

COFFEY COUNTY, KANSAS

Independent Auditors' Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2017

COFFEY COUNTY, KANSAS
For the Year Ended December 31, 2017
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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Coffey County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Coffey County, Kansas, as of and for the year ended December 31, 2017 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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; 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.

Auditors' 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 County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Coffey County, Kansas as of December 31, 2017, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Coffey County, Kansas as of December 31, 2017, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Other Matters***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds, and reconciliation of the 2016 tax roll (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Coffey County, Kansas as of and for the year ended December 31, 2016 (not presented herein), and have issued our report thereon dated November 17, 2017, which contained an unmodified opinion on the basic financial statement. The 2016 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2016 actual column (2016 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2017 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2016 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 2016 basic financial statement. The 2016 comparative information was subjected to the auditing procedures applied in the audit of the 2016 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 2016 basic financial statement or to the 2016 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 2016 comparative information is fairly stated in all material respects in relation to

the basic financial statement as a whole for the year ended December 31, 2016, on the basis of accounting described in Note 1.

A handwritten signature in cursive script that reads "Jarred, Gilmore & Phillips, PA".

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
August 24, 2018

COFFEY COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2017

Funds	Beginning Unencumbered Cash Balances	Cancelled Encumbrances & Prior Year Corrections	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2017
General	\$ 1,632,066.00	\$ 51,995.00	\$ 13,547,381.00	\$ 12,738,393.29	\$ 2,493,048.71	\$ 321,625.96	\$ 2,814,674.67
Special Purpose:							
Ambulance	-	-	1,015,774.27	1,015,774.27	-	-	-
Coffey County Library	-	-	1,023,315.12	1,023,315.12	-	-	-
Coffey County Library Employee Benefits	-	-	187,324.56	187,324.56	-	-	-
Conservation District	-	-	30,259.91	30,125.00	134.91	-	134.91
Economic Development	3,017.39	-	231,420.84	192,917.24	41,520.99	2,200.00	43,720.99
Economic Development Loan	279,162.66	-	264.40	-	279,427.06	-	279,427.06
Employee Benefits	153,107.18	-	3,740,576.32	3,583,573.29	310,110.21	-	310,110.21
Extension Council	-	-	166,616.93	166,616.93	-	-	-
Health	143,443.62	-	585,665.11	528,589.81	200,518.92	5,675.84	206,194.76
Historical Society	-	-	276,390.60	276,390.60	-	-	-
Hospital Maintenance	-	-	1,019,295.70	1,019,295.70	-	-	-
Mental Health	-	-	87,553.56	87,500.00	53.56	-	53.56
Intellectual Disability	681.10	-	157,046.02	157,500.00	227.12	-	227.12
Noxious Weed	128,774.77	-	422,400.28	390,786.43	160,388.43	183.72	160,572.15
Road and Bridge	2,165,754.05	626.75	5,663,083.09	5,020,419.56	2,809,044.33	33,806.45	2,842,850.78
Rural Fire District No. 1	28.42	-	931,616.33	931,603.68	41.07	-	41.07
Special Alcohol Program	10,948.52	-	919.39	-	11,867.91	-	11,867.91
Special Bridge	1,476,504.93	-	254,813.14	456,697.60	1,274,620.47	115,143.53	1,389,764.00
Special Park and Recreation	3,660.87	-	480.64	500.00	3,641.51	-	3,641.51
Tourism and Convention Promotion	27,704.39	-	17,141.74	20,000.00	24,846.13	-	24,846.13
Special Capital Improvement	2,657,381.80	-	806,000.00	-	3,463,381.80	-	3,463,381.80
Special Equipment Reserve	1,749,927.00	(28,440.00)	572,039.00	155,000.00	2,138,526.00	155,000.00	2,293,526.00
Risk Management Reserve	1,854,602.00	28,440.00	815,000.00	-	2,698,042.00	-	2,698,042.00
Special Noxious Weed	267,260.55	-	-	-	267,260.55	-	267,260.55
Special Highway	2,085,381.15	-	300,000.00	993,470.35	1,391,910.80	-	1,391,910.80
GIS Reserve	287,537.08	-	46,536.50	13,273.92	320,799.66	-	320,799.66
Technology Office Reserve	890,721.94	-	110,155.70	146,474.75	854,402.89	-	854,402.89
Coffey County RWD Infrastructure	155,133.84	-	-	-	155,133.84	-	155,133.84
Community Improvement Reserve	2,529,103.85	-	1,685,659.68	-	4,214,763.53	-	4,214,763.53
Emergency Telephone Service	56,990.78	-	71,241.20	39,500.27	88,731.71	-	88,731.71
Capital Projects							
Fiber Optic System Construction	200,000.00	-	200,000.00	-	400,000.00	-	400,000.00
Business:							
Solid Waste	38,892.22	-	215,013.30	248,790.26	5,115.26	1,495.90	6,611.16
Jacob's Creek Sewer District	21,749.58	-	10,094.55	7,082.61	217,761.52	45.04	217,806.56
Trusts:							
Motor Vehicle Operating	7,235.71	-	92,016.33	91,243.02	8,009.02	-	8,009.02
Prosecuting Attorney Training	5,935.85	-	1,519.00	2,328.36	5,126.49	50.50	5,176.99
Special Law Enforcement Trust	4,321.13	-	5,531.00	8,151.92	1,700.21	-	1,700.21
County Treasurer's Technology	1,498.91	-	2,272.00	-	3,770.91	-	3,770.91
Register of Deeds Technology	46,140.17	-	9,374.08	6,530.00	48,984.25	-	48,984.25
County Clerk's Technology	3,728.80	-	2,272.00	-	6,000.80	-	6,000.80
Prosecuting Attorney Trust	2,539.99	-	-	-	2,539.99	-	2,539.99
Prosecuting Attorney Check Fees	4,590.88	-	145.24	-	4,736.12	-	4,736.12
Sheriff's Special Donations	2,873.34	-	1,500.00	1,896.82	2,476.52	-	2,476.52
Emergency Preparedness Grant	113,328.38	-	23,006.00	3,587.50	132,746.88	-	132,746.88
Diversion Fees	39,544.84	-	23,081.00	17,441.78	45,184.06	-	45,184.06
Other Grants	50,000.52	-	43,464.07	29,203.32	64,261.27	58.50	64,319.77
Total Primary Government (Excluding Agency Funds)	\$ 19,294,274.21	\$ 52,621.75	\$ 34,395,259.60	\$ 29,591,298.15	\$ 24,150,857.41	\$ 635,285.44	\$ 24,786,142.85

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

Statement 1 (Continued)**COFFEY COUNTY, KANSAS**

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2017

	<u>2017</u>
Total Cash to be accounted for:	<u>\$ 24,786,142.85</u>
Composition of Cash:	
Cash on Hand	\$ 2,358.57
Certificates of Deposit	27,953,191.02
Demand Deposit Accounts	<u>24,150,923.49</u>
 Total Cash	52,106,473.08
Agency Funds Per Schedule 3	<u>(27,320,330.23)</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 24,786,142.85</u>

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

COFFEY COUNTY, KANSAS

Notes to Financial Statement
For the Year Ended December 31, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement and schedules of Coffey County, Kansas (the County) have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principle standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies follow. Note 1 describes how the County's accounting policies differ from accounting principles generally accepted in the United States of America.

Reporting Entity

Coffey County, Kansas is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Coffey County, Kansas as a primary government. The County has waived the application of generally accepted accounting principles and as such, have not included any component units in this financial statement.

Regulatory Basis Fund Types

The accounts of the County are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its cash, liabilities, fund equity, revenues and expenditures. The various funds are grouped by type in the financial statements. The types of funds maintained by the County are as follows:

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

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

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

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

Trust fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.)

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting

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

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

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1st of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31, such taxes are a lien on the property.

Special Assessments

Kansas statutes require projects financed in part by special assessments to be financed through the issuance of general obligation bonds which are secured by the full faith and credit of the County. Special assessments paid prior to the issuance of general obligation bonds are recorded as revenue in the appropriate project. Special assessments received after the issuance of general obligation bonds are recorded as revenue in the bond and interest fund. Further, state statutes require levying additional general ad valorem property taxes in the County bond and interest fund to finance delinquent special assessments receivable.

Pension Plan

Substantially all full-time County employees are members of the State of Kansas Public Employees Retirement System or the State of Kansas Police and Fire Retirement System, both of which are multi-employer, state-wide pension plans. The County's policy is to fund all pension costs accrued; such costs to be funded are actuarially determined annually by the State of Kansas.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reimbursed Expenses

K.S.A. 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than as revenues. In the financial statement and budget comparison schedules presented in this report, reimbursements and refunds are recorded as revenues. The reimbursements are recorded as cash receipts when received by the County Treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

Budgetary Information

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
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 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 budget amendments for this year.

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 schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

- Economic Development Loan Fund
- Special Capital Improvement Fund
- Special Equipment Reserve Fund
- Risk Management Reserve Fund
- Special Highway 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 is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1 and Schedule 1, the County was in compliance with Kansas cash basis and budget laws.

3. DEPOSITS AND INVESTMENTS

K.S.A 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main branch or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the bank 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 choices.

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.

3. DEPOSITS AND INVESTMENTS (Continued)

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2017.

Deposits: At year-end, the County's carrying amount of deposits was \$52,104,114.51 and the bank balance was \$52,757,885.77. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$1,207,184.69 was covered by FDIC insurance, \$51,550,701.08 was collateralized with pledged securities held by the pledging financial institutions' agents in the County's name.

4. LONG-TERM DEBT

Changes in long-term debt for the County for the year ended December 31, 2017, were as follows:

Issue	Interest Rates	Date of Issue	Original Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Other Indebtedness									
Fiber Optic Communications System	5.90%	June 1, 2015	\$ 2,027,851.00	June 30, 2021	\$ 1,518,994.54	\$ -	\$ (303,689.69)	\$ 1,215,304.85	\$ 81,446.23
Total Contractual Indebtedness					\$ 1,518,994.54	\$ -	\$ (303,689.69)	\$ 1,215,304.85	\$ 81,446.23

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity is as follows:

Issue	2018	2019	2020	2021	Total
Principal					
Other Indebtedness					
Fiber Optic Communications System	\$ 322,099.90	\$ 341,626.17	\$ 362,247.47	\$ 189,331.31	\$ 1,215,304.85
Total Principal Payments	322,099.90	341,626.17	362,247.47	189,331.31	1,215,304.85
Interest					
Other Indebtedness					
Fiber Optic Communications System	63,036.02	43,509.75	22,888.45	3,236.65	132,670.87
Total Interest Payments	63,036.02	43,509.75	22,888.45	3,236.65	132,670.87
Total Principal and Interest	\$ 385,135.92	\$ 385,135.92	\$ 385,135.92	\$ 192,567.96	\$ 1,347,975.72

5. OPERATING LEASES

As of December 31, 2017, the County has entered an operating lease agreement with Mail Finance Inc. Rent expense for the year ended December 31, 2017, was \$4,770.00. Under the current lease agreements, the future minimum rental payments are as follows:

2018	\$ 7,950.00
2019	6,360.00
2020	6,360.00
2021	4,240.00

6. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate through March 31, 2016 with a 0% moratorium until September 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 8.46% for the fiscal year ended December 31, 2017. Contributions to the pension plan from the County were \$588,835.49 for the year ended December 31, 2017.

Net Pension Liability

At December 31, 2017, the County's proportionate share of the collective net pension liability reported by KPERS was \$5,484,200.00. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

6. DEFINED BENEFIT PENSION PLAN (Continued)

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

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Compensated Absences:

All full-time employees of the County are eligible for vacation benefits in varying annual amounts, and regular part-time employees are eligible for vacation benefits on a pro-rata basis. Full-time employees will be granted paid vacation time according to the following schedules:

Years Continuous Employment:	0-1	1-10	10-15	15+
Hours Earned Per Month	6.67	8	10	13.34
Equivalent Work Days	10	12	15	20
Maximum Hours Accumulation	120	144	180	240

In the event of termination employees will be compensated for unused vacation leave.

All full-time employees are eligible for paid sick leave and accruing begins on the first day of the month following their first full month of employment and is accrued at a rate of eight hours per month. Part-time employees earn sick leave on a pro-rata basis. Employees who resign and give required written notice before they leave employment, shall be paid for all unused accrued hours of sick leave over 160 hours at one-half the ending rate of pay, subject to the employee's status at separation. The County determines a liability for compensated absences when the following conditions are met:

1. The County's obligation relating to employees' rights to receive compensation for future absences is attributable to employees' services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated.

In accordance with the above criteria, the County has estimated a liability for vacation pay, which has been earned, but not taken by County employees of \$231,760.67. The County has not accrued a liability for sick leave earned, but not taken, by County employees, as the amounts cannot be reasonably estimated at this time.

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 County 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 County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the Federal government for this coverage. The Premium is paid in full by the insured. There is no cost to the County under this program.

8. ECONOMIC DEVELOPMENT LOAN PROGRAM

The County made loans to Coffey Health System in order to purchase equipment and to provide liquidity. Payments are due monthly in the amount of \$35,416.67 starting July 3, 2017 with the final payment due on July 3, 2025. The note is interest free. The payments due for November and December 2017 were received in early 2018. A summary of the Coffey Health System loan transactions are as follows:

Due or Outstanding 1-1-2017	Funds Advanced/ Charges	Principal/ Rent Received	Write-Offs and Earned Discounts	Due or Outstanding 12-31-2017
\$3,400,000.00	\$0.00	\$141,666.68	\$0	\$3,258,333.32

These notes receivable and loans are not reflected in the regulatory basis financial statement of the County.

9. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees health and life; and natural disasters. The County manages these risks of loss through the purchase of various insurance policies.

The County has established an Employee Benefits Fund. The purpose of this fund is to provide for an employee welfare benefit plan for health insurance. Contributions from eligible employees and the County are deposited in the name of the plan, subject to withdrawal for purposes of paying approved claims and expenses. The County has contracted with Blue Cross Blue Shield of Kansas, Inc. to be the claims supervisor. The supervisor reviews all claims for allow ability and issues monthly reports to the County. The County has a stop-gap policy which pays any aggregate claims over \$125,000.00.

10. MUNICIPAL SOLID WASTE LANDFILL CLOSURE AND POST CLOSURE CARE

The County currently operates a municipal solid waste landfill and a construction and demolition landfill. State and Federal environmental protection laws and regulations require that the County place a final cover on its landfills and perform certain maintenance and monitoring functions at the landfill sites for thirty years after closure. Engineering estimates of post closure costs over this thirty year period are in the amount of \$1,912,239.00 and estimated cost for providing the cover of the landfills is \$2,539,667.00 for a total closure and post closure cost of \$4,451,906.00. Engineering estimates place the total capacity of the municipal solid waste landfill at 1,050,000 cubic yards and the total capacity of the construction and demolition landfill at 434,000 cubic yards, and previously used capacity is estimated at 375,865 cubic yards and 101,088 cubic yards, respectively. The remaining 674,135 cubic yards and 332,912 cubic yards, respectively, of unused capacity have an estimated useful life of 42 years and 45 years, respectively. These amounts are based upon the most recent report submitted to the Kansas Department of Health & Environment dated June 6, 2018. 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 principles. A liability in the amount of \$1,484,941.00 would have been recognized based the estimated capacity of the landfills used to date. The current cost of closure and post closure remaining to be recognized would have been \$2,539,667.00.

10. MUNICIPAL SOLID WASTE LANDFILL CLOSURE AND POST CLOSURE CARE
(Continued)

As of December 31, 2017 the County met 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.

11. SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

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.

12. 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 84.67% of the County's total valuation during 2017.

13. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	Special Capital Improvement	Res. 730	\$ 806,000.00
General	Special Equipment Reserve	K.S.A. 19-119	272,039.00
General	Risk Management Reserve	Res. 816-A	215,000.00
General	Technology Office Reserve	Res. 633	110,000.00
General	Community Improvement Reserve	Res. 744	1,517,993.00
General	Fiber Optic System Construction	K.S.A 19-120	200,000.00
General	GIS Reserve	K.S.A. 12-2615	46,252.00
Economic Development	Community Improvement Reserve	Res. 744	26,000.00
Employee Benefits	Risk Management Reserve	Res. 816-A	600,000.00
Road and Bridge	Special Highway	K.S.A. 68-590	300,000.00
Road and Bridge	Special Equipment Reserve	K.S.A. 19-119	300,000.00
Motor Vehicle Operating	General	K.S.A. 8-145	7,650.93

14. SUBSEQUENT EVENTS

The County evaluated events and transactions occurring subsequent year end, and there were no subsequent events requiring recognition in the financial statement. Additionally, there were no nonrecognized subsequent events requiring disclosure.

SUPPLEMENTARY INFORMATION

Schedule 1

COFFEY COUNTY, KANSAS

Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)

For the Year Ended December 31, 2017

Funds	Total Budget for Comparison	Expenditures		Variance - Over (Under)
		Charged to Current Year Budget		
General	\$ 14,718,954.00	\$ 12,738,393.29	\$	(1,980,560.71)
Special Purpose:				
Ambulance	1,019,747.00	1,015,774.27		(3,972.73)
Coffey County Library	1,026,141.00	1,023,315.12		(2,825.88)
Coffey County Library Employee Benefits	187,800.00	187,324.56		(475.44)
Conservation District	30,125.00	30,125.00		-
Economic Development	232,000.00	192,917.24		(39,082.76)
Employee Benefits	3,905,000.00	3,583,573.29		(321,426.71)
Extension Council	166,838.00	166,616.93		(221.07)
Health	570,455.00	528,589.81		(41,865.19)
Historical Society	277,325.00	276,390.60		(934.40)
Hospital Maintenance	1,019,747.00	1,019,295.70		(451.30)
Mental Health	87,500.00	87,500.00		-
Intellectual Disability	157,500.00	157,500.00		-
Noxious Weed	479,100.00	390,786.62		(88,313.38)
Road and Bridge	7,011,143.00	5,020,419.56		(1,990,723.44)
Rural Fire District No. 1	932,605.00	931,603.68		(1,001.32)
Special Alcohol Program	12,346.00	-		(12,346.00)
Special Bridge	1,065,861.00	456,697.60		(609,163.40)
Special Park and Recreation	5,090.00	500.00		(4,590.00)
Tourism and Convention Promotion	24,500.00	20,000.00		(4,500.00)
Special Noxious Weed	217,261.00	-		(217,261.00)
Emergency Telephone Service	169,324.00	39,500.27		(129,823.73)
Business:				
Solid Waste	287,489.00	248,790.26		(38,698.74)
Jacob's Creek Sewer District	228,210.00	7,082.61		(221,127.39)

COFFEY COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$11,487,780.25	\$12,693,834.08	\$12,734,167.00	\$ (40,332.92)
Delinquent Tax	31,695.49	30,416.60	28,814.00	1,602.60
Motor Vehicle Tax	219,717.72	219,481.07	266,906.00	(47,424.93)
Recreational Vehicle Tax	10,573.59	10,543.97	13,028.00	(2,484.03)
16/20 M Truck Tax	12,514.13	12,218.10	15,229.00	(3,010.90)
Commercial Vehicle Tax	19,138.28	20,186.79	24,492.00	(4,305.21)
Watercraft Tax	-	-	3,226.00	(3,226.00)
In Lieu of Tax	17,965.11	17,969.43	16,407.00	1,562.43
Mineral Production Tax	92.57	-	780.00	(780.00)
Interest on Tax	38,111.12	42,947.71	20,000.00	22,947.71
Intergovernmental				
State Grant	378.81	-	-	-
Local Alcoholic Liquor Tax	445.30	480.64	875.00	(394.36)
Licenses, Fees, and Permits				
Mortgage Registration	56,828.51	31,014.05	55,000.00	(23,985.95)
Officer Fees	77,229.37	78,375.21	60,000.00	18,375.21
Sale of Recycling Materials	30,506.12	45,519.68	30,000.00	15,519.68
Use of Money and Property				
Interest on Investments	71,169.71	205,100.63	14,000.00	191,100.63
Other Receipts				
Donations	100,000.00	100,900.00	125,000.00	(24,100.00)
Miscellaneous	18,984.17	30,742.11	245,000.00	(214,257.89)
Operating Transfers from				
Motor Vehicle Operating Fund	49,497.13	7,650.93	65,000.00	(57,349.07)
Total Receipts	12,242,627.38	13,547,381.00	\$13,717,924.00	\$ (170,543.00)
Expenditures				
General Government				
County Commission				
Personal Services	162,483.80	165,600.28	\$ 173,309.00	\$ (7,708.72)
Contractual Services	7,161.76	6,393.63	11,831.00	(5,437.37)
Commodities	115.92	706.88	2,450.00	(1,743.12)
Capital Outlay	-	-	400.00	(400.00)
Total County Commission	169,761.48	172,700.79	187,990.00	(15,289.21)
County Clerk				
Personal Services	145,387.93	153,507.94	168,375.00	(14,867.06)
Contractual Services	2,733.63	2,618.60	6,000.00	(3,381.40)
Commodities	4,698.10	5,110.71	6,000.00	(889.29)
Capital Outlay	3,150.53	-	4,500.00	(4,500.00)
Total County Clerk	155,970.19	161,237.25	184,875.00	(23,637.75)

COFFEY COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
County Treasurer				
Personal Services	\$ 188,751.12	\$ 184,105.45	\$ 204,366.00	\$ (20,260.55)
Contractual Services	954.76	3,067.60	3,000.00	67.60
Commodities	466.47	3,170.20	3,500.00	(329.80)
Capital Outlay	-	1,624.49	2,500.00	(875.51)
Total County Treasurer	190,172.35	191,967.74	213,366.00	(21,398.26)
County Attorney				
Personal Services	132,037.00	154,738.12	164,738.00	(9,999.88)
Contractual Services	9,978.74	10,265.19	15,850.00	(5,584.81)
Commodities	2,076.08	2,241.57	2,000.00	241.57
Capital Outlay	-	153.60	800.00	(646.40)
Reimbursed Expense	-	-	(20,000.00)	20,000.00
Total County Attorney	144,091.82	167,398.48	163,388.00	4,010.48
Register of Deeds				
Personal Services	113,169.96	118,686.07	123,000.00	(4,313.93)
Contractual Services	2,803.45	2,493.31	4,000.00	(1,506.69)
Commodities	1,997.60	2,362.19	4,500.00	(2,137.81)
Capital Outlay	129.99	211.03	500.00	(288.97)
Reimbursed Expense	(2,732.00)	-	-	-
Total Register of Deeds	115,369.00	123,752.60	132,000.00	(8,247.40)
Unified Court				
Contractual Services	87,132.31	93,813.72	110,997.00	(17,183.28)
Commodities	4,801.84	6,060.80	10,000.00	(3,939.20)
Capital Outlay	20,155.07	56,097.50	25,000.00	31,097.50
Reimbursed Expense	(5,265.44)	(8,019.94)	-	(8,019.94)
Total Unified Court	106,823.78	147,952.08	145,997.00	1,955.08
Courthouse General				
Personal Services	86,490.68	88,793.13	96,004.00	(7,210.87)
Contractual Services	491,550.30	501,902.15	615,000.00	(113,097.85)
Commodities	23,423.42	31,274.34	70,000.00	(38,725.66)
Capital Outlay	40,726.60	98,049.39	145,000.00	(46,950.61)
Reimbursed Expense	(14,068.69)	(84.25)	-	(84.25)
Total Courthouse General	628,122.31	719,934.76	926,004.00	(206,069.24)
Airport				
Contractual Services	260,000.00	260,000.00	260,000.00	-
Appraiser				
Personal Services	461,054.17	479,771.08	547,412.00	(67,640.92)
Contractual Services	15,946.41	19,603.11	22,000.00	(2,396.89)
Commodities	7,115.49	9,143.21	18,000.00	(8,856.79)
Capital Outlay	2,714.36	3,613.30	20,000.00	(16,386.70)
Reimbursed Expense	-	(15.00)	-	(15.00)
Total Appraiser	486,830.43	512,115.70	607,412.00	(95,296.30)

COFFEY COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
County Counselor				
Personal Services	\$ 57,933.85	\$ 65,100.72	\$ 61,702.00	\$ 3,398.72
Contractual Services	422.15	1,040.37	4,550.00	(3,509.63)
Total County Counselor	58,356.00	66,141.09	66,252.00	(110.91)
Election				
Personal Services	98,402.53	102,489.44	111,047.00	(8,557.56)
Contractual Services	27,232.00	20,030.02	35,000.00	(14,969.98)
Commodities	8,809.49	1,396.88	10,000.00	(8,603.12)
Capital Outlay	870.00	-	170,000.00	(170,000.00)
Reimbursed Expense	(26.51)	-	-	-
Total Election	135,287.51	123,916.34	326,047.00	(202,130.66)
Janitor				
Personal Services	118,147.14	124,233.50	125,533.00	(1,299.50)
Contractual Services	-	79.00	2,000.00	(1,921.00)
Commodities	7,457.03	10,508.60	15,000.00	(4,491.40)
Capital Outlay	-	-	5,000.00	(5,000.00)
Total Janitor	125,604.17	134,821.10	147,533.00	(12,711.90)
Technology				
Personal Services	122,702.85	118,821.36	139,900.00	(21,078.64)
Contractual Services	6,983.52	8,776.08	17,000.00	(8,223.92)
Commodities	1,004.66	1,803.51	8,500.00	(6,696.49)
Capital Outlay	6,927.01	10,715.91	10,000.00	715.91
Reimbursed Expense	-	(8,630.34)	-	(8,630.34)
Total Technology	137,618.04	131,486.52	175,400.00	(43,913.48)
Technology Training and Equipment				
Contractual Services	62,531.79	61,981.37	110,000.00	(48,018.63)
Capital Outlay	15,513.51	32,586.10	120,000.00	(87,413.90)
Reimbursed Expense	(4,337.43)	-	-	-
Total Technology Training and Equipment	73,707.87	94,567.47	230,000.00	(135,432.53)
Wellness Program				
Contractual Services	14,976.47	8,364.43	38,000.00	(29,635.57)
Commodities	14,700.37	8,119.64	2,000.00	6,119.64
Capital Outlay	1,600.00	14,732.51	-	14,732.51
Total Wellness Program	31,276.84	31,216.58	40,000.00	(8,783.42)
Professional Services				
Contractual Services	8,000.00	8,000.00	8,000.00	-
Total General Government	2,826,991.79	3,047,208.50	3,814,264.00	(767,055.50)
Public Works				
Construction				
Capital Outlay	1,000,000.00	976,004.57	1,000,000.00	(23,995.43)

COFFEY COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Equipment				
Capital Outlay	\$ 437,565.13	\$ 288,933.00	\$ 570,000.00	\$ (281,067.00)
Total Public Works	1,437,565.13	1,264,937.57	1,570,000.00	(305,062.43)
Public Safety				
Sheriff				
Personal Services	1,244,034.92	1,302,884.79	1,326,000.00	(23,115.21)
Contractual Services	121,096.87	134,684.25	139,000.00	(4,315.75)
Commodities	184,625.10	231,360.10	184,401.00	46,959.10
Capital Outlay	131,007.51	156,348.77	160,679.00	(4,330.23)
Reimbursed Expense	(13,239.00)	(14,691.42)	-	(14,691.42)
Total Sheriff	1,667,525.40	1,810,586.49	1,810,080.00	506.49
Sheriff - Corrections				
Personal Services	334,862.27	361,818.47	349,000.00	12,818.47
Contractual Services	71,539.96	85,024.42	68,500.00	16,524.42
Commodities	27,376.02	23,393.18	20,150.00	3,243.18
Capital Outlay	5,450.29	6,690.27	4,500.00	2,190.27
Reimbursed Expense	-	(1.25)	-	(1.25)
Total Sheriff - Corrections	439,228.54	476,925.09	442,150.00	34,775.09
Juvenile Detention				
Contractual Services	9,360.00	2,340.00	10,000.00	(7,660.00)
Emergency Preparedness				
Personal Services	192,020.92	192,342.09	193,535.00	(1,192.91)
Contractual Services	18,237.15	13,733.72	30,800.00	(17,066.28)
Commodities	7,946.94	13,164.84	11,825.00	1,339.84
Capital Outlay	3,566.78	16,438.63	56,450.00	(40,011.37)
Reimbursed Expense	(547.20)	(1,750.00)	-	(1,750.00)
Total Emergency Preparedness	221,224.59	233,929.28	292,610.00	(58,680.72)
Local Emergency Planning Committee				
Contractual Services	350.00	-	3,000.00	(3,000.00)
Commodities	208.05	142.97	-	142.97
Total Local Emergency Planning Committee	558.05	142.97	3,000.00	(2,857.03)
Joint Services Building				
Contractual Services	3,070.99	5,662.59	6,000.00	(337.41)
Commodities	226.43	9.99	-	9.99
Capital Outlay	836.70	-	-	-
Total Joint Services Building	4,134.12	5,672.58	6,000.00	(327.42)
Total Public Safety	2,342,030.70	2,529,596.41	2,563,840.00	(34,243.59)

COFFEY COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Agriculture				
Agricultural Appropriations				
Conservation District	\$ 40,000.00	\$ 42,000.00	\$ 42,000.00	\$ -
Fair	15,000.00	15,000.00	15,000.00	-
Fair Building	30,000.00	10,000.00	10,000.00	-
R C & D	2,000.00	2,000.00	2,000.00	-
Total Agriculture Appropriations	87,000.00	69,000.00	69,000.00	-
Culture and Recreation				
Culture and Recreation Appropriations				
SOS Appropriation	-	5,750.00	5,250.00	500.00
Parks and Recreation	225,000.00	225,000.00	225,000.00	-
Arts Council	6,000.00	6,000.00	6,000.00	-
Total Culture and Recreation Appropriations	231,000.00	236,750.00	236,250.00	500.00
Coffey County Lake				
Personal Services	120,204.33	128,738.23	126,500.00	2,238.23
Contractual Services	1,426.16	1,463.67	1,200.00	263.67
Commodities	8,217.11	5,590.57	7,000.00	(1,409.43)
Capital Outlay	819.18	-	2,400.00	(2,400.00)
Total Coffey County Lake	130,666.78	135,792.47	137,100.00	(1,307.53)
Total Culture and Recreation	361,666.78	372,542.47	373,350.00	(807.53)
Sanitation				
Landfill				
Contractual Services	13,082.83	9,768.20	14,000.00	(4,231.80)
Capital Outlay	-	-	20,000.00	(20,000.00)
Total Landfill	13,082.83	9,768.20	34,000.00	(24,231.80)
Recycling				
Personal Services	119,225.55	126,730.01	134,000.00	(7,269.99)
Contractual Services	14,431.05	16,912.32	25,000.00	(8,087.68)
Commodities	14,784.72	33,896.89	52,500.00	(18,603.11)
Capital Outlay	-	-	3,500.00	(3,500.00)
Total Recycling	148,441.32	177,539.22	215,000.00	(37,460.78)
Household Hazardous Waste				
Contractual Services	4,232.74	4,980.06	6,000.00	(1,019.94)
Commodities	1,519.00	506.94	3,500.00	(2,993.06)
Capital Outlay	-	-	500.00	(500.00)
Total Household Hazardous Waste	5,751.74	5,487.00	10,000.00	(4,513.00)
Lake Region Solid Waste Authority				
Contractual Services	4,000.00	4,000.00	4,000.00	-
Total Sanitation	171,275.89	196,794.42	263,000.00	(66,205.58)

COFFEY COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Transportation				
Appropriation	\$ 137,628.00	\$ 284,000.00	\$ 284,000.00	\$ -
Resource Council				
Appropriation	-	-	1,500.00	(1,500.00)
CASA				
Appropriation	4,500.00	4,500.00	4,500.00	-
Agency on Aging				
Appropriation	77,000.00	77,500.00	77,500.00	-
Housing Authority				
Appropriation	221,000.00	240,000.00	240,000.00	-
Total Social Services for Aged and Poor	440,128.00	606,000.00	607,500.00	(1,500.00)
Capital Expenditures				
Fiber Optic Construction				
Contractual Services	385,135.92	385,135.92	600,000.00	(214,864.08)
Capital Outlay Projects				
Capital Outlay	169,837.71	63,387.00	850,000.00	(786,613.00)
Cities Infrastructure	1,000,000.00	1,000,000.00	1,000,000.00	-
Total Capital Outlay Projects	1,169,837.71	1,063,387.00	1,850,000.00	(786,613.00)
Community Improvement				
Contractual Services	41,229.20	36,507.00	1,552,000.00	(1,515,493.00)
Total Capital Expenditures	1,596,202.83	1,485,029.92	4,002,000.00	(2,516,970.08)
Operating Transfers to:				
Special Capital Improvement Fund	580,000.00	806,000.00	1,456,000.00	(650,000.00)
Special Equipment Reserve Fund	137,000.00	272,039.00	-	272,039.00
Risk Management Reserve Fund	66,500.00	215,000.00	-	215,000.00
GIS Reserve Fund	-	46,252.00	-	46,252.00
Technology Office Reserve Fund	165,000.00	110,000.00	-	110,000.00
Community Improvement Reserve Fund	1,052,000.00	1,517,993.00	-	1,517,993.00
Fiber Optic System Construction Fund	200,000.00	200,000.00	-	200,000.00
Total Operating Transfers	2,200,500.00	3,167,284.00	1,456,000.00	1,711,284.00
Total Expenditures	11,463,361.12	12,738,393.29	\$14,718,954.00	\$ (1,980,560.71)
Receipts Over(Under) Expenditures	779,266.26	808,987.71		
Unencumbered Cash, Beginning	852,799.74	1,632,066.00		
Cancelled Encumbrances	-	51,995.00		
Unencumbered Cash, Ending	\$ 1,632,066.00	\$ 2,493,048.71		

COFFEY COUNTY, KANSAS
AMBULANCE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 958,906.64	\$ 991,055.56	\$ 993,999.00	\$ (2,943.44)
Delinquent Tax	1,603.29	1,960.59	2,405.00	(444.41)
Motor Vehicle Tax	8,510.16	18,317.16	22,273.00	(3,955.84)
Recreational Vehicle Tax	409.49	880.01	1,087.00	(206.99)
16/20 M Truck Tax	510.12	473.25	1,271.00	(797.75)
Commercial Vehicle Tax	741.24	1,684.76	2,044.00	(359.24)
Watercraft Tax	-	-	269.00	(269.00)
In Lieu of Tax	1,499.36	1,402.94	1,369.00	33.94
Total Receipts	972,180.30	1,015,774.27	\$ 1,024,717.00	\$ (8,942.73)
Expenditures				
Public Safety				
Appropriation	974,858.61	1,015,774.27	\$ 1,019,747.00	\$ (3,972.73)
Total Expenditures	974,858.61	1,015,774.27	\$ 1,019,747.00	\$ (3,972.73)
Receipts Over(Under) Expenditures	(2,678.31)	-		
Unencumbered Cash, Beginning	2,678.31	-		
Unencumbered Cash, Ending	\$ -	\$ -		

COFFEY COUNTY, KANSAS
COFFEY COUNTY LIBRARY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 984,507.96	\$ 996,558.68	\$ 999,454.00	\$ (2,895.32)
Delinquent Tax	3,095.44	2,732.88	2,469.00	263.88
Motor Vehicle Tax	21,020.47	18,810.11	22,877.00	(4,066.89)
Recreational Vehicle Tax	1,011.67	903.65	1,117.00	(213.35)
16/20 M Truck Tax	1,246.04	1,168.93	1,305.00	(136.07)
Commercial Vehicle Tax	1,830.95	1,730.14	2,099.00	(368.86)
Watercraft Tax	-	-	277.00	(277.00)
In Lieu of Tax	1,539.67	1,410.73	1,406.00	4.73
Total Receipts	1,014,252.20	1,023,315.12	\$ 1,031,004.00	\$ (7,688.88)
Expenditures				
Culture and Recreation				
Appropriation	1,023,275.73	1,023,315.12	\$ 1,026,141.00	\$ (2,825.88)
Total Expenditures	1,023,275.73	1,023,315.12	\$ 1,026,141.00	\$ (2,825.88)
Receipts Over(Under) Expenditures	(9,023.53)	-		
Unencumbered Cash, Beginning	9,023.53	-		
Unencumbered Cash, Ending	\$ -	\$ -		

COFFEY COUNTY, KANSAS
COFFEY COUNTY LIBRARY EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 180,442.84	\$ 182,419.25	\$ 182,757.00	\$ (337.75)
Delinquent Tax	554.25	499.42	453.00	46.42
Motor Vehicle Tax	3,905.25	3,447.77	4,191.00	(743.23)
Recreational Vehicle Tax	187.87	165.63	205.00	(39.37)
16/20 M Truck Tax	231.60	217.15	239.00	(21.85)
Commercial Vehicle Tax	340.15	317.11	385.00	(67.89)
Watercraft Tax	-	-	51.00	(51.00)
In Lieu of Tax	282.19	258.23	258.00	0.23
Total Receipts	185,944.15	187,324.56	\$ 188,539.00	\$ (1,214.44)
Expenditures				
Culture and Recreation				
Appropriation	187,402.30	187,324.56	\$ 187,800.00	\$ (475.44)
Total Expenditures	187,402.30	187,324.56	\$ 187,800.00	\$ (475.44)
Receipts Over(Under) Expenditures	(1,458.15)	-		
Unencumbered Cash, Beginning	1,458.15	-		
Unencumbered Cash, Ending	\$ -	\$ -		

COFFEY COUNTY, KANSAS
CONSERVATION DISTRICT FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 28,255.70	\$ 29,486.98	\$ 29,369.00	\$ 117.98
Delinquent Tax	91.89	80.48	71.00	9.48
Motor Vehicle Tax	633.34	539.91	655.00	(115.09)
Recreational Vehicle Tax	30.49	25.95	32.00	(6.05)
16/20 M Truck Tax	36.86	35.20	37.00	(1.80)
Commercial Vehicle Tax	55.18	49.65	60.00	(10.35)
Watercraft Tax	-	-	8.00	(8.00)
In Lieu of Tax	44.19	41.74	40.00	1.74
Total Receipts	29,147.65	30,259.91	\$ 30,272.00	\$ (12.09)
Expenditures				
Agriculture				
Appropriation	29,675.40	30,125.00	\$ 30,125.00	\$ -
Total Expenditures	29,675.40	30,125.00	\$ 30,125.00	\$ -
Receipts Over(Under) Expenditures	(527.75)	134.91		
Unencumbered Cash, Beginning	527.75	-		
Unencumbered Cash, Ending	\$ -	\$ 134.91		

COFFEY COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 207,704.81	\$ 224,900.01	\$ 225,155.00	\$ (254.99)
Delinquent Tax	614.84	572.95	521.00	51.95
Motor Vehicle Tax	4,595.91	3,968.28	4,828.00	(859.72)
Recreational Vehicle Tax	221.03	190.66	236.00	(45.34)
16/20 M Truck Tax	211.44	255.58	275.00	(19.42)
Commercial Vehicle Tax	400.27	364.99	443.00	(78.01)
Watercraft Tax	-	-	58.00	(58.00)
In Lieu of Tax	324.84	318.37	297.00	21.37
Other Receipts				
Miscellaneous	-	850.00	-	850.00
Total Receipts	214,073.14	231,420.84	\$ 231,813.00	\$ (392.16)
Expenditures				
Economic Development				
Personal Services	84,554.18	88,524.47	\$ 93,410.00	\$ (4,885.53)
Contractual Services	31,329.31	26,915.75	42,455.00	(15,539.25)
Commodities	2,505.82	2,133.53	4,550.00	(2,416.47)
Capital Outlay	43,570.99	49,343.49	91,585.00	(42,241.51)
Operating Transfers to:				
Community Improvement				
Reserve Fund	-	26,000.00	-	26,000.00
Risk Management Reserve Fund	55,000.00	-	-	-
Total Expenditures	216,960.30	192,917.24	\$ 232,000.00	\$ (39,082.76)
Receipts Over(Under) Expenditures	(2,887.16)	38,503.60		
Unencumbered Cash, Beginning	5,904.55	3,017.39		
Unencumbered Cash, Ending	\$ 3,017.39	\$ 41,520.99		

COFFEY COUNTY, KANSAS
ECONOMIC DEVELOPMENT LOAN FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Actual
Receipts		
Use of Money and Property		
Interest on Investments	\$ 137.65	\$ 264.40
Total Receipts	137.65	264.40
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	137.65	264.40
Unencumbered Cash, Beginning	279,025.01	279,162.66
Unencumbered Cash, Ending	\$ 279,162.66	\$ 279,427.06

COFFEY COUNTY, KANSAS
EMPLOYEE BENEFITS FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 3,415,600.86	\$ 3,648,375.76	\$ 3,659,881.00	\$ (11,505.24)
Delinquent Tax	9,006.71	8,891.45	8,567.00	324.45
Motor Vehicle Tax	67,430.05	65,257.70	79,358.00	(14,100.30)
Recreational Vehicle Tax	3,244.96	3,134.95	3,874.00	(739.05)
16/20 M Truck Tax	3,048.22	3,749.65	4,528.00	(778.35)
Commercial Vehicle Tax	5,873.46	6,002.17	7,282.00	(1,279.83)
Watercraft Tax	-	-	959.00	(959.00)
In Lieu of Tax	5,341.55	5,164.64	4,878.00	286.64
Total Receipts	3,509,545.81	3,740,576.32	\$ 3,769,327.00	\$ (28,750.68)
Expenditures				
General Government				
Contractual Services	-	-	\$ -	\$ -
Health Insurance	1,606,316.54	1,537,293.83	1,950,000.00	(412,706.17)
KPERS	693,043.28	598,702.56	850,000.00	(251,297.44)
Social Security	495,034.40	512,613.45	530,000.00	(17,386.55)
Unemployment	14,854.34	11,488.13	25,000.00	(13,511.87)
Workmen's Compensation	129,729.00	115,797.00	300,000.00	(184,203.00)
Health Savings	-	212,560.25	250,000.00	(37,439.75)
Reimbursed Expense	-	(4,881.93)	-	(4,881.93)
Operating Transfers to				
Risk Management Reserve Fund	570,000.00	600,000.00	-	600,000.00
Total Expenditures	3,508,977.56	3,583,573.29	\$ 3,905,000.00	\$ (321,426.71)
Receipts Over(Under) Expenditures	568.25	157,003.03		
Unencumbered Cash, Beginning	152,538.93	153,107.18		
Unencumbered Cash, Ending	\$ 153,107.18	\$ 310,110.21		

COFFEY COUNTY, KANSAS
EXTENSION COUNCIL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 155,165.18	\$ 162,427.77	\$ 162,657.00	\$ (229.23)
Delinquent Tax	436.54	410.45	389.00	21.45
Motor Vehicle Tax	3,044.99	2,964.33	3,604.00	(639.67)
Recreational Vehicle Tax	146.63	142.44	176.00	(33.56)
16/20 M Truck Tax	161.78	169.36	206.00	(36.64)
Commercial Vehicle Tax	265.22	272.65	331.00	(58.35)
Watercraft Tax	-	-	44.00	(44.00)
In Lieu of Tax	242.65	229.93	222.00	7.93
Total Receipts	159,462.99	166,616.93	\$ 167,629.00	\$ (1,012.07)
Expenditures				
Agriculture				
Appropriation	160,735.57	166,616.93	\$ 166,838.00	\$ (221.07)
Total Expenditures	160,735.57	166,616.93	\$ 166,838.00	\$ (221.07)
Receipts Over(Under) Expenditures	(1,272.58)	-		
Unencumbered Cash, Beginning	1,272.58	-		
Unencumbered Cash, Ending	\$ -	\$ -		

COFFEY COUNTY, KANSAS
HEALTH FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 344,056.55	\$ 343,847.16	\$ 344,745.00	\$ (897.84)
Delinquent Tax	849.74	845.94	863.00	(17.06)
Motor Vehicle Tax	5,730.11	6,573.35	7,994.00	(1,420.65)
Recreational Vehicle Tax	275.90	315.67	390.00	(74.33)
16/20 M Truck Tax	352.06	318.64	456.00	(137.36)
Commercial Vehicle Tax	499.11	604.61	734.00	(129.39)
Watercraft Tax	-	-	97.00	(97.00)
In Lieu of Tax	538.03	486.75	491.00	(4.25)
Intergovernmental				
Federal Grant	35,779.47	-	32,000.00	(32,000.00)
State Grant	11,821.00	45,430.26	-	45,430.26
Licenses, Fees, and Permits				
Service Fees	203,142.46	187,242.73	130,150.00	57,092.73
Total Receipts	603,044.43	585,665.11	\$ 517,920.00	\$ 67,745.11
Expenditures				
Health				
Personal Services	317,362.55	326,632.79	\$ 361,022.00	\$ (34,389.21)
Contractual Services	24,870.82	24,299.21	41,020.00	(16,720.79)
Commodities	135,993.41	167,704.73	153,250.00	14,454.73
Capital Outlay	2,638.55	9,953.08	15,163.00	(5,209.92)
Reimbursed Expense	(3.00)	-	-	-
Operating Transfers to:				
Special Equipment Reserve Fund	18,000.00	-	-	-
Risk Management Reserve Fund	61,000.00	-	-	-
Total Expenditures	559,862.33	528,589.81	\$ 570,455.00	\$ (41,865.19)
Receipts Over(Under) Expenditures	43,182.10	57,075.30		
Unencumbered Cash, Beginning	100,261.52	143,443.62		
Unencumbered Cash, Ending	\$ 143,443.62	\$ 200,518.92		

COFFEY COUNTY, KANSAS
HISTORICAL SOCIETY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 260,263.67	\$ 269,380.20	\$ 270,066.00	\$ (685.80)
Delinquent Tax	733.00	684.09	653.00	31.09
Motor Vehicle Tax	4,954.73	4,973.31	6,047.00	(1,073.69)
Recreational Vehicle Tax	238.54	238.86	295.00	(56.14)
16/20 M Truck Tax	274.41	275.49	345.00	(69.51)
Commercial Vehicle Tax	431.63	457.32	555.00	(97.68)
Watercraft Tax	-	-	73.00	(73.00)
In Lieu of Tax	407.01	381.33	372.00	9.33
Total Receipts	267,302.99	276,390.60	\$ 278,406.00	\$ (2,015.40)
Expenditures				
Culture and Recreation				
Appropriation	269,674.46	276,390.60	\$ 277,325.00	\$ (934.40)
Total Expenditures	269,674.46	276,390.60	\$ 277,325.00	\$ (934.40)
Receipts Over(Under) Expenditures	(2,371.47)	-		
Unencumbered Cash, Beginning	2,371.47	-		
Unencumbered Cash, Ending	\$ -	\$ -		

COFFEY COUNTY, KANSAS
HOSPITAL MAINTENANCE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 610,230.86	\$ 1,002,043.61	\$ 1,005,220.00	\$ (3,176.39)
Delinquent Tax	1,744.09	1,805.74	1,531.00	274.74
Motor Vehicle Tax	13,238.00	11,659.28	14,177.00	(2,517.72)
Recreational Vehicle Tax	637.12	560.10	692.00	(131.90)
16/20 M Truck Tax	669.58	736.17	809.00	(72.83)
Commercial Vehicle Tax	1,153.09	1,072.29	1,301.00	(228.71)
Watercraft Tax	-	-	171.00	(171.00)
In Lieu of Tax	954.35	1,418.51	872.00	546.51
Total Receipts	628,627.09	1,019,295.70	\$ 1,024,773.00	\$ (5,477.30)
Expenditures				
Health				
Appropriation	632,284.36	1,019,295.70	\$ 1,019,747.00	\$ (451.30)
Total Expenditures	632,284.36	1,019,295.70	\$ 1,019,747.00	\$ (451.30)
Receipts Over(Under) Expenditures	(3,657.27)	-		
Unencumbered Cash, Beginning	3,657.27	-		
Unencumbered Cash, Ending	\$ -	\$ -		

COFFEY COUNTY, KANSAS
MENTAL HEALTH FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 76,838.44	\$ 85,461.75	\$ 85,461.00	\$ 0.75
Delinquent Tax	227.49	210.31	193.00	17.31
Motor Vehicle Tax	1,560.48	1,468.18	1,788.00	(319.82)
Recreational Vehicle Tax	75.04	70.57	87.00	(16.43)
16/20 M Truck Tax	92.68	86.76	102.00	(15.24)
Commercial Vehicle Tax	135.96	135.01	164.00	(28.99)
Watercraft Tax	-	-	22.00	(22.00)
In Lieu of Tax	120.16	120.98	110.00	10.98
Total Receipts	79,050.25	87,553.56	\$ 87,927.00	\$ (373.44)
Expenditures				
Health				
Appropriation	117,125.78	87,500.00	\$ 87,500.00	\$ -
Total Expenditures	117,125.78	87,500.00	\$ 87,500.00	\$ -
Receipts Over(Under) Expenditures	(38,075.53)	53.56		
Unencumbered Cash, Beginning	38,075.53	-		
Unencumbered Cash, Ending	\$ -	\$ 53.56		

COFFEY COUNTY, KANSAS
INTELLECTUAL DISABILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 151,195.13	\$ 152,932.26	\$ 153,166.00	\$ (233.74)
Delinquent Tax	481.47	422.44	379.00	43.44
Motor Vehicle Tax	3,271.73	2,888.34	3,513.00	(624.66)
Recreational Vehicle Tax	157.41	138.79	171.00	(32.21)
16/20 M Truck Tax	194.11	181.94	200.00	(18.06)
Commercial Vehicle Tax	285.00	265.76	322.00	(56.24)
Watercraft Tax	-	-	42.00	(42.00)
In Lieu of Tax	236.46	216.49	216.00	0.49
Total Receipts	155,821.31	157,046.02	\$ 158,009.00	\$ (962.98)
Expenditures				
Health				
Appropriation	156,610.79	157,500.00	\$ 157,500.00	\$ -
Total Expenditures	156,610.79	157,500.00	\$ 157,500.00	\$ -
Receipts Over(Under) Expenditures	(789.48)	(453.98)		
Unencumbered Cash, Beginning	1,470.58	681.10		
Unencumbered Cash, Ending	\$ 681.10	\$ 227.12		

COFFEY COUNTY, KANSAS
NOXIOUS WEED FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 360,855.03	\$ 412,316.63	\$ 413,330.00	\$ (1,013.37)
Delinquent Tax	1,221.53	1,096.67	905.00	191.67
Motor Vehicle Tax	9,748.90	6,895.73	8,387.00	(1,491.27)
Recreational Vehicle Tax	469.09	331.33	409.00	(77.67)
16/20 M Truck Tax	483.66	542.09	479.00	63.09
Commercial Vehicle Tax	849.18	634.15	770.00	(135.85)
Watercraft Tax	-	-	101.00	(101.00)
In Lieu of Tax	564.39	583.68	516.00	67.68
Total Receipts	374,191.78	422,400.28	\$ 424,897.00	\$ (2,496.72)
Expenditures				
Agriculture				
Personal Services	168,455.09	173,174.48	\$ 198,100.00	\$ (24,925.52)
Contractual Services	15,821.49	14,722.31	25,000.00	(10,277.69)
Commodities	345,987.63	429,856.81	400,000.00	29,856.81
Capital Outlay	-	-	6,000.00	(6,000.00)
Reimbursed Expense	(180,043.54)	(226,966.98)	(150,000.00)	(76,966.98)
Operating Transfers to Special Noxious Weed Fund	50,000.00	-	-	-
Total Expenditures	400,220.67	390,786.62	\$ 479,100.00	\$ (88,313.38)
Receipts Over(Under) Expenditures	(26,028.89)	31,613.66		
Unencumbered Cash, Beginning	154,803.66	128,774.77		
Unencumbered Cash, Ending	\$ 128,774.77	\$ 160,388.43		

COFFEY COUNTY, KANSAS
ROAD AND BRIDGE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 4,917,489.81	\$ 4,980,283.52	\$ 4,995,914.00	\$ (15,630.48)
Delinquent Tax	13,208.27	12,343.24	12,334.00	9.24
Motor Vehicle Tax	78,465.32	93,947.11	114,248.00	(20,300.89)
Recreational Vehicle Tax	3,776.00	4,513.26	5,577.00	(1,063.74)
16/20 M Truck Tax	5,282.39	4,363.25	6,519.00	(2,155.75)
Commercial Vehicle Tax	6,834.67	8,640.78	10,484.00	(1,843.22)
Watercraft Tax	-	-	1,381.00	(1,381.00)
In Lieu of Tax	7,689.82	7,050.09	7,023.00	27.09
Intergovernmental				
Special City & County Highway	456,408.54	450,197.00	457,165.00	(6,968.00)
Connecting Links	-	99,961.52	-	99,961.52
State Grant	126.27	-	-	-
Other Receipts				
Miscellaneous	17,917.68	1,783.32	-	1,783.32
Total Receipts	5,507,198.77	5,663,083.09	\$ 5,610,645.00	\$ 52,438.09
Expenditures				
Maintenance				
Personal Services	2,096,591.53	2,069,792.09	\$ 2,354,843.00	\$ (285,050.91)
Contractual Services	1,080,732.16	926,370.34	956,800.00	(30,429.66)
Commodities	1,504,626.59	1,715,313.42	2,236,000.00	(520,686.58)
Capital Outlay	24,036.14	38,160.04	63,500.00	(25,339.96)
Reimbursed Expense	(615,387.58)	(329,216.33)	-	(329,216.33)
Operating Transfers to:				
Special Equipment Reserve Fund	100,000.00	300,000.00	-	300,000.00
Special Highway Fund	500,000.00	300,000.00	1,400,000.00	(1,100,000.00)
Total Expenditures	4,690,598.84	5,020,419.56	\$ 7,011,143.00	\$ (1,990,723.44)
Receipts Over(Under) Expenditures	816,599.93	642,663.53		
Unencumbered Cash, Beginning	1,349,154.12	2,165,754.05		
Cancelled Encumbrances	-	626.75		
Unencumbered Cash, Ending	\$ 2,165,754.05	\$ 2,809,044.33		

COFFEY COUNTY, KANSAS
RURAL FIRE DISTRICT NO. 1 FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 752,419.57	\$ 907,128.88	\$ 914,013.00	\$ (6,884.12)
Delinquent Tax	2,381.06	2,158.17	1,904.00	254.17
Motor Vehicle Tax	16,051.51	14,351.10	14,503.00	(151.90)
Recreational Vehicle Tax	775.11	691.44	703.00	(11.56)
16/20 M Truck Tax	951.92	892.92	986.00	(93.08)
Commercial Vehicle Tax	1,404.26	1,324.97	1,327.00	(2.03)
In Lieu of Tax	1,030.64	1,119.84	-	1,119.84
Other Receipts				
Miscellaneous	3,246.55	3,949.01	-	3,949.01
Total Receipts	778,260.62	931,616.33	\$ 933,436.00	\$ (1,819.67)
Expenditures				
Public Safety				
Appropriation	780,183.17	931,603.68	\$ 932,605.00	\$ (1,001.32)
Total Expenditures	780,183.17	931,603.68	\$ 932,605.00	\$ (1,001.32)
Receipts Over(Under) Expenditures	(1,922.55)	12.65		
Unencumbered Cash, Beginning	1,950.97	28.42		
Unencumbered Cash, Ending	\$ 28.42	\$ 41.07		

COFFEY COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 851.83	\$ 919.39	\$ 1,750.00	\$ (830.61)
Total Receipts	851.83	919.39	\$ 1,750.00	\$ (830.61)
Expenditures				
Health				
Contractual Services	-	-	\$ 12,346.00	\$ (12,346.00)
Total Expenditures	-	-	\$ 12,346.00	\$ (12,346.00)
Receipts Over(Under) Expenditures	851.83	919.39		
Unencumbered Cash, Beginning	10,096.69	10,948.52		
Unencumbered Cash, Ending	\$ 10,948.52	\$ 11,867.91		

COFFEY COUNTY, KANSAS
SPECIAL BRIDGE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 366,845.12	\$ 244,895.82	\$ 245,238.00	\$ (342.18)
Delinquent Tax	1,593.08	1,132.54	920.00	212.54
Motor Vehicle Tax	8,056.37	7,008.89	8,523.00	(1,514.11)
Recreational Vehicle Tax	387.77	336.63	416.00	(79.37)
16/20 M Truck Tax	1,120.79	447.95	486.00	(38.05)
Commercial Vehicle Tax	701.70	644.64	782.00	(137.36)
Watercraft Tax	-	-	103.00	(103.00)
In Lieu of Tax	573.69	346.67	524.00	(177.33)
Total Receipts	379,278.52	254,813.14	\$ 256,992.00	\$ (2,178.86)
Expenditures				
Public Works				
Personal Services	161,625.71	176,706.21	\$ 194,261.00	\$ (17,554.79)
Contractual Services	197,150.04	183,463.93	595,000.00	(411,536.07)
Commodities	145,245.92	101,852.12	257,600.00	(155,747.88)
Capital Outlay	372.99	2,085.86	19,000.00	(16,914.14)
Reimbursed Expense	(148,693.77)	(7,410.52)	-	(7,410.52)
Total Expenditures	355,700.89	456,697.60	\$ 1,065,861.00	\$ (609,163.40)
Receipts Over(Under) Expenditures	23,577.63	(201,884.46)		
Unencumbered Cash, Beginning	1,452,927.30	1,476,504.93		
Unencumbered Cash, Ending	\$ 1,476,504.93	\$ 1,274,620.47		

COFFEY COUNTY, KANSAS
SPECIAL PARK AND RECREATION FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 445.30	\$ 480.64	\$ 875.00	\$ (394.36)
Total Receipts	445.30	480.64	\$ 875.00	\$ (394.36)
Expenditures				
Culture and Recreation				
Contractual Services	500.00	500.00	\$ 5,090.00	\$ (4,590.00)
Total Expenditures	500.00	500.00	\$ 5,090.00	\$ (4,590.00)
Receipts Over(Under) Expenditures	(54.70)	(19.36)		
Unencumbered Cash, Beginning	3,715.57	3,660.87		
Unencumbered Cash, Ending	\$ 3,660.87	\$ 3,641.51		

COFFEY COUNTY, KANSAS
TOURISM AND CONVENTION PROMOTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Transient Guest Tax	\$ 46,704.39	\$ 17,141.74	\$ 20,000.00	\$ (2,858.26)
Total Receipts	46,704.39	17,141.74	\$ 20,000.00	\$ (2,858.26)
Expenditures				
Economic Development				
Contractual Services	19,000.00	20,000.00	\$ 24,500.00	\$ (4,500.00)
Total Expenditures	19,000.00	20,000.00	\$ 24,500.00	\$ (4,500.00)
Receipts Over(Under) Expenditures	27,704.39	(2,858.26)		
Unencumbered Cash, Beginning	-	27,704.39		
Unencumbered Cash, Ending	\$ 27,704.39	\$ 24,846.13		

COFFEY COUNTY, KANSAS
SPECIAL CAPITAL IMPROVEMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfer from General Fund	\$ 580,000.00	\$ 806,000.00
Total Receipts	580,000.00	806,000.00
Expenditures		
General Government Capital Outlay	196,517.01	-
Total Expenditures	196,517.01	-
Receipts Over(Under) Expenditures	383,482.99	806,000.00
Unencumbered Cash, Beginning	2,273,898.81	2,657,381.80
Unencumbered Cash, Ending	<u>\$ 2,657,381.80</u>	<u>\$ 3,463,381.80</u>

COFFEY COUNTY, KANSAS
SPECIAL EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from:		
General Fund	\$ 137,000.00	\$ 272,039.00
Health Fund	18,000.00	-
Road and Bridge Fund	100,000.00	300,000.00
Total Receipts	255,000.00	572,039.00
Expenditures		
General Government		
Capital Outlay	357,096.11	155,000.00
Total Expenditures	357,096.11	155,000.00
Receipts Over(Under) Expenditures	(102,096.11)	417,039.00
Unencumbered Cash, Beginning	1,852,023.11	1,749,927.00
Prior Year Correction	-	(28,440.00)
Unencumbered Cash, Ending	<u>\$ 1,749,927.00</u>	<u>\$ 2,138,526.00</u>

COFFEY COUNTY, KANSAS
RISK MANAGEMENT RESERVE FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from:		
General Fund	\$ 66,500.00	\$ 215,000.00
Economic Development Fund	55,000.00	-
Employee Benefits Fund	570,000.00	600,000.00
Health Fund	61,000.00	-
Total Receipts	752,500.00	815,000.00
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	752,500.00	815,000.00
Unencumbered Cash, Beginning	1,102,102.00	1,854,602.00
Prior Year Correction	-	28,440.00
Unencumbered Cash, Ending	\$ 1,854,602.00	\$ 2,698,042.00

COFFEY COUNTY, KANSAS
SPECIAL NOXIOUS WEED FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from Noxious Weed Fund	\$ 50,000.00	\$ -	\$ -	\$ -
Total Receipts	50,000.00	-	-	-
Expenditures				
Agriculture Capital Outlay	-	-	\$ 217,261.00	\$ (217,261.00)
Total Expenditures	-	-	\$ 217,261.00	\$ (217,261.00)
Receipts Over(Under) Expenditures	50,000.00	-		
Unencumbered Cash, Beginning	217,260.55	267,260.55		
Unencumbered Cash, Ending	\$ 267,260.55	\$ 267,260.55		

COFFEY COUNTY, KANSAS
SPECIAL HIGHWAY FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from Road and Bridge Fund	\$ 500,000.00	\$ 300,000.00
Total Receipts	500,000.00	300,000.00
Expenditures		
Public Works		
Contractual Services	9,215.00	101,630.19
Commodities	84,070.60	891,840.16
Total Expenditures	93,285.60	993,470.35
Receipts Over(Under) Expenditures	406,714.40	(693,470.35)
Unencumbered Cash, Beginning	1,678,666.75	2,085,381.15
Unencumbered Cash, Ending	\$ 2,085,381.15	\$ 1,391,910.80

COFFEY COUNTY, KANSAS
GIS RESERVE FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ 776.00	\$ 284.50
Operating Transfers in General Fund	-	46,252.00
Total Receipts	776.00	46,536.50
Expenditures		
General Government		
Contractual Services	15,762.14	12,971.19
Commodities	1,062.36	109.65
Capital Outlay	4,695.00	193.08
Total Expenditures	21,519.50	13,273.92
Receipts Over(Under) Expenditures	(20,743.50)	33,262.58
Unencumbered Cash, Beginning	308,280.58	287,537.08
Unencumbered Cash, Ending	\$ 287,537.08	\$ 320,799.66

COFFEY COUNTY, KANSAS
TECHNOLOGY OFFICE RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ -	\$ 155.70
Operating Transfers from General Fund	165,000.00	110,000.00
Total Receipts	165,000.00	110,155.70
Expenditures		
General Government		
Contractual Services	44,165.46	1,223.75
Commodities	-	19,350.00
Capital Outlay	198,657.52	125,901.00
Reimbursed Expense	(166,081.19)	-
Total Expenditures	76,741.79	146,474.75
Receipts Over(Under) Expenditures	88,258.21	(36,319.05)
Unencumbered Cash, Beginning	802,463.73	890,721.94
Unencumbered Cash, Ending	\$ 890,721.94	\$ 854,402.89

COFFEY COUNTY, KANSAS
COFFEY COUNTY RWD INFRASTRUCTURE FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year Actual
Receipts		
Receipts	\$ -	\$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	155,133.84	155,133.84
Unencumbered Cash, Ending	\$ 155,133.84	\$ 155,133.84

COFFEY COUNTY, KANSAS
COMMUNITY IMPROVEMENT RESERVE FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year Actual
Receipts		
Use of Money and Property		
Notes Receivable		
Principal	\$ -	\$ 141,666.68
Operating Transfers from:		
General Fund	1,052,000.00	1,517,993.00
Economic Development Fund	-	26,000.00
Total Receipts	1,052,000.00	1,685,659.68
Expenditures		
General Government		
Contractual Services	36,430.00	-
Total Expenditures	36,430.00	-
Receipts Over(Under) Expenditures	1,015,570.00	1,685,659.68
Unencumbered Cash, Beginning	1,513,533.85	2,529,103.85
Unencumbered Cash, Ending	\$ 2,529,103.85	\$ 4,214,763.53

COFFEY COUNTY, KANSAS
EMERGENCY TELEPHONE SERVICE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$ 67,019.40	\$ 70,738.80	\$ 64,000.00	\$ 6,738.80
Use of Money and Property				
Interest on Investments	182.77	502.40	70.00	432.40
Total Receipts	67,202.17	71,241.20	\$ 64,070.00	\$ 7,171.20
Expenditures				
Public Safety				
Contractual Services	40,671.68	37,250.27	\$ 169,324.00	\$ (132,073.73)
Capital Outlay	70,095.20	2,250.00	-	2,250.00
Total Expenditures	110,766.88	39,500.27	\$ 169,324.00	\$ (129,823.73)
Receipts Over(Under) Expenditures	(43,564.71)	31,740.93		
Unencumbered Cash, Beginning	100,555.49	56,990.78		
Unencumbered Cash, Ending	\$ 56,990.78	\$ 88,731.71		

COFFEY COUNTY, KANSAS
FIBER OPTIC SYSTEM CONSTRUCTION FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Receipts		
Operating Transfers from General Fund	<u>\$ 200,000.00</u>	<u>\$ 200,000.00</u>
Total Receipts	<u>200,000.00</u>	<u>200,000.00</u>
Expenditures		
General Government Contractual Services	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over(Under) Expenditures	200,000.00	200,000.00
Unencumbered Cash, Beginning	<u>-</u>	<u>200,000.00</u>
Unencumbered Cash, Ending	<u><u>\$ 200,000.00</u></u>	<u><u>\$ 400,000.00</u></u>

COFFEY COUNTY, KANSAS
SOLID WASTE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Licenses, Fees, and Permits				
Landfill Fees	\$ 192,849.60	\$ 215,013.30	\$ 270,000.00	\$ (54,986.70)
Total Receipts	192,849.60	215,013.30	\$ 270,000.00	\$ (54,986.70)
Expenditures				
Sanitation				
Personal Services	175,603.20	191,735.76	\$ 178,189.00	\$ 13,546.76
Contractual Services	29,792.51	27,050.44	43,300.00	(16,249.56)
Commodities	21,232.50	25,292.31	59,000.00	(33,707.69)
Capital Outlay	10,337.49	4,737.59	7,000.00	(2,262.41)
Reimbursed Expense	(182.15)	(25.84)	-	(25.84)
Total Expenditures	236,783.55	248,790.26	\$ 287,489.00	\$ (38,698.74)
Receipts Over(Under) Expenditures	(43,933.95)	(33,776.96)		
Unencumbered Cash, Beginning	82,826.17	38,892.22		
Unencumbered Cash, Ending	\$ 38,892.22	\$ 5,115.26		

COFFEY COUNTY, KANSAS
JACOB'S CREEK SEWER DISTRICT FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 3,250.78	\$ 3,966.19	\$ 13,500.00	\$ (9,533.81)
Delinquent Tax	2,773.50	1,261.50	-	1,261.50
Special Assessment	1,639.32	-	-	-
Licenses, Fees, and Permits				
Service Fees	5,502.33	4,866.86	-	4,866.86
Total Receipts	13,165.93	10,094.55	\$ 13,500.00	\$ (3,405.45)
Expenditures				
General Government				
Contractual Services	-	6,776.59	\$ 228,210.00	\$ (221,433.41)
Commodities	-	306.02	-	306.02
Sanitation				
Contractual Services	5,388.25	-	-	-
Total Expenditures	5,388.25	7,082.61	\$ 228,210.00	\$ (221,127.39)
Receipts Over(Under) Expenditures	7,777.68	3,011.94		
Unencumbered Cash, Beginning	206,971.90	214,749.58		
Unencumbered Cash, Ending	\$ 214,749.58	\$ 217,761.52		

COFFEY COUNTY, KANSAS
MOTOR VEHICLE OPERATING FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 92,220.16	\$ 92,016.33
Total Receipts	92,220.16	92,016.33
Expenditures		
General Government		
Personal Services	82,436.79	80,813.41
Contractual Services	1,054.80	550.00
Commodities	1,477.61	2,228.68
Employee Benefits	15.25	-
Operating Transfers to General Fund	49,497.13	7,650.93
Total Expenditures	134,481.58	91,243.02
Receipts Over(Under) Expenditures	(42,261.42)	773.31
Unencumbered Cash, Beginning	49,497.13	7,235.71
Unencumbered Cash, Ending	\$ 7,235.71	\$ 8,009.02

COFFEY COUNTY, KANSAS
PROSECUTING ATTORNEY TRAINING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,152.00	\$ 1,519.00
Total Receipts	<u>2,152.00</u>	<u>1,519.00</u>
Expenditures		
General Government		
Contractual Services	<u>1,496.36</u>	<u>2,328.36</u>
Total Expenditures	<u>1,496.36</u>	<u>2,328.36</u>
Receipts Over(Under) Expenditures	655.64	(809.36)
Unencumbered Cash, Beginning	<u>5,280.21</u>	<u>5,935.85</u>
Unencumbered Cash, Ending	<u>\$ 5,935.85</u>	<u>\$ 5,126.49</u>

COFFEY COUNTY, KANSAS
SPECIAL LAW ENFORCEMENT TRUST FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ 2,834.65	\$ 5,531.00
Total Receipts	2,834.65	5,531.00
Expenditures		
Public Safety		
Contractual Services	710.00	430.00
Commodities	7,623.27	7,956.92
Reimbursed Expense	(1,738.00)	(235.00)
Total Expenditures	6,595.27	8,151.92
Receipts Over(Under) Expenditures	(3,760.62)	(2,620.92)
Unencumbered Cash, Beginning	8,081.75	4,321.13
Unencumbered Cash, Ending	\$ 4,321.13	\$ 1,700.21

COFFEY COUNTY, KANSAS
COUNTY TREASURER'S TECHNOLOGY FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,729.00	\$ 2,272.00
Total Receipts	2,729.00	2,272.00
Expenditures		
General Government		
Commodities	2,920.39	-
Total Expenditures	2,920.39	-
Receipts Over(Under) Expenditures	(191.39)	2,272.00
Unencumbered Cash, Beginning	1,690.30	1,498.91
Unencumbered Cash, Ending	\$ 1,498.91	\$ 3,770.91

COFFEY COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 10,916.00	\$ 9,058.00
Use of Money and Property		
Interest on Investments	101.60	316.08
Total Receipts	11,017.60	9,374.08
Expenditures		
General Government		
Contractual Services	13,490.05	6,530.00
Commodities	671.58	-
Total Expenditures	14,161.63	6,530.00
Receipts Over(Under) Expenditures	(3,144.03)	2,844.08
Unencumbered Cash, Beginning	49,284.20	46,140.17
Unencumbered Cash, Ending	\$ 46,140.17	\$ 48,984.25

COFFEY COUNTY, KANSAS
COUNTY CLERK'S TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,729.00	\$ 2,272.00
Total Receipts	2,729.00	2,272.00
Expenditures		
General Government		
Commodities	2,000.00	-
Total Expenditures	2,000.00	-
Receipts Over(Under) Expenditures	729.00	2,272.00
Unencumbered Cash, Beginning	2,999.80	3,728.80
Unencumbered Cash, Ending	\$ 3,728.80	\$ 6,000.80

COFFEY COUNTY, KANSAS
PROSECUTING ATTORNEY TRUST FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year Actual
Receipts		
Receipts	\$ -	\$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	2,539.99	2,539.99
Unencumbered Cash, Ending	\$ 2,539.99	\$ 2,539.99

COFFEY COUNTY, KANSAS
PROSECUTING ATTORNEY CHECK FEES FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 90.00	\$ 145.24
Total Receipts	90.00	145.24
Expenditures		
General Government		
Contractual Services	849.00	-
Total Expenditures	849.00	-
Receipts Over(Under) Expenditures	(759.00)	145.24
Unencumbered Cash, Beginning	5,349.88	4,590.88
Unencumbered Cash, Ending	\$ 4,590.88	\$ 4,736.12

COFFEY COUNTY, KANSAS
SHERIFF'S SPECIAL DONATIONS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 956.00	\$ 1,500.00
Total Receipts	956.00	1,500.00
Expenditures		
Public Safety		
Contractual Services	100.00	750.00
Commodities	1,364.00	1,146.82
Total Expenditures	1,464.00	1,896.82
Receipts Over(Under) Expenditures	(508.00)	(396.82)
Unencumbered Cash, Beginning	3,381.34	2,873.34
Unencumbered Cash, Ending	\$ 2,873.34	\$ 2,476.52

COFFEY COUNTY, KANSAS
EMERGENCY PREPAREDNESS GRANT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ 20,872.00	\$ 23,006.00
Total Receipts	20,872.00	23,006.00
Expenditures		
Public Safety		
Contractual Services	26,250.00	3,587.50
Total Expenditures	26,250.00	3,587.50
Receipts Over(Under) Expenditures	(5,378.00)	19,418.50
Unencumbered Cash, Beginning	118,706.38	113,328.38
Unencumbered Cash, Ending	\$ 113,328.38	\$ 132,746.88

COFFEY COUNTY, KANSAS
DIVERSION FEES FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 28,658.00	\$ 23,081.00
Total Receipts	28,658.00	23,081.00
Expenditures		
General Government		
Personal Services	20,000.00	-
Contractual Services	12,450.99	17,409.65
Commodities	310.00	32.13
Capital Outlay	3,010.00	-
Total Expenditures	35,770.99	17,441.78
Receipts Over(Under) Expenditures	(7,112.99)	5,639.22
Unencumbered Cash, Beginning	46,657.83	39,544.84
Unencumbered Cash, Ending	\$ 39,544.84	\$ 45,184.06

COFFEY COUNTY, KANSAS
OTHER GRANTS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2016)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ 48,029.70	\$ 43,464.07
Total Receipts	48,029.70	43,464.07
Expenditures		
General Government		
Personal Services	17,608.06	24,526.36
Contractual Services	6,510.42	3,856.43
Commodities	-	820.53
Total Expenditures	24,118.48	29,203.32
Receipts Over(Under) Expenditures	23,911.22	14,260.75
Unencumbered Cash, Beginning	26,089.30	50,000.52
Unencumbered Cash, Ending	\$ 50,000.52	\$ 64,261.27

COFFEY COUNTY, KANSAS
AGENCY FUNDS

Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2017

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cities:				
Burlington City Sewer Impr	\$ -	\$ 123.51	\$ 123.51	\$ -
Burlington City General	-	742,812.49	742,812.49	-
Burlington City Bond	-	12,725.81	12,725.81	-
Burlington City Weed Mowing	-	1,940.63	1,940.63	-
Burlington City Street Oil - Penob/Mohav	-	1,477.44	1,477.44	-
Burlington City Mohawk Street Oil	-	2,890.80	2,890.80	-
Burlington City Special Liability	-	2,790.78	2,790.78	-
Burlington City Cemetery	-	24,416.21	24,416.21	-
Gridley City General	-	82,805.52	82,805.52	-
Gridley City Capital Improvement	-	3,444.51	3,444.51	-
Lebo City General	-	165,444.64	165,444.64	-
Lebo City Employee Benefits	-	29,763.99	29,763.99	-
Lebo City Law Enforcement	-	7,153.71	7,153.71	-
Lebo City Special Liability	-	1,804.62	1,804.62	-
Lebo City Wastewater	-	955.87	955.87	-
Leroy City General	-	121,325.72	121,325.72	-
Leroy City Special Liability	-	11,283.31	11,283.31	-
Waverly City General	-	142,126.67	142,126.67	-
Burlington City Street Improvement - Gar	-	10,782.81	10,782.81	-
Burlington City Street Improvement - Lan	-	3,005.05	3,005.05	-
New Strawn City General	-	159,732.45	159,732.45	-
Subtotal Cities	-	1,528,806.54	1,528,806.54	-
Townships:				
Avon Township General	-	216.44	216.44	-
Avon Township Cemetery	-	3,275.63	3,275.63	-
Burlington Township General	-	373.58	373.58	-
Burlington Township Cemetery	-	1,236.94	1,236.94	-
Key West Township General	-	661.91	661.91	-
Key West Township Cemetery	-	3,102.40	3,102.40	-
Leroy Township General	-	2,811.94	2,811.94	-
Liberty Township General	-	335.76	335.76	-
Liberty Township Cemetery	-	1,112.83	1,112.83	-
Lincoln Township General	-	1,155.25	1,155.25	-
Lincoln Township Cemetery	-	9,210.81	9,210.81	-
Neosho Township General	-	402.16	402.16	-
Neosho Township Cemetery	-	5,757.20	5,757.20	-
Pleasant Township General	-	366.48	366.48	-
Pottawatomie Township General	-	991.11	991.11	-
Pottawatomie Township Cemetery	-	3,290.43	3,290.43	-
Rock Creek Township General	-	1,334.09	1,334.09	-
Rock Creek Township Cemetery	-	18,355.60	18,355.60	-
Spring Creek Township General	-	266.35	266.35	-
Spring Creek Township Cemetery	-	1,256.50	1,256.50	-
Star Township General	-	667.09	667.09	-
Star Township Cemetery	-	667.04	667.04	-
Subtotal Townships	-	56,847.54	56,847.54	-

COFFEY COUNTY, KANSAS

AGENCY FUNDS

Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2017

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Schools:				
USD No. 243 General	\$ -	\$ 500,308.70	\$ 500,308.70	\$ -
USD No. 273 Capital Outlay	-	122,658.05	122,658.05	-
USD No. 243 Bond and Interest	-	257,152.18	257,152.18	-
USD No. 243 Supplemental General	-	672,223.14	672,223.14	-
USD No. 244 General	-	8,925,242.11	8,925,242.11	-
USD No. 244 Capital Outlay	-	1,823,678.13	1,823,678.13	-
USD No. 244 Recreation	-	1,755,952.69	1,755,952.69	-
USD No. 244 Recreation Employee Benefi	-	82,606.24	82,606.24	-
USD No. 244 Supplemental General	-	2,126,833.66	2,126,833.66	-
USD No. 245 General	-	391,289.59	391,289.59	-
USD No. 245 Capital Outlay	-	92,063.51	92,063.51	-
USD No. 245 Supplemental General	-	572,410.65	572,410.65	-
USD No. 252 General	-	29,027.37	29,027.37	-
USD No. 252 Capital Outlay	-	12,615.76	12,615.76	-
USD No. 252 Bond and Interest	-	29,114.78	29,114.78	-
USD No. 252 Supplemental General	-	30,910.90	30,910.90	-
USD No. 252 Recreation	-	1,577.04	1,577.04	-
USD No. 365 General	-	27,450.71	27,450.71	-
USD No. 365 Capital Outlay	-	11,673.64	11,673.64	-
USD No. 365 Bond and Interest	-	14,275.37	14,275.37	-
USD No. 365 Supplemental General	-	28,809.88	28,809.88	-
Subtotal Schools	-	17,507,874.10	17,507,874.10	-
Cemeteries:				
Altamont	-	3,692.77	3,692.77	-
Bowman-Adgate	-	9,507.63	9,507.63	-
Logan	-	6,039.19	6,039.19	-
Stringtown	-	5,694.70	5,694.70	-
Pleasant Hill	-	5,283.64	5,283.64	-
Pleasant Township	-	4,840.95	4,840.95	-
Pleasant View	12.50	8,475.13	8,462.74	24.89
Hall Summit	-	2,153.70	2,153.70	-
Teachout	-	3,415.13	3,415.13	-
Subtotal Cemeteries	12.50	49,102.84	49,090.45	24.89
Rural Fire Districts:				
Joint No. 5 Lyon County Fire	-	5,720.03	5,720.03	-
Subtotal Rural Fire Districts	-	5,720.03	5,720.03	-

COFFEY COUNTY, KANSAS

AGENCY FUNDS

Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2017

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Watershed Districts:				
Lakeview Drainage District	\$ -	\$ 2,028.94	\$ 2,032.54	\$ (3.60)
Joint No. 24 Upper Verdigris	-	235.51	235.51	-
Fog Creek Joint No. 19	13.42	8,866.48	8,869.88	10.02
Big Creek Joint No. 48	231.79	18,507.85	18,731.17	8.47
Joint No. 90 Pottawatomie	-	4,338.52	4,338.52	-
Long Scott Creek	-	44,206.39	44,206.39	-
Subtotal Watershed Districts	245.21	78,183.69	78,414.01	14.89
Total Subdivisions	257.71	19,226,534.74	19,226,752.67	39.78
State Funds:				
State Educational Building	-	513,108.94	513,108.94	-
State Institutional Building	-	256,554.43	256,554.43	-
Total State Funds	-	769,663.37	769,663.37	-
Other Agency Funds:				
Motor Vehicle Licenses	-	697,919.21	697,919.21	-
Driver License Fees	556.00	34,901.50	34,970.50	487.00
Game Licenses	826.75	25,287.50	25,203.00	911.25
Cereal Malt Beverage Licenses	50.00	50.00	50.00	50.00
Heritage Trust	1,313.00	4,544.00	4,813.00	1,044.00
Unclaimed Money	2,967.54	-	-	2,967.54
Cash Bond Deposits	29,020.21	207.97	-	29,228.18
Sales Tax	42,225.19	361,319.13	382,845.92	20,698.40
Drug Forfeitures Pending	7,116.93	16,139.33	3,900.00	19,356.26
State Election Fees	-	80.00	80.00	-
Recycling	20,056.31	34,026.32	2,664.36	51,418.27
Sheriff	3.02	21,740.78	21,740.78	3.02
Sheriff Contingency	920.62	1,200.00	1,460.00	660.62
Sheriff Inmate Trust Fund	21,097.12	51,291.13	40,253.42	32,134.83
Sheriff Reserve	19,757.56	2,096.00	10,220.82	11,632.74
Clerk of the District Court	32,244.36	664,331.50	607,415.57	89,160.29
Law Library	37,508.84	11,558.27	6,260.65	42,806.46
Total Other Agency Funds	215,663.45	1,926,692.64	1,839,797.23	302,558.86
Distributable Funds:				
Current Tax	24,460,652.18	48,055,311.04	46,773,540.36	25,742,422.86
Delinquent Tax	25,179.96	202,912.19	148,584.11	79,508.04
Motor Vehicle Tax	206,564.05	910,032.34	910,394.37	206,202.02
Recreational Vehicle Tax	7,008.04	42,227.50	42,334.95	6,900.59
In Lieu of Tax	-	70,614.00	70,614.00	-
Windfarm PILOT	452,227.50	517,599.00	-	969,826.50
Commercial Vehicle Tax	17,942.65	187,465.59	192,536.66	12,871.58
Total Distributable Funds:	25,169,574.38	49,986,161.66	48,138,004.45	27,017,731.59
Total Agency Funds	\$ 25,385,495.54	\$ 71,909,052.41	\$ 69,974,217.72	\$ 27,320,330.23

COFFEY COUNTY, KANSAS
 Reconciliation of 2016 Tax Roll
 For the Year Ended December 31, 2017

County Clerk's Abstract of Taxes Levied			\$ 47,005,636.34
Add: Supplemental Tax Roll			16,122.74
Deduct: Taxes Abated			<u>(25,892.46)</u>
Tax Roll as Adjusted			<u><u>\$ 46,995,866.62</u></u>
County Treasurer's Accounting			
Net Current Tax Collections			\$ 46,788,268.67
Uncollected:			
Personal Property	\$	3,987.67	
Real Estate		189,224.31	
Special Assessments		<u>14,385.97</u>	
Total Uncollected			<u>207,597.95</u>
Net Tax Roll			<u><u>\$ 46,995,866.62</u></u>



County Commissioners
Coffey County, Kansas

In planning and performing our audit of the financial statement of the Coffey County, Kansas as of and for the year ended December 31, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered the Coffey County, Kansas' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Coffey County, Kansas' internal control. Accordingly, we do not express an opinion on the effectiveness of the Coffey County, Kansas' internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Coffey County, Kansas' financial statement will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in internal control to be material weaknesses:

Preparation of Financial Statement

Accounting standards states the client must be able to accept responsibility and be able to identify a material misstatement when reviewing the financial statement, including footnotes and supplemental information. This would also include knowing if a required footnote disclosure was missing or not correctly stated. Presently, the County staff does not have the ability to process and prepare the required financial statement, including footnotes. The potential effects of this material weakness could be unrecognized errors on the financial statement. While we recognize that this condition is not unusual for a County your size, it is important that you be aware of this condition for financial reporting purposes. Management and the County Commission should continually be aware of the financial reporting of the County and changes in reporting requirements.

Jarred, Gilmore & Phillips, PA
CERTIFIED PUBLIC ACCOUNTANTS

412 W. MAIN, P.O. BOX 97
NEODESHA, KANSAS 66757
(620) 325-3430

1815 S. SANTA FE, P.O. BOX 779
CHANUTE, KANSAS 66720
(620) 431-6342

16 W. JACKSON
IOLA, KANSAS 66749
(620) 365-3125

www.jgppa.com

This communication is intended solely for the information and use of management, the County Commission, and others within the Coffey County, Kansas, and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in cursive script that reads "Jarred, Gilmore & Phillips, PA".

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

August 24, 2018
Chanute, Kansas