

**COFFEY COUNTY, KANSAS**

Independent Auditors' Report and  
Financial Statement with  
Supplementary Information

For the Year Ended December 31, 2020

**COFFEY COUNTY, KANSAS**  
For the Year Ended December 31, 2020  
**TABLE OF CONTENTS**

	<u>PAGE NUMBER</u>
Independent Auditors' Report .....	1-3
<u>Statement 1</u>	
Summary Statement of Receipts, Expenditures, and Unencumbered Cash – Regulatory Basis.....	4-5
Notes to the Financial Statement .....	6-14
<b>SUPPLEMENTARY INFORMATION</b>	
<u>Schedule 1</u>	
Summary of Expenditures – Actual and Budget – Regulatory Basis (Budgeted Funds Only).....	15
<u>Schedule 2</u>	
Schedule of Receipts and Expenditures – Actual and Budget - Regulatory Basis (with Comparative Actual Amounts for the Prior Year)	
General Fund .....	16-21
Ambulance Fund.....	22
Coffey County Library Fund.....	23
Coffey County Library Employee Benefits Fund .....	24
Conservation District Fund.....	25
Economic Development Fund.....	26
Economic Development Loan Fund .....	27
Employee Benefits Fund .....	28
Extension Council Fund.....	29
Health Fund .....	30
Historical Society Fund.....	31
Hospital Maintenance Fund .....	32
Mental Health Fund .....	33
Intellectual Disability Fund .....	34
Noxious Weed Fund.....	35
Road and Bridge Fund.....	36
Rural Fire District No. 1 Fund .....	37
Special Alcohol Program Fund.....	38
Special Bridge Fund.....	39
Special Park and Recreation Fund .....	40
Tourism and Convention Promotion Fund .....	41
Special Capital Improvement Fund.....	42
Special Equipment Reserve Fund .....	43
Risk Management Reserve Fund.....	44
Special Noxious Weed Fund.....	45
Special Highway Fund .....	46
GIS Reserve Fund.....	47
Technology Office Reserve Fund.....	48
Coffey County RWD Infrastructure Fund .....	49
Community Improvement Reserve Fund .....	50
Emergency Telephone Service Fund .....	51
Motor Vehicle Operating Fund .....	52
County Treasurer's Technology Fund.....	53
Register of Deeds Technology Fund .....	54

**COFFEY COUNTY, KANSAS**  
For the Year Ended December 31, 2020  
**TABLE OF CONTENTS**  
(Continued)

	<u>PAGE NUMBER</u>
<u>Schedule 2</u> (Continued)	
County Clerk's Technology Fund.....	55
Emergency Preparedness Grant Fund .....	56
Diversion Fees Fund.....	57
Other Grants Fund .....	58
Coronavirus Relief Grant Fund.....	59
Fiber Optic System Construction Fund .....	60
Solid Waste Fund.....	61
Solid Waste Closure Reserve Fund.....	62
Jacob's Creek Sewer District Fund.....	63
Prosecuting Attorney Training Fund.....	64
Special Law Enforcement Trust Fund .....	65
Prosecuting Attorney Trust Fund.....	66
Prosecuting Attorney Check Fees Fund.....	67
JV IIP Supervision Fund.....	68
Sheriff's Special Donations Fund.....	69
 <u>Schedule 3</u>	
Schedule of Receipts and Disbursements – Agency Funds	
Regulatory Basis .....	70-73
 <u>Schedule 4</u>	
Reconciliation of the 2019 Tax Roll.....	74
 Schedule of Expenditures of Federal Awards.....	75-76
 Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.....	77-78
 Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance.....	79-80
 Schedule of Findings and Questioned Costs.....	81
 Summary Schedule of Prior Audit Findings.....	82

**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, 2020 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, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States 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, 2020, 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, 2020, 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 expenditures-agency funds and reconciliation of the 2019 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. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statement. 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 the Coffey County, Kansas as of and for the year ended December 31, 2019 (not presented herein), and have issued our report thereon dated July 16, 2020, which contained an unmodified opinion on the basic financial statement. The 2019 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/oar/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2020 (Schedule 1 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 2019 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 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 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, 2019, on the basis of accounting described in Note 1.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated July 21, 2021, on our consideration of the Coffey County, Kansas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Coffey County, Kansas' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Coffey County, Kansas' internal control over financial reporting and compliance.



JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants

Chanute, Kansas  
July 21, 2021

## COFFEY COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2020

Funds	Beginning Unencumbered Cash Balances	Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2020
General	\$ 3,662,884.89	\$ 29,022.00	\$ 15,063,195.21	\$ 15,217,040.12	\$ 3,538,061.98	\$ 367,066.80	\$ 3,905,128.78
Special Purpose:							
Ambulance	-	-	1,023,987.17	1,019,747.00	4,240.17	-	4,240.17
Coffey County Library	139.50	-	1,122,502.67	1,117,912.00	4,730.17	-	4,730.17
Coffey County Library Employee Benefits	167.23	-	190,292.49	189,000.00	1,459.72	-	1,459.72
Conservation District	446.55	-	31,869.59	31,325.00	991.14	-	991.14
Economic Development	8,244.17	-	290,398.55	292,257.21	6,385.51	219.00	6,604.51
Economic Development Loan	289,187.09	-	1,448.17	-	290,635.26	-	290,635.26
Employee Benefits	916,648.34	-	5,165,538.94	5,007,028.74	1,075,158.54	29,382.62	1,104,541.16
Extension Council	12.77	-	180,736.44	180,000.00	749.21	-	749.21
Health	199,593.54	-	615,889.88	568,142.02	247,341.40	1,146.80	248,488.20
Historical Society	119.52	-	303,021.51	301,561.00	1,580.03	-	1,580.03
Hospital Maintenance	-	-	1,023,728.35	1,019,747.00	3,981.35	-	3,981.35
Mental Health	96,122.17	20,395.25	255,743.65	122,907.05	249,354.02	-	249,354.02
Intellectual Disability	503.01	-	157,856.77	157,500.00	859.78	-	859.78
Noxious Weed	270,653.80	-	457,097.87	271,955.79	455,795.88	-	455,795.88
Road and Bridge	1,257,032.52	-	5,496,557.34	5,190,835.43	1,562,754.43	36,883.88	1,599,638.31
Rural Fire District No. 1	63.46	-	1,041,190.16	1,037,040.00	4,213.62	-	4,213.62
Special Alcohol Program	15,842.47	-	1,432.03	-	17,274.50	-	17,274.50
Special Bridge	1,478,017.22	-	425,775.67	1,179,913.84	723,879.05	1,019.29	724,898.34
Special Park and Recreation	4,719.28	-	748.64	500.00	4,967.92	-	4,967.92
Tourism and Convention Promotion	19,874.46	-	15,256.42	19,000.00	16,130.88	-	16,130.88
Special Capital Improvement	4,971,181.80	-	4,600,944.00	1,549,443.45	8,022,682.35	-	8,022,682.35
Special Equipment Reserve	2,798,961.51	-	1,452,443.00	1,885,558.85	2,365,845.66	-	2,365,845.66
Risk Management Reserve	9,432,899.00	-	567,101.00	10,000.00	9,990,000.00	-	9,990,000.00
Special Noxious Weed	257,151.60	-	40,000.00	-	297,151.60	-	297,151.60
Special Highway	2,139,118.98	-	975,681.00	331,426.77	2,783,373.21	-	2,783,373.21
GIS Reserve	533,713.57	-	199,574.00	17,840.61	715,446.96	-	715,446.96
Technology Office Reserve	1,056,486.22	-	90,000.00	772.20	1,145,714.02	-	1,145,714.02
Coffey County RWD Infrastructure	155,133.84	-	-	-	155,133.84	-	155,133.84
Community Improvement Reserve	4,456,933.16	-	-	546.71	4,456,386.45	-	4,456,386.45
Emergency Telephone Service	136,787.94	-	79,656.28	50,119.05	166,325.17	5,811.52	172,136.69
Motor Vehicle Operating	26,822.53	-	92,319.75	91,395.75	27,746.53	-	27,746.53
County Treasurer's Technology	8,578.91	-	3,160.52	1,249.09	10,490.34	-	10,490.34
Register of Deeds Technology	43,938.88	-	12,744.52	16,708.20	39,975.20	-	39,975.20
County Clerk's Technology	10,334.82	-	3,168.51	1,526.57	11,976.76	-	11,976.76
Emergency Preparedness Grant	146,649.88	-	47,701.00	32,044.62	162,306.26	-	162,306.26

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, 2020

Funds	Beginning Unencumbered Cash Balances	Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2020
Special Purpose (Continued):							
Diversion Fees	\$ 47,612.52	\$ -	\$ 27,875.00	\$ 12,613.65	\$ 62,873.87	\$ -	\$ 62,873.87
Other Grants	82,040.43	-	28,420.25	28,424.37	82,036.31	-	82,036.31
Coronavirus Relief Grant	-	-	1,761,079.84	1,761,079.84	-	-	-
Capital Projects							
Fiber Optic System Construction	400,000.00	-	-	-	400,000.00	-	400,000.00
Business:							
Solid Waste	127,859.85	-	215,967.84	248,105.03	95,722.66	231.13	95,953.79
Solid Waste Closure Care Reserve	1,257,834.00	-	100,000.00	-	1,357,834.00	-	1,357,834.00
Jacob's Creek Sewer District	223,846.14	-	12,159.47	16,922.70	219,082.91	-	219,082.91
Trusts:							
Prosecuting Attorney Training	5,127.63	-	1,558.57	297.50	6,388.70	-	6,388.70
Special Law Enforcement Trust	9,977.48	-	44,101.43	1,157.13	52,921.78	-	52,921.78
Prosecuting Attorney Trust	3,348.80	-	-	-	3,348.80	-	3,348.80
Prosecuting Attorney Check Fees	4,836.12	-	30.00	-	4,866.12	-	4,866.12
JV IIP Supervision	-	-	150.00	100.00	50.00	-	50.00
Sheriff's Special Donations	4,891.52	-	-	1,455.00	3,436.52	-	3,436.52
Total Primary Government (Excluding Agency Funds)	<u>\$ 36,562,339.12</u>	<u>\$ 49,417.25</u>	<u>\$ 43,220,103.50</u>	<u>\$ 38,982,199.29</u>	<u>\$ 40,849,660.58</u>	<u>\$ 441,761.04</u>	<u>\$ 41,291,421.62</u>

Composition of Cash:

Cash on Hand .....	\$ 4,077.77
Checking Accounts:	
Demand Deposit Accounts .....	8,490,479.05
Investments:	
Certificates of Deposit .....	51,144,229.52
Total Cash	59,638,786.34
Agency Funds Per Schedule 3	(18,347,364.72)
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 41,291,421.62</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, 2020

### **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 five-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
- Motor Vehicle Operating Fund
- County Treasurer's Technology Fund
- Register of Deeds Technology Fund
- County Clerk's Technology Fund
- Emergency Preparedness Grant Fund
- Diversion Fees Fund
- Other Grants Fund
- Coronavirus Relief Grant 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 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, 2020.

At December 31, 2020, the County's carrying amount of deposits was \$59,634,708.57 and the bank balance was \$60,530,559.22. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$22,633,036.75 was covered by FDIC insurance and \$37,897,522.47 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

### **4. OPERATING LEASES**

As of December 31, 2020, the County has entered an operating lease agreement for a postage machine with Mail Finance Inc. Rent expense for the year ended December 31, 2020, was \$6,630.28. Under the current lease agreements, the future minimum rental payments are as follows:

2021	\$ 4,240.00
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### **5. DEFINED BENEFIT PENSION PLAN**

#### General Information about the Pension Plan

*Plan description.* The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://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 for the Death and Disability Program) and the statutory contribution rate was 8.61% for the fiscal year ended December 31, 2020. Contributions to the pension plan from the County were \$701,604.99 for the year ended December 31, 2020.

## **5. DEFINED BENEFIT PENSION PLAN** (Continued)

### Net Pension Liability

At December 31, 2020, the County's proportionate share of the collective net pension liability reported by KPERS was \$6,712,934.00. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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.

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](http://www.kpers.org) or can be obtained as described above.

## **6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS**

### *Death and Disability Other Post-Employment Benefits:*

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2020.

### *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.

## **6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS** (Continued)

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 \$286,381.66. 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.

## **7. ECONOMIC DEVELOPMENT LOAN PROGRAM**

The County loaned Coffey Health System \$3,400,000.00 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. A summary of the Coffey Health System loan transactions are as follows:

<u>Due or Outstanding 12-31-2019</u>	<u>Funds Advanced/ Charges</u>	<u>Principal/ Rent Received</u>	<u>Write-Offs and Earned Discounts</u>	<u>Due or Outstanding 12-31-2020</u>
\$ 3,010,416.63	\$ 0.00	\$ 0.00	\$(1,505,208.32)	\$ 1,505,208.31

The note receivable is not reflected in the regulatory basis financial statement of the County. The County Commissioners approved to defer monthly payments for twenty-four months beginning with the June 4, 2018 payment through June 1, 2020. On June 8, 2020, the County Commissioners approved to defer the loan payments for an additional ninety days and on June 22, 2020 the County Commissioners approved to waive 50% of the loan balance and defer monthly payments for twenty-four months with the intent to evaluate total forgiveness in May of 2022.

## **8. 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 Benefit Management, LLC 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.

## **9. MUNICIPAL SOLID WASTE LANDFILL CLOSURE AND POST CLOSURE CARE**

The County operates a municipal solid waste landfill and a construction demolition landfill, which is regulated by state and federal agencies, including the State of Kansas Department of Health and Environment and the United States Environmental Protection Agency. The County's permitted landfill area is presently 23 acres with 12 acres currently open. Regulations require the County to properly close each cell upon reaching maximum capacity and to monitor the landfill for 30 years after closure. The cost of closure and post-closure care will be paid when due from funds accumulated for the purpose in restricted cash accounts, from allocation of ad valorem tax collections, from the proceeds of debt, or a combination of these.

## **10. 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.

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risk to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the County's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2020. Future potential impacts may include a decline in receipts. Our results of operations for full year 2021 may be materially adversely affected.

## **11. 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 84.85% of the County's total valuation during 2020.

## **12. 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	K.S.A. 19-120	\$ 3,698,045.00
General	Special Equipment		
	Reserve	K.S.A. 19-119	602,443.00
General	GIS Reserve	K.S.A. 12-2615	199,478.00
General	Technology Office		
	Reserve	K.S.A. 19-119	90,000.00
General	Special Highway	K.S.A. 68-590	475,681.00



**12. INTERFUND TRANSFERS** (Continued)

Operating transfers were as follows:

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	Solid Waste Closure Care Reserve	Resolution No. 851A	\$ 100,000.00
Economic Development	Special Equipment Reserve	K.S.A. 19-119	150,000.00
Employee Benefits	Special Capital Improvement	K.S.A. 19-120	842,899.00
Employee Benefits	Special Equipment Reserve	K.S.A. 19-119	600,000.00
Employee Benefits	Risk Management Reserve	K.S.A. 12-2615	557,101.00
Health	Special Capital Improvement	K.S.A. 19-120	60,000.00
Noxious Weed	Special Noxious Weed	K.S.A. 2-1318	40,000.00
Road and Bridge	Special Highway	K.S.A. 68-590	500,000.00
Road and Bridge	Special Equipment Reserve	K.S.A. 19-119	100,000.00
Motor Vehicle Operating	General	K.S.A. 8-145	26,822.53

**13. SUBSEQUENT EVENTS**

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

## **SUPPLEMENTARY INFORMATION**

**COFFEY COUNTY, KANSAS**

Summary of Expenditures - Actual and Budget  
 Regulatory Basis  
 (Budgeted Funds Only)  
 For the Year Ended December 31, 2020

Funds	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General	\$ 17,631,966.00	\$ 15,217,040.12	\$ (2,414,925.88)
Special Purpose:			
Ambulance	1,019,747.00	1,019,747.00	-
Coffey County Library	1,117,912.00	1,117,912.00	-
Coffey County Library Employee Benefits	189,000.00	189,000.00	-
Conservation District	31,325.00	31,325.00	-
Economic Development	294,600.00	292,257.21	(2,342.79)
Employee Benefits	5,265,976.00	5,007,028.74	(258,947.26)
Extension Council	180,000.00	180,000.00	-
Health	646,238.00	568,142.02	(78,095.98)
Historical Society	301,561.00	301,561.00	-
Hospital Maintenance	1,019,747.00	1,019,747.00	-
Mental Health	397,300.00	122,907.05	(274,392.95)
Intellectual Disability	157,500.00	157,500.00	-
Noxious Weed	545,000.00	271,955.79	(273,044.21)
Road and Bridge	5,927,081.00	5,190,835.43	(736,245.57)
Rural Fire District No. 1	1,037,040.00	1,037,040.00	-
Special Alcohol Program	16,222.00	-	(16,222.00)
Special Bridge	1,955,600.00	1,179,913.84	(775,686.16)
Special Park and Recreation	6,024.00	500.00	(5,524.00)
Tourism and Convention Promotion	39,660.00	19,000.00	(20,660.00)
Special Noxious Weed	387,152.00	-	(387,152.00)
Emergency Telephone Service	181,675.00	50,119.05	(131,555.95)
Business:			
Solid Waste	378,125.00	248,105.03	(130,019.97)
Jacob's Creek Sewer District	237,038.00	16,922.70	(220,115.30)

**COFFEY COUNTY, KANSAS**  
**GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$13,169,123.14	\$12,911,258.34	\$12,921,414.00	\$ (10,155.66)
Delinquent Tax	33,782.40	71,811.76	27,497.00	44,314.76
Motor Vehicle Tax	274,937.91	247,222.23	229,326.00	17,896.23
Recreational Vehicle Tax	12,040.28	10,972.19	10,479.00	493.19
16/20 M Truck Tax	13,724.87	16,720.09	13,428.00	3,292.09
Commercial Vehicle Tax	24,411.66	26,189.18	20,828.00	5,361.18
Watercraft Tax	-	-	2,419.00	(2,419.00)
Rental Excise Tax	5.97	17.59	-	17.59
In Lieu of Tax	18,025.52	731,142.03	251,000.00	480,142.03
Mineral Production Tax	291.54	382.34	-	382.34
Interest on Tax	97,493.86	69,125.05	40,000.00	29,125.05
Intergovernmental				
Federal Grant	142.46	31,829.74	-	31,829.74
State Grant	282.84	-	-	-
Local Alcoholic Liquor Tax	1,015.15	748.64	1,480.00	(731.36)
Licenses, Fees, and Permits				
Officer Fees	116,746.30	159,769.53	79,000.00	80,769.53
Sale of Recycling Materials	10,778.29	22,487.78	30,000.00	(7,512.22)
Use of Money and Property				
Interest on Investments	1,013,656.73	558,641.47	700,000.00	(141,358.53)
Other Receipts				
Donations	104,203.56	106,082.58	-	106,082.58
Miscellaneous	169,224.26	71,972.14	-	71,972.14
Operating Transfers from				
Motor Vehicle Operating Fund	31,505.08	26,822.53	8,000.00	18,822.53
Total Receipts	15,091,391.82	15,063,195.21	\$14,334,871.00	\$ 728,324.21
Expenditures				
General Government				
County Commission				
Personal Services	167,648.27	159,971.83	\$ 177,637.00	\$ (17,665.17)
Contractual Services	9,237.22	1,671.71	11,875.00	(10,203.29)
Commodities	779.37	458.55	2,650.00	(2,191.45)
Capital Outlay	-	-	500.00	(500.00)
Total County Commission	177,664.86	162,102.09	192,662.00	(30,559.91)
County Clerk				
Personal Services	162,163.56	169,869.67	190,275.00	(20,405.33)
Contractual Services	4,397.12	4,670.75	6,000.00	(1,329.25)
Commodities	4,712.85	16,803.73	6,000.00	10,803.73
Capital Outlay	-	-	4,500.00	(4,500.00)
Total County Clerk	171,273.53	191,344.15	206,775.00	(15,430.85)

**COFFEY COUNTY, KANSAS**  
**GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
County Treasurer				
Personal Services	\$ 231,391.49	\$ 242,156.05	\$ 252,480.00	\$ (10,323.95)
Contractual Services	1,688.10	2,797.01	4,500.00	(1,702.99)
Commodities	2,101.91	1,320.40	4,300.00	(2,979.60)
Capital Outlay	359.98	4,388.32	5,000.00	(611.68)
Reimbursed Expense	-	(5,433.77)	-	(5,433.77)
Total County Treasurer	235,541.48	245,228.01	266,280.00	(21,051.99)
County Attorney				
Personal Services	158,797.24	173,230.66	167,350.00	5,880.66
Contractual Services	18,695.95	17,067.97	20,450.00	(3,382.03)
Commodities	855.69	2,351.71	2,000.00	351.71
Capital Outlay	2,479.65	2,285.16	9,300.00	(7,014.84)
Reimbursed Expense	(25.00)	-	-	-
Total County Attorney	180,803.53	194,935.50	199,100.00	(4,164.50)
Register of Deeds				
Personal Services	123,629.76	120,830.31	134,000.00	(13,169.69)
Contractual Services	7,289.65	3,864.45	4,000.00	(135.55)
Commodities	2,035.54	5,812.67	4,500.00	1,312.67
Capital Outlay	1,127.58	1,926.40	500.00	1,426.40
Reimbursed Expense	-	(179.00)	-	(179.00)
Total Register of Deeds	134,082.53	132,254.83	143,000.00	(10,745.17)
Unified Court				
Contractual Services	101,279.21	87,114.77	131,174.00	(44,059.23)
Commodities	2,802.79	8,131.60	6,000.00	2,131.60
Capital Outlay	41,514.23	27,978.57	20,000.00	7,978.57
Reimbursed Expense	(4,389.70)	(7,416.81)	-	(7,416.81)
Total Unified Court	141,206.53	115,808.13	157,174.00	(41,365.87)
Courthouse General				
Personal Services	98,349.77	96,904.35	129,900.00	(32,995.65)
Contractual Services	727,111.54	767,657.34	625,000.00	142,657.34
Commodities	37,072.57	77,205.02	70,000.00	7,205.02
Capital Outlay	179,913.00	7,324.22	145,000.00	(137,675.78)
Reimbursed Expense	(129,918.41)	(82,842.28)	-	(82,842.28)
Total Courthouse General	912,528.47	866,248.65	969,900.00	(103,651.35)
Airport				
Contractual Services	310,000.00	310,000.00	310,000.00	-
Appraiser				
Personal Services	489,888.44	454,988.34	635,314.00	(180,325.66)
Contractual Services	13,514.51	11,352.09	24,000.00	(12,647.91)
Commodities	8,899.49	6,288.24	18,000.00	(11,711.76)
Capital Outlay	1,377.21	2,125.27	25,000.00	(22,874.73)
Reimbursed Expense	-	(1,341.56)	-	(1,341.56)
Total Appraiser	513,679.65	473,412.38	702,314.00	(228,901.62)

**COFFEY COUNTY, KANSAS**  
**GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
County Counselor				
Personal Services	\$ 61,414.37	\$ 62,412.15	\$ 66,374.00	\$ (3,961.85)
Contractual Services	2,203.40	326.24	8,950.00	(8,623.76)
Total County Counselor	63,617.77	62,738.39	75,324.00	(12,585.61)
Election				
Personal Services	98,986.91	106,110.55	121,050.00	(14,939.45)
Contractual Services	12,174.98	22,265.97	20,000.00	2,265.97
Commodities	19,464.94	46,641.26	10,000.00	36,641.26
Capital Outlay	160,071.10	-	100,000.00	(100,000.00)
Reimbursed Expense	-	(1,082.63)	-	(1,082.63)
Total Election	290,697.93	173,935.15	251,050.00	(77,114.85)
Janitor				
Personal Services	133,273.40	136,713.84	160,910.00	(24,196.16)
Contractual Services	97.58	133.50	4,000.00	(3,866.50)
Commodities	8,536.49	9,255.08	15,000.00	(5,744.92)
Capital Outlay	-	-	5,000.00	(5,000.00)
Reimbursed Expense	-	(329.46)	-	(329.46)
Total Janitor	141,907.47	145,772.96	184,910.00	(39,137.04)
Technology				
Personal Services	116,809.38	128,977.69	132,480.00	(3,502.31)
Contractual Services	2,822.66	5,012.80	12,850.00	(7,837.20)
Commodities	6,056.51	7,349.71	8,500.00	(1,150.29)
Capital Outlay	-	-	10,500.00	(10,500.00)
Reimbursed Expense	(4,684.02)	(5,524.44)	-	(5,524.44)
Total Technology	121,004.53	135,815.76	164,330.00	(28,514.24)
Technology Training and Equipment				
Contractual Services	80,816.32	73,094.45	110,000.00	(36,905.55)
Commodities	-	6,851.17	-	6,851.17
Capital Outlay	91,907.46	5,000.00	120,000.00	(115,000.00)
Reimbursed Expense	(2,628.64)	(2,148.60)	-	(2,148.60)
Total Technology Training and Equipment	170,095.14	82,797.02	230,000.00	(147,202.98)
Wellness Program				
Personal Services	19,430.94	18,324.20	23,300.00	(4,975.80)
Contractual Services	15,361.77	6,584.26	19,000.00	(12,415.74)
Commodities	10,445.06	7,175.26	20,000.00	(12,824.74)
Capital Outlay	-	-	5,000.00	(5,000.00)
Reimbursed Expense	(175.00)	(280.00)	-	(280.00)
Total Wellness Program	45,062.77	31,803.72	67,300.00	(35,496.28)
Professional Services				
Contractual Services	10,000.00	8,500.00	8,500.00	-
Total General Government	3,619,166.19	3,332,696.74	4,128,619.00	(795,922.26)

**COFFEY COUNTY, KANSAS**  
**GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Public Works				
Construction				
Capital Outlay	\$ 1,283,902.69	\$ 1,024,318.15	\$ 1,500,000.00	\$ (475,681.85)
Equipment				
Capital Outlay	445,994.34	463,500.50	612,000.00	(148,499.50)
Special Bridge Equipment				
Capital Outlay	-	51,340.00	86,000.00	(34,660.00)
Total Public Works	1,729,897.03	1,539,158.65	2,198,000.00	(658,841.35)
Public Safety				
Sheriff				
Personal Services	1,458,337.85	1,504,510.63	1,532,109.00	(27,598.37)
Contractual Services	199,964.27	139,182.08	160,000.00	(20,817.92)
Commodities	220,004.75	212,007.85	210,000.00	2,007.85
Capital Outlay	146,846.05	337,238.18	284,500.00	52,738.18
Reimbursed Expense	(5,537.85)	(48,072.62)	-	(48,072.62)
Total Sheriff	2,019,615.07	2,144,866.12	2,186,609.00	(41,742.88)
Sheriff - Corrections				
Personal Services	428,682.17	414,118.15	453,000.00	(38,881.85)
Contractual Services	78,490.44	108,666.57	77,000.00	31,666.57
Commodities	14,090.77	32,122.54	16,800.00	15,322.54
Capital Outlay	16,608.59	17,993.20	32,800.00	(14,806.80)
Reimbursed Expense	(5,791.79)	(7,812.41)	-	(7,812.41)
Total Sheriff - Corrections	532,080.18	565,088.05	579,600.00	(14,511.95)
Juvenile Detention				
Contractual Services	1,820.00	16,770.00	10,000.00	6,770.00
Emergency Preparedness				
Personal Services	228,225.37	213,989.60	244,818.00	(30,828.40)
Contractual Services	26,796.70	16,173.79	31,000.00	(14,826.21)
Commodities	21,645.78	8,579.11	12,000.00	(3,420.89)
Capital Outlay	2,892.92	6,491.85	28,000.00	(21,508.15)
Reimbursed Expense	(28,180.42)	(32,937.39)	-	(32,937.39)
Total Emergency Preparedness	251,380.35	212,296.96	315,818.00	(103,521.04)
Local Emergency Planning Committee				
Contractual Services	121.53	241.20	3,000.00	(2,758.80)
Commodities	-	64.11	-	64.11
Total Local Emergency Planning Committee	121.53	305.31	3,000.00	(2,694.69)
Joint Services Building				
Contractual Services	4,840.48	5,158.13	6,000.00	(841.87)
Commodities	43.14	440.72	-	440.72
Total Joint Services Building	4,883.62	5,598.85	6,000.00	(401.15)
Total Public Safety	2,809,900.75	2,944,925.29	3,101,027.00	(156,101.71)

**COFFEY COUNTY, KANSAS**  
**GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Agriculture				
Agricultural Appropriations				
Conservation District	\$ 45,000.00	\$ 46,000.00	\$ 46,000.00	\$ -
Fair	15,000.00	15,000.00	15,000.00	-
Fair Building	10,000.00	10,000.00	10,000.00	-
R C & D	2,000.00	2,000.00	2,000.00	-
Total Agriculture Appropriations	72,000.00	73,000.00	73,000.00	-
Culture and Recreation				
Culture and Recreation Appropriations				
SOS Appropriation	6,000.00	7,000.00	7,000.00	-
Parks and Recreation	225,000.00	225,000.00	225,000.00	-
Arts Council	8,000.00	8,000.00	8,000.00	-
Total Culture and Recreation Appropriations	239,000.00	240,000.00	240,000.00	-
Coffey County Lake				
Personal Services	142,610.88	121,459.44	154,400.00	(32,940.56)
Contractual Services	1,826.45	1,442.97	1,400.00	42.97
Commodities	5,471.70	8,096.97	7,000.00	1,096.97
Capital Outlay	1,404.46	-	1,500.00	(1,500.00)
Total Coffey County Lake	151,313.49	130,999.38	164,300.00	(33,300.62)
Total Culture and Recreation	390,313.49	370,999.38	404,300.00	(33,300.62)
Sanitation				
Landfill				
Contractual Services	9,866.08	15,750.25	12,000.00	3,750.25
Total Landfill	9,866.08	15,750.25	12,000.00	3,750.25
Recycling				
Personal Services	141,077.30	144,840.73	147,700.00	(2,859.27)
Contractual Services	8,273.77	5,965.76	25,000.00	(19,034.24)
Commodities	17,817.27	11,788.60	35,000.00	(23,211.40)
Capital Outlay	-	-	3,500.00	(3,500.00)
Total Recycling	167,168.34	162,595.09	211,200.00	(48,604.91)
Household Hazardous Waste				
Contractual Services	2,885.30	3,404.89	6,000.00	(2,595.11)
Commodities	-	1,748.26	3,500.00	(1,751.74)
Capital Outlay	-	-	500.00	(500.00)
Total Household Hazardous Waste	2,885.30	5,153.15	10,000.00	(4,846.85)
Lake Region Solid Waste Authority				
Contractual Services	4,600.00	4,600.00	4,600.00	-
Total Sanitation	184,519.72	188,098.49	237,800.00	(49,701.51)



**COFFEY COUNTY, KANSAS**  
**GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Transportation				
Appropriation	\$ 210,000.00	\$ 220,000.00	\$ 220,000.00	\$ -
Resource Council				
Appropriation	-	1,500.00	1,500.00	-
CASA				
Appropriation	10,000.00	10,000.00	10,000.00	-
Agency on Aging				
Appropriation	77,500.00	84,750.00	84,750.00	-
Housing Authority				
Appropriation	221,000.00	221,000.00	221,000.00	-
Total Social Services for Aged and Poor	518,500.00	537,250.00	537,250.00	-
Capital Expenditures				
Capital Outlay Projects				
Capital Outlay	-	15,558.00	1,250,000.00	(1,234,442.00)
Cities Infrastructure	1,000,000.00	1,000,000.00	1,000,000.00	-
Debt Service	-	-	-	-
Total Capital Outlay Projects	1,000,000.00	1,015,558.00	2,250,000.00	(1,234,442.00)
Community Improvement				
Contractual Services	126,810.00	49,706.57	1,407,962.00	(1,358,255.43)
Solid Waster Closure Care				
Capital Outlay	-	-	500,000.00	(500,000.00)
Total Capital Expenditures	1,126,810.00	1,065,264.57	4,157,962.00	(3,092,697.43)
Operating Transfers to:				
Special Capital Improvement Fund	1,496,800.00	3,698,045.00	2,794,008.00	904,037.00
Special Equipment Reserve Fund	279,066.00	602,443.00	-	602,443.00
Risk Management Reserve Fund	2,524,062.00	-	-	-
GIS Reserve Fund	141,701.00	199,478.00	-	199,478.00
Technology Office Reserve Fund	95,000.00	90,000.00	-	90,000.00
Special Highway Fund	-	475,681.00	-	475,681.00
Solid Waste Closure Care Reserve Fund	1,257,834.00	100,000.00	-	100,000.00
Total Operating Transfers	5,794,463.00	5,165,647.00	2,794,008.00	2,371,639.00
Total Expenditures	16,245,570.18	15,217,040.12	\$ 17,631,966.00	\$ (2,414,925.88)
Receipts Over(Under) Expenditures	(1,154,178.36)	(153,844.91)		
Unencumbered Cash, Beginning	4,805,059.30	3,662,884.89		
Cancelled Encumbrances	12,003.95	29,022.00		
Unencumbered Cash, Ending	\$ 3,662,884.89	\$ 3,538,061.98		

**COFFEY COUNTY, KANSAS**  
**AMBULANCE FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 994,081.24	\$ 995,056.50	\$ 995,425.00	\$ (368.50)
Delinquent Tax	2,312.17	4,949.43	2,090.00	2,859.43
Motor Vehicle Tax	18,425.12	18,661.63	17,304.00	1,357.63
Recreational Vehicle Tax	806.85	828.31	791.00	37.31
16/20 M Truck Tax	1,070.85	1,119.20	1,013.00	106.20
Commercial Vehicle Tax	1,635.94	1,976.94	1,572.00	404.94
Watercraft Tax	-	-	182.00	(182.00)
Rental Excise Tax	0.40	1.32	-	1.32
In Lieu of Tax	1,360.67	1,393.84	1,370.00	23.84
Total Receipts	1,019,693.24	1,023,987.17	\$ 1,019,747.00	\$ 4,240.17
Expenditures				
Public Safety				
Appropriation	1,019,693.24	1,019,747.00	\$ 1,019,747.00	\$ -
Total Expenditures	1,019,693.24	1,019,747.00	\$ 1,019,747.00	\$ -
Receipts Over(Under) Expenditures	-	4,240.17		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ 4,240.17		

**COFFEY COUNTY, KANSAS**  
**COFFEY COUNTY LIBRARY FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 1,091,505.00	\$ 1,090,756.26	\$ 1,091,384.00	\$ (627.74)
Delinquent Tax	2,692.41	5,503.99	2,211.00	3,292.99
Motor Vehicle Tax	18,790.40	20,491.01	19,000.00	1,491.01
Recreational Vehicle Tax	822.92	909.53	868.00	41.53
16/20 M Truck Tax	1,077.92	1,141.89	1,113.00	28.89
Commercial Vehicle Tax	1,668.41	2,170.64	1,726.00	444.64
Watercraft Tax	-	-	200.00	(200.00)
Rental Excise Tax	0.41	1.46	-	1.46
In Lieu of Tax	1,494.03	1,527.89	1,410.00	117.89
Total Receipts	1,118,051.50	1,122,502.67	\$ 1,117,912.00	\$ 4,590.67
Expenditures				
Culture and Recreation Appropriation	1,117,912.00	1,117,912.00	\$ 1,117,912.00	\$ -
Total Expenditures	1,117,912.00	1,117,912.00	\$ 1,117,912.00	\$ -
Receipts Over(Under) Expenditures	139.50	4,590.67		
Unencumbered Cash, Beginning	-	139.50		
Unencumbered Cash, Ending	\$ 139.50	\$ 4,730.17		

**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, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 184,394.92	\$ 184,874.00	\$ 184,488.00	\$ 386.00
Delinquent Tax	482.86	971.89	387.00	584.89
Motor Vehicle Tax	3,390.15	3,461.18	3,207.00	254.18
Recreational Vehicle Tax	148.44	153.56	147.00	6.56
16/20 M Truck Tax	197.31	205.99	188.00	17.99
Commercial Vehicle Tax	301.07	366.66	291.00	75.66
Watercraft Tax	-	-	34.00	(34.00)
Rental Excise Tax	0.08	0.25	-	0.25
In Lieu of Tax	252.40	258.96	258.00	0.96
Total Receipts	189,167.23	190,292.49	\$ 189,000.00	\$ 1,292.49
Expenditures				
Culture and Recreation Appropriation	189,000.00	189,000.00	\$ 189,000.00	\$ -
Total Expenditures	189,000.00	189,000.00	\$ 189,000.00	\$ -
Receipts Over(Under) Expenditures	167.23	1,292.49		
Unencumbered Cash, Beginning	-	167.23		
Unencumbered Cash, Ending	\$ 167.23	\$ 1,459.72		

**COFFEY COUNTY, KANSAS**  
**CONSERVATION DISTRICT FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 29,723.45	\$ 30,993.60	\$ 30,608.00	\$ 385.60
Delinquent Tax	77.89	157.37	64.00	93.37
Motor Vehicle Tax	544.19	558.14	509.00	49.14
Recreational Vehicle Tax	23.86	24.86	23.00	1.86
16/20 M Truck Tax	31.90	33.05	30.00	3.05
Commercial Vehicle Tax	48.23	59.12	46.00	13.12
Watercraft Tax	-	-	5.00	(5.00)
Rental Excise Tax	0.01	0.04	-	0.04
In Lieu of Tax	40.68	43.41	40.00	3.41
Total Receipts	30,490.21	31,869.59	\$ 31,325.00	\$ 544.59
Expenditures				
Agriculture				
Appropriation	30,125.00	31,325.00	\$ 31,325.00	\$ -
Total Expenditures	30,125.00	31,325.00	\$ 31,325.00	\$ -
Receipts Over(Under) Expenditures	365.21	544.59		
Unencumbered Cash, Beginning	81.34	446.55		
Unencumbered Cash, Ending	\$ 446.55	\$ 991.14		

**COFFEY COUNTY, KANSAS**  
**ECONOMIC DEVELOPMENT FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 269,161.38	\$ 281,660.79	\$ 281,831.00	\$ (170.21)
Delinquent Tax	655.68	1,313.43	592.00	721.43
Motor Vehicle Tax	5,555.06	5,052.58	4,680.00	372.58
Recreational Vehicle Tax	243.29	224.26	214.00	10.26
16/20 M Truck Tax	243.22	338.05	274.00	64.05
Commercial Vehicle Tax	493.28	535.29	425.00	110.29
Watercraft Tax	-	-	49.00	(49.00)
Rental Excise Tax	0.12	0.36	-	0.36
In Lieu of Tax	368.42	394.54	300.00	94.54
Other Receipts				
Miscellaneous	129.48	879.25	-	879.25
Total Receipts	276,849.93	290,398.55	\$ 288,365.00	\$ 2,033.55
Expenditures				
Economic Development				
Personal Services	79,226.64	52,396.96	\$ 102,550.00	\$ (50,153.04)
Contractual Services	22,044.38	29,487.84	61,040.00	(31,552.16)
Commodities	1,531.71	288.17	5,150.00	(4,861.83)
Capital Outlay	67,851.75	60,084.24	125,860.00	(65,775.76)
Operating Transfers to:				
Special Equipment Reserve Fund	-	150,000.00	-	150,000.00
Risk Management Reserve Fund	144,000.00	-	-	-
Total Expenditures	314,654.48	292,257.21	\$ 294,600.00	\$ (2,342.79)
Receipts Over(Under) Expenditures	(37,804.55)	(1,858.66)		
Unencumbered Cash, Beginning	46,048.72	8,244.17		
Unencumbered Cash, Ending	\$ 8,244.17	\$ 6,385.51		

**COFFEY COUNTY, KANSAS**  
**ECONOMIC DEVELOPMENT LOAN FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Actual
Receipts		
Use of Money and Property		
Interest on Investments	\$ 6,130.74	\$ 1,448.17
Total Receipts	6,130.74	1,448.17
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	6,130.74	1,448.17
Unencumbered Cash, Beginning	283,056.35	289,187.09
Unencumbered Cash, Ending	\$ 289,187.09	\$ 290,635.26

**COFFEY COUNTY, KANSAS**  
**EMPLOYEE BENEFITS FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 4,350,056.87	\$ 5,029,664.84	\$ 5,033,640.00	\$ (3,975.16)
Delinquent Tax	9,950.56	20,994.59	10,571.00	10,423.59
Motor Vehicle Tax	78,868.47	81,663.14	75,744.00	5,919.14
Recreational Vehicle Tax	3,453.89	3,624.43	3,461.00	163.43
16/20 M Truck Tax	3,945.14	4,796.43	4,435.00	361.43
Commercial Vehicle Tax	7,002.71	8,650.93	6,879.00	1,771.93
Watercraft Tax	-	-	798.00	(798.00)
Rental Excise Tax	1.71	5.81	-	5.81
In Lieu of Tax	5,954.26	7,045.35	5,000.00	2,045.35
Other Receipts				
Miscellaneous	80,543.25	9,093.42	-	9,093.42
Total Receipts	4,539,776.86	5,165,538.94	\$ 5,140,528.00	\$ 25,010.94
Expenditures				
General Government				
Health Insurance	1,653,951.62	1,325,435.79	\$ 2,520,976.00	\$ (1,195,540.21)
KPERS	719,069.66	701,703.14	900,000.00	(198,296.86)
Social Security	569,435.96	546,645.78	800,000.00	(253,354.22)
Unemployment	18,144.35	20,577.45	25,000.00	(4,422.55)
Workmen's Compensation	145,627.00	152,077.00	300,000.00	(147,923.00)
Health Savings	225,136.46	240,749.96	275,000.00	(34,250.04)
Health Administration	-	113,573.04	275,000.00	(161,426.96)
Health Deductions/Premium	-	(89,998.42)	170,000.00	(259,998.42)
Reimbursed Expense	(22,485.00)	(3,735.00)	-	(3,735.00)
Operating Transfers to:				
Special Capital Improvement Fund	-	842,899.00	-	842,899.00
Special Equipment Reserve Fund	-	600,000.00	-	600,000.00
Risk Management Reserve Fund	700,000.00	557,101.00	-	557,101.00
Total Expenditures	4,008,880.05	5,007,028.74	\$ 5,265,976.00	\$ (258,947.26)
Receipts Over(Under) Expenditures	530,896.81	158,510.20		
Unencumbered Cash, Beginning	385,751.53	916,648.34		
Unencumbered Cash, Ending	\$ 916,648.34	\$ 1,075,158.54		



**COFFEY COUNTY, KANSAS**  
**EXTENSION COUNCIL FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 175,587.69	\$ 175,630.21	\$ 175,716.00	\$ (85.79)
Delinquent Tax	426.83	876.23	369.00	507.23
Motor Vehicle Tax	3,162.91	3,295.88	3,056.00	239.88
Recreational Vehicle Tax	138.47	146.30	140.00	6.30
16/20 M Truck Tax	175.65	192.26	179.00	13.26
Commercial Vehicle Tax	280.81	349.30	278.00	71.30
Watercraft Tax	-	-	32.00	(32.00)
Rental Excise Tax	0.07	0.24	-	0.24
In Lieu of Tax	240.34	246.02	230.00	16.02
Total Receipts	180,012.77	180,736.44	\$ 180,000.00	\$ 736.44
Expenditures				
Agriculture				
Appropriation	180,000.00	180,000.00	\$ 180,000.00	\$ -
Total Expenditures	180,000.00	180,000.00	\$ 180,000.00	\$ -
Receipts Over(Under) Expenditures	12.77	736.44		
Unencumbered Cash, Beginning	-	12.77		
Unencumbered Cash, Ending	\$ 12.77	\$ 749.21		

**COFFEY COUNTY, KANSAS**  
**HEALTH FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

		Current Year		Variance -
	Prior Year Audit	Actual	Budget	Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 352,276.73	\$ 338,210.36	\$ 337,987.00	\$ 223.36
Delinquent Tax	876.72	1,792.90	710.00	1,082.90
Motor Vehicle Tax	6,504.11	6,613.29	6,126.00	487.29
Recreational Vehicle Tax	284.85	293.62	280.00	13.62
16/20 M Truck Tax	371.77	395.23	359.00	36.23
Commercial Vehicle Tax	577.44	700.63	556.00	144.63
Watercraft Tax	-	-	65.00	(65.00)
Rental Excise Tax	0.14	0.47	-	0.47
In Lieu of Tax	482.19	473.75	485.00	(11.25)
Intergovernmental				
Federal Grant	35,409.00	44,794.00	32,000.00	12,794.00
State Grant	16,283.00	17,388.00	-	17,388.00
Licenses, Fees, and Permits				
Service Fees	182,829.14	205,002.94	145,000.00	60,002.94
Other Receipts				
Miscellaneous	-	224.69	-	224.69
Total Receipts	595,895.09	615,889.88	\$ 523,568.00	\$ 92,321.88
Expenditures				
Health				
Personal Services	350,320.76	377,506.57	\$ 406,188.00	\$ (28,681.43)
Contractual Services	23,372.51	21,845.93	44,490.00	(22,644.07)
Commodities	165,988.19	167,548.25	181,300.00	(13,751.75)
Capital Outlay	10,623.06	7,370.27	14,260.00	(6,889.73)
Reimbursed Expense	-	(66,129.00)	-	(66,129.00)
Operating Transfers to:				
Special Capital Improvement Fund	-	60,000.00	-	60,000.00
Risk Management Reserve Fund	80,000.00	-	-	-
Total Expenditures	630,304.52	568,142.02	\$ 646,238.00	\$ (78,095.98)
Receipts Over(Under) Expenditures	(34,409.43)	47,747.86		
Unencumbered Cash, Beginning	234,002.97	199,593.54		
Unencumbered Cash, Ending	\$ 199,593.54	\$ 247,341.40		

**COFFEY COUNTY, KANSAS**  
**HISTORICAL SOCIETY FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 284,573.25	\$ 294,710.84	\$ 294,592.00	\$ 118.84
Delinquent Tax	698.96	1,445.02	619.00	826.02
Motor Vehicle Tax	5,060.46	5,342.01	4,952.00	390.01
Recreational Vehicle Tax	221.56	237.03	226.00	11.03
16/20 M Truck Tax	291.30	307.55	290.00	17.55
Commercial Vehicle Tax	449.36	565.86	450.00	115.86
Watercraft Tax	-	-	52.00	(52.00)
Rental Excise Tax	0.11	0.38	-	0.38
In Lieu of Tax	389.52	412.82	380.00	32.82
Total Receipts	291,684.52	303,021.51	\$ 301,561.00	\$ 1,460.51
Expenditures				
Culture and Recreation Appropriation	291,565.00	301,561.00	\$ 301,561.00	\$ -
Total Expenditures	291,565.00	301,561.00	\$ 301,561.00	\$ -
Receipts Over(Under) Expenditures	119.52	1,460.51		
Unencumbered Cash, Beginning	-	119.52		
Unencumbered Cash, Ending	\$ 119.52	\$ 1,580.03		

**COFFEY COUNTY, KANSAS**  
**HOSPITAL MAINTENANCE FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 994,081.40	\$ 995,056.49	\$ 995,396.00	\$ (339.51)
Delinquent Tax	2,283.58	4,688.48	2,090.00	2,598.48
Motor Vehicle Tax	18,444.51	18,662.13	17,303.00	1,359.13
Recreational Vehicle Tax	807.71	828.12	791.00	37.12
16/20 M Truck Tax	1,082.60	1,121.03	1,013.00	108.03
Commercial Vehicle Tax	1,637.66	1,976.94	1,572.00	404.94
Watercraft Tax	-	-	182.00	(182.00)
Rental Excise Tax	0.40	1.32	-	1.32
In Lieu of Tax	1,360.67	1,393.84	1,400.00	(6.16)
Total Receipts	1,019,698.53	1,023,728.35	\$ 1,019,747.00	\$ 3,981.35
Expenditures				
Health				
Appropriation	1,019,698.53	1,019,747.00	\$ 1,019,747.00	\$ -
Total Expenditures	1,019,698.53	1,019,747.00	\$ 1,019,747.00	\$ -
Receipts Over(Under) Expenditures	-	3,981.35		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ 3,981.35		

**COFFEY COUNTY, KANSAS**  
**MENTAL HEALTH FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 230,626.41	\$ 249,580.52	\$ 249,586.00	\$ (5.48)
Delinquent Tax	277.60	741.90	524.00	217.90
Motor Vehicle Tax	1,492.42	4,329.86	4,007.00	322.86
Recreational Vehicle Tax	65.41	192.15	183.00	9.15
16/20 M Truck Tax	92.37	90.68	235.00	(144.32)
Commercial Vehicle Tax	132.54	458.63	364.00	94.63
Watercraft Tax	-	-	42.00	(42.00)
Rental Excise Tax	0.03	0.31	-	0.31
In Lieu of Tax	315.68	349.60	120.00	229.60
Total Receipts	233,002.46	255,743.65	\$ 255,061.00	\$ 682.65
Expenditures				
Health				
Appropriation	137,118.87	122,907.05	\$ 397,300.00	\$ (274,392.95)
Total Expenditures	137,118.87	122,907.05	\$ 397,300.00	\$ (274,392.95)
Receipts Over(Under) Expenditures	95,883.59	132,836.60		
Unencumbered Cash, Beginning	238.58	96,122.17		
Cancelled Encumbrances	-	20,395.25		
Unencumbered Cash, Ending	\$ 96,122.17	\$ 249,354.02		

**COFFEY COUNTY, KANSAS**  
**INTELLECTUAL DISABILITY FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 153,570.73	\$ 153,336.44	\$ 153,303.00	\$ 33.44
Delinquent Tax	406.16	816.19	322.00	494.19
Motor Vehicle Tax	2,837.14	2,883.30	2,673.00	210.30
Recreational Vehicle Tax	124.26	128.01	122.00	6.01
16/20 M Truck Tax	165.40	172.41	157.00	15.41
Commercial Vehicle Tax	251.83	305.42	243.00	62.42
Watercraft Tax	-	-	28.00	(28.00)
Rental Excise Tax	0.06	0.21	-	0.21
In Lieu of Tax	210.20	214.79	216.00	(1.21)
Total Receipts	157,565.78	157,856.77	\$ 157,064.00	\$ 792.77
Expenditures				
Health				
Appropriation	157,500.00	157,500.00	\$ 157,500.00	\$ -
Total Expenditures	157,500.00	157,500.00	\$ 157,500.00	\$ -
Receipts Over(Under) Expenditures	65.78	356.77		
Unencumbered Cash, Beginning	437.23	503.01		
Unencumbered Cash, Ending	\$ 503.01	\$ 859.78		

**COFFEY COUNTY, KANSAS**  
**NOXIOUS WEED FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 445,849.90	\$ 441,522.16	\$ 441,423.00	\$ 99.16
Delinquent Tax	1,116.87	2,223.15	927.00	1,296.15
Motor Vehicle Tax	8,273.53	8,370.61	7,757.00	613.61
Recreational Vehicle Tax	362.35	371.40	354.00	17.40
16/20 M Truck Tax	445.95	503.04	454.00	49.04
Commercial Vehicle Tax	734.64	886.57	705.00	181.57
Watercraft Tax	-	-	82.00	(82.00)
Rental Excise Tax	0.18	0.59	-	0.59
In Lieu of Tax	610.27	618.47	580.00	38.47
Other Receipts				
Miscellaneous	-	2,601.88	-	2,601.88
Total Receipts	457,393.69	457,097.87	\$ 452,282.00	\$ 4,815.87
Expenditures				
Agriculture				
Personal Services	191,857.63	198,431.93	\$ 199,000.00	\$ (568.07)
Contractual Services	17,529.51	11,386.41	25,000.00	(13,613.59)
Commodities	331,357.11	228,608.70	400,000.00	(171,391.30)
Capital Outlay	-	-	6,000.00	(6,000.00)
Reimbursed Expense	(173,403.97)	(206,471.25)	(150,000.00)	(56,471.25)
Operating Transfers to Special Noxious Weed Fund	-	40,000.00	65,000.00	(25,000.00)
Total Expenditures	367,340.28	271,955.79	\$ 545,000.00	\$ (273,044.21)
Receipts Over(Under) Expenditures	90,053.41	185,142.08		
Unencumbered Cash, Beginning	180,600.39	270,653.80		
Unencumbered Cash, Ending	\$ 270,653.80	\$ 455,795.88		

**COFFEY COUNTY, KANSAS**  
**ROAD AND BRIDGE FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 4,626,908.91	\$ 4,856,211.24	\$ 4,859,813.00	\$ (3,601.76)
Delinquent Tax	10,704.76	23,962.24	10,206.00	13,756.24
Motor Vehicle Tax	51,547.42	86,861.22	80,568.00	6,293.22
Recreational Vehicle Tax	2,257.41	3,855.15	3,682.00	173.15
16/20 M Truck Tax	5,384.55	3,117.19	4,718.00	(1,600.81)
Commercial Vehicle Tax	4,576.94	9,201.55	7,318.00	1,883.55
Watercraft Tax	-	-	849.00	(849.00)
Rental Excise Tax	1.12	6.18	-	6.18
In Lieu of Tax	6,333.23	6,802.38	7,025.00	(222.62)
Intergovernmental				
Federal Grant	-	47.64	-	47.64
Special City & County Highway	451,508.18	429,257.65	451,569.00	(22,311.35)
Connecting Links	87,553.42	75,517.86	-	75,517.86
Other Receipts				
Miscellaneous	47.49	1,717.04	-	1,717.04
Total Receipts	5,246,823.43	5,496,557.34	\$ 5,425,748.00	\$ 70,809.34
Expenditures				
Maintenance				
Personal Services	2,198,567.09	2,166,959.77	\$ 2,646,681.00	\$ (479,721.23)
Contractual Services	913,772.77	813,931.19	939,400.00	(125,468.81)
Commodities	1,770,102.81	1,880,643.30	2,272,000.00	(391,356.70)
Capital Outlay	51,509.05	76,668.42	69,000.00	7,668.42
Reimbursed Expense	(228,953.75)	(347,367.25)	-	(347,367.25)
Operating Transfers to:				
Special Equipment Reserve Fund	100,000.00	100,000.00	-	100,000.00
Special Highway Fund	300,000.00	500,000.00	-	500,000.00
Total Expenditures	5,104,997.97	5,190,835.43	\$ 5,927,081.00	\$ (736,245.57)
Receipts Over(Under) Expenditures	141,825.46	305,721.91		
Unencumbered Cash, Beginning	1,115,207.06	1,257,032.52		
Unencumbered Cash, Ending	\$ 1,257,032.52	\$ 1,562,754.43		



**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, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 972,707.50	\$ 1,008,491.55	\$ 1,013,488.00	\$ (4,996.45)
Delinquent Tax	2,282.96	4,810.89	2,010.00	2,800.89
Motor Vehicle Tax	17,635.41	18,244.58	17,040.00	1,204.58
Recreational Vehicle Tax	774.11	810.39	779.00	31.39
16/20 M Truck Tax	977.41	1,070.86	1,003.00	67.86
Commercial Vehicle Tax	1,570.93	1,938.64	1,542.00	396.64
Watercraft Tax	-	-	178.00	(178.00)
Rental Excise Tax	0.39	1.30	-	1.30
In Lieu of Tax	1,167.68	1,237.37	1,000.00	237.37
Other Receipts				
Miscellaneous	4,334.85	4,584.58	-	4,584.58
Total Receipts	1,001,451.24	1,041,190.16	\$ 1,037,040.00	\$ 4,150.16
Expenditures				
Public Safety				
Appropriation	1,001,411.19	1,037,040.00	\$ 1,037,040.00	\$ -
Total Expenditures	1,001,411.19	1,037,040.00	\$ 1,037,040.00	\$ -
Receipts Over(Under) Expenditures	40.05	4,150.16		
Unencumbered Cash, Beginning	23.41	63.46		
Unencumbered Cash, Ending	\$ 63.46	\$ 4,213.62		

**COFFEY COUNTY, KANSAS**  
**SPECIAL ALCOHOL PROGRAM FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 1,941.86	\$ 1,432.03	\$ 1,480.00	\$ (47.97)
Total Receipts	1,941.86	1,432.03	\$ 1,480.00	\$ (47.97)
Expenditures				
Health				
Contractual Services	-	-	\$ 16,222.00	\$ (16,222.00)
Total Expenditures	-	-	\$ 16,222.00	\$ (16,222.00)
Receipts Over(Under) Expenditures	1,941.86	1,432.03		
Unencumbered Cash, Beginning	13,900.61	15,842.47		
Unencumbered Cash, Ending	\$ 15,842.47	\$ 17,274.50		

**COFFEY COUNTY, KANSAS**  
**SPECIAL BRIDGE FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 414,472.64	\$ 413,791.52	\$ 413,927.00	\$ (135.48)
Delinquent Tax	1,049.33	2,026.84	588.00	1,438.84
Motor Vehicle Tax	7,008.30	7,780.85	7,214.00	566.85
Recreational Vehicle Tax	306.91	345.34	330.00	15.34
16/20 M Truck Tax	265.39	426.73	422.00	4.73
Commercial Vehicle Tax	622.19	824.22	655.00	169.22
Watercraft Tax	-	-	76.00	(76.00)
Rental Excise Tax	0.15	0.55	-	0.55
In Lieu of Tax	567.32	579.62	300.00	279.62
Total Receipts	424,292.23	425,775.67	\$ 423,512.00	\$ 2,263.67
Expenditures				
Public Works				
Personal Services	174,390.48	188,674.73	\$ 203,600.00	\$ (14,925.27)
Contractual Services	86,121.45	960,083.51	584,000.00	376,083.51
Commodities	70,253.35	30,011.15	264,000.00	(233,988.85)
Capital Outlay	4,524.00	1,144.45	904,000.00	(902,855.55)
Total Expenditures	335,289.28	1,179,913.84	\$ 1,955,600.00	\$ (775,686.16)
Receipts Over(Under) Expenditures	89,002.95	(754,138.17)		
Unencumbered Cash, Beginning	1,389,014.27	1,478,017.22		
Unencumbered Cash, Ending	\$ 1,478,017.22	\$ 723,879.05		

**COFFEY COUNTY, KANSAS**  
**SPECIAL PARK AND RECREATION FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 1,015.15	\$ 748.64	\$ 1,479.00	\$ (730.36)
Total Receipts	1,015.15	748.64	\$ 1,479.00	\$ (730.36)
Expenditures				
Culture and Recreation				
Contractual Services	500.00	500.00	\$ 6,024.00	\$ (5,524.00)
Total Expenditures	500.00	500.00	\$ 6,024.00	\$ (5,524.00)
Receipts Over(Under) Expenditures	515.15	248.64		
Unencumbered Cash, Beginning	4,204.13	4,719.28		
Unencumbered Cash, Ending	\$ 4,719.28	\$ 4,967.92		

**COFFEY COUNTY, KANSAS**  
**TOURISM AND CONVENTION PROMOTION FUND**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Transient Guest Tax	\$ 16,214.00	\$ 15,256.42	\$ 19,000.00	\$ (3,743.58)
Total Receipts	16,214.00	15,256.42	\$ 19,000.00	\$ (3,743.58)
Expenditures				
Economic Development				
Contractual Services	19,000.00	19,000.00	\$ 39,660.00	\$ (20,660.00)
Total Expenditures	19,000.00	19,000.00	\$ 39,660.00	\$ (20,660.00)
Receipts Over(Under) Expenditures	(2,786.00)	(3,743.58)		
Unencumbered Cash, Beginning	22,660.46	19,874.46		
Unencumbered Cash, Ending	\$ 19,874.46	\$ 16,130.88		

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

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfer from:		
General Fund	\$ 1,496,800.00	\$ 3,698,045.00
Employee Benefits Fund	-	842,899.00
Health Fund	-	60,000.00
Total Receipts	1,496,800.00	4,600,944.00
Expenditures		
General Government		
Capital Outlay	-	1,549,443.45
Total Expenditures	-	1,549,443.45
Receipts Over(Under) Expenditures	1,496,800.00	3,051,500.55
Unencumbered Cash, Beginning	3,474,381.80	4,971,181.80
Unencumbered Cash, Ending	<u>\$ 4,971,181.80</u>	<u>\$ 8,022,682.35</u>

**COFFEY COUNTY, KANSAS**  
**SPECIAL EQUIPMENT RESERVE FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Receipts		
Operating Transfers from:		
General Fund	\$ 279,066.00	\$ 602,443.00
Economic Development Fund	-	150,000.00
Employee Benefits Fund	-	600,000.00
Road and Bridge Fund	100,000.00	100,000.00
	<u>379,066.00</u>	<u>1,452,443.00</u>
Total Receipts		
Expenditures		
General Government		
Capital Outlay	140,949.93	1,885,558.85
	<u>140,949.93</u>	<u>1,885,558.85</u>
Total Expenditures		
Receipts Over(Under) Expenditures	238,116.07	(433,115.85)
Unencumbered Cash, Beginning	<u>2,560,845.44</u>	<u>2,798,961.51</u>
Unencumbered Cash, Ending	<u>\$ 2,798,961.51</u>	<u>\$ 2,365,845.66</u>

**COFFEY COUNTY, KANSAS**  
**RISK MANAGEMENT RESERVE FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from:		
General Fund	\$ 2,524,062.00	\$ -
Economic Development Fund	144,000.00	-
Employee Benefits Fund	700,000.00	557,101.00
Health Fund	80,000.00	-
Other Receipts		
Miscellaneous Receipts	-	10,000.00
Total Receipts	3,448,062.00	567,101.00
Expenditures		
General Government		
Personal Services	-	10,000.00
Contractual Services	10,000.00	-
Total Expenditures	10,000.00	10,000.00
Receipts Over(Under) Expenditures	3,438,062.00	557,101.00
Unencumbered Cash, Beginning	5,994,837.00	9,432,899.00
Unencumbered Cash, Ending	\$ 9,432,899.00	\$ 9,990,000.00



**COFFEY COUNTY, KANSAS**  
**SPECIAL NOXIOUS WEED FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from Noxious Weed Fund	\$ -	\$ 40,000.00	\$ 65,000.00	\$ (25,000.00)
Total Receipts	-	40,000.00	\$ 65,000.00	\$ (25,000.00)
Expenditures				
Agriculture Capital Outlay	-	-	\$ 387,152.00	\$ (387,152.00)
Total Expenditures	-	-	\$ 387,152.00	\$ (387,152.00)
Receipts Over(Under) Expenditures	-	40,000.00		
Unencumbered Cash, Beginning	257,151.60	257,151.60		
Unencumbered Cash, Ending	\$ 257,151.60	\$ 297,151.60		

**COFFEY COUNTY, KANSAS**  
**SPECIAL HIGHWAY FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Receipts		
Operating Transfers from:		
General Fund	\$ -	\$ 475,681.00
Road and Bridge Fund	300,000.00	500,000.00
Total Receipts	<u>300,000.00</u>	<u>975,681.00</u>
Expenditures		
Public Works		
Contractual Services	-	179,003.32
Commodities	-	87,342.05
Capital Outlay	-	65,081.40
Total Expenditures	<u>-</u>	<u>331,426.77</u>
Receipts Over(Under) Expenditures	300,000.00	644,254.23
Unencumbered Cash, Beginning	<u>1,839,118.98</u>	<u>2,139,118.98</u>
Unencumbered Cash, Ending	<u>\$ 2,139,118.98</u>	<u>\$ 2,783,373.21</u>

**COFFEY COUNTY, KANSAS**  
**GIS RESERVE FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ 208.50	\$ 96.00
Operating Transfers from General Fund	141,701.00	199,478.00
Total Receipts	141,909.50	199,574.00
Expenditures		
General Government		
Contractual Services	13,386.11	10,738.57
Commodities	646.79	992.94
Capital Outlay	7,284.00	6,109.10
Total Expenditures	21,316.90	17,840.61
Receipts Over(Under) Expenditures	120,592.60	181,733.39
Unencumbered Cash, Beginning	413,120.97	533,713.57
Unencumbered Cash, Ending	\$ 533,713.57	\$ 715,446.96

**COFFEY COUNTY, KANSAS**  
**TECHNOLOGY OFFICE RESERVE FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from General Fund	\$ 95,000.00	\$ 90,000.00
Total Receipts	95,000.00	90,000.00
Expenditures		
General Government		
Contractual Services	-	772.20
Reimbursed Expense	(583.33)	-
Total Expenditures	(583.33)	772.20
Receipts Over(Under) Expenditures	95,583.33	89,227.80
Unencumbered Cash, Beginning	960,902.89	1,056,486.22
Unencumbered Cash, Ending	<u>\$ 1,056,486.22</u>	<u>\$ 1,145,714.02</u>

**COFFEY COUNTY, KANSAS**  
**COFFEY COUNTY RWD INFRASTRUCTURE FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Receipts		
Intergovernmental		
State Grants	<u>\$ -</u>	<u>\$ -</u>
Total Receipts	<u>-</u>	<u>-</u>
Expenditures		
General Government		
Contractual Services	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>155,133.84</u>	<u>155,133.84</u>
Unencumbered Cash, Ending	<u><u>\$ 155,133.84</u></u>	<u><u>\$ 155,133.84</u></u>

**COFFEY COUNTY, KANSAS**  
**COMMUNITY IMPROVEMENT RESERVE FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Receipts		
Use of Money and Property		
Notes Receivable		
Principal	<u>\$ -</u>	<u>\$ -</u>
Total Receipts	<u>-</u>	<u>-</u>
Expenditures		
General Government		
Contractual Services	<u>5,747.06</u>	<u>546.71</u>
Total Expenditures	<u>5,747.06</u>	<u>546.71</u>
Receipts Over(Under) Expenditures	(5,747.06)	(546.71)
Unencumbered Cash, Beginning	<u>4,462,680.22</u>	<u>4,456,933.16</u>
Unencumbered Cash, Ending	<u><u>\$ 4,456,933.16</u></u>	<u><u>\$ 4,456,386.45</u></u>

**COFFEY COUNTY, KANSAS**  
**EMERGENCY TELEPHONE SERVICE FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$ 64,194.66	\$ 78,862.08	\$ 64,000.00	\$ 14,862.08
Use of Money and Property				
Interest on Investments	2,271.25	794.20	-	794.20
Total Receipts	66,465.91	79,656.28	\$ 64,000.00	\$ 15,656.28
Expenditures				
Public Safety				
Contractual Services	43,352.71	50,119.05	\$ 60,000.00	\$ (9,880.95)
Capital Outlay	-	-	121,675.00	(121,675.00)
Total Expenditures	43,352.71	50,119.05	\$ 181,675.00	\$ (131,555.95)
Receipts Over(Under) Expenditures	23,113.20	29,537.23		
Unencumbered Cash, Beginning	113,674.74	136,787.94		
Unencumbered Cash, Ending	\$ 136,787.94	\$ 166,325.17		

**COFFEY COUNTY, KANSAS**  
**MOTOR VEHICLE OPERATING FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 92,659.50	\$ 92,319.75
Total Receipts	92,659.50	92,319.75
Expenditures		
General Government		
Personal Services	58,007.31	58,908.39
Contractual Services	1,661.03	-
Commodities	3,922.64	1,049.61
Capital Outlay	2,245.99	4,615.22
Operating Transfers to General Fund	31,505.08	26,822.53
Total Expenditures	97,342.05	91,395.75
Receipts Over(Under) Expenditures	(4,682.55)	924.00
Unencumbered Cash, Beginning	31,505.08	26,822.53
Unencumbered Cash, Ending	\$ 26,822.53	\$ 27,746.53



**COFFEY COUNTY, KANSAS**  
**COUNTY TREASURER'S TECHNOLOGY FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,618.50	\$ 3,127.50
Use of Money and Property		
Interest on Investments	-	33.02
Total Receipts	2,618.50	3,160.52
Expenditures		
General Government		
Commodities	-	1,249.09
Total Expenditures	-	1,249.09
Receipts Over(Under) Expenditures	2,618.50	1,911.43
Unencumbered Cash, Beginning	5,960.41	8,578.91
Unencumbered Cash, Ending	\$ 8,578.91	\$ 10,490.34

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

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 10,474.00	\$ 12,510.00
Use of Money and Property		
Interest on Investments	741.54	234.52
Total Receipts	<u>11,215.54</u>	<u>12,744.52</u>
Expenditures		
General Government		
Contractual Services	<u>10,857.50</u>	<u>16,708.20</u>
Total Expenditures	<u>10,857.50</u>	<u>16,708.20</u>
Receipts Over(Under) Expenditures	358.04	(3,963.68)
Unencumbered Cash, Beginning	<u>43,580.84</u>	<u>43,938.88</u>
Unencumbered Cash, Ending	<u>\$ 43,938.88</u>	<u>\$ 39,975.20</u>

**COFFEY COUNTY, KANSAS**  
**COUNTY CLERK'S TECHNOLOGY FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,618.50	\$ 3,127.50
Use of Money and Property		
Interest on Investments	-	41.01
Total Receipts	2,618.50	3,168.51
Expenditures		
General Government		
Commodities	-	1,526.57
Total Expenditures	-	1,526.57
Receipts Over(Under) Expenditures	2,618.50	1,641.94
Unencumbered Cash, Beginning	7,716.32	10,334.82
Unencumbered Cash, Ending	\$ 10,334.82	\$ 11,976.76

**COFFEY COUNTY, KANSAS**  
**EMERGENCY PREPAREDNESS GRANT FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Receipts		
Intergovernmental		
Federal Grants	<u>\$ 27,883.00</u>	<u>\$ 47,701.00</u>
Total Receipts	<u>27,883.00</u>	<u>47,701.00</u>
Expenditures		
Public Safety		
Commodities	<u>13,980.00</u>	<u>32,044.62</u>
Total Expenditures	<u>13,980.00</u>	<u>32,044.62</u>
Receipts Over(Under) Expenditures	13,903.00	15,656.38
Unencumbered Cash, Beginning	<u>132,746.88</u>	<u>146,649.88</u>
Unencumbered Cash, Ending	<u><u>\$ 146,649.88</u></u>	<u><u>\$ 162,306.26</u></u>

**COFFEY COUNTY, KANSAS**  
**DIVERSION FEES FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 24,875.00	\$ 27,875.00
Total Receipts	24,875.00	27,875.00
Expenditures		
General Government		
Contractual Services	13,104.11	11,276.31
Commodities	480.62	18.13
Capital Outlay	-	1,319.21
Total Expenditures	13,584.73	12,613.65
Receipts Over(Under) Expenditures	11,290.27	15,261.35
Unencumbered Cash, Beginning	36,322.25	47,612.52
Unencumbered Cash, Ending	\$ 47,612.52	\$ 62,873.87

**COFFEY COUNTY, KANSAS**  
**OTHER GRANTS FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Receipts		
Intergovernmental		
Federal Grants	\$ 45,657.75	\$ 28,420.25
Other Receipts		
Miscellaneous	1,693.00	-
Total Receipts	<u>47,350.75</u>	<u>28,420.25</u>
Expenditures		
General Government		
Personal Services	27,753.46	28,424.37
Contractual Services	360.00	-
Total Expenditures	<u>28,113.46</u>	<u>28,424.37</u>
Receipts Over(Under) Expenditures	19,237.29	(4.12)
Unencumbered Cash, Beginning	<u>62,803.14</u>	<u>82,040.43</u>
Unencumbered Cash, Ending	<u>\$ 82,040.43</u>	<u>\$ 82,036.31</u>

**COFFEY COUNTY, KANSAS**  
**CORONAVIRUS RELIEF GRANT FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ -	\$ 1,760,285.00
Use of Money and Property		
Interest on Investments	-	794.84
Total Receipts	-	1,761,079.84
Expenditures		
General Government		
Contractual Services	-	1,761,079.84
Total Expenditures	-	1,761,079.84
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

**COFFEY COUNTY, KANSAS**  
**FIBER OPTIC SYSTEM CONSTRUCTION FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Receipts		
Operating Transfers from General Fund	<u>\$ -</u>	<u>\$ -</u>
Total Receipts	<u>-</u>	<u>-</u>
Expenditures		
General Government Contractual Services	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>400,000.00</u>	<u>400,000.00</u>
Unencumbered Cash, Ending	<u><u>\$ 400,000.00</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, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Landfill Fees	\$ 208,488.81	\$ 196,859.26	\$ 215,000.00	\$ (18,140.74)
Other Receipts				
Miscellaneous	-	19,108.58	-	19,108.58
Total Receipts	208,488.81	215,967.84	\$ 215,000.00	\$ 967.84
Expenditures				
Sanitation				
Personal Services	179,789.43	183,520.77	\$ 200,640.00	\$ (17,119.23)
Contractual Services	21,477.25	23,553.41	42,800.00	(19,246.59)
Commodities	41,015.84	39,551.67	46,500.00	(6,948.33)
Capital Outlay	334.64	1,479.18	88,185.00	(86,705.82)
Total Expenditures	242,617.16	248,105.03	\$ 378,125.00	\$ (130,019.97)
Receipts Over(Under) Expenditures	(34,128.35)	(32,137.19)		
Unencumbered Cash, Beginning	161,988.20	127,859.85		
Unencumbered Cash, Ending	\$ 127,859.85	\$ 95,722.66		

**COFFEY COUNTY, KANSAS**  
**SOLID WASTE CLOSURE CARE RESERVE FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Receipts		
Operating Transfers from General Fund	<u>\$ 1,257,834.00</u>	<u>\$ 100,000.00</u>
Total Receipts	<u>1,257,834.00</u>	<u>100,000.00</u>
Expenditures		
Sanitation Capital Outlay	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over(Under) Expenditures	1,257,834.00	100,000.00
Unencumbered Cash, Beginning	<u>-</u>	<u>1,257,834.00</u>
Unencumbered Cash, Ending	<u><u>\$ 1,257,834.00</u></u>	<u><u>\$ 1,357,834.00</u></u>

**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, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 2,663.25	\$ 1,525.00	\$ 3,700.00	\$ (2,175.00)
Delinquent Tax	5,690.78	6,304.17	1,265.00	5,039.17
Licenses, Fees, and Permits				
Service Fees	5,972.75	4,330.30	5,000.00	(669.70)
Total Receipts	14,326.78	12,159.47	\$ 9,965.00	\$ 2,194.47
Expenditures				
General Government				
Contractual Services	9,352.99	11,804.70	\$ 236,688.00	\$ (224,883.30)
Commodities	5,585.60	5,118.00	350.00	4,768.00
Total Expenditures	14,938.59	16,922.70	\$ 237,038.00	\$ (220,115.30)
Receipts Over(Under) Expenditures	(611.81)	(4,763.23)		
Unencumbered Cash, Beginning	224,457.95	223,846.14		
Unencumbered Cash, Ending	\$ 223,846.14	\$ 219,082.91		

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

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,442.00	\$ 1,558.57
Total Receipts	<u>1,442.00</u>	<u>1,558.57</u>
Expenditures		
General Government		
Contractual Services	<u>874.12</u>	<u>297.50</u>
Total Expenditures	<u>874.12</u>	<u>297.50</u>
Receipts Over(Under) Expenditures	567.88	1,261.07
Unencumbered Cash, Beginning	<u>4,559.75</u>	<u>5,127.63</u>
Unencumbered Cash, Ending	<u>\$ 5,127.63</u>	<u>\$ 6,388.70</u>

**COFFEY COUNTY, KANSAS**  
**SPECIAL LAW ENFORCEMENT TRUST FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	<u>Prior Year Audit</u>	<u>Current Year Actual</u>
Receipts		
Other Receipts		
Miscellaneous	\$ 5,604.50	\$ 44,101.43
Total Receipts	<u>5,604.50</u>	<u>44,101.43</u>
Expenditures		
Public Safety		
Contractual Services	8,100.00	2,805.50
Commodities	6,582.48	2,485.00
Reimbursed Expense	<u>(2,492.00)</u>	<u>(4,133.37)</u>
Total Expenditures	<u>12,190.48</u>	<u>1,157.13</u>
Receipts Over(Under) Expenditures	(6,585.98)	42,944.30
Unencumbered Cash, Beginning	<u>16,563.46</u>	<u>9,977.48</u>
Unencumbered Cash, Ending	<u>\$ 9,977.48</u>	<u>\$ 52,921.78</u>

**COFFEY COUNTY, KANSAS**  
**PROSECUTING ATTORNEY TRUST FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ -	\$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	3,348.80	3,348.80
Unencumbered Cash, Ending	\$ 3,348.80	\$ 3,348.80

**COFFEY COUNTY, KANSAS**  
**PROSECUTING ATTORNEY CHECK FEES FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 20.00	\$ 30.00
Total Receipts	20.00	30.00
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	20.00	30.00
Unencumbered Cash, Beginning	4,816.12	4,836.12
Unencumbered Cash, Ending	\$ 4,836.12	\$ 4,866.12

**COFFEY COUNTY, KANSAS**  
**JV IIP SUPERVISION FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous Receipts	\$ -	\$ 150.00
Total Receipts	-	150.00
Expenditures		
General Government		
Contractual Services	-	100.00
Total Expenditures	-	100.00
Receipts Over(Under) Expenditures	-	50.00
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 50.00



**COFFEY COUNTY, KANSAS**  
**SHERIFF'S SPECIAL DONATIONS FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2020  
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2019)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,000.00	\$ -
Total Receipts	1,000.00	-
Expenditures		
Public Safety		
Contractual Services	300.00	1,005.00
Commodities	-	450.00
Total Expenditures	300.00	1,455.00
Receipts Over(Under) Expenditures	700.00	(1,455.00)
Unencumbered Cash, Beginning	4,191.52	4,891.52
Unencumbered Cash, Ending	\$ 4,891.52	\$ 3,436.52

## COFFEY COUNTY, KANSAS

## AGENCY FUNDS

## Schedule of Receipts, Disbursements and Balances

## Regulatory Basis

For the Year Ended December 31, 2020

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cities:				
Burlington City Sewer Impr	\$ -	\$ 112.72	\$ 112.72	\$ -
Burlington City General	-	711,459.16	711,459.16	-
Burlington City Bond	-	58,044.17	58,044.17	-
Burlington City Weed Mowing	-	2,205.00	2,205.00	-
Burlington City Mohawk Street Oil	-	1,221.50	1,221.50	-
Burlington City Special Liability	-	381.73	381.73	-
Burlington City Cemetery	-	24,738.56	24,738.56	-
Gridley City General	-	90,280.89	90,280.89	-
Gridley City Capital Improvement	-	3,788.48	3,788.48	-
Lebo City General	-	178,827.18	178,827.18	-
Lebo City Employee Benefits	-	36,054.00	36,054.00	-
Lebo Remove Unsafe Structure	-	4,500.00	4,500.00	-
Lebo City Law Enforcement	-	7,498.65	7,498.65	-
Lebo City Special Liability	-	2,679.58	2,679.58	-
Lebo City Wastewater	-	955.87	955.87	-
LeRoy City General	-	135,021.13	135,021.13	-
LeRoy City Special Liability	-	11,954.42	11,954.42	-
Waverly City General	-	142,848.11	142,848.11	-
Waverly City Weed Mowing	-	780.00	780.00	-
Burlington City Street Improvement - Gary, Jas	-	9,880.21	9,880.21	-
Burlington City Street Improvement - Lamoille	-	2,947.81	2,947.81	-
New Strawn City General	-	206,744.60	206,744.60	-
Subtotal Cities	-	1,632,923.77	1,632,923.77	-
Townships:				
Avon Township General	-	221.76	221.76	-
Avon Township Cemetery	-	3,393.93	3,393.93	-
Burlington Township General	-	382.75	382.75	-
Burlington Township Cemetery	-	1,403.48	1,403.48	-
Key West Township General	-	650.22	650.22	-
Key West Township Cemetery	-	4,000.80	4,000.80	-
LeRoy Township General	-	3,249.70	3,249.70	-
Liberty Township General	-	27.72	27.72	-
Liberty Township Cemetery	-	1,616.09	1,616.09	-
Lincoln Township General	-	7.19	7.19	-
Lincoln Township Cemetery	-	10,929.27	10,929.27	-
Neosho Township General	-	6.09	6.09	-
Neosho Township Cemetery	-	5,806.33	5,806.33	-
Pleasant Township General	-	389.62	389.62	-
Pottawatomie Township General	-	531.31	531.31	-
Pottawatomie Township Cemetery	-	3,822.87	3,822.87	-
Rock Creek Township General	-	1,856.04	1,856.04	-

## COFFEY COUNTY, KANSAS

## AGENCY FUNDS

## Schedule of Receipts, Disbursements and Balances

## Regulatory Basis

For the Year Ended December 31, 2020

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>Townships: (Continued)</b>				
Rock Creek Township Cemetery	\$ -	\$ 14,768.36	\$ 14,768.36	\$ -
Spring Creek Township General	-	1.63	1.63	-
Spring Creek Township Cemetery	-	1,667.66	1,667.66	-
Star Township General	-	3.99	3.99	-
Star Township Cemetery	-	1,090.14	1,090.14	-
Subtotal Townships	-	55,826.95	55,826.95	-
<b>Schools:</b>				
USD No. 243 General	166.19	577,096.78	577,096.24	166.73
USD No. 243 Capital Outlay	-	233,084.12	233,084.12	-
USD No. 243 Bond and Interest	-	140,319.37	140,319.37	-
USD No. 243 Supplemental General	-	709,402.58	709,402.58	-
USD No. 244 General	104.47	9,694,637.67	9,694,637.34	104.80
USD No. 244 Capital Outlay	-	2,473,073.73	2,473,073.73	-
USD No. 244 Recreation	-	1,307,112.89	1,307,112.89	-
USD No. 244 Recreation Employee Benefit	-	97,415.32	97,415.32	-
USD No. 244 Supplemental General	-	2,201,727.21	2,201,727.21	-
USD No. 245 General	-	443,690.30	443,690.30	-
USD No. 245 Capital Outlay	-	130,125.55	130,125.55	-
USD No. 245 Supplemental General	-	619,364.75	619,364.75	-
USD No. 252 General	14.25	32,412.85	32,412.80	14.30
USD No. 252 Capital Outlay	-	13,875.54	13,875.54	-
USD No. 252 Bond and Interest	-	45,050.55	45,050.55	-
USD No. 252 Supplemental General	-	26,758.82	26,758.82	-
USD No. 252 Recreation	-	1,740.32	1,740.32	-
USD No. 365 General	-	28,208.56	28,208.56	-
USD No. 365 Capital Outlay	-	12,779.34	12,779.34	-
USD No. 365 Bond and Interest	-	13,450.57	13,450.57	-
USD No. 365 Supplemental General	-	30,515.03	30,515.03	-
Subtotal Schools	284.91	18,831,841.85	18,831,840.93	285.83
<b>Cemeteries:</b>				
Altamont	-	4,364.17	4,364.17	-
Bowman-Adgate	-	10,057.76	10,057.76	-
Logan	-	6,662.13	6,662.13	-
Stringtown	-	5,784.93	5,784.93	-
Pleasant Hill	-	5,154.78	5,154.78	-
Pleasant Township	-	5,178.08	5,178.08	-
Pleasant View	13.19	9,066.80	9,032.33	47.66
Hall Summit	-	2,169.92	2,169.92	-
Teachout	-	3,856.17	3,856.17	-
Subtotal Cemeteries	13.19	52,294.74	52,260.27	47.66

## COFFEY COUNTY, KANSAS

## AGENCY FUNDS

## Schedule of Receipts, Disbursements and Balances

## Regulatory Basis

For the Year Ended December 31, 2020

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Rural Fire Districts:				
Joint No. 5 Lyon County Fire	\$ -	\$ 6,349.33	\$ 6,349.33	\$ -
Subtotal Rural Fire Districts	-	6,349.33	6,349.33	-
Watershed Districts:				
Lakeview Drainage District	-	3,390.07	3,390.07	-
Joint No. 24 Upper Verdigris	-	227.51	227.51	-
Fog Creek Joint No. 19	56.80	9,492.54	9,488.24	61.10
Big Creek Joint No. 48	2.70	18,167.19	18,157.47	12.42
Joint No. 90 Pottawatomie	-	4,228.11	4,228.11	-
Long Scott Creek	-	51,566.85	51,566.85	-
Subtotal Watershed Districts	59.50	87,072.27	87,058.25	73.52
Total Subdivisions	\$ 357.60	\$ 20,666,308.91	\$ 20,666,259.50	\$ 407.01
State Funds:				
State Educational Building	\$ -	\$ 559,750.08	\$ 559,750.08	\$ -
State Institutional Building	-	279,875.10	279,875.10	-
Total State Funds	\$ -	\$ 839,625.18	\$ 839,625.18	\$ -
Other Agency Funds:				
Motor Vehicle Licenses	\$ -	\$ 728,807.28	\$ 728,777.28	\$ 30.00
Driver License Fees	438.50	14,538.00	14,838.50	138.00
Game Licenses	718.25	10,330.95	10,259.45	789.75
Cereal Malt Beverage Licenses	50.00	90.00	90.00	50.00
Heritage Trust	1,320.00	6,255.00	5,767.00	1,808.00
Unclaimed Money	2,967.54	-	-	2,967.54
Cash Bond Deposits	30,134.54	743.11	-	30,877.65
Sales Tax	28,482.95	494,108.52	495,889.17	26,702.30
Drug Forfeitures Pending	35,753.93	-	35,753.93	-
State Election Fees	100.00	650.00	750.00	-
Tax Sale	210.00	3,140.00	-	3,350.00
Recycling	52,267.43	200.78	1,939.94	50,528.27
Sheriff	3.02	28,308.55	28,308.55	3.02
Sheriff Contingency	3,408.02	-	606.48	2,801.54
Sheriff Inmate Trust Fund	47,773.57	74,178.53	59,136.13	62,815.97
Sheriff Reserve	20,481.91	7,687.45	4,526.69	23,642.67
Clerk of the District Court	18,839.23	306,831.84	325,671.07	-
Law Library	41,265.32	7,791.96	8,600.72	40,456.56
Total Other Agency Funds	\$ 284,214.21	\$ 1,683,661.97	\$ 1,720,914.91	\$ 246,961.27

## COFFEY COUNTY, KANSAS

## AGENCY FUNDS

## Schedule of Receipts, Disbursements and Balances

## Regulatory Basis

For the Year Ended December 31, 2020

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 26,486,673.14	\$ 41,635,448.04	\$ 50,257,528.04	\$ 17,864,593.14
Delinquent Tax	165,327.33	217,002.56	337,299.44	45,030.45
Motor Vehicle Tax	218,723.20	958,256.08	995,331.76	181,647.52
Recreational Vehicle Tax	7,448.99	43,539.49	44,006.94	6,981.54
Mineral Production Tax	-	764.66	764.66	-
In Lieu of Tax	-	75,282.00	75,282.00	-
Windfarm PILOT	502,445.15	549,240.00	1,051,685.15	-
Commercial Vehicle Tax	11,113.97	181,465.67	190,835.85	1,743.79
Total Distributable Funds:	<u>\$ 27,391,731.78</u>	<u>\$ 43,660,998.50</u>	<u>\$ 52,952,733.84</u>	<u>\$ 18,099,996.44</u>
Total Agency Funds	<u>\$ 27,676,303.59</u>	<u>\$ 66,850,594.56</u>	<u>\$ 76,179,533.43</u>	<u>\$ 18,347,364.72</u>

**COFFEY COUNTY, KANSAS**  
 Reconciliation of 2019 Tax Roll  
 For the Year Ended December 31, 2020

County Clerk's Abstract of Taxes Levied			\$ 50,482,217.22
Add: Supplemental Tax Roll			23,604.04
Deduct: Taxes Abated			<u>(33,571.57)</u>
Tax Roll as Adjusted			<u><u>\$ 50,472,249.69</u></u>
County Treasurer's Accounting			
Net Current Tax Collections			\$ 50,298,204.37
Uncollected:			
Personal Property	\$	7,872.09	
Real Estate		159,654.06	
Special Assessments		<u>6,519.17</u>	
Total Uncollected			<u>174,045.32</u>
Net Tax Roll			<u><u>\$ 50,472,249.69</u></u>

**COFFEY COUNTY, KANSAS**

Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2020

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Provided to Sub Recipients	Receipts	Disbursements/ Expenditures
<b><u>U.S. DEPARTMENT OF DEFENSE</u></b>					
Passed through State of Kansas					
Federal Flood Control Allocation	Not Assigned	12.106	\$ 284.91	\$ 476.38	\$ 475.46
Total U.S. Department of Defense			284.91	476.38	475.46
<b><u>U.S. DEPARTMENT OF THE TREASURY</u></b>					
Passed through State of Kansas					
Coronavirus Relief Fund (SPARK)	Not Assigned	21.019	1,592,366.64	1,760,285.00	1,760,285.00
Passed through Kansas Department of Emergency Management					
Coronavirus Relief Fund (SPARK)	Not Assigned	21.019	-	29,050.00	29,050.00
		TOTAL 21.019	1,592,366.64	1,789,335.00	1,789,335.00
Total U.S. Department of the Treasury			1,592,366.64	1,789,335.00	1,789,335.00
<b><u>ELECTION ASSISTANCE COMMISSION</u></b>					
Passed through State of Kansas					
HAVA Election Security Grants	Not Assigned	90.404	-	31,686.83	31,686.83
Total Election Assistance Commission			-	31,686.83	31,686.83
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>					
Passed through State of Kansas Department of Health and Environment					
Public Health Emergency Preparedness	SFY 2021	93.069	-	15,802.00	15,802.00
Public Health Emergency Preparedness	SFY 2019	93.074	-	25,189.25	25,189.25
Family Planning Services	SFY 2019	93.217	-	2,622.00	2,622.00
Family Planning Services	SFY 2020	93.217	-	3,748.00	3,748.00
		TOTAL 93.217	-	6,370.00	6,370.00

**COFFEY COUNTY, KANSAS**

Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2020

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Provided to Sub Recipients	Receipts	Disbursements/ Expenditures
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</u></b>					
Passed through State of Kansas Department of Health and Environment Immunization Cooperative Agreements	SFY 2020	93.268	\$ -	\$ 1,114.00	\$ 1,114.00
Epidemiology and Laboratory Capacity for Infectious Diseases - COVID-19	SFY 2020	93.323	-	2,179.00	2,179.00
Public Health Emergency Response - COVID-19	SFY 2020	93.354	-	13,502.00	13,502.00
CCDF Cluster					
Child Care and Development Block Grant	SFY 2020	93.575	-	2,184.00	2,184.00
Maternal and Child Health Services Block Grant to the States	FFY19	93.994	-	5,741.00	5,741.00
Maternal and Child Health Services Block Grant to the States	FFY20	93.994	-	1,133.00	1,133.00
		TOTAL 93.994	-	6,874.00	6,874.00
Total U.S. Department of Health and Human Services			-	73,214.25	73,214.25
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>					
Passed through State of Kansas					
Emergency Management Performance Grants	2019 EMPG	97.042	-	18,651.00	18,651.00
Total U.S. Department of Homeland Security			-	18,651.00	18,651.00
TOTAL FEDERAL AWARDS			\$ 1,592,651.55	\$ 1,913,363.46	\$ 1,913,362.54

Notes to the Schedule of Expenditures of Federal Awards:

NOTE A -- BASIS OF PRESENTATION

Federal expenditures are recorded on the accrual basis of accounting, which records expenses when the goods or services are received, and not necessarily when paid.

NOTE B --INDIRECT COST RATE

Coffey County, Kansas did not elect to use the 10% de minimis cost rate.



**JARRED, GILMORE & PHILLIPS, PA**  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING  
STANDARDS**

Board of County Commissioners  
Coffey County, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Coffey County, Kansas, as of and for the year ended December 31, 2020, and the related notes to the financial statement, which collectively comprise the Coffey County, Kansas' basic financial statement, and have issued our report thereon dated July 21, 2021.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statement, 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.

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 County's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Coffey County, Kansas' financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants

Chanute, Kansas  
July 21, 2021

**JARRED, GILMORE & PHILLIPS, PA**  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY  
THE UNIFORM GUIDANCE**

Board of County Commissioners  
Coffey County, Kansas

**Report on Compliance for Each Major Federal Program**

We have audited the Coffey County, Kansas' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Coffey County, Kansas' major federal programs for the year ended December 31, 2020. Coffey County, Kansas' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the Coffey County, Kansas' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Coffey County, Kansas' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Coffey County, Kansas' compliance.

**Opinion on Each Major Federal Program**

In our opinion, the Coffey County, Kansas, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

**Report on Internal Control over Compliance**

Management of the Coffey County, Kansas, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Coffey County, Kansas' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Coffey County, Kansas' internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Purpose of this Report**

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants

Chanute, Kansas  
July 21, 2021

## COFFEY COUNTY, KANSAS

### Schedule of Findings and Questioned Costs For the Year Ended December 31, 2020

#### I. SUMMARY OF AUDITORS' RESULTS

##### **Financial Statement:**

The auditors' report expresses an adverse opinion in accordance with generally accepted accounting principles, on the financial statement of Coffey County, Kansas and an unmodified opinion on the regulatory basis of accounting.

##### **Internal Control over Financial Reporting:**

Material weakness(es) identified?	_____	Yes	<u>  X  </u>	No
Significant deficiencies identified?	_____	Yes	<u>  X  </u>	None Reported
Non compliance or other matters required to be reported under <i>Government Auditing Standards</i>	_____	Yes	<u>  X  </u>	No

##### **Federal Awards:**

Internal control over major programs:				
Material weakness(es) identified?	_____	Yes	<u>  X  </u>	No
Significant deficiencies identified?	_____	Yes	<u>  X  </u>	None Reported

The auditors' report on compliance for the major federal award programs for Coffey County, Kansas expresses an unmodified opinion.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_____	Yes	<u>  X  </u>	No
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Identification of major programs:

##### **U.S. DEPARTMENT OF THE TREASURY**

Coronavirus Relief Fund – CFDA 21.019

The threshold for distinguishing Types A and B programs was \$750,000.00.

Auditee qualified as a low risk auditee?	_____	Yes	<u>  X  </u>	No
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#### II. FINANCIAL STATEMENT FINDINGS

None

#### III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

**COFFEY COUNTY, KANSAS**

Summary Schedule of Prior Audit Findings  
For the Year Ended December 31, 2020

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None