d) Agency Funds.

C. Basis of Accounting

These financial statements are presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund. Cash disbursements are recognized when the cash balance of a fund is decreased. For an interfund transaction, a cash disbursement is recorded in the fund from which the cash is transferred. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract.

The County has waived generally accepted accounting principles as provided by the Kansas statutes which thereby requires this type of special reporting.

Departure from Generally Accepted Accounting Principles

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented.

Under generally accepted accounting principles, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. In addition, General Fixed Assets that account for the land, buildings and equipment owned by the County are not recorded.

D. Budgets

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in 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 revenue other than ad valorem property taxes. To do this, a notice

County of Coffey, Kansas
Notes to Financial Statements
December 31, 2013

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. There were no such amendments made during 2013.

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 modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special revenue funds:

Economic Development Loan Fund
Industrial Park Maintenance Reserve Fund
Special Capital Improvement Fund
Special Equipment Reserve Fund
Special Highway Fund
Rural Water Assistance Reserve Fund
GIS Reserve Fund
Technology Office Reserve Fund
Coffey County RWD Infrastructure Fund
Community Improvement Reserve Fund

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

E. Assets, Liabilities, and Fund Equity

Cash

To facilitate better management of the County's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the General Fund, as provided by Kansas Statutes.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

County of Coffey, Kansas
Notes to Financial Statements
December 31, 2013

Inventories and Prepaid Expenses

With the exception of the enterprise funds, inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase as required by state statutes. No physical inventories were taken at year end and no accounting controls exist for control of materials inventory in funds other than enterprise funds.

Long-Term Debt

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

F. Revenues and Expenditures

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 12% per annum. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other inter-fund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Note 2 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

No Violations.

Compliance with Kansas Budget Law

No Violations.

The Special Bridge Fund is displayed on Schedule 1 with a budget violation in the amount of \$279,097. However, the Special Bridge Fund is exempted from the Kansas Budget Law.

County of Coffey, Kansas
Notes to Financial Statements
December 31, 2013

Compliance with Kansas Depository Security Law

No Violations.

Note 3 Detail Notes on All Funds and Account Groups

A. Assets:

As of December 31, 2013 the county held no investments.

K.S.A. 9-1401 establishes the depositories that 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 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.

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

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County maintained full coverage and has not designated any "peak periods".

At December 31, 2013, the County's carrying amount of deposits was \$30,875,104 and the bank balance was \$34,602,171. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. Of the bank balance, \$1,005,002 was covered by federal depository insurance and \$30,171,531 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.

General Fixed Assets

The County has not maintained a record of fixed assets used in performance of general governmental operations as required by generally accepted accounting principles.

The County has received a waiver of compliance until December 31, 2013, in accordance with K.S.A. 75-1120(a).

County of Coffey, Kansas
Notes to Financial Statements
December 31, 2013

Economic Development Program

During 1987, the County established the Coffey County Economic Development Program. Under this program, grants, leases and loans are made to various small companies in the County to promote the creation of jobs and economic development. A summary of the Economic Development Program transactions are as follows:

	Due or Outstanding 1/1/2013	Funds Advanced / Charges	Principal / Rent Received	Write-Offs and Earned Discounts	Due or Outstanding 12/31/2013
Summary of: Loans Receivable	\$ 67,012	0	20,170	-0-	46,842

B. Liabilities:

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. 75-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (400 SW 8th Avenue, Suite 200; Topeka, KS 66603-2935) or by calling 1-800-228-0366.

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-4921 establishes 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 of 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERS 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.

Other Post Employment Benefits

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

County of Coffey, Kansas
Notes to Financial Statements
December 31, 2013

Other Employee Benefits

Vacation and Sick Pay

The County's policies regarding vacation and sick pay permit employees to accumulate a maximum of 30 days vacation time and no limit on accumulated days sick pay. Policies provide for payment to be made for vacation days earned in excess of 30 and for unused vacation days upon employment termination. Policies provide for payment of accumulated sick pay on date of employment termination. The costs of accumulated vacation and sick pay are not recorded at the time the benefits are accumulated.

General Long-Term Debt

Kansas counties are limited to aggregate debt not to exceed 3% of assessed valuation of tangible taxable property in the County. The Coffey County assessed valuation as of July 1, 2013 was \$439,736,000. There was no outstanding debt as of December 31, 2013. The resulting legal debt margin was \$13,192,080. This debt limit calculation does not include valuation of motor vehicles.

C. Operating Transfers:

<u>From</u>	<u>To</u>	<u>Amount</u>
Special Auto Fund	General Fund	\$ 80,508
General Fund	Special Equipment Reserve Fund	398,715
Health Fund	Special Equipment Reserve Fund	50,000
Road and Bridge Fund	Special Equipment Reserve Fund	160,000
General Fund	GIS Reserve	42,000
General Fund	Technology Office Reserve	135,000
General Fund	Community Improvement Reserve	289,540
Economic Development Fund	Community Improvement Reserve	60,000
General Fund	Health Fund	120,064
Noxious Weed Fund	Noxious Weed Capital Outlay	45,000
Road and Bridge Fund	Special Highway	500,000

Note 4 Closure and Postclosure Care Costs of Landfill

The County currently operates a municipal solid waste landfill. State and Federal environmental protection laws and regulations require that the County place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. Engineering estimates of post closure costs over this thirty year period are in the amount of \$1,474,900 and estimated cost for providing the cover of the landfill is \$2,238,700 for a total closure and postclosure cost of \$3,713,600. Engineering estimates place the total capacity of the landfill at 1,050,000 cubic yards, and previously used capacity is estimated at 257,975 cubic yards (24.5%). The remaining 792,025 cubic yards (75.5%) of unused capacity has an estimated useful life of 53.5 years. These amounts are based on what it would cost to perform all closure and postclosure care in 2013. The County expects to close the landfill in the year 2045. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

The County prepares its financial statements on a statutory basis of accounting, which demonstrates compliance with the cash basis and budget laws of Kansas. If the County had prepared its financial statements in compliance with generally accepted accounting principals, a liability in the amount of \$909,832 would have been recognized based on 24.5 percent of the estimated capacity of

County of Coffey, Kansas
Notes to Financial Statements
December 31, 2013

the landfill used to date. The current cost of closure and postclosure remaining to be recognized would have been \$2,803,768.

As of December 31, 2013 the County meets its financial assurance requirements by applying financial test alternative IB as provided for by Kansas Department Health and Environment regulations.

The County is not required to currently accumulate funds to pay the future costs of closure and post-closure, and has not done so. These future costs will be met when due by the allocation of general tax revenues, the issuance of bonds or both.

Note 5 Summary, Disclosure of Significant Contingencies

Federally Assisted Programs - Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Note 6 Economic Dependency

Wolf Creek Nuclear Power Plant resides in Coffey County. The power plant is operated by a joint venture of several utility companies. The valuation of the power plant accounted for approximately 83% of the County's total valuation during 2013.

Note 7 Federal Financial Assistance

During 2013, the County expended federal assistance from the following programs:

Federal Reservoir – In Lieu of Tax	\$ 64,114
Emergency Planning Grant	99,239
Bio-Terrorism	30,618
Child Care	3,525
Immunization	1,122
MCH	4,018
Other	2,124
Family Planning	<u>4,428</u>
Total	<u>209,188</u>

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

Schedule 1

	Certified Budget	Qualified Budget Cr. Adjustment	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:					
General	\$ 9,722,115		9,722,115	9,679,750	42,365
Special Revenue:					
Ambulance	310,000		310,000	310,000	
Coffey County Library	1,012,435		1,012,435	1,012,435	
Coffey Co. Lib. Employee Benefits	170,700		170,700	170,700	
Conservation District	30,125		30,125	30,125	
Economic Development	189,000		189,000	160,484	28,516
Employee Benefits	2,944,600		2,944,600	2,453,455	491,145
Extension Council	125,000		125,000	125,000	
Health	494,671	22,881	517,552	497,206	20,346
Historical Society	223,000		223,000	223,000	
Hospital Maintenance	440,000		440,000	440,000	
Mental Health	65,000		65,000	65,000	
Intellectual Disability	157,500		157,500	157,500	
Noxious Weed	384,900		384,900	375,641	9,259
Road and Bridge	5,190,320		5,190,320	4,894,703	295,617
Rural Fire District No. 1	780,830		780,830	777,249	3,581
Special Alcohol Program	15,750		15,750		15,750
Special Bridge	807,080		807,080	1,086,177	(279,097)
Special Park and Recreation	7,400		7,400	500	6,900
Tourism and Convention Promotion	19,000		19,000	18,962	38
Special Noxious Weed	160,500		160,500		160,500
Emergency Telephone Service	116,200		116,200	43,661	72,539
Enterprise:					
Solid Waste	310,945		310,945	213,717	97,228
Jacob's Creek Sewer District	175,000		175,000	1,860	173,140
Totals	<u>23,852,071</u>	<u>22,881</u>	<u>23,874,952</u>	<u>22,737,125</u>	<u>1,137,827</u>

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2013

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

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 8,435,368	8,850,211	8,789,911	60,300
Motor Vehicle Tax	219,608	205,637	184,474	21,163
Recreational Vehicle Tax	10,673	9,629	9,158	471
Delinquent Tax	26,228	107,348	41,817	65,531
16/20 M Truck Tax	12,619	12,746	12,815	(69)
In Lieu of Tax	15,112	16,381	29,433	(13,052)
Mineral Production Tax	584	1,982	2,000	(18)
Interest on Tax	30,864	48,989	20,000	28,989
Total Taxes	<u>8,751,056</u>	<u>9,252,923</u>	<u>9,089,608</u>	<u>163,315</u>
Intergovernmental				
Federal Financial Assistance		99,239		99,239
State Grant		512	20,000	(19,488)
Local Alcoholic Liquor Tax	645	718	1,000	(282)
Total Intergovernmental	<u>645</u>	<u>100,469</u>	<u>21,000</u>	<u>79,469</u>
Licenses, Fees, and Permits				
Mortgage Registration	86,898	90,489	80,000	10,489
Officer Fees	54,655	53,013	55,000	(1,987)
Diversion Fees			28,400	(28,400)
Sale of Recycling Materials	41,927	33,612	50,000	(16,388)
Total Licenses, Fees, and Permits	<u>183,480</u>	<u>177,114</u>	<u>213,400</u>	<u>(36,286)</u>
Use of Money and Property				
Interest on Investments	32,466	29,472	40,000	(10,528)
Transfers				
Operating Transfers In	68,711	80,508	85,000	(4,492)
Miscellaneous				
Sale of Surplus Property		51,263		51,263
Sale of Recycling Materials		1,700		1,700
Donations	100,000	100,000	100,000	
Other	37,340	46,633		46,633
Total Miscellaneous	<u>137,340</u>	<u>199,596</u>	<u>100,000</u>	<u>99,596</u>
Total Cash Receipts / Revenue	<u>9,173,698</u>	<u>9,840,082</u>	<u>9,549,008</u>	<u>291,074</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	140,227	143,815	149,763	5,948
Contractual Services	7,672	6,548	8,620	2,072
Commodities	473	1,040	540	(500)
Capital Outlay			400	400
Total County Commission	<u>148,372</u>	<u>151,403</u>	<u>159,323</u>	<u>7,920</u>
County Clerk				
Personal Services	124,558	129,572	137,100	7,528
Contractual Services	1,876	2,023	3,875	1,852
Commodities	3,705	3,932	4,350	418
Capital Outlay	1,124	2,899	3,000	101
Total County Clerk	<u>131,263</u>	<u>138,426</u>	<u>148,325</u>	<u>9,899</u>
County Treasurer				
Personal Services	203,275	217,114	221,262	4,148
Contractual Services	1,909	1,810	4,000	2,190
Commodities	910	2,535	4,000	1,465
Capital Outlay			3,000	3,000
Total County Treasurer	<u>206,094</u>	<u>221,459</u>	<u>232,262</u>	<u>10,803</u>

General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2013

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

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
County Attorney				
Personal Services	\$ 140,180	141,800	144,574	2,774
Contractual Services	12,173	13,953	9,000	(4,953)
Commodities	1,615	895	2,000	1,105
Capital Outlay	980	297	3,750	3,453
Reimbursed Expense	(47)			
Total County Attorney	<u>154,901</u>	<u>156,945</u>	<u>159,324</u>	<u>2,379</u>
Register of Deeds				
Personal Services	95,486	100,366	102,500	2,134
Contractual Services	2,285	2,141	3,000	859
Commodities	2,034	3,998	4,500	502
Capital Outlay	854	464	500	36
Total Register of Deeds	<u>100,659</u>	<u>106,969</u>	<u>110,500</u>	<u>3,531</u>
Unified Court				
Contractual Services	70,663	72,247	93,496	21,249
Commodities	2,230	3,523	6,000	2,477
Capital Outlay	7,539	7,017	13,000	5,983
Reimbursed Expense	(3,901)	(5,161)		5,161
Total Unified Court	<u>76,531</u>	<u>77,626</u>	<u>112,496</u>	<u>34,870</u>
Courthouse General				
Personal Services	89,827	85,561	97,927	12,366
Contractual Services	368,527	478,355	551,000	72,645
Commodities	19,140	68,716	60,000	(8,716)
Capital Outlay	18,225	10,518	17,074	6,556
Total Courthouse General	<u>495,719</u>	<u>643,150</u>	<u>726,001</u>	<u>82,851</u>
Airport				
Contractual Services	<u>240,000</u>	<u>240,000</u>	<u>240,000</u>	
Appraiser				
Personal Services	392,120	410,260	442,800	32,540
Contractual Services	13,679	19,593	22,000	2,407
Commodities	8,605	10,212	18,000	7,788
Capital Outlay	2,803	4,045	5,000	955
Reimbursed Expense	(973)	(1,030)		1,030
Total Appraiser	<u>416,234</u>	<u>443,080</u>	<u>487,800</u>	<u>44,720</u>
County Counselor				
Personal Services	58,645	64,130	73,104	8,974
Contractual Services	2,427			
Total County Counselor	<u>61,072</u>	<u>64,130</u>	<u>73,104</u>	<u>8,974</u>
Election				
Personal Services	84,366	87,580	92,100	4,520
Contractual Services	32,027	21,346	30,000	8,654
Commodities	10,120	3,127	10,000	6,873
Capital Outlay	8,834		2,000	2,000
Total Election	<u>135,347</u>	<u>112,053</u>	<u>134,100</u>	<u>22,047</u>
Janitor				
Personal Services	97,788	101,723	105,200	3,477
Contractual Services		28	1,000	972
Commodities	8,023	7,027	11,500	4,473
Capital Outlay			3,000	3,000
Total Janitor	<u>105,811</u>	<u>108,778</u>	<u>120,700</u>	<u>11,922</u>
Technology				
Personal Services	106,835		115,900	115,900
Contractual Services	54,465	41,066	12,000	(29,066)
Commodities	21		10,000	10,000
Capital Outlay	20,589	49,297	11,000	(38,297)
Total Technology	<u>181,910</u>	<u>90,363</u>	<u>148,900</u>	<u>58,537</u>

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2013

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

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Technology Training and Equipment				
Personal Services	\$		110,978	(110,978)
Contractual Services		8,525	8,665	100,000
Commodities		1,504	1,713	(1,713)
Capital Outlay		6,910	7,512	140,000
Reimbursed Expense	(730)	(471)	471
Total Technology Training and Equipment		16,209	128,397	240,000
Fiber Optic Maintenance				
Contractual Services		7,271		25,000
Wellness Program				
Contractual Services		13,123	21,557	(21,557)
Commodities		947	5,714	(5,714)
Capital Outlay		4,822	600	(600)
Total Wellness Program		18,892	27,871	(27,871)
Professional Services				
Contractual Services		6,000	7,000	7,000
Total General Government		2,502,285	2,717,650	3,124,835
Public Works				
Construction				
Capital Outlay		1,360,176	915,538	1,100,000
Equipment				
Capital Outlay		108,105	211,048	375,000
Total Public Works		1,468,281	1,126,586	1,475,000
Public Safety				
Sheriff				
Personal Services		1,325,863	1,414,833	1,413,577
Contractual Services		139,438	168,238	115,793
Commodities		207,656	214,090	248,454
Capital Outlay		176,050	74,091	61,500
Reimbursed Expense	(30,735)	(24,901)	24,901
Total Sheriff		1,818,272	1,846,351	1,839,324
Juvenile Detention				
Contractual Services		13,330	6,519	10,000
Emergency Preparedness				
Personal Services		155,044	154,467	166,057
Contractual Services		28,833	25,987	34,575
Commodities		10,547	10,891	12,125
Capital Outlay		3,216	4,170	5,700
Total Emergency Preparedness		197,640	195,515	218,457
Local Emergency Planning Committee				
Contractual Services		100	125,127	3,000
Commodities		546	121	(121)
Total Local Emergency Planning Committee		646	125,248	3,000
Other Public Safety				
Contractual Services			4,000	(4,000)
Joint Services Building				
Contractual Services		3,122	1,855	5,000
Commodities		323	16	1,000
Capital Outlay		712	1,917	(1,917)
Total Joint Services Building		4,157	3,788	6,000
Total Public Safety		2,034,045	2,181,421	2,076,781
Health				
Agriculture				
Agricultural Appropriations				
Conservation District		39,000	39,000	39,000
Fair		25,000	25,000	25,000
R C & D		5,200	2,000	2,000
Total Agricultural Appropriations		69,200	66,000	66,000

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2013

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

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Culture and Recreation					
Culture and Recreation Appropriations					
Parks and Recreation	\$	225,000	225,000	225,000	
Arts Council		5,000	5,000	5,000	
Total Culture and Recreation Appropriations		230,000	230,000	230,000	
Coffey County Lake					
Personal Services		96,130	106,975	108,128	1,153
Contractual Services		1,129	1,119	1,821	702
Commodities		3,472	8,666	3,000	(5,666)
Capital Outlay				546	546
Total Coffey County Lake		100,731	116,760	113,495	(3,265)
Total Culture and Recreation		330,731	346,760	343,495	(3,265)
Economic Development					
Sanitation					
Landfill					
Contractual Services		11,772	7,951		(7,951)
Landfill Capital Outlay					
Recycling					
Personal Services		81,264	100,194	119,740	19,546
Contractual Services		16,881	20,208	25,000	4,792
Commodities		28,539	28,795	30,000	1,205
Capital Outlay				3,500	3,500
Reimbursed Expense	(105)			
Total Recycling		126,579	149,197	178,240	29,043
Household Hazardous Waste					
Contractual Services		4,990	7,188	6,000	(1,188)
Commodities		2,361	19	3,500	3,481
Capital Outlay				500	500
Total Household Hazardous Waste		7,351	7,207	10,000	2,793
Lake Region Solid Waste Authority					
Contractual Services		5,500	5,500	5,500	
Total Sanitation		151,202	169,855	193,740	23,885
Social Services for Aged and Poor					
CASA		4,000	4,500	4,000	(500)
Transportation					
Contractual Services		124,200	124,200	124,200	
CASA				4,500	4,500
Total Transportation		124,200	124,200	128,700	4,500
Resource Council					
Contractual Services		1,500	1,500	1,500	
Agency on Aging					
Contractual Services		100,000	108,000	108,000	
Housing Authority					
Contractual Services		170,000	200,000	200,000	
Social Services for Aged Appropriation					
Total Social Services for Aged and Poor		399,700	438,200	442,200	4,000
Capital Expenditures					
Capital Outlay Projects					
Capital Outlay		10,520	597,500	600,000	2,500
Cities Infrastructure		1,000,000	1,000,000	1,000,000	
Total Capital Outlay Projects		1,010,520	1,597,500	1,600,000	2,500
Community Improvement					
Contractual Services		144,022	50,460	250,000	199,540
Total Capital Expenditures		1,154,542	1,647,960	1,850,000	202,040
Transfers					
Operating Transfers Out		1,496,310	985,318	150,064	(835,254)
Total Expenditures and Transfers		9,606,296	9,679,750	9,722,115	42,365

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2013

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Receipts Over (Under)				
Expenditures and Transfers	\$ (432,598)	160,332		
Unencumbered Cash, Beginning	951,742	531,687		
Prior Year Encumbr. Cancelled	12,543			
Unencumbered Cash, Ending	<u>531,687</u>	<u>692,019</u>		

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2013

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

			Current Year		
			Prior Year Actual	Current Year Actual	Budget
					Variance Favorable (Unfavor)
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	399,550	299,020	296,845	2,175
Motor Vehicle Tax		7,578	9,076	8,739	337
Recreational Vehicle Tax		368	428	434	(6)
Delinquent Tax		935	1,022	1,981	(959)
16/20 M Truck Tax		436	440	607	(167)
In Lieu of Tax		694	516	1,394	(878)
Total Cash Receipts / Revenue		<u>409,561</u>	<u>310,502</u>	<u>310,000</u>	<u>502</u>
Expenditures and Transfers					
Public Safety					
Contractual Services		<u>410,000</u>	<u>310,000</u>	<u>310,000</u>	
Total Expenditures and Transfers		<u>410,000</u>	<u>310,000</u>	<u>310,000</u>	
Receipts Over (Under)					
Expenditures and Transfers	(439)	502		
Unencumbered Cash, Beginning		<u>2,213</u>	<u>1,774</u>		
Unencumbered Cash, Ending		<u>1,774</u>	<u>2,276</u>		

Coffey County, Kansas
Coffey County Library Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2013
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 962,036	987,378	980,765	6,613
Motor Vehicle Tax	24,345	23,286	21,038	2,248
Recreational Vehicle Tax	1,183	1,091	1,044	47
Delinquent Tax	3,004	2,893	4,769	(1,876)
16/20 M Truck Tax	1,400	1,413	1,462	(49)
In Lieu of Tax	1,672	1,703	3,357	(1,654)
Total Cash Receipts / Revenue	<u>993,640</u>	<u>1,017,764</u>	<u>1,012,435</u>	<u>5,329</u>
Expenditures and Transfers				
Culture and Recreation				
Contractual Services	<u>995,835</u>	<u>1,012,435</u>	<u>1,012,435</u>	
Total Expenditures and Transfers	<u>995,835</u>	<u>1,012,435</u>	<u>1,012,435</u>	
Receipts Over (Under)				
Expenditures and Transfers	(2,195)	5,329		
Unencumbered Cash, Beginning	<u>6,420</u>	<u>4,225</u>		
Unencumbered Cash, Ending	<u>4,225</u>	<u>9,554</u>		

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2013

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

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	160,209	166,800	165,426	1,374
Motor Vehicle Tax		3,791	3,833	3,504	329
Recreational Vehicle Tax		185	180	174	6
Delinquent Tax		438	444	794	(350)
16/20 M Truck Tax		203	224	243	(19)
In Lieu of Tax		278	288	559	(271)
Total Cash Receipts / Revenue		<u>165,104</u>	<u>171,769</u>	<u>170,700</u>	<u>1,069</u>
Expenditures and Transfers					
Culture and Recreation					
Contractual Services		<u>165,500</u>	<u>170,700</u>	<u>170,700</u>	
Total Expenditures and Transfers		<u>165,500</u>	<u>170,700</u>	<u>170,700</u>	
Receipts Over (Under)					
Expenditures and Transfers	(396)	1,069		
Unencumbered Cash, Beginning		<u>1,005</u>	<u>609</u>		
Unencumbered Cash, Ending		<u>609</u>	<u>1,678</u>		

Coffey County, Kansas
Conservation District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2013
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

		Current Year			Variance Favorable (Unfavor)
		Prior Year Actual	Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	29,235	29,291	29,047	244
Motor Vehicle Tax		740	708	640	68
Recreational Vehicle Tax		36	33	32	1
Delinquent Tax		91	88	145	(57)
16/20 M Truck Tax		42	43	44	(1)
In Lieu of Tax		51	51	102	(51)
Total Cash Receipts / Revenue		<u>30,195</u>	<u>30,214</u>	<u>30,010</u>	<u>204</u>
Expenditures and Transfers					
Agriculture					
Contractual Services		<u>30,125</u>	<u>30,125</u>	<u>30,125</u>	
Total Expenditures and Transfers		<u>30,125</u>	<u>30,125</u>	<u>30,125</u>	
Receipts Over (Under)					
Expenditures and Transfers		70	89		
Unencumbered Cash, Beginning		<u>215</u>	<u>285</u>		
Unencumbered Cash, Ending		<u>285</u>	<u>374</u>		

Coffey County, Kansas
Economic Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2013
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 173,464	167,614	165,944	1,670
Motor Vehicle Tax	4,729	4,313	3,793	520
Recreational Vehicle Tax	230	202	188	14
Delinquent Tax	575	539	860	(321)
16/20 M Truck Tax	240	283	263	20
In Lieu of Tax	302	289	605	(316)
Total Cash Receipts / Revenue	<u>179,540</u>	<u>173,240</u>	<u>171,653</u>	<u>1,587</u>
Expenditures and Transfers				
Economic Development				
Personal Services	102,162	40,630	109,800	69,170
Contractual Services	50,351	55,029	38,600	(16,429)
Commodities	1,712	1,478	2,100	622
Capital Outlay	243	3,347	38,500	35,153
Total Economic Development	<u>154,468</u>	<u>100,484</u>	<u>189,000</u>	<u>88,516</u>
Transfers				
Operating Transfers Out	21,906	60,000		(60,000)
Total Expenditures and Transfers	<u>176,374</u>	<u>160,484</u>	<u>189,000</u>	<u>28,516</u>
Receipts Over (Under)				
Expenditures and Transfers	3,166	12,756		
Unencumbered Cash, Beginning	<u>30,620</u>	<u>33,786</u>		
Unencumbered Cash, Ending	<u>33,786</u>	<u>46,542</u>		

Coffey County, Kansas
Economic Development Loan Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Use of Money and Property		
Interest on Investments	\$ 266	193
Industrial Loan Payments	24,814	21,715
Total Cash Receipts / Revenue	<u>25,080</u>	<u>21,908</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	25,080	21,908
Unencumbered Cash, Beginning	185,517	210,597
Unencumbered Cash, Ending	<u>210,597</u>	<u>232,505</u>

Coffey County, Kansas
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 2,240,982	2,163,935	2,149,338	14,597
Motor Vehicle Tax	68,709	57,933	49,010	8,923
Recreational Vehicle Tax	3,355	2,696	2,433	263
Delinquent Tax	7,450	6,857	11,109	(4,252)
16/20 M Truck Tax	3,149	4,201	3,405	796
In Lieu of Tax	3,895	3,733	7,820	(4,087)
Total Cash Receipts / Revenue	<u>2,327,540</u>	<u>2,239,355</u>	<u>2,223,115</u>	<u>16,240</u>
Expenditures and Transfers				
General Government				
Health Insurance	1,469,685	1,319,732	1,680,000	360,268
KPERS	432,436	512,640	522,000	9,360
Social Security	411,534	453,486	485,000	31,514
Unemployment	25,802	20,267	20,000	(267)
Workmen's Compensation	103,034	165,013	180,000	14,987
Health Savings			57,600	57,600
Reimbursed Expense	(32,168)	(17,683)		17,683
Total Expenditures and Transfers	<u>2,410,323</u>	<u>2,453,455</u>	<u>2,944,600</u>	<u>491,145</u>
Receipts Over (Under)				
Expenditures and Transfers	(82,783)	(214,100)		
Unencumbered Cash, Beginning	<u>1,084,464</u>	<u>1,001,681</u>		
Unencumbered Cash, Ending	<u>1,001,681</u>	<u>787,581</u>		

Coffey County, Kansas
Extension Council Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	126,687	121,642	120,830	812
Motor Vehicle Tax		3,208	3,067	2,770	297
Recreational Vehicle Tax		156	144	138	6
Delinquent Tax		396	381	628	(247)
16/20 M Truck Tax		184	186	192	(6)
In Lieu of Tax		220	210	442	(232)
Total Cash Receipts / Revenue		<u>130,851</u>	<u>125,630</u>	<u>125,000</u>	<u>630</u>
Expenditures and Transfers					
Agriculture					
Contractual Services		<u>131,200</u>	<u>125,000</u>	<u>125,000</u>	
Total Expenditures and Transfers		<u>131,200</u>	<u>125,000</u>	<u>125,000</u>	
Receipts Over (Under)					
Expenditures and Transfers	(349)	630		
Unencumbered Cash, Beginning		<u>962</u>	<u>613</u>		
Unencumbered Cash, Ending		<u>613</u>	<u>1,243</u>		

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2013

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

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	200,360	200,974	199,431	1,543
Motor Vehicle Tax		5,050	4,846	4,384	462
Recreational Vehicle Tax		245	227	218	9
Delinquent Tax		620	598	993	(395)
16/20 M Truck Tax		290	293	305	(12)
In Lieu of Tax		348	347	699	(352)
Total Taxes		<u>206,913</u>	<u>207,285</u>	<u>206,030</u>	<u>1,255</u>
Intergovernmental					
Federal Financial Assistance		23,219	41,095		41,095
State Grant		24,958	21,393		21,393
Federal and State Grants				39,607	(39,607)
Total Intergovernmental		<u>48,177</u>	<u>62,488</u>	<u>39,607</u>	<u>22,881</u>
Licenses, Fees, and Permits					
Service Fees		<u>147,134</u>	<u>173,966</u>	<u>135,000</u>	<u>38,966</u>
Transfers					
Operating Transfers In			<u>120,064</u>	<u>111,064</u>	<u>9,000</u>
Miscellaneous					
Donations		3,100			
Other			1,000		1,000
Total Miscellaneous		<u>3,100</u>	<u>1,000</u>		<u>1,000</u>
Total Cash Receipts / Revenue		<u>405,324</u>	<u>564,803</u>	<u>491,701</u>	<u>73,102</u>
Expenditures and Transfers					
Health					
Personal Services		310,404	305,004	338,669	33,665
Contractual Services		22,642	25,279	32,710	7,431
Commodities		95,749	108,217	93,750	(14,467)
Capital Outlay		1,846	8,706	29,542	20,836
Reimbursed Expense	(59,146)			
Total Health		<u>371,495</u>	<u>447,206</u>	<u>494,671</u>	<u>47,465</u>
Transfers					
Operating Transfers Out			50,000		(50,000)
Budget Credit				22,881	22,881
Total Expenditures and Transfers		<u>371,495</u>	<u>497,206</u>	<u>517,552</u>	<u>20,346</u>
Receipts Over (Under)					
Expenditures and Transfers		33,829	67,597		
Unencumbered Cash, Beginning		<u>15,423</u>	<u>49,252</u>		
Unencumbered Cash, Ending		<u>49,252</u>	<u>116,849</u>		

Coffey County, Kansas
Historical Society Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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

		Current Year			
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$ 215,171	217,248	215,916	1,332	
Motor Vehicle Tax	5,679	5,263	4,705	558	
Recreational Vehicle Tax	276	246	234	12	
Delinquent Tax	703	668	1,067	(399)	
16/20 M Truck Tax	327	329	327	2	
In Lieu of Tax	374	375	751	(376)	
Total Cash Receipts / Revenue	<u>222,530</u>	<u>224,129</u>	<u>223,000</u>	<u>1,129</u>	
Expenditures and Transfers					
Culture and Recreation					
Contractual Services	<u>223,000</u>	<u>223,000</u>	<u>223,000</u>		
Total Expenditures and Transfers	<u>223,000</u>	<u>223,000</u>	<u>223,000</u>		
Receipts Over (Under)					
Expenditures and Transfers	(470)	1,129			
Unencumbered Cash, Beginning	<u>1,590</u>	<u>1,120</u>			
Unencumbered Cash, Ending	<u>1,120</u>	<u>2,249</u>			

Coffey County, Kansas
Hospital Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	425,276	428,801	425,999	2,802
Motor Vehicle Tax		10,758	10,293	9,301	992
Recreational Vehicle Tax		523	482	462	20
Delinquent Tax		1,327	1,278	2,108	(830)
16/20 M Truck Tax		619	624	646	(22)
In Lieu of Tax		739	740	1,484	(744)
Total Cash Receipts / Revenue		<u>439,242</u>	<u>442,218</u>	<u>440,000</u>	<u>2,218</u>
Expenditures and Transfers					
Health					
Contractual Services		<u>440,000</u>	<u>440,000</u>	<u>440,000</u>	
Total Expenditures and Transfers		<u>440,000</u>	<u>440,000</u>	<u>440,000</u>	
Receipts Over (Under)					
Expenditures and Transfers	(758)	2,218		
Unencumbered Cash, Beginning		<u>2,794</u>	<u>2,036</u>		
Unencumbered Cash, Ending		<u>2,036</u>	<u>4,254</u>		

Mental Health Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2013

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

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	73,284	63,059	62,591	468
Motor Vehicle Tax		1,540	1,700	1,601	99
Recreational Vehicle Tax		75	80	79	1
Delinquent Tax		190	198	363	(165)
16/20 M Truck Tax		88	89	111	(22)
In Lieu of Tax		127	109	255	(146)
Total Cash Receipts / Revenue		<u>75,304</u>	<u>65,235</u>	<u>65,000</u>	<u>235</u>
Expenditures and Transfers					
Health					
Contractual Services		<u>75,000</u>	<u>65,000</u>	<u>65,000</u>	
Total Expenditures and Transfers		<u>75,000</u>	<u>65,000</u>	<u>65,000</u>	
Receipts Over (Under)					
Expenditures and Transfers		304	235		
Unencumbered Cash, Beginning			304		
Unencumbered Cash, Ending		<u>304</u>	<u>539</u>		

Coffey County, Kansas
Intellectual Disability Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	152,025	153,375	152,496	879
Motor Vehicle Tax		3,851	3,681	3,324	357
Recreational Vehicle Tax		187	172	165	7
Delinquent Tax		475	457	754	(297)
16/20 M Truck Tax		221	224	231	(7)
In Lieu of Tax		264	265	530	(265)
Total Cash Receipts / Revenue		<u>157,023</u>	<u>158,174</u>	<u>157,500</u>	<u>674</u>
Expenditures and Transfers					
Health					
Contractual Services		<u>157,500</u>	<u>157,500</u>	<u>157,500</u>	
Total Expenditures and Transfers		<u>157,500</u>	<u>157,500</u>	<u>157,500</u>	
Receipts Over (Under)					
Expenditures and Transfers	(477)	674		
Unencumbered Cash, Beginning		<u>1,053</u>	<u>576</u>		
Unencumbered Cash, Ending		<u>576</u>	<u>1,250</u>		

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2013

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

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	293,912	377,945	375,222	2,723
Motor Vehicle Tax		5,963	6,661	6,429	232
Recreational Vehicle Tax		288	314	319	(5)
Delinquent Tax		812	830	1,457	(627)
16/20 M Truck Tax		441	320	447	(127)
In Lieu of Tax		511	652	1,026	(374)
Total Taxes		<u>301,927</u>	<u>386,722</u>	<u>384,900</u>	<u>1,822</u>
Miscellaneous					
Other			266		266
Total Cash Receipts / Revenue		<u>301,927</u>	<u>386,988</u>	<u>384,900</u>	<u>2,088</u>
Expenditures and Transfers					
Agriculture					
Personal Services		167,760	165,212	178,900	13,688
Contractual Services		13,502	14,561	25,000	10,439
Commodities		278,787	293,170	325,000	31,830
Capital Outlay				6,000	6,000
Reimbursed Expense	(155,458)	(142,302)	(150,000)	(7,698)
Total Agriculture		<u>304,591</u>	<u>330,641</u>	<u>384,900</u>	<u>54,259</u>
Transfers					
Operating Transfers Out			45,000		(45,000)
Total Expenditures and Transfers		<u>304,591</u>	<u>375,641</u>	<u>384,900</u>	<u>9,259</u>
Receipts Over (Under)					
Expenditures and Transfers	(2,664)	11,347		
Unencumbered Cash, Beginning		<u>2,809</u>	<u>145</u>		
Unencumbered Cash, Ending		<u>145</u>	<u>11,492</u>		

Coffey County, Kansas
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 4,372,035	4,169,200	4,140,884	28,316
Motor Vehicle Tax	103,882	103,842	95,633	8,209
Recreational Vehicle Tax	5,042	4,876	4,748	128
Delinquent Tax	13,102	12,744	21,678	(8,934)
16/20 M Truck Tax	6,341	5,930	6,644	(714)
In Lieu of Tax	7,749	7,306	15,258	(7,952)
Total Taxes	<u>4,508,151</u>	<u>4,303,898</u>	<u>4,284,845</u>	<u>19,053</u>
Intergovernmental				
Special City & County Highway	<u>424,808</u>	<u>417,824</u>	<u>405,424</u>	<u>12,400</u>
Miscellaneous				
Other	<u>961</u>	<u>2,600</u>		<u>2,600</u>
Total Cash Receipts / Revenue	<u>4,933,920</u>	<u>4,724,322</u>	<u>4,690,269</u>	<u>34,053</u>
Expenditures and Transfers				
Public Works				
Maintenance				
Personal Services	2,058,581	2,033,510	2,339,620	306,110
Contractual Services	293,117	157,484	790,700	633,216
Commodities	2,484,944	2,362,116	1,989,000	(373,116)
Capital Outlay	35,122	18,604	71,000	52,396
Reimbursed Expense	(357,701)	(337,011)		337,011
Total Maintenance	<u>4,514,063</u>	<u>4,234,703</u>	<u>5,190,320</u>	<u>955,617</u>
Transfers				
Operating Transfers Out		660,000		(660,000)
Total Expenditures and Transfers	<u>4,514,063</u>	<u>4,894,703</u>	<u>5,190,320</u>	<u>295,617</u>
Receipts Over (Under)				
Expenditures and Transfers	419,857	(170,381)		
Unencumbered Cash, Beginning	<u>854,979</u>	<u>1,274,836</u>		
Unencumbered Cash, Ending	<u>1,274,836</u>	<u>1,104,455</u>		

Coffey County, Kansas
Rural Fire District No. 1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	760,699	760,218	757,486	2,732
Motor Vehicle Tax		14,930	17,029	16,788	241
Recreational Vehicle Tax		720	806	826	(20)
Delinquent Tax		2,362	2,279	3,826	(1,547)
16/20 M Truck Tax		1,091	1,098	804	294
In Lieu of Tax		1,166	1,155	1,100	55
Total Cash Receipts / Revenue		<u>780,968</u>	<u>782,585</u>	<u>780,830</u>	<u>1,755</u>
Expenditures and Transfers					
Public Safety					
Contractual Services		<u>777,295</u>	<u>777,249</u>	<u>780,830</u>	<u>3,581</u>
Total Expenditures and Transfers		<u>777,295</u>	<u>777,249</u>	<u>780,830</u>	<u>3,581</u>
Receipts Over (Under)					
Expenditures and Transfers		3,673	5,336		
Unencumbered Cash, Beginning		<u>244</u>	<u>3,917</u>		
Unencumbered Cash, Ending		<u>3,917</u>	<u>9,253</u>		

Coffey County, Kansas
Special Alcohol Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2013
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 1,234	1,373	2,500	(1,127)
Total Cash Receipts / Revenue	<u>1,234</u>	<u>1,373</u>	<u>2,500</u>	<u>(1,127)</u>
Expenditures and Transfers				
Health				
Contractual Services	<u>150</u>		15,750	15,750
Total Expenditures and Transfers	<u>150</u>		<u>15,750</u>	<u>15,750</u>
Receipts Over (Under)				
Expenditures and Transfers	1,084	1,373		
Unencumbered Cash, Beginning	<u>13,798</u>	<u>14,882</u>		
Unencumbered Cash, Ending	<u>14,882</u>	<u>16,255</u>		

Coffey County, Kansas
Special Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2013
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 368,366	799,015	793,455	5,560
Motor Vehicle Tax	8,966	8,509	8,054	455
Recreational Vehicle Tax	430	401	400	1
Delinquent Tax	1,396	1,309	1,826	(517)
16/20 M Truck Tax	815	440	560	(120)
In Lieu of Tax	640	1,378	1,285	93
Total Taxes	<u>380,613</u>	<u>811,052</u>	<u>805,580</u>	<u>5,472</u>
Miscellaneous				
Other			1,500	(1,500)
Total Cash Receipts / Revenue	<u>380,613</u>	<u>811,052</u>	<u>807,080</u>	<u>3,972</u>
Expenditures and Transfers				
Public Works				
Personal Services	172,519	175,602	213,280	37,678
Contractual Services	21,660	99,347	358,200	258,853
Commodities	28,525	29,410	217,600	188,190
Capital Outlay		836,492	18,000	(818,492)
Reimbursed Expense		(54,674)		54,674
Total Expenditures and Transfers	<u>222,704</u>	<u>1,086,177</u>	<u>807,080</u>	<u>(279,097)</u>
Receipts Over (Under)				
Expenditures and Transfers	157,909	(275,125)		
Unencumbered Cash, Beginning	863,774	1,022,083		
Prior Year Encumbr. Cancelled	400			
Unencumbered Cash, Ending	<u>1,022,083</u>	<u>746,958</u>		

Coffey County, Kansas
Special Park and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2013
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 645	718	2,500	(1,782)
Total Cash Receipts / Revenue	<u>645</u>	<u>718</u>	<u>2,500</u>	<u>(1,782)</u>
Expenditures and Transfers				
Culture and Recreation				
Contractual Services	500		7,400	7,400
Commodities		500		(500)
Total Expenditures and Transfers	<u>500</u>	<u>500</u>	<u>7,400</u>	<u>6,900</u>
Receipts Over (Under)				
Expenditures and Transfers	145	218		
Unencumbered Cash, Beginning	<u>2,919</u>	<u>3,064</u>		
Unencumbered Cash, Ending	<u>3,064</u>	<u>3,282</u>		

Tourism and Convention Promotion Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2013

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

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Transient Guest Tax	\$	15,234	18,962	19,000
Total Cash Receipts / Revenue		15,234	18,962	19,000
Expenditures and Transfers				
Economic Development				
Contractual Services		15,234	18,962	19,000
Total Expenditures and Transfers		15,234	18,962	19,000
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Coffey County, Kansas
Special Capital Improvement Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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For the Year Ended December 31, 2013

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

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 871,386	
Total Cash Receipts / Revenue	<u>871,386</u>	
Expenditures and Transfers		
General Government		
Capital Outlay	<u>78,608</u>	481,370
Total Expenditures and Transfers	<u>78,608</u>	<u>481,370</u>
Receipts Over (Under)		
Expenditures and Transfers	792,778	(481,370)
Unencumbered Cash, Beginning	1,480,903	2,275,644
Prior Year Encumbr. Cancelled	<u>1,963</u>	
Unencumbered Cash, Ending	<u><u>2,275,644</u></u>	<u><u>1,794,274</u></u>

Coffey County, Kansas
Special Equipment Reserve Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

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For the Year Ended December 31, 2013

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

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 253,819	608,715
Total Cash Receipts / Revenue	<u>253,819</u>	<u>608,715</u>
Expenditures and Transfers		
Equipment		
General Government		67,735
Total Expenditures and Transfers		<u>67,735</u>
Receipts Over (Under)		
Expenditures and Transfers	253,819	540,980
Unencumbered Cash, Beginning	<u>1,249,566</u>	<u>1,503,385</u>
Unencumbered Cash, Ending	<u><u>1,503,385</u></u>	<u><u>2,044,365</u></u>

Coffey County, Kansas
Special Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Transfers				
Operating Transfers In	\$	45,000		45,000
Total Cash Receipts / Revenue		<u>45,000</u>	<u></u>	<u>45,000</u>
Expenditures and Transfers				
Agriculture				
Capital Outlay	9,488		160,500	160,500
Total Expenditures and Transfers	<u>9,488</u>	<u></u>	<u>160,500</u>	<u>160,500</u>
Receipts Over (Under)				
Expenditures and Transfers	(9,488)	45,000		
Unencumbered Cash, Beginning	<u>160,399</u>	<u>150,911</u>		
Unencumbered Cash, Ending	<u>150,911</u>	<u>195,911</u>		

Coffey County, Kansas
Special Highway Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2013

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

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$	500,000
Total Cash Receipts / Revenue		500,000
Expenditures and Transfers		
Public Works		
Commodities	65,840	135,043
Total Expenditures and Transfers	65,840	135,043
Receipts Over (Under)		
Expenditures and Transfers	(65,840)	364,957
Unencumbered Cash, Beginning	1,894,255	1,828,415
Unencumbered Cash, Ending	1,828,415	2,193,372

Coffey County, Kansas
GIS Reserve Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2013

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

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 42,001	41,999
Miscellaneous		
Other	96	809
Total Cash Receipts / Revenue	<u>42,097</u>	<u>42,808</u>
Expenditures and Transfers		
General Government		
Contractual Services	18,674	14,797
Commodities	3,439	5,825
Capital Outlay	240	399
Total Expenditures and Transfers	<u>22,353</u>	<u>21,021</u>
Receipts Over (Under)		
Expenditures and Transfers	19,744	21,787
Unencumbered Cash, Beginning	<u>304,170</u>	<u>323,914</u>
Unencumbered Cash, Ending	<u><u>323,914</u></u>	<u><u>345,701</u></u>

Coffey County, Kansas
Technology Office Reserve Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2013

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

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 155,000	135,000
Miscellaneous		
Other		25,000
Total Cash Receipts / Revenue	<u>155,000</u>	<u>160,000</u>
Expenditures and Transfers		
General Government		
Capital Outlay	107,539	
Reimbursed Expense	(115)	
Total Expenditures and Transfers	<u>107,424</u>	
Receipts Over (Under)		
Expenditures and Transfers	47,576	160,000
Unencumbered Cash, Beginning	<u>605,847</u>	<u>653,423</u>
Unencumbered Cash, Ending	<u><u>653,423</u></u>	<u><u>813,423</u></u>

Coffey County, Kansas
Coffey County RWD Infrastructure Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2013

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Capital Expenditures		
Capital Outlay	2,292	
Total Expenditures and Transfers	2,292	
Receipts Over (Under)		
Expenditures and Transfers	(2,292)	
Unencumbered Cash, Beginning	157,425	155,133
Unencumbered Cash, Ending	155,133	155,133

Coffey County, Kansas
Community Improvement Reserve Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2013

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

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 140,000	349,540
Total Cash Receipts / Revenue	<u>140,000</u>	<u>349,540</u>
Expenditures and Transfers		
General Government		
Contractual Services	<u>50,000</u>	<u>241,040</u>
Total Expenditures and Transfers	<u>50,000</u>	<u>241,040</u>
Receipts Over (Under)		
Expenditures and Transfers	90,000	108,500
Unencumbered Cash, Beginning	<u>1,243,552</u>	<u>1,333,552</u>
Unencumbered Cash, Ending	<u><u>1,333,552</u></u>	<u><u>1,442,052</u></u>

Coffey County, Kansas
Emergency Telephone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2013
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Licenses, Fees, and Permits				
Service Fees	\$ 24,584			
Emergency Telephone Tax	61,517	66,781	50,000	16,781
Total Licenses, Fees, and Permits	86,101	66,781	50,000	16,781
Use of Money and Property				
Interest on Investments	86	65		65
Total Cash Receipts / Revenue	86,187	66,846	50,000	16,846
Expenditures and Transfers				
Public Safety				
Personal Services		64		(64)
Contractual Services	9,920	37,246		(37,246)
Capital Outlay	72,405	6,351	116,200	109,849
Total Expenditures and Transfers	82,325	43,661	116,200	72,539
Receipts Over (Under)				
Expenditures and Transfers	3,862	23,185		
Unencumbered Cash, Beginning	46,537	50,399		
Unencumbered Cash, Ending	50,399	73,584		

Coffey County, Kansas
Emergency Telephone Service - Wireless Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2013
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
None	\$			
Expenditures and Transfers				
Public Safety				
Contractual Services		5,641		
Total Expenditures and Transfers		5,641		
Receipts Over (Under)				
Expenditures and Transfers	(5,641)		
Unencumbered Cash, Beginning		5,641		
Unencumbered Cash, Ending				

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2013

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

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Licenses, Fees, and Permits				
Service Fees	\$ 149,920	170,757	293,000	(122,243)
Miscellaneous				
Sale of Recycling Materials			18,000	(18,000)
Other	324			
Total Miscellaneous	324		18,000	(18,000)
Total Cash Receipts / Revenue	150,244	170,757	311,000	(140,243)
Expenditures and Transfers				
Sanitation				
Personal Services	147,796	143,929	159,645	15,716
Contractual Services	19,816	11,197	37,800	26,603
Commodities	39,562	41,482	67,000	25,518
Capital Outlay	7,951	17,109	46,500	29,391
Reimbursed Expense	(2,459)			
Total Expenditures and Transfers	212,666	213,717	310,945	97,228
Receipts Over (Under)				
Expenditures and Transfers	(62,422)	(42,960)		
Unencumbered Cash, Beginning	180,239	117,817		
Unencumbered Cash, Ending	117,817	74,857		

Coffey County, Kansas
Jacob's Creek Sewer District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2013
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 5,117	5,463		5,463
Delinquent Tax	2,105	4,336		4,336
Total Taxes	<u>7,222</u>	<u>9,799</u>		<u>9,799</u>
Licenses, Fees, and Permits				
Service Fees	8,865	8,599	8,000	599
Total Cash Receipts / Revenue	<u>16,087</u>	<u>18,398</u>	<u>8,000</u>	<u>10,398</u>
Expenditures and Transfers				
Sanitation				
Contractual Services	26,155	1,612	175,000	173,388
Commodities		248		(248)
Total Expenditures and Transfers	<u>26,155</u>	<u>1,860</u>	<u>175,000</u>	<u>173,140</u>
Receipts Over (Under)				
Expenditures and Transfers	(10,068)	16,538		
Unencumbered Cash, Beginning	<u>191,207</u>	<u>181,139</u>		
Unencumbered Cash, Ending	<u>181,139</u>	<u>197,677</u>		

Coffey County, Kansas
Motor Vehicle Operating Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2013
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 86,728	90,147
Total Cash Receipts / Revenue	<u>86,728</u>	<u>90,147</u>
Expenditures and Transfers		
General Government		
Personal Services		5,950
Contractual Services	1,401	2,163
Commodities	2,723	4,856
Capital Outlay	2,150	4,837
Total General Government	<u>6,274</u>	<u>17,806</u>
Transfers		
Operating Transfers Out	68,711	80,508
Total Expenditures and Transfers	<u>74,985</u>	<u>98,314</u>
Receipts Over (Under)		
Expenditures and Transfers	11,743	(8,167)
Unencumbered Cash, Beginning	68,710	80,453
Unencumbered Cash, Ending	<u>80,453</u>	<u>72,286</u>

Coffey County, Kansas
Prosecuting Attorney Training Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2013
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,996	1,517
Total Cash Receipts / Revenue	<u>2,996</u>	<u>1,517</u>
Expenditures and Transfers		
General Government		
Contractual Services	<u>2,659</u>	<u>1,218</u>
Total Expenditures and Transfers	<u>2,659</u>	<u>1,218</u>
Receipts Over (Under)		
Expenditures and Transfers	337	299
Unencumbered Cash, Beginning	<u>4,366</u>	<u>4,703</u>
Unencumbered Cash, Ending	<u><u>4,703</u></u>	<u><u>5,002</u></u>

Coffey County, Kansas
Special Law Enforcement Trust Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2013
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Miscellaneous		
Sale of Confiscations	\$	33,430
Other	(1)	1,000
Total Cash Receipts / Revenue	(1)	34,430
Expenditures and Transfers		
Public Safety		
Contractual Services	210	2,524
Commodities	13,044	14,881
Capital Outlay	9,010	6,099
Reimbursed Expense	(6,309)	(9,570)
Total Expenditures and Transfers	15,955	13,934
Receipts Over (Under)		
Expenditures and Transfers	(15,956)	20,496
Unencumbered Cash, Beginning	24,062	8,106
Unencumbered Cash, Ending	8,106	28,602

Coffey County, Kansas
Register of Deeds Technology Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2013

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

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 12,154	11,678
Use of Money and Property		
Interest on Investments	46	38
Total Cash Receipts / Revenue	<u>12,200</u>	<u>11,716</u>
Expenditures and Transfers		
General Government		
Contractual Services	6,965	4,925
Commodities	1,518	347
Capital Outlay	419	2,627
Total Expenditures and Transfers	<u>8,902</u>	<u>7,899</u>
Receipts Over (Under)		
Expenditures and Transfers	3,298	3,817
Unencumbered Cash, Beginning	<u>37,625</u>	<u>40,923</u>
Unencumbered Cash, Ending	<u><u>40,923</u></u>	<u><u>44,740</u></u>

Coffey County, Kansas
Prosecuting Attorney Trust Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2013
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$	7,500
Total Cash Receipts / Revenue		7,500
Expenditures and Transfers		
General Government		
Contractual Services		4,995
Total Expenditures and Transfers		4,995
Receipts Over (Under)		
Expenditures and Transfers		2,505
Unencumbered Cash, Beginning	707	707
Unencumbered Cash, Ending	707	3,212

Coffey County, Kansas
Prosecuting Attorney Check Fees Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2013
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 290	272
Total Cash Receipts / Revenue	<u>290</u>	<u>272</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	290	272
Unencumbered Cash, Beginning	<u>4,976</u>	<u>5,266</u>
Unencumbered Cash, Ending	<u><u>5,266</u></u>	<u><u>5,538</u></u>

Coffey County, Kansas
 Sheriff's Special Donations Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2013
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Miscellaneous		
Donations	\$ 3,170	5,860
Total Cash Receipts / Revenue	<u>3,170</u>	<u>5,860</u>
Expenditures and Transfers		
Public Safety		
Contractual Services		175
Commodities	1,495	2,360
Total Expenditures and Transfers	<u>1,495</u>	<u>2,535</u>
Receipts Over (Under)		
Expenditures and Transfers	1,675	3,325
Unencumbered Cash, Beginning	4,106	5,781
Unencumbered Cash, Ending	<u>5,781</u>	<u>9,106</u>

Coffey County, Kansas
Emergency Preparedness Grant Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2013
(With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 36,209	450
Total Cash Receipts / Revenue	<u>36,209</u>	<u>450</u>
Expenditures and Transfers		
Public Safety		
Contractual Services	15,200	
Capital Outlay	<u>12,992</u>	
Total Expenditures and Transfers	<u>28,192</u>	
Receipts Over (Under)		
Expenditures and Transfers	8,017	450
Unencumbered Cash, Beginning	<u>50,765</u>	<u>58,782</u>
Unencumbered Cash, Ending	<u><u>58,782</u></u>	<u><u>59,232</u></u>

Coffey County, Kansas
 Diversion Fees Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2013
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2012)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 40,617	28,348
Total Cash Receipts / Revenue	<u>40,617</u>	<u>28,348</u>
Expenditures and Transfers		
General Government		
Contractual Services	1,282	6,312
Commodities	10,878	20,030
Capital Outlay	<u>2,016</u>	<u>19,647</u>
Total Expenditures and Transfers	<u>14,176</u>	<u>45,989</u>
Receipts Over (Under)		
Expenditures and Transfers	26,441	(17,641)
Unencumbered Cash, Beginning	<u>70,088</u>	<u>96,529</u>
Unencumbered Cash, Ending	<u><u>96,529</u></u>	<u><u>78,888</u></u>

Coffey County, Kansas
Other Grants Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2013

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

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$	4,957
Use of Money and Property		
Industrial Loan Payments	1,310	1,429
Total Cash Receipts / Revenue	1,310	6,386
Expenditures and Transfers		
General Government		
Personal Services		645
Contractual Services		395
Total General Government		1,040
Economic Development		
Contractual Services	1,310	1,429
Total Expenditures and Transfers	1,310	2,469
Receipts Over (Under)		
Expenditures and Transfers		3,917
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		3,917

Coffey County, Kansas
Fiduciary Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2013

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cities:				
Burlington City Sewer Impr.	\$	217	217	
Burlington City Pioneer Meadows		2,635	2,635	
Burlington City General		571,356	571,356	
Burlington City Bond		115,194	115,194	
Burlington City Industrial Levy		46	46	
Burlington City Weed Mowing		2,142	2,142	
Burlington City - Curb & Gutter 01		171	171	
Burlington City Special Liability		3,313	3,313	
Burlington City Cemetery		12,853	12,853	
		19,579		19,579
Burlington City 1995 Sewer Extension		5,875	5,875	
Gridley City General		78,166	78,166	
Gridley City Capital Improvement		2,709	2,709	
Lebo City General		120,835	120,835	
Lebo City Employee Benefits		39,875	39,875	
Lebo City Law Enforcement		4,918	4,918	
Lebo City Special Liability		505	505	
		160	160	
Lebo City - Weed Mowing		125	125	
Lebo City - Wastewater		956	956	
Leroy City General		112,911	112,911	
Leroy City Special Liability		10,911	10,911	
Waverly City General		129,368	129,368	
Burlington City - Street Improvement		11,986	11,986	
Burlington City - Street Improvement		141,651	141,651	
New Strawn Bond and Interest		170	170	
Subtotal Cities		<u>1,388,627</u>	<u>1,369,048</u>	<u>19,579</u>
Townships:				
Avon Township General		174	174	
Avon Township Cemetery		3,122	3,122	
Burlington Township General		620	620	
Burlington Township Cemetery		2,268	2,268	
Key West Township General		545	545	
Key West Township Cemetery		2,968	2,968	
Leroy Township General		1,095	1,095	
Liberty Township General		261	261	
Liberty Township Cemetery		754	754	
Lincoln Township General		1,526	1,526	
Lincoln Township Cemetery		6,854	6,854	
Neosho Township General		382	382	
Neosho Township Cemetery		5,536	5,536	
Pleasant Township General		692	692	
Pottawatomie Township General		998	998	
Pottawatomie Township Cemetery		1,744	1,744	
Rock Creek Township General		1,357	1,357	
Rock Creek Township Cemetery		8,229	8,229	
Spring Creek Township General		243	243	
Spring Creek Township Cemetery		1,326	1,326	

Coffey County, Kansas
Fiduciary Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2013

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Star Township General		778	778	
Star Township Cemetery		886	886	
Subtotal Townships		<u>42,358</u>	<u>42,358</u>	
Schools:				
USD No. 243 General		435,683	435,683	
USD No. 243 Bond and Interest		224,280	224,280	
USD No. 243 Supplemental General		542,835	542,835	
USD No. 244 General		7,173,097	7,173,097	
USD No. 244 Capital Outlay		1,468,599	1,468,599	
USD No. 244 Recreation		733,608	733,608	
USD No. 244 Recreation Employee Benefits		41,270	41,270	
USD No. 244 Supplemental General		2,098,139	2,098,139	
USD No. 245 General		363,079	363,079	
USD No. 245 Capital Outlay		55,568	55,568	
USD No. 245 Supplemental General		541,037	541,037	
USD No. 252 General		25,730	25,730	
USD No. 252 Capital Outlay		11,096	11,096	
USD No. 252 Bond and Interest		27,535	27,535	
USD No. 252 Supplemental General		30,903	30,903	
USD No. 252 Recreation		1,404	1,404	
USD No. 365 General		20,780	20,780	
USD No. 365 Capital Outlay		4,980	4,980	
USD No. 365 Bond and Interest		11,296	11,296	
USD No. 365 Supplemental General		25,694	25,694	
Subtotal Schools		<u>13,836,613</u>	<u>13,836,613</u>	
Cemeteries:				
Altamont		1,594	1,594	
Bowman-Adgate		8,681	8,681	
Logan		2,938	2,938	
Stringtown		5,506	5,506	
Pleasant Hill		4,340	4,340	
Pleasant Township		7,066	7,066	
Pleasant View	6	6,345	6,341	10
Hall Summit		1,120	1,120	
Teachout		2,836	2,836	
Subtotal Cemeteries	<u>6</u>	<u>40,426</u>	<u>40,422</u>	<u>10</u>
Rural Fire Districts:				
Joint No. 5 Lyon County Fire		7,442	7,442	
Subtotal Rural Fire Districts		<u>7,442</u>	<u>7,442</u>	
Watershed Districts:				
Lakeview Drainage District		1,955	1,955	
Joint No. #24 Upper Verdigris		351	351	
Frog Creek Joint No. 19	21	8,224	8,200	45
Big Creek Joint No. 48		16,933	16,930	3

Coffey County, Kansas
Fiduciary Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2013

Schedule 3

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Joint No. 90 Pottawatomie		3,582	3,582	
Long Scott Creek		40,663	40,663	
Subtotal Watershed Districts	21	71,708	71,681	48
Total Subdivisions	27	15,387,174	15,367,564	19,637
State Funds:				
State Educational Building		418,445	418,445	
State Institutional Building		209,223	209,223	
Total State Funds		627,668	627,668	
Other Agency Funds:				
Payroll Clearing		10,569,686	10,569,686	
Motor Vehicle Licenses		713,180	713,180	
Driver License Fees		45,752	45,475	277
Game Licenses	1,786	17,882	18,700	968
Cereal Malt Beverage Licenses	50	75	75	50
Heritage Trust	810	3,619	3,601	828
Unclaimed Money	2,968			2,968
Cash Bond Deposits	28,605	10,019		38,624
Sales Tax	38,416	342,579	356,534	24,461
Drug Forfeitures Pending	21,905	313	15,280	6,938
Treasurer's Holding Account	1,141	360	1,371	130
Total Other Agency Funds	95,681	11,703,465	11,723,902	75,244
Distributable Funds:				
Current Tax	18,648,054	36,826,523	35,503,940	19,970,637
Delinquent Tax	25,900	172,333	132,841	65,392
Motor Vehicle Tax	185,742	850,926	837,111	199,557
Recreational Vehicle Tax	7,443	38,193	39,054	6,582
Mineral Production Tax	2,939	6,171	6,188	2,922
In Lieu of Tax	65,694	64,114	65,694	64,114
Total Distributable Funds	18,935,772	37,958,260	36,584,828	20,309,204
Total Agency Funds	19,031,480	65,676,567	64,303,962	20,404,085

County of Coffey, Kansas
Reconciliation of 2012 Tax Roll
For the Year Ended December 31, 2013

Schedule 4

County Clerk's Abstract of Taxes Levied	\$	35,636,801
Add: Supplemental Tax Roll		20,793
Deduct: Taxes Abated		<u>(38,982)</u>
Tax Roll as Adjusted		<u><u>35,618,612</u></u>
<u>County Treasurer's Accounting:</u>		
Current Tax Collections		35,490,694
Uncollected:		
Personal Property	25,580	
Real Estate	<u>102,338</u>	
Total Uncollected		<u>127,918</u>
Net Tax Roll		<u><u>35,618,612</u></u>

County of Coffey, Kansas
Angie Kirchner, County Clerk
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2013

Schedule 5
(Page 1 of 4)

Balance - January 1	\$	
<u>Receipts:</u>		
Fish and Game Licenses	17,882	
Fish and Game Fees	828	
Clerk's Fees	<u>401</u>	
Total Receipts		19,111
<u>Disbursements:</u>		
Paid to County Treasurer		<u>19,111</u>
Balance - December 31		<u><u>0</u></u>

County of Coffey, Kansas
Gwen Birk, Register of Deeds
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2013

Schedule 5
(Page 2 of 4)

Balance - January 1	\$	0
<u>Receipts:</u>		
Mortgage Registration Fees	85,192	
Recording and Filing Fees	19,209	
Technology Fees	11,682	
Heritage Trust Fees	3,408	
Copy Fees and Miscellaneous	<u>7,028</u>	
Total Receipts		126,519
<u>Disbursements:</u>		
Paid to County Treasurer:		
General Fund	111,429	
Heritage Trust Fund	3,408	
Register of Deeds Technology Fund	<u>11,682</u>	<u>126,519</u>
Balance - December 31		<u><u>0</u></u>

County of Coffey, Kansas
 Alexandria Cox, Clerk of the District Court
 Receipts, Disbursements, and Balances
For the Year Ended December 31, 2013

Schedule 5
 (Page 3 of 4)

Balance - January 1	\$	75,214
<u>Receipts:</u>		
State Clerk Fees	90,007	
LETC Fees	12,443	
IDS	422	
Criminal Probation Fee	2,418	
Drivers License Reinstatement Fees	3,686	
Indigent Defense Fee (BIDS)	905	
State General Fund	168	
Checking Account Interest	80	
Fines	95,840	
Marriage License	3,422	
KBI DNA Database Fee	1,655	
County Clerk Fees	4,094	
Prosecuting Attorney Training Fund	1,660	
Attorney Feess - County Reimbursement	5,774	
Worthless Check Fees	282	
Diversion Fees	31,922	
Miscellaneous Fees	3,300	
Finger Print Fees	5,454	
Juvenile Diversion Fees	250	
Law Library Fees	7,281	
Attorney Fees - State	10,784	
KBI Lab Fees	116	
Bonds	31,215	
Restitution	51,924	
Garnishment	5,776	
Unapplied Receipts	29,479	
County Forfeiture		
IDS Forfeiture	35	
State Forfeiture		
Judicial Branch Surcharge	36,863	
Total Receipts		437,255
<u>Disbursements:</u>		
State Clerk Fees	90,007	
LETC Fees	12,443	
IDS	422	
Criminal Probation Fee	2,418	
Drivers License Reinstatement Fees	3,686	
Indigent Defense Fee (BIDS)	905	
State General Fund	168	
Checking Account Interest	93	
Fines	95,840	
Marriage License	3,422	
KBI DNA Database Fee	1,655	
County Clerk Fees	4,094	
Prosecuting Attorney Training Fund	1,660	
Attorney Feess - County Reimbursement	5,774	
Worthless Check Fees	282	
Diversion Fees	31,922	
Miscellaneous Fees	3,308	
Finger Print Fees	5,454	
Juvenile Diversion Fees	250	
Law Library Fees	7,281	
Attorney Fees - State	10,784	
KBI Lab Fees	116	
Bonds	32,408	
Restitution	52,244	
Garnishment	59,973	
Unapplied Receipts	31,043	
County Forfeiture		
IDS Forfeiture	35	
State Forfeiture		
Judicial Branch Surcharge	36,863	
Total Disbursements		494,550
Balance - December 31		17,919
Composition of Ending Balance:		
Demand Deposit, Farmers State Bank, Aliceville, Kansas		17,919

County of Coffey, Kansas
Randy Rogers, Sheriff
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2012

Schedule 5
(Page 3 of 4)

Sheriff Fee Account

Balance - January 1	\$	3,536
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Receipts:

Sheriff Fees	8,757
Drivers License Checks	360
Conceal and Carry	4,258
Registered Offenders	3,130
Sheriff Sales and Seizures	24,405
Sheriff Reimbursements	6,874
SAFE Fund	4,220
Donations	1,640
Jail & Commissary	
Other	<u>160</u>

Total Receipts	53,804
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Disbursements:

County Treasurer	53,444
Due to Others:	
Commissary Purchases	
Other	850
Department of Revenue - Drivers License Checks	<u>360</u>

Total Disbursements	<u>54,654</u>
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Balance - December 31	<u><u>2,686</u></u>
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Composition of Cash:

Demand Deposit, First National Bank of Kansas, Burlington, Kansas	\$ <u>2,686</u>
Total	<u><u>2,686</u></u>

Coffey County, Kansas
Reconciliation of Expenditures
For the Year Ended December 31, 2013

Schedule 6

Total Expenditures per Financial Statement	\$ 23,860,687
Less Non Budgeted Funds:	
Capital Improvement Reserve	481,370
Special Equipment Reserve	67,735
Special Highway	135,043
GIS Reserve Fund	21,021
Community Improvement Reserve	241,040
Motor Vehicle Operating Fund	98,314
Prosecuting Attorney Training Fund	1,218
Special Law Enforcement Trust Fund	13,934
Register of Deeds Technology Fund	7,899
Prosecuting Attorney Trust	4,995
Sheriff's Special Donations	2,535
Diversion Fees Fund	45,989
Other Grants	2,469
Total Expenditures per Schedule 1	<u>22,737,125</u>