

COFFEY COUNTY, KANSAS

Independent Auditors' Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2018

COFFEY COUNTY, KANSAS
For the Year Ended December 31, 2018
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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Coffey County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Coffey County, Kansas, as of and for the year ended December 31, 2018 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Coffey County as of December 31, 2018, 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 Coffey County as of December 31, 2018, 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 2017 tax roll (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Coffey County as of and for the year ended December 31, 2017 (not presented herein), and have issued our report thereon dated August 24, 2018, which contained an unmodified opinion on the basic financial statement. The 2017 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2018 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2017 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 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 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 2017 basic financial statement or to the

2017 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 2017 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, 2017, on the basis of accounting described in Note 1.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
July 12, 2019

COFFEY COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2018

Funds	Beginning Unencumbered Cash Balances	Cancelled Encumbrances	Receipts	Expenditures	Unencumbered Cash Balances	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2018
General	\$ 2,493,048.71	\$ 941.83	\$ 16,679,264.68	\$ 14,368,195.92	\$ 4,805,059.30	\$ 4,805,059.30	\$ 141,829.73	\$ 4,946,889.03
Special Purpose:								
Ambulance	-	-	1,018,541.09	1,018,541.09	-	-	-	-
Coffey County Library	-	-	1,038,980.64	1,038,980.64	-	-	-	-
Coffey County Library Employee Benefits	-	-	187,526.87	187,526.87	-	-	-	-
Conservation District	134.91	-	30,071.43	30,125.00	81.34	81.34	-	81.34
Economic Development	41,520.99	-	305,305.24	300,777.51	46,048.72	46,048.72	1,192.00	47,240.72
Economic Development Loan	279,427.06	-	3,629.29	-	283,056.35	283,056.35	-	283,056.35
Employee Benefits	310,110.21	-	4,345,744.53	4,270,103.21	385,751.53	385,751.53	-	385,751.53
Extension Council	-	-	174,707.57	174,707.57	-	-	-	-
Health	200,518.92	-	589,519.53	556,035.48	234,002.97	234,002.97	881.72	234,884.69
Historical Society	-	-	279,787.42	279,787.42	-	-	-	-
Hospital Maintenance	-	-	1,017,748.03	1,017,748.03	-	-	-	-
Mental Health	53.56	-	82,627.74	82,442.72	238.58	238.58	-	238.58
Intellectual Disability	227.12	-	156,921.91	156,711.80	437.23	437.23	-	437.23
Noxious Weed	160,388.43	-	459,407.12	439,195.16	180,600.39	180,600.39	-	180,600.39
Road and Bridge	2,809,044.33	-	3,481,258.56	5,175,095.83	1,115,207.06	1,115,207.06	51,346.52	1,166,553.58
Rural Fire District No. 1	41.07	-	978,436.91	978,436.91	23.41	23.41	-	23.41
Special Alcohol Program	11,867.91	-	2,032.70	-	13,900.61	13,900.61	-	13,900.61
Special Bridge	1,274,620.47	-	385,371.09	270,977.29	1,389,014.27	1,389,014.27	-	1,389,014.27
Special Park and Recreation	3,641.51	-	1,062.62	500.00	4,204.13	4,204.13	-	4,204.13
Tourism and Convention Promotion	24,846.13	-	18,814.33	21,000.00	22,660.46	22,660.46	-	22,660.46
Special Capital Improvement	3,463,381.80	-	11,000.00	-	3,474,381.80	3,474,381.80	-	3,474,381.80
Special Equipment Reserve	2,138,526.00	-	643,100.00	220,780.56	2,560,845.44	2,560,845.44	-	2,560,845.44
Risk Management Reserve	2,698,042.00	-	3,296,795.00	-	5,994,837.00	5,994,837.00	-	5,994,837.00
Special Noxious Weed	267,260.55	-	75,000.00	85,108.95	257,151.60	257,151.60	-	257,151.60
Special Highway	1,391,910.80	-	500,000.00	52,791.82	1,839,118.98	1,839,118.98	-	1,839,118.98
GIS Reserve	320,799.66	-	108,144.00	15,822.69	413,120.97	413,120.97	-	413,120.97
Technology Office Reserve	854,402.89	-	110,000.00	3,500.00	960,902.89	960,902.89	-	960,902.89
Coffey County RWD Infrastructure	155,133.84	-	-	-	155,133.84	155,133.84	-	155,133.84
Community Improvement Reserve	4,214,763.53	-	247,916.69	4,462,680.22	4,462,680.22	4,462,680.22	-	4,462,680.22
Emergency Telephone Service	88,731.71	-	70,427.44	45,484.41	113,674.74	113,674.74	-	113,674.74
Motor Vehicle Operating	8,009.02	-	93,942.50	70,446.44	31,505.08	31,505.08	-	31,505.08
County Treasurer's Technology	3,770.91	-	2,189.50	-	5,960.41	5,960.41	-	5,960.41
Register of Deeds Technology	48,984.25	-	9,317.07	14,720.48	43,580.84	43,580.84	-	43,580.84
County Clerk's Technology	6,000.80	-	2,189.50	473.98	7,716.32	7,716.32	-	7,716.32
Emergency Preparedness Grant	132,746.88	-	-	-	132,746.88	132,746.88	-	132,746.88
Diversion Fees	45,184.06	-	15,010.00	23,871.81	36,322.25	36,322.25	-	36,322.25
Other Grants	64,261.27	-	27,041.00	28,499.13	62,803.14	62,803.14	-	62,803.14
Capital Projects								
Fiber Optic System Construction	400,000.00	-	-	-	400,000.00	400,000.00	-	400,000.00
Business:								
Solid Waste	5,115.26	-	394,113.35	237,240.41	161,988.20	161,988.20	140.75	162,128.95
Jacob's Creek Sewer District	217,761.52	-	8,247.20	1,550.77	224,457.95	224,457.95	-	224,457.95
Trusts:								
Prosecuting Attorney Training	5,126.49	-	1,129.00	1,695.74	4,559.75	4,559.75	-	4,559.75
Special Law Enforcement Trust	1,700.21	-	20,259.83	5,396.58	16,563.46	16,563.46	1,000.00	17,563.46
Prosecuting Attorney Trust	2,539.99	-	1,000.00	191.19	3,348.80	3,348.80	-	3,348.80
Prosecuting Attorney Check Fees	4,736.12	-	80.00	-	4,816.12	4,816.12	-	4,816.12
Sheriff's Special Donations	2,476.52	-	2,917.00	1,202.00	4,191.52	4,191.52	-	4,191.52
Total Primary Government (Excluding Agency Funds)	\$ 24,150,857.41	\$ 941.83	\$ 36,876,578.38	\$ 31,175,683.07	\$ 29,852,694.55	\$ 29,852,694.55	\$ 196,390.72	\$ 30,049,085.27

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

COFFEY COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2018

	2018
Total Cash to be accounted for:	\$ 30,049,085.27
Composition of Cash:	
Cash on Hand	\$ 1,170.38
Checking Accounts:	
Demand Deposit Accounts	18,947,299.19
Investments:	
Certificates of Deposit	35,353,472.93
Kansas Municipal Investment Pool	3,000,000.00
Total Cash	57,301,942.50
Agency Funds Per Schedule 3	(27,252,857.23)
Total Reporting Entity (Excluding Agency Funds)	\$ 30,049,085.27

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, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

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

Regulatory Basis Fund Types

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

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

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

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting

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

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

Property Taxes

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

Special Assessments

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

Pension Plan

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reimbursed Expenses

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

Budgetary Information

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

- Economic Development Loan Fund
- Special Capital Improvement Fund
- Special Equipment Reserve Fund
- Risk Management Reserve Fund
- Special Highway Fund
- GIS Reserve Fund
- Technology Office Reserve Fund
- Coffey County RWD Infrastructure Fund
- Community Improvement Reserve Fund
- 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

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

As of December 31, 2018, the County has the following investments.

<u>Investment Type</u>	<u>Cost</u>	<u>Fair Value</u>	<u>Rating</u>
Kansas Investment Pool			
Less than one year maturity	\$ 3,000,000.00	\$ 3,000,000.00	S&P AAf/S1+
 Total Investment	 \$ 3,000,000.00	 \$ 3,000,000.00	

Deposits

K.S.A 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County’s funds have a main 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 banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

3. DEPOSITS AND INVESTMENTS (Continued)

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. The rating of the County's investments is noted above.

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. The County's allocation of investments as of December 31, 2018, is as follows:

<u>Investments</u>	<u>Percentage of Investments</u>
Kansas Municipal Investment Pool	100.00%

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, 2018.

At December 31, 2018, the County's carrying amount of deposits was \$54,300,772.12 and the bank balance was \$56,073,747.64. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$1,136,286.87 was covered by FDIC insurance and \$54,937,460.77 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

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

At December 31, 2018, the County has invested \$3,000,000.00 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

4. LONG-TERM DEBT

Changes in long-term debt for the County for the year ended December 31, 2018, were as follows:

Issue	Interest Rates	Date of Issue	Original Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Other Indebtedness									
Fiber Optic Communications System	5.90%	June 1, 2015	\$ 2,027,851.00	June 30, 2021	\$ 1,215,304.85	-	\$ (1,215,304.85)	\$ -	\$ 63,036.02
Total Contractual Indebtedness					<u>\$ 1,215,304.85</u>	<u>-</u>	<u>\$ (1,215,304.85)</u>	<u>\$ -</u>	<u>\$ 63,036.02</u>

5. OPERATING LEASES

As of December 31, 2018, the County has entered an operating lease agreement with Mail Finance Inc. Rent expense for the year ended December 31, 2018, was \$7,950.00. Under the current lease agreements, the future minimum rental payments are as follows:

2019	\$ 6,360.00
2020	6,360.00
2021	4,240.00

6. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member employee contribution rate 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 8.39% for the fiscal year ended December 31, 2018. Contributions to the pension plan from the County were \$654,456.13 for the year ended December 31, 2018.

Net Pension Liability

At December 31, 2018, the County's proportionate share of the collective net pension liability reported by KPERS was \$5,401,549.00. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. 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 or can be obtained as described above.

7. 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, 2018.

Compensated Absences:

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

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

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

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

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

In accordance with the above criteria, the County has estimated a liability for vacation pay, which has been earned, but not taken by County employees of \$210,473.16. The County has not accrued a liability for sick leave earned, but not taken, by County employees, as the amounts cannot be reasonably estimated at this time.

Other Post Employment Benefits:

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

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

8. ECONOMIC DEVELOPMENT LOAN PROGRAM

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

<u>Due or Outstanding 1-1-2018</u>	<u>Funds Advanced/ Charges</u>	<u>Principal/ Rent Received</u>	<u>Write-Offs and Earned Discounts</u>	<u>Due or Outstanding 12-31-2018</u>
\$3,258,333.32	\$0.00	\$247,916.69	\$0	\$3,010,416.63

These notes receivable and loans are not reflected in the regulatory basis financial statement of the County. The County Commissioners approved to defer monthly payments for twelve months beginning with the June 4, 2018 payment.

9. RISK MANAGEMENT

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

The County has established an Employee Benefits Fund. The purpose of this fund is to provide for an employee welfare benefit plan for health insurance. Contributions from eligible employees and the County are deposited in the name of the plan, subject to withdrawal for purposes of paying approved claims and expenses. The County has contracted with 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.

10. 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 1,050,000 cubic yards and the construction and demolition landfill area is presently 434,000 cubic yards with 658,426 cubic yards currently open for the solid waste landfill and 327,457 cubic yards 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.

11. SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

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

12. ECONOMIC DEPENDENCY

Wolf Creek Nuclear Power Plant resides in Coffey County. The power plant is operated by a joint venture of several utility companies. The valuation of the power plant accounted for approximately 84.78% of the County’s total valuation during 2018.

13. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	Special Capital Improvement	K.S.A. 19-120	\$ 11,000.00
General	Special Equipment Reserve	K.S.A. 19-119	543,100.00
General	Risk Management Reserve	K.S.A. 12-2615	2,641,795.00
General	Technology Office Reserve	K.S.A. 19-119	110,000.00
General	Solid Waste	K.S.A. 79-2934	237,241.22
General	GIS Reserve	K.S.A. 12-2615	108,000.00
Economic Development	Risk Management Reserve	K.S.A. 12-2615	130,000.00
Employee Benefits	Risk Management Reserve	K.S.A. 12-2615	500,000.00
Health	Risk Management Reserve	K.S.A. 12-2615	25,000.00
Noxious Weed	Special Noxious Weed	K.S.A. 2-1318	75,000.00
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	8,009.02

14. SUBSEQUENT EVENTS

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

SUPPLEMENTARY INFORMATION

Schedule 1

COFFEY COUNTY, KANSAS

Summary of Expenditures - Actual and Budget

Regulatory Basis

(Budgeted Funds Only)

For the Year Ended December 31, 2018

Funds	Total Budget for Comparison	Expenditures		Variance - Over (Under)
		Charged to Current Year Budget	Budget	
General	\$ 16,940,747.00	\$ 14,368,195.92	\$ (2,572,551.08)	
Special Purpose:				
Ambulance	1,019,747.00	1,018,541.09	(1,205.91)	
Coffey County Library	1,040,141.00	1,038,980.64	(1,160.36)	
Coffey County Library Employee Benefits	187,800.00	187,526.87	(273.13)	
Conservation District	30,125.00	30,125.00	-	
Economic Development	307,000.00	300,777.51	(6,222.49)	
Employee Benefits	4,400,000.00	4,270,103.21	(129,896.79)	
Extension Council	175,000.00	174,707.57	(292.43)	
Health	611,209.00	556,035.48	(55,173.52)	
Historical Society	279,959.00	279,787.42	(171.58)	
Hospital Maintenance	1,019,747.00	1,017,748.03	(1,998.97)	
Mental Health	85,000.00	82,442.72	(2,557.28)	
Intellectual Disability	157,500.00	156,711.80	(788.20)	
Noxious Weed	529,100.00	439,195.16	(89,904.84)	
Road and Bridge	5,606,665.00	5,175,095.83	(431,569.17)	
Rural Fire District No. 1	979,235.00	978,454.57	(780.43)	
Special Alcohol Program	13,465.00	-	(13,465.00)	
Special Bridge	1,051,028.00	270,977.29	(780,050.71)	
Special Park and Recreation	4,419.00	500.00	(3,919.00)	
Tourism and Convention Promotion	21,000.00	21,000.00	-	
Special Noxious Weed	367,261.00	85,108.95	(282,152.05)	
Emergency Telephone Service	125,070.00	45,484.41	(79,585.59)	
Business:				
Solid Waste	294,752.00	237,240.41	(57,511.59)	
Jacob's Creek Sewer District	235,750.00	1,550.77	(234,199.23)	

COFFEY COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$12,693,834.08	\$14,810,390.91	\$14,854,382.00	\$ (43,991.09)
Delinquent Tax	30,416.60	36,008.96	28,814.00	7,194.96
Motor Vehicle Tax	219,481.07	235,427.33	242,595.00	(7,167.67)
Recreational Vehicle Tax	10,543.97	10,958.42	11,401.00	(442.58)
16/20 M Truck Tax	12,218.10	12,313.21	12,754.00	(440.79)
Commercial Vehicle Tax	20,186.79	20,992.83	25,156.00	(4,163.17)
Watercraft Tax	-	-	2,871.00	(2,871.00)
Rental Excise Tax	-	-	1.00	(1.00)
In Lieu of Tax	17,969.43	705,455.91	261,407.00	444,048.91
Mineral Production Tax	-	-	780.00	(780.00)
Interest on Tax	42,947.71	37,517.44	20,000.00	17,517.44
Intergovernmental				
Federal Grant	-	141.85	-	141.85
State Grant	-	1,007.03	-	1,007.03
Local Alcoholic Liquor Tax	480.64	1,062.62	384.00	678.62
Licenses, Fees, and Permits				
Mortgage Registration	31,014.05	19,684.21	55,000.00	(35,315.79)
Officer Fees	78,375.21	104,817.25	60,000.00	44,817.25
Sale of Recycling Materials	45,519.68	36,400.83	30,000.00	6,400.83
Use of Money and Property				
Interest on Investments	205,100.63	500,557.61	14,000.00	486,557.61
Sale of Assets	-	11,435.25	-	11,435.25
Other Receipts				
Donations	100,900.00	77,215.30	125,000.00	(47,784.70)
Miscellaneous	30,742.11	49,868.70	-	49,868.70
Operating Transfers from				
Motor Vehicle Operating Fund	7,650.93	8,009.02	65,000.00	(56,990.98)
Total Receipts	13,547,381.00	16,679,264.68	\$15,809,545.00	\$ 869,719.68
Expenditures				
General Government				
County Commission				
Personal Services	165,600.28	160,515.00	\$ 176,504.00	\$ (15,989.00)
Contractual Services	6,393.63	6,873.77	11,875.00	(5,001.23)
Commodities	706.88	712.10	2,450.00	(1,737.90)
Capital Outlay	-	-	400.00	(400.00)
Total County Commission	172,700.79	168,100.87	191,229.00	(23,128.13)
County Clerk				
Personal Services	153,507.94	149,460.30	185,683.00	(36,222.70)
Contractual Services	2,618.60	4,554.17	6,000.00	(1,445.83)
Commodities	5,110.71	5,779.88	6,000.00	(220.12)
Capital Outlay	-	-	4,500.00	(4,500.00)
Total County Clerk	161,237.25	159,794.35	202,183.00	(42,388.65)

COFFEY COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
County Treasurer				
Personal Services	\$ 184,105.45	\$ 208,274.03	\$ 221,718.00	\$ (13,443.97)
Contractual Services	3,067.60	2,409.96	4,000.00	(1,590.04)
Commodities	3,170.20	1,539.28	4,000.00	(2,460.72)
Capital Outlay	1,624.49	69.99	2,850.00	(2,780.01)
Total County Treasurer	<u>191,967.74</u>	<u>212,293.26</u>	<u>232,568.00</u>	<u>(20,274.74)</u>
County Attorney				
Personal Services	154,738.12	153,230.94	168,159.00	(14,928.06)
Contractual Services	10,265.19	8,873.96	15,850.00	(6,976.04)
Commodities	2,241.57	1,594.21	2,000.00	(405.79)
Capital Outlay	153.60	2,724.99	800.00	1,924.99
Reimbursed Expense	-	-	(20,000.00)	20,000.00
Total County Attorney	<u>167,398.48</u>	<u>166,424.10</u>	<u>166,809.00</u>	<u>(384.90)</u>
Register of Deeds				
Personal Services	118,686.07	127,888.27	130,200.00	(2,311.73)
Contractual Services	2,493.31	2,163.29	4,000.00	(1,836.71)
Commodities	2,362.19	2,789.91	4,500.00	(1,710.09)
Capital Outlay	211.03	152.70	500.00	(347.30)
Reimbursed Expense	-	-	(3,200.00)	3,200.00
Total Register of Deeds	<u>123,752.60</u>	<u>132,994.17</u>	<u>136,000.00</u>	<u>(3,005.83)</u>
Unified Court				
Contractual Services	93,813.72	89,775.27	113,500.00	(23,724.73)
Commodities	6,060.80	9,072.41	10,000.00	(927.59)
Capital Outlay	56,097.50	32,774.16	25,000.00	7,774.16
Reimbursed Expense	(8,019.94)	(3,997.28)	(1,676.00)	(2,321.28)
Total Unified Court	<u>147,952.08</u>	<u>127,624.56</u>	<u>146,824.00</u>	<u>(19,199.44)</u>
Courthouse General				
Personal Services	88,793.13	94,515.72	132,426.00	(37,910.28)
Contractual Services	501,902.15	560,146.59	629,574.00	(69,427.41)
Commodities	31,274.34	35,619.30	70,000.00	(34,380.70)
Capital Outlay	98,049.39	42,015.86	145,000.00	(102,984.14)
Reimbursed Expense	(84.25)	(21,608.99)	(14,524.00)	(7,084.99)
Total Courthouse General	<u>719,934.76</u>	<u>710,688.48</u>	<u>962,476.00</u>	<u>(251,787.52)</u>
Airport				
Contractual Services	<u>260,000.00</u>	<u>285,000.00</u>	<u>285,000.00</u>	<u>-</u>
Appraiser				
Personal Services	479,771.08	483,844.83	596,469.00	(112,624.17)
Contractual Services	19,603.11	12,406.54	22,000.00	(9,593.46)
Commodities	9,143.21	6,777.67	18,000.00	(11,222.33)
Capital Outlay	3,613.30	23,456.75	25,000.00	(1,543.25)
Reimbursed Expense	(15.00)	(25.00)		(25.00)
Total Appraiser	<u>512,115.70</u>	<u>526,460.79</u>	<u>661,469.00</u>	<u>(135,008.21)</u>

COFFEY COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
County Counselor				
Personal Services	\$ 65,100.72	\$ 66,981.95	\$ 66,219.00	\$ 762.95
Contractual Services	1,040.37	482.14	4,450.00	(3,967.86)
Total County Counselor	<u>66,141.09</u>	<u>67,464.09</u>	<u>70,669.00</u>	<u>(3,204.91)</u>
Election				
Personal Services	102,489.44	100,317.99	134,276.00	(33,958.01)
Contractual Services	20,030.02	31,134.58	35,000.00	(3,865.42)
Commodities	1,396.88	6,297.61	10,000.00	(3,702.39)
Capital Outlay	-	-	170,000.00	(170,000.00)
Reimbursed Expense	-	-	-	-
Total Election	<u>123,916.34</u>	<u>137,750.18</u>	<u>349,276.00</u>	<u>(211,525.82)</u>
Janitor				
Personal Services	124,233.50	129,463.99	137,100.00	(7,636.01)
Contractual Services	79.00	150.80	3,875.00	(3,724.20)
Commodities	10,508.60	7,849.64	17,000.00	(9,150.36)
Capital Outlay	-	-	5,000.00	(5,000.00)
Total Janitor	<u>134,821.10</u>	<u>137,464.43</u>	<u>162,975.00</u>	<u>(25,510.57)</u>
Technology				
Personal Services	118,821.36	121,715.78	147,900.00	(26,184.22)
Contractual Services	8,776.08	12,777.75	12,850.00	(72.25)
Commodities	1,803.51	2,407.27	8,500.00	(6,092.73)
Capital Outlay	10,715.91	2,237.56	10,500.00	(8,262.44)
Reimbursed Expense	(8,630.34)	(3,667.71)	-	(3,667.71)
Total Technology	<u>131,486.52</u>	<u>135,470.65</u>	<u>179,750.00</u>	<u>(44,279.35)</u>
Technology Training and Equipment				
Contractual Services	61,981.37	92,450.38	110,000.00	(17,549.62)
Capital Outlay	32,586.10	-	124,000.00	(124,000.00)
Reimbursed Expense	-	(26,587.59)	(4,000.00)	(22,587.59)
Total Technology Training and Equipment	<u>94,567.47</u>	<u>65,862.79</u>	<u>230,000.00</u>	<u>(164,137.21)</u>
Wellness Program				
Personal Services	-	14,954.10	12,200.00	2,754.10
Contractual Services	8,364.43	10,122.08	25,800.00	(15,677.92)
Commodities	8,119.64	14,746.34	2,000.00	12,746.34
Capital Outlay	14,732.51	5,925.00	-	5,925.00
Reimbursed Expense	-	(180.00)	-	(180.00)
Total Wellness Program	<u>31,216.58</u>	<u>45,567.52</u>	<u>40,000.00</u>	<u>5,567.52</u>
Professional Services				
Contractual Services	8,000.00	8,000.00	9,000.00	(1,000.00)
Total General Government	<u>3,047,208.50</u>	<u>3,086,960.24</u>	<u>4,026,228.00</u>	<u>(939,267.76)</u>
Public Works				
Construction				
Capital Outlay	<u>976,004.57</u>	<u>934,664.40</u>	<u>1,200,000.00</u>	<u>(265,335.60)</u>

COFFEY COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Equipment				
Capital Outlay	\$ 288,933.00	\$ 545,997.60	\$ 565,000.00	\$ (19,002.40)
Total Public Works	<u>1,264,937.57</u>	<u>1,480,662.00</u>	<u>1,765,000.00</u>	<u>(284,338.00)</u>
Public Safety				
Sheriff				
Personal Services	1,302,884.79	1,396,534.57	1,413,000.00	(16,465.43)
Contractual Services	134,684.25	139,924.81	136,000.00	3,924.81
Commodities	231,360.10	209,644.31	175,000.00	34,644.31
Capital Outlay	156,348.77	145,626.93	152,800.00	(7,173.07)
Reimbursed Expense	(14,691.42)	(4,883.36)	(13,000.00)	8,116.64
Total Sheriff	<u>1,810,586.49</u>	<u>1,886,847.26</u>	<u>1,863,800.00</u>	<u>23,047.26</u>
Sheriff - Corrections				
Personal Services	361,818.47	358,066.03	400,000.00	(41,933.97)
Contractual Services	85,024.42	100,972.92	81,000.00	19,972.92
Commodities	23,393.18	18,043.60	16,200.00	1,843.60
Capital Outlay	6,690.27	15,245.49	26,875.00	(11,629.51)
Reimbursed Expense	(1.25)	(2,710.48)	-	(2,710.48)
Total Sheriff - Corrections	<u>476,925.09</u>	<u>489,617.56</u>	<u>524,075.00</u>	<u>(34,457.44)</u>
Juvenile Detention				
Contractual Services	2,340.00	6,240.00	10,000.00	(3,760.00)
Emergency Preparedness				
Personal Services	192,342.09	210,258.01	226,088.00	(15,829.99)
Contractual Services	13,733.72	41,026.12	30,800.00	10,226.12
Commodities	13,164.84	13,068.90	11,825.00	1,243.90
Capital Outlay	16,438.63	17,200.44	52,200.00	(34,999.56)
Reimbursed Expense	(1,750.00)	(8,234.26)	-	(8,234.26)
Total Emergency Preparedness	<u>233,929.28</u>	<u>273,319.21</u>	<u>320,913.00</u>	<u>(47,593.79)</u>
Local Emergency Planning Committee				
Contractual Services	-	384.03	3,000.00	(2,615.97)
Commodities	142.97	463.76	-	463.76
Total Local Emergency Planning Committee	<u>142.97</u>	<u>847.79</u>	<u>3,000.00</u>	<u>(2,152.21)</u>
Joint Services Building				
Contractual Services	5,662.59	3,298.81	6,000.00	(2,701.19)
Commodities	9.99	-	-	-
Total Joint Services Building	<u>5,672.58</u>	<u>3,298.81</u>	<u>6,000.00</u>	<u>(2,701.19)</u>
Total Public Safety	<u>2,529,596.41</u>	<u>2,660,170.63</u>	<u>2,727,788.00</u>	<u>(67,617.37)</u>

COFFEY COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Agriculture				
Agricultural Appropriations				
Conservation District	\$ 42,000.00	\$ 44,000.00	\$ 44,000.00	\$ -
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	69,000.00	71,000.00	71,000.00	-
Culture and Recreation				
Culture and Recreation Appropriations				
SOS Appropriation	5,750.00	5,250.00	5,250.00	-
Parks and Recreation	225,000.00	225,000.00	225,000.00	-
Arts Council	6,000.00	6,000.00	6,000.00	-
Total Culture and Recreation Appropriations	236,750.00	236,250.00	236,250.00	-
Coffey County Lake				
Personal Services	128,738.23	137,746.64	139,000.00	(1,253.36)
Contractual Services	1,463.67	1,222.12	1,200.00	22.12
Commodities	5,590.57	8,334.84	7,000.00	1,334.84
Capital Outlay	-	69.95	1,000.00	(930.05)
Total Coffey County Lake	135,792.47	147,373.55	148,200.00	(826.45)
Total Culture and Recreation	372,542.47	383,623.55	384,450.00	(826.45)
Sanitation				
Landfill				
Contractual Services	9,768.20	8,937.21	20,000.00	(11,062.79)
Capital Outlay	-	-	-	-
Total Landfill	9,768.20	8,937.21	20,000.00	(11,062.79)
Recycling				
Personal Services	126,730.01	133,867.43	136,900.00	(3,032.57)
Contractual Services	16,912.32	6,973.12	25,000.00	(18,026.88)
Commodities	33,896.89	21,200.38	35,000.00	(13,799.62)
Capital Outlay	-	52,217.00	51,500.00	717.00
Reimbursements	-	-	(35,000.00)	35,000.00
Total Recycling	177,539.22	214,257.93	213,400.00	857.93
Household Hazardous Waste				
Contractual Services	4,980.06	4,291.60	6,000.00	(1,708.40)
Commodities	506.94	1,427.00	3,500.00	(2,073.00)
Capital Outlay	-	-	500.00	(500.00)
Total Household Hazardous Waste	5,487.00	5,718.60	10,000.00	(4,281.40)
Lake Region Solid Waste Authority				
Contractual Services	4,000.00	-	4,000.00	(4,000.00)
Total Sanitation	196,794.42	228,913.74	247,400.00	(18,486.26)

COFFEY COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Transportation				
Appropriation	\$ 284,000.00	\$ 210,405.00	\$ 210,405.00	\$ -
Resource Council				
Appropriation	-	-	-	-
CASA				
Appropriation	4,500.00	4,500.00	4,500.00	-
Agency on Aging				
Appropriation	77,500.00	78,250.00	78,250.00	-
Housing Authority				
Appropriation	240,000.00	221,000.00	221,000.00	-
Total Social Services for Aged and Poor	<u>606,000.00</u>	<u>514,155.00</u>	<u>514,155.00</u>	<u>-</u>
Capital Expenditures				
Fiber Optic Construction				
Contractual Services	385,135.92	353,041.26	600,000.00	(246,958.74)
Capital Outlay Projects				
Capital Outlay	63,387.00	225.00	1,389,000.00	(1,388,775.00)
Cities Infrastructure	1,000,000.00	1,000,000.00	1,000,000.00	-
Debt Service	-	893,204.95	-	893,204.95
Total Capital Outlay Projects	<u>1,063,387.00</u>	<u>1,893,429.95</u>	<u>2,389,000.00</u>	<u>(495,570.05)</u>
Community Improvement				
Contractual Services	36,507.00	45,103.33	1,807,000.00	(1,761,896.67)
Total Capital Expenditures	<u>1,485,029.92</u>	<u>2,291,574.54</u>	<u>4,796,000.00</u>	<u>(2,504,425.46)</u>
Operating Transfers to:				
Special Capital Improvement Fund	806,000.00	11,000.00	2,247,726.00	(2,236,726.00)
Special Equipment Reserve Fund	272,039.00	543,100.00	-	543,100.00
Risk Management Reserve Fund	215,000.00	2,641,795.00	-	2,641,795.00
GIS Reserve Fund	46,252.00	108,000.00	-	108,000.00
Technology Office Reserve Fund	110,000.00	110,000.00	-	110,000.00
Community Improvement Reserve Fund	1,517,993.00	-	-	-
Fiber Optic System Construction Fund	200,000.00	-	-	-
Emergency Telephone Fund	-	-	61,000.00	(61,000.00)
Solid Waste Fund	-	237,241.22	100,000.00	137,241.22
Total Operating Transfers	<u>3,167,284.00</u>	<u>3,651,136.22</u>	<u>2,408,726.00</u>	<u>1,242,410.22</u>
Total Expenditures	<u>12,738,393.29</u>	<u>14,368,195.92</u>	<u>\$16,940,747.00</u>	<u>\$ (2,572,551.08)</u>
Receipts Over(Under) Expenditures	808,987.71	2,311,068.76		
Unencumbered Cash, Beginning	1,632,066.00	2,493,048.71		
Cancelled Encumbrances	<u>51,995.00</u>	<u>941.83</u>		
Unencumbered Cash, Ending	<u>\$ 2,493,048.71</u>	<u>\$ 4,805,059.30</u>		

COFFEY COUNTY, KANSAS
AMBULANCE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 991,055.56	\$ 992,506.35	\$ 995,048.00	\$ (2,541.65)
Delinquent Tax	1,960.59	2,486.62	2,405.00	81.62
Motor Vehicle Tax	18,317.16	18,655.95	18,936.00	(280.05)
Recreational Vehicle Tax	880.01	864.45	890.00	(25.55)
16/20 M Truck Tax	473.25	1,027.70	995.00	32.70
Commercial Vehicle Tax	1,684.76	1,639.04	1,964.00	(324.96)
Watercraft Tax	-	-	224.00	(224.00)
In Lieu of Tax	1,402.94	1,360.98	1,369.00	(8.02)
Total Receipts	<u>1,015,774.27</u>	<u>1,018,541.09</u>	<u>\$ 1,021,831.00</u>	<u>\$ (3,289.91)</u>
Expenditures				
Public Safety				
Appropriation	<u>1,015,774.27</u>	<u>1,018,541.09</u>	<u>\$ 1,019,747.00</u>	<u>\$ (1,205.91)</u>
Total Expenditures	<u>1,015,774.27</u>	<u>1,018,541.09</u>	<u>\$ 1,019,747.00</u>	<u>\$ (1,205.91)</u>
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

COFFEY COUNTY, KANSAS
COFFEY COUNTY LIBRARY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 996,558.68	\$ 1,012,207.36	\$ 1,015,259.00	\$ (3,051.64)
Delinquent Tax	2,732.88	2,959.63	2,469.00	490.63
Motor Vehicle Tax	18,810.11	18,850.22	19,040.00	(189.78)
Recreational Vehicle Tax	903.65	872.10	895.00	(22.90)
16/20 M Truck Tax	1,168.93	1,055.28	1,001.00	54.28
Commercial Vehicle Tax	1,730.14	1,648.05	1,974.00	(325.95)
Watercraft Tax	-	-	225.00	(225.00)
In Lieu of Tax	1,410.73	1,388.00	1,406.00	(18.00)
Total Receipts	1,023,315.12	1,038,980.64	\$ 1,042,269.00	\$ (3,288.36)
Expenditures				
Culture and Recreation				
Appropriation	1,023,315.12	1,038,980.64	\$ 1,040,141.00	\$ (1,160.36)
Total Expenditures	1,023,315.12	1,038,980.64	\$ 1,040,141.00	\$ (1,160.36)
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

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

For the Year Ended December 31, 2018

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 182,419.25	\$ 182,633.93	\$ 183,242.00	\$ (608.07)
Delinquent Tax	499.42	536.15	453.00	83.15
Motor Vehicle Tax	3,447.77	3,451.57	3,482.00	(30.43)
Recreational Vehicle Tax	165.63	159.68	164.00	(4.32)
16/20 M Truck Tax	217.15	193.41	183.00	10.41
Commercial Vehicle Tax	317.11	301.69	361.00	(59.31)
Watercraft Tax	-	-	41.00	(41.00)
In Lieu of Tax	258.23	250.44	258.00	(7.56)
Total Receipts	187,324.56	187,526.87	\$ 188,184.00	\$ (657.13)
Expenditures				
Culture and Recreation				
Appropriation	187,324.56	187,526.87	\$ 187,800.00	\$ (273.13)
Total Expenditures	187,324.56	187,526.87	\$ 187,800.00	\$ (273.13)
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

COFFEY COUNTY, KANSAS
CONSERVATION DISTRICT FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 29,486.98	\$ 29,285.40	\$ 29,396.00	\$ (110.60)
Delinquent Tax	80.48	86.90	71.00	15.90
Motor Vehicle Tax	539.91	554.13	560.00	(5.87)
Recreational Vehicle Tax	25.95	25.71	26.00	(0.29)
16/20 M Truck Tax	35.20	30.34	29.00	1.34
Commercial Vehicle Tax	49.65	48.79	58.00	(9.21)
Watercraft Tax	-	-	7.00	(7.00)
In Lieu of Tax	41.74	40.16	40.00	0.16
Total Receipts	30,259.91	30,071.43	\$ 30,187.00	\$ (115.57)
Expenditures				
Agriculture				
Appropriation	30,125.00	30,125.00	\$ 30,125.00	\$ -
Total Expenditures	30,125.00	30,125.00	\$ 30,125.00	\$ -
Receipts Over(Under) Expenditures	134.91	(53.57)		
Unencumbered Cash, Beginning	-	134.91		
Unencumbered Cash, Ending	\$ 134.91	\$ 81.34		

COFFEY COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 224,900.01	\$ 299,242.91	\$ 299,893.00	\$ (650.09)
Delinquent Tax	572.95	672.74	521.00	151.74
Motor Vehicle Tax	3,968.28	4,189.84	4,289.00	(99.16)
Recreational Vehicle Tax	190.66	194.79	202.00	(7.21)
16/20 M Truck Tax	255.58	222.65	225.00	(2.35)
Commercial Vehicle Tax	364.99	371.97	445.00	(73.03)
Watercraft Tax	-	-	51.00	(51.00)
In Lieu of Tax	318.37	410.34	297.00	113.34
Other Receipts				
Miscellaneous	850.00	-	-	-
Total Receipts	231,420.84	305,305.24	\$ 305,923.00	\$ (617.76)
Expenditures				
Economic Development				
Personal Services	88,524.47	92,702.91	\$ 95,100.00	\$ (2,397.09)
Contractual Services	26,915.75	28,570.80	55,600.00	(27,029.20)
Commodities	2,133.53	2,068.05	3,800.00	(1,731.95)
Capital Outlay	49,343.49	47,435.75	152,500.00	(105,064.25)
Operating Transfers to:				
Community Improvement				
Reserve Fund	26,000.00	-	-	-
Risk Management Reserve Fund	-	130,000.00	-	130,000.00
Total Expenditures	192,917.24	300,777.51	\$ 307,000.00	\$ (6,222.49)
Receipts Over(Under) Expenditures	38,503.60	4,527.73		
Unencumbered Cash, Beginning	3,017.39	41,520.99		
Unencumbered Cash, Ending	\$ 41,520.99	\$ 46,048.72		

COFFEY COUNTY, KANSAS
ECONOMIC DEVELOPMENT LOAN FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Actual
Receipts		
Use of Money and Property		
Interest on Investments	\$ 264.40	\$ 3,629.29
Total Receipts	264.40	3,629.29
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	264.40	3,629.29
Unencumbered Cash, Beginning	279,162.66	279,427.06
Unencumbered Cash, Ending	\$ 279,427.06	\$ 283,056.35

COFFEY COUNTY, KANSAS
EMPLOYEE BENEFITS FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 3,648,375.76	\$ 4,248,502.80	\$ 4,260,977.00	\$ (12,474.20)
Delinquent Tax	8,891.45	10,313.07	8,567.00	1,746.07
Motor Vehicle Tax	65,257.70	68,171.13	69,723.00	(1,551.87)
Recreational Vehicle Tax	3,134.95	3,165.80	3,277.00	(111.20)
16/20 M Truck Tax	3,749.65	3,661.06	3,665.00	(3.94)
Commercial Vehicle Tax	6,002.17	6,033.59	7,230.00	(1,196.41)
Watercraft Tax	-	-	825.00	(825.00)
In Lieu of Tax	5,164.64	5,825.79	4,878.00	947.79
Other Receipts				
Miscellaneous	-	71.29	-	71.29
Total Receipts	3,740,576.32	4,345,744.53	\$ 4,359,142.00	\$ (13,397.47)
Expenditures				
General Government				
Contractual Services	-	-	\$ -	\$ -
Health Insurance	1,537,293.83	2,227,442.22	2,300,000.00	(72,557.78)
KPERS	598,702.56	656,775.23	900,000.00	(243,224.77)
Social Security	512,613.45	525,343.70	600,000.00	(74,656.30)
Unemployment	11,488.13	13,435.04	25,000.00	(11,564.96)
Workmen's Compensation	115,797.00	114,850.00	300,000.00	(185,150.00)
Health Savings	212,560.25	240,081.02	275,000.00	(34,918.98)
Reimbursed Expense	(4,881.93)	(7,824.00)	-	(7,824.00)
Operating Transfers to				
Risk Management Reserve Fund	600,000.00	500,000.00	-	500,000.00
Total Expenditures	3,583,573.29	4,270,103.21	\$ 4,400,000.00	\$ (129,896.79)
Receipts Over(Under) Expenditures	157,003.03	75,641.32		
Unencumbered Cash, Beginning	153,107.18	310,110.21		
Unencumbered Cash, Ending	\$ 310,110.21	\$ 385,751.53		

COFFEY COUNTY, KANSAS
EXTENSION COUNCIL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 162,427.77	\$ 170,387.36	\$ 170,981.00	\$ (593.64)
Delinquent Tax	410.45	461.39	389.00	72.39
Motor Vehicle Tax	2,964.33	3,048.88	3,099.00	(50.12)
Recreational Vehicle Tax	142.44	141.45	146.00	(4.55)
16/20 M Truck Tax	169.36	166.27	163.00	3.27
Commercial Vehicle Tax	272.65	268.57	321.00	(52.43)
Watercraft Tax	-	-	37.00	(37.00)
In Lieu of Tax	229.93	233.65	222.00	11.65
Total Receipts	166,616.93	174,707.57	\$ 175,358.00	\$ (650.43)
Expenditures				
Agriculture				
Appropriation	166,616.93	174,707.57	\$ 175,000.00	\$ (292.43)
Total Expenditures	166,616.93	174,707.57	\$ 175,000.00	\$ (292.43)
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

COFFEY COUNTY, KANSAS
HEALTH FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 343,847.16	\$ 350,358.94	\$ 351,276.00	\$ (917.06)
Delinquent Tax	845.94	953.07	863.00	90.07
Motor Vehicle Tax	6,573.35	6,523.23	6,568.00	(44.77)
Recreational Vehicle Tax	315.67	301.65	309.00	(7.35)
16/20 M Truck Tax	318.64	368.72	345.00	23.72
Commercial Vehicle Tax	604.61	568.65	681.00	(112.35)
Watercraft Tax	-	-	78.00	(78.00)
In Lieu of Tax	486.75	480.43	491.00	(10.57)
Intergovernmental				
Federal Grant	-	25,999.00	-	25,999.00
State Grant	45,430.26	16,138.00	32,000.00	(15,862.00)
Licenses, Fees, and Permits				
Service Fees	187,242.73	182,642.47	130,150.00	52,492.47
Other Receipts				
Miscellaneous	-	5,185.37	-	5,185.37
Total Receipts	585,665.11	589,519.53	\$ 522,761.00	\$ 66,758.53
Expenditures				
Health				
Personal Services	326,632.79	349,806.07	\$ 384,069.00	\$ (34,262.93)
Contractual Services	24,299.21	24,863.85	41,050.00	(16,186.15)
Commodities	167,704.73	151,115.74	172,850.00	(21,734.26)
Capital Outlay	9,953.08	5,249.82	13,240.00	(7,990.18)
Operating Transfers to				
Risk Management Reserve Fund	-	25,000.00	-	25,000.00
Total Expenditures	528,589.81	556,035.48	\$ 611,209.00	\$ (55,173.52)
Receipts Over(Under) Expenditures	57,075.30	33,484.05		
Unencumbered Cash, Beginning	143,443.62	200,518.92		
Unencumbered Cash, Ending	\$ 200,518.92	\$ 234,002.97		

COFFEY COUNTY, KANSAS
HISTORICAL SOCIETY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 269,380.20	\$ 272,619.80	\$ 273,255.00	\$ (635.20)
Delinquent Tax	684.09	765.19	653.00	112.19
Motor Vehicle Tax	4,973.31	5,069.31	5,145.00	(75.69)
Recreational Vehicle Tax	238.86	234.93	242.00	(7.07)
16/20 M Truck Tax	275.49	278.89	270.00	8.89
Commercial Vehicle Tax	457.32	445.47	534.00	(88.53)
Watercraft Tax	-	-	61.00	(61.00)
In Lieu of Tax	381.33	373.83	372.00	1.83
Total Receipts	276,390.60	279,787.42	\$ 280,532.00	\$ (744.58)
Expenditures				
Culture and Recreation				
Appropriation	276,390.60	279,787.42	\$ 279,959.00	\$ (171.58)
Total Expenditures	276,390.60	279,787.42	\$ 279,959.00	\$ (171.58)
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

COFFEY COUNTY, KANSAS
HOSPITAL MAINTENANCE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 1,002,043.61	\$ 993,571.17	\$ 996,161.00	\$ (2,589.83)
Delinquent Tax	1,805.74	2,414.44	1,531.00	883.44
Motor Vehicle Tax	11,659.28	17,265.98	19,150.00	(1,884.02)
Recreational Vehicle Tax	560.10	822.73	900.00	(77.27)
16/20 M Truck Tax	736.17	654.11	1,007.00	(352.89)
Commercial Vehicle Tax	1,072.29	1,657.16	1,986.00	(328.84)
Watercraft Tax	-	-	227.00	(227.00)
In Lieu of Tax	1,418.51	1,362.44	872.00	490.44
Total Receipts	1,019,295.70	1,017,748.03	\$ 1,021,834.00	\$ (4,085.97)
Expenditures				
Health				
Appropriation	1,019,295.70	1,017,748.03	\$ 1,019,747.00	\$ (1,998.97)
Total Expenditures	1,019,295.70	1,017,748.03	\$ 1,019,747.00	\$ (1,998.97)
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

COFFEY COUNTY, KANSAS
MENTAL HEALTH FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 85,461.75	\$ 80,401.64	\$ 80,386.00	\$ 15.64
Delinquent Tax	210.31	235.78	193.00	42.78
Motor Vehicle Tax	1,468.18	1,582.86	1,628.00	(45.14)
Recreational Vehicle Tax	70.57	73.56	77.00	(3.44)
16/20 M Truck Tax	86.76	82.35	86.00	(3.65)
Commercial Vehicle Tax	135.01	141.30	169.00	(27.70)
Watercraft Tax	-	-	19.00	(19.00)
In Lieu of Tax	120.98	110.25	110.00	0.25
Total Receipts	87,553.56	82,627.74	\$ 82,668.00	\$ (40.26)
Expenditures				
Health				
Appropriation	87,500.00	82,442.72	\$ 85,000.00	\$ (2,557.28)
Total Expenditures	87,500.00	82,442.72	\$ 85,000.00	\$ (2,557.28)
Receipts Over(Under) Expenditures	53.56	185.02		
Unencumbered Cash, Beginning	-	53.56		
Unencumbered Cash, Ending	\$ 53.56	\$ 238.58		

COFFEY COUNTY, KANSAS
INTELLECTUAL DISABILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 152,932.26	\$ 152,816.10	\$ 153,256.00	\$ (439.90)
Delinquent Tax	422.44	454.62	379.00	75.62
Motor Vehicle Tax	2,888.34	2,892.93	2,918.00	(25.07)
Recreational Vehicle Tax	138.79	133.79	137.00	(3.21)
16/20 M Truck Tax	181.94	161.99	153.00	8.99
Commercial Vehicle Tax	265.76	252.93	303.00	(50.07)
Watercraft Tax	-	-	35.00	(35.00)
In Lieu of Tax	216.49	209.55	216.00	(6.45)
Total Receipts	157,046.02	156,921.91	\$ 157,397.00	\$ (475.09)
Expenditures				
Health				
Appropriation	157,500.00	156,711.80	\$ 157,500.00	\$ (788.20)
Total Expenditures	157,500.00	156,711.80	\$ 157,500.00	\$ (788.20)
Receipts Over(Under) Expenditures	(453.98)	210.11		
Unencumbered Cash, Beginning	681.10	227.12		
Unencumbered Cash, Ending	\$ 227.12	\$ 437.23		

COFFEY COUNTY, KANSAS
NOXIOUS WEED FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 412,316.63	\$ 445,669.51	\$ 446,543.00	\$ (873.49)
Delinquent Tax	1,096.67	1,194.92	905.00	289.92
Motor Vehicle Tax	6,895.73	7,592.88	7,874.00	(281.12)
Recreational Vehicle Tax	331.33	354.27	370.00	(15.73)
16/20 M Truck Tax	542.09	386.83	414.00	(27.17)
Commercial Vehicle Tax	634.15	681.95	817.00	(135.05)
Watercraft Tax	-	-	93.00	(93.00)
In Lieu of Tax	583.68	611.13	516.00	95.13
Other Receipts				
Miscellaneous	-	2,915.63	-	2,915.63
Total Receipts	422,400.28	459,407.12	\$ 457,532.00	\$ 1,875.12
Expenditures				
Agriculture				
Personal Services	173,174.48	185,021.88	\$ 198,100.00	\$ (13,078.12)
Contractual Services	14,722.31	14,513.30	25,000.00	(10,486.70)
Commodities	429,856.81	381,332.72	400,000.00	(18,667.28)
Capital Outlay	-	-	6,000.00	(6,000.00)
Reimbursed Expense	(226,966.98)	(216,672.74)	(150,000.00)	(66,672.74)
Operating Transfers to				
Special Noxious Weed Fund	-	75,000.00	50,000.00	25,000.00
Total Expenditures	390,786.62	439,195.16	\$ 529,100.00	\$ (89,904.84)
Receipts Over(Under) Expenditures	31,613.66	20,211.96		
Unencumbered Cash, Beginning	128,774.77	160,388.43		
Unencumbered Cash, Ending	\$ 160,388.43	\$ 180,600.39		

COFFEY COUNTY, KANSAS
ROAD AND BRIDGE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 4,980,283.52	\$ 2,776,778.91	\$ 2,785,151.00	\$ (8,372.09)
Delinquent Tax	12,343.24	12,908.71	12,334.00	574.71
Motor Vehicle Tax	93,947.11	94,190.83	95,176.00	(985.17)
Recreational Vehicle Tax	4,513.26	4,357.93	4,473.00	(115.07)
16/20 M Truck Tax	4,363.25	5,270.59	5,003.00	267.59
Commercial Vehicle Tax	8,640.78	8,236.31	9,870.00	(1,633.69)
Watercraft Tax	-	-	1,126.00	(1,126.00)
In Lieu of Tax	7,050.09	3,807.68	7,023.00	(3,215.32)
Intergovernmental				
Special City & County Highway	450,197.00	452,482.32	468,943.00	(16,460.68)
Connecting Links	99,961.52	78,539.28	-	78,539.28
Federal Grant	-	47.28	-	47.28
Use of Money and Property				
Sale of Assets	-	44,124.91	-	44,124.91
Other Receipts				
Miscellaneous	1,783.32	513.81	-	513.81
Total Receipts	5,663,083.09	3,481,258.56	\$ 3,389,099.00	\$ 92,159.56
Expenditures				
Maintenance				
Personal Services	2,069,792.09	2,134,024.34	\$ 2,399,845.00	\$ (265,820.66)
Contractual Services	926,370.34	760,686.09	947,820.00	(187,133.91)
Commodities	1,715,313.42	1,901,381.13	2,197,000.00	(295,618.87)
Capital Outlay	38,160.04	40,938.50	62,000.00	(21,061.50)
Reimbursed Expense	(329,216.33)	(261,934.23)	-	(261,934.23)
Operating Transfers to:				
Special Equipment Reserve Fund	300,000.00	100,000.00	-	100,000.00
Special Highway Fund	300,000.00	500,000.00	-	500,000.00
Total Expenditures	5,020,419.56	5,175,095.83	\$ 5,606,665.00	\$ (431,569.17)
Receipts Over(Under) Expenditures	642,663.53	(1,693,837.27)		
Unencumbered Cash, Beginning	2,165,754.05	2,809,044.33		
Cancelled Encumbrances	626.75	-		
Unencumbered Cash, Ending	\$ 2,809,044.33	\$ 1,115,207.06		

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, 2018

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 907,128.88	\$ 951,169.85	\$ 957,441.00	\$ (6,271.15)
Delinquent Tax	2,158.17	2,539.16	1,904.00	635.16
Motor Vehicle Tax	14,351.10	16,481.40	17,436.00	(954.60)
Recreational Vehicle Tax	691.44	774.20	821.00	(46.80)
16/20 M Truck Tax	892.92	802.83	835.00	(32.17)
Commercial Vehicle Tax	1,324.97	1,503.53	1,803.00	(299.47)
Watercraft Tax	-	-	183.00	(183.00)
In Lieu of Tax	1,119.84	1,143.22	1,000.00	143.22
Other Receipts				
Miscellaneous	3,949.01	4,022.72	-	4,022.72
Total Receipts	931,616.33	978,436.91	\$ 981,423.00	\$ (2,986.09)
Expenditures				
Public Safety				
Appropriation	931,603.68	978,454.57	\$ 979,235.00	\$ (780.43)
Total Expenditures	931,603.68	978,454.57	\$ 979,235.00	\$ (780.43)
Receipts Over(Under) Expenditures	12.65	(17.66)		
Unencumbered Cash, Beginning	28.42	41.07		
Unencumbered Cash, Ending	\$ 41.07	\$ 23.41		

COFFEY COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 919.39	\$ 2,032.70	\$ 767.00	\$ 1,265.70
Total Receipts	919.39	2,032.70	\$ 767.00	\$ 1,265.70
Expenditures				
Health				
Contractual Services	-	-	\$ 13,465.00	\$ (13,465.00)
Total Expenditures	-	-	\$ 13,465.00	\$ (13,465.00)
Receipts Over(Under) Expenditures	919.39	2,032.70		
Unencumbered Cash, Beginning	10,948.52	11,867.91		
Unencumbered Cash, Ending	\$ 11,867.91	\$ 13,900.61		

COFFEY COUNTY, KANSAS
SPECIAL BRIDGE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 244,895.82	\$ 377,514.62	\$ 378,289.00	\$ (774.38)
Delinquent Tax	1,132.54	1,121.18	920.00	201.18
Motor Vehicle Tax	7,008.89	5,187.46	4,672.00	515.46
Recreational Vehicle Tax	336.63	231.97	220.00	11.97
16/20 M Truck Tax	447.95	393.21	246.00	147.21
Commercial Vehicle Tax	644.64	404.98	484.00	(79.02)
Watercraft Tax	-	-	55.00	(55.00)
In Lieu of Tax	346.67	517.67	524.00	(6.33)
Total Receipts	254,813.14	385,371.09	\$ 385,410.00	\$ (38.91)
Expenditures				
Public Works				
Personal Services	176,706.21	153,767.12	\$ 198,328.00	\$ (44,560.88)
Contractual Services	183,463.93	23,980.90	599,100.00	(575,119.10)
Commodities	101,852.12	93,788.33	226,600.00	(132,811.67)
Capital Outlay	2,085.86	702.98	27,000.00	(26,297.02)
Reimbursed Expense	(7,410.52)	(1,262.04)	-	(1,262.04)
Total Expenditures	456,697.60	270,977.29	\$ 1,051,028.00	\$ (780,050.71)
Receipts Over(Under) Expenditures	(201,884.46)	114,393.80		
Unencumbered Cash, Beginning	1,476,504.93	1,274,620.47		
Unencumbered Cash, Ending	\$ 1,274,620.47	\$ 1,389,014.27		

COFFEY COUNTY, KANSAS
SPECIAL PARK AND RECREATION FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 480.64	\$ 1,062.62	\$ 384.00	\$ 678.62
Total Receipts	480.64	1,062.62	\$ 384.00	\$ 678.62
Expenditures				
Culture and Recreation				
Contractual Services	500.00	500.00	\$ 4,419.00	\$ (3,919.00)
Total Expenditures	500.00	500.00	\$ 4,419.00	\$ (3,919.00)
Receipts Over(Under) Expenditures	(19.36)	562.62		
Unencumbered Cash, Beginning	3,660.87	3,641.51		
Unencumbered Cash, Ending	\$ 3,641.51	\$ 4,204.13		

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

For the Year Ended December 31, 2018

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Transient Guest Tax	\$ 17,141.74	\$ 18,814.33	\$ 20,000.00	\$ (1,185.67)
Total Receipts	17,141.74	18,814.33	\$ 20,000.00	\$ (1,185.67)
Expenditures				
Economic Development				
Contractual Services	20,000.00	21,000.00	\$ 21,000.00	\$ -
Total Expenditures	20,000.00	21,000.00	\$ 21,000.00	\$ -
Receipts Over(Under) Expenditures	(2,858.26)	(2,185.67)		
Unencumbered Cash, Beginning	27,704.39	24,846.13		
Unencumbered Cash, Ending	\$ 24,846.13	\$ 22,660.46		

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

For the Year Ended December 31, 2018

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

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfer from General Fund	\$ 806,000.00	\$ 11,000.00
Total Receipts	806,000.00	11,000.00
Expenditures		
General Government Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	806,000.00	11,000.00
Unencumbered Cash, Beginning	2,657,381.80	3,463,381.80
Unencumbered Cash, Ending	\$ 3,463,381.80	\$ 3,474,381.80

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

For the Year Ended December 31, 2018

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

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from:		
General Fund	\$ 272,039.00	\$ 543,100.00
Road and Bridge Fund	300,000.00	100,000.00
Total Receipts	<u>572,039.00</u>	<u>643,100.00</u>
Expenditures		
General Government		
Capital Outlay	155,000.00	220,780.56
Total Expenditures	<u>155,000.00</u>	<u>220,780.56</u>
Receipts Over(Under) Expenditures	417,039.00	422,319.44
Unencumbered Cash, Beginning	1,749,927.00	2,138,526.00
Prior Year Correction	<u>(28,440.00)</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 2,138,526.00</u>	<u>\$ 2,560,845.44</u>

COFFEY COUNTY, KANSAS
RISK MANAGEMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from:		
General Fund	\$ 215,000.00	\$ 2,641,795.00
Economic Development Fund	-	130,000.00
Employee Benefits Fund	600,000.00	500,000.00
Health Fund	-	25,000.00
	815,000.00	3,296,795.00
Total Receipts		
Expenditures		
General Government		
Contractual Services	-	-
	-	-
Total Expenditures		
Receipts Over(Under) Expenditures	815,000.00	3,296,795.00
Unencumbered Cash, Beginning	1,854,602.00	2,698,042.00
Prior Year Correction	28,440.00	-
Unencumbered Cash, Ending	\$ 2,698,042.00	\$ 5,994,837.00

COFFEY COUNTY, KANSAS
SPECIAL NOXIOUS WEED FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from Noxious Weed Fund	\$ -	\$ 75,000.00	\$ 50,000.00	\$ 25,000.00
Total Receipts	-	75,000.00	\$ 50,000.00	\$ 25,000.00
Expenditures				
Agriculture				
Capital Outlay	-	85,108.95	\$ 367,261.00	\$ (282,152.05)
Total Expenditures	-	85,108.95	\$ 367,261.00	\$ (282,152.05)
Receipts Over(Under) Expenditures	-	(10,108.95)		
Unencumbered Cash, Beginning	267,260.55	267,260.55		
Unencumbered Cash, Ending	\$ 267,260.55	\$ 257,151.60		

COFFEY COUNTY, KANSAS
SPECIAL HIGHWAY FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from Road and Bridge Fund	\$ 300,000.00	\$ 500,000.00
Total Receipts	300,000.00	500,000.00
Expenditures		
Public Works		
Contractual Services	101,630.19	-
Commodities	891,840.16	52,791.82
Total Expenditures	993,470.35	52,791.82
Receipts Over(Under) Expenditures	(693,470.35)	447,208.18
Unencumbered Cash, Beginning	2,085,381.15	1,391,910.80
Unencumbered Cash, Ending	\$ 1,391,910.80	\$ 1,839,118.98

COFFEY COUNTY, KANSAS
GIS RESERVE FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ 284.50	\$ 144.00
Operating Transfers from General Fund	46,252.00	108,000.00
Total Receipts	46,536.50	108,144.00
Expenditures		
General Government		
Contractual Services	12,971.19	13,586.68
Commodities	109.65	1,687.61
Capital Outlay	193.08	548.40
Total Expenditures	13,273.92	15,822.69
Receipts Over(Under) Expenditures	33,262.58	92,321.31
Unencumbered Cash, Beginning	287,537.08	320,799.66
Unencumbered Cash, Ending	\$ 320,799.66	\$ 413,120.97

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

For the Year Ended December 31, 2018

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

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ 155.70	\$ -
Operating Transfers from General Fund	110,000.00	110,000.00
Total Receipts	110,155.70	110,000.00
Expenditures		
General Government		
Contractual Services	1,223.75	-
Commodities	19,350.00	-
Capital Outlay	125,901.00	3,500.00
Total Expenditures	146,474.75	3,500.00
Receipts Over(Under) Expenditures	(36,319.05)	106,500.00
Unencumbered Cash, Beginning	890,721.94	854,402.89
Unencumbered Cash, Ending	\$ 854,402.89	\$ 960,902.89

COFFEY COUNTY, KANSAS
COFFEY COUNTY RWD INFRASTRUCTURE FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

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

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

COFFEY COUNTY, KANSAS
COMMUNITY IMPROVEMENT RESERVE FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Audit	Current Year Actual
Receipts		
Use of Money and Property		
Notes Receivable		
Principal	\$ 141,666.68	\$ 247,916.69
Operating Transfers from:		
General Fund	1,517,993.00	-
Economic Development Fund	26,000.00	-
Total Receipts	<u>1,685,659.68</u>	<u>247,916.69</u>
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over(Under) Expenditures	1,685,659.68	247,916.69
Unencumbered Cash, Beginning	<u>2,529,103.85</u>	<u>4,214,763.53</u>
Unencumbered Cash, Ending	<u>\$ 4,214,763.53</u>	<u>\$ 4,462,680.22</u>

COFFEY COUNTY, KANSAS
EMERGENCY TELEPHONE SERVICE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$ 70,738.80	\$ 63,237.00	\$ 64,000.00	\$ (763.00)
Use of Money and Property				
Interest on Investments	502.40	7,190.44	70.00	7,120.44
Operating Transfers from General Fund	-	-	61,000.00	(61,000.00)
Total Receipts	<u>71,241.20</u>	<u>70,427.44</u>	<u>\$ 125,070.00</u>	<u>\$ (54,642.56)</u>
Expenditures				
Public Safety				
Contractual Services	37,250.27	45,484.41	\$ 60,000.00	\$ (14,515.59)
Capital Outlay	2,250.00	-	65,070.00	(65,070.00)
Total Expenditures	<u>39,500.27</u>	<u>45,484.41</u>	<u>\$ 125,070.00</u>	<u>\$ (79,585.59)</u>
Receipts Over(Under) Expenditures	31,740.93	24,943.03		
Unencumbered Cash, Beginning	<u>56,990.78</u>	<u>88,731.71</u>		
Unencumbered Cash, Ending	<u>\$ 88,731.71</u>	<u>\$ 113,674.74</u>		

COFFEY COUNTY, KANSAS
MOTOR VEHICLE OPERATING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 92,016.33	\$ 93,942.50
Total Receipts	92,016.33	93,942.50
Expenditures		
General Government		
Personal Services	80,813.41	55,303.81
Contractual Services	550.00	2,078.46
Commodities	2,228.68	5,055.15
Operating Transfers to General Fund	7,650.93	8,009.02
Total Expenditures	91,243.02	70,446.44
Receipts Over(Under) Expenditures	773.31	23,496.06
Unencumbered Cash, Beginning	7,235.71	8,009.02
Unencumbered Cash, Ending	\$ 8,009.02	\$ 31,505.08

COFFEY COUNTY, KANSAS
COUNTY TREASURER'S TECHNOLOGY FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,272.00	\$ 2,189.50
Total Receipts	2,272.00	2,189.50
Expenditures		
General Government		
Commodities	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	2,272.00	2,189.50
Unencumbered Cash, Beginning	1,498.91	3,770.91
Unencumbered Cash, Ending	\$ 3,770.91	\$ 5,960.41

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

For the Year Ended December 31, 2018

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

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 9,058.00	\$ 8,634.00
Use of Money and Property		
Interest on Investments	316.08	683.07
Total Receipts	<u>9,374.08</u>	<u>9,317.07</u>
Expenditures		
General Government		
Contractual Services	6,530.00	5,650.00
Commodities	-	9,670.48
Reimbursed Expense	-	(600.00)
Total Expenditures	<u>6,530.00</u>	<u>14,720.48</u>
Receipts Over(Under) Expenditures	2,844.08	(5,403.41)
Unencumbered Cash, Beginning	<u>46,140.17</u>	<u>48,984.25</u>
Unencumbered Cash, Ending	<u>\$ 48,984.25</u>	<u>\$ 43,580.84</u>

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

For the Year Ended December 31, 2018

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

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,272.00	\$ 2,189.50
Total Receipts	2,272.00	2,189.50
Expenditures		
General Government		
Commodities	-	473.98
Total Expenditures	-	473.98
Receipts Over(Under) Expenditures	2,272.00	1,715.52
Unencumbered Cash, Beginning	3,728.80	6,000.80
Unencumbered Cash, Ending	\$ 6,000.80	\$ 7,716.32

COFFEY COUNTY, KANSAS
EMERGENCY PREPAREDNESS GRANT FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ 23,006.00	\$ -
Total Receipts	23,006.00	-
Expenditures		
Public Safety		
Contractual Services	3,587.50	-
Total Expenditures	3,587.50	-
Receipts Over(Under) Expenditures	19,418.50	-
Unencumbered Cash, Beginning	113,328.38	132,746.88
Unencumbered Cash, Ending	\$ 132,746.88	\$ 132,746.88

COFFEY COUNTY, KANSAS
DIVERSION FEES FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 23,081.00	\$ 15,010.00
Total Receipts	<u>23,081.00</u>	<u>15,010.00</u>
Expenditures		
General Government		
Contractual Services	17,409.65	23,660.99
Commodities	32.13	210.82
Total Expenditures	<u>17,441.78</u>	<u>23,871.81</u>
Receipts Over(Under) Expenditures	5,639.22	(8,861.81)
Unencumbered Cash, Beginning	<u>39,544.84</u>	<u>45,184.06</u>
Unencumbered Cash, Ending	<u>\$ 45,184.06</u>	<u>\$ 36,322.25</u>

COFFEY COUNTY, KANSAS
OTHER GRANTS FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	\$ -	\$ 26,982.50
Other Receipts		
Miscellaneous	43,464.07	58.50
Total Receipts	43,464.07	27,041.00
Expenditures		
General Government		
Personal Services	24,526.36	28,199.87
Contractual Services	3,856.43	360.00
Commodities	820.53	(60.74)
Total Expenditures	29,203.32	28,499.13
Receipts Over(Under) Expenditures	14,260.75	(1,458.13)
Unencumbered Cash, Beginning	50,000.52	64,261.27
Unencumbered Cash, Ending	\$ 64,261.27	\$ 62,803.14

COFFEY COUNTY, KANSAS
FIBER OPTIC SYSTEM CONSTRUCTION FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

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

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

COFFEY COUNTY, KANSAS
SOLID WASTE FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

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

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Licenses, Fees, and Permits				
Landfill Fees	\$ 215,013.30	\$ 156,367.06	\$ 190,000.00	\$ (33,632.94)
Other Receipts				
Miscellaneous	-	505.07	-	505.07
Operating Transfers from General Fund	-	237,241.22	100,000.00	137,241.22
Total Receipts	215,013.30	394,113.35	\$ 290,000.00	\$ 104,113.35
Expenditures				
Sanitation				
Personal Services	191,735.76	189,787.51	\$ 185,452.00	\$ 4,335.51
Contractual Services	27,050.44	14,559.11	43,300.00	(28,740.89)
Commodities	25,292.31	32,352.14	59,000.00	(26,647.86)
Capital Outlay	4,737.59	541.65	7,000.00	(6,458.35)
Reimbursed Expense	(25.84)	-	-	-
Total Expenditures	248,790.26	237,240.41	\$ 294,752.00	\$ (57,511.59)
Receipts Over(Under) Expenditures	(33,776.96)	156,872.94		
Unencumbered Cash, Beginning	38,892.22	5,115.26		
Unencumbered Cash, Ending	\$ 5,115.26	\$ 161,988.20		

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, 2018
 (With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	\$ 3,966.19	\$ 2,978.93	\$ 3,700.00	\$ (721.07)
Delinquent Tax	1,261.50	1,364.60	4,800.00	(3,435.40)
Licenses, Fees, and Permits				
Service Fees	4,866.86	3,903.67	5,000.00	(1,096.33)
Total Receipts	10,094.55	8,247.20	\$ 13,500.00	\$ (5,252.80)
Expenditures				
General Government				
Contractual Services	6,776.59	1,550.77	\$ 235,750.00	\$ (234,199.23)
Commodities	306.02	-	-	-
Total Expenditures	7,082.61	1,550.77	\$ 235,750.00	\$ (234,199.23)
Receipts Over(Under) Expenditures	3,011.94	6,696.43		
Unencumbered Cash, Beginning	214,749.58	217,761.52		
Unencumbered Cash, Ending	\$ 217,761.52	\$ 224,457.95		

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

For the Year Ended December 31, 2018

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

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,519.00	\$ 1,129.00
Total Receipts	1,519.00	1,129.00
Expenditures		
General Government		
Contractual Services	2,328.36	1,695.74
Total Expenditures	2,328.36	1,695.74
Receipts Over(Under) Expenditures	(809.36)	(566.74)
Unencumbered Cash, Beginning	5,935.85	5,126.49
Unencumbered Cash, Ending	\$ 5,126.49	\$ 4,559.75

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

For the Year Ended December 31, 2018

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

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ 5,531.00	\$ 20,259.83
Total Receipts	5,531.00	20,259.83
Expenditures		
Public Safety		
Contractual Services	430.00	4,540.00
Commodities	7,956.92	4,968.58
Reimbursed Expense	(235.00)	(4,112.00)
Total Expenditures	8,151.92	5,396.58
Receipts Over(Under) Expenditures	(2,620.92)	14,863.25
Unencumbered Cash, Beginning	4,321.13	1,700.21
Unencumbered Cash, Ending	\$ 1,700.21	\$ 16,563.46

COFFEY COUNTY, KANSAS
PROSECUTING ATTORNEY TRUST FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ -	\$ 1,000.00
Total Receipts	-	1,000.00
Expenditures		
General Government		
Contractual Services	-	191.19
Total Expenditures	-	191.19
Receipts Over(Under) Expenditures	-	808.81
Unencumbered Cash, Beginning	2,539.99	2,539.99
Unencumbered Cash, Ending	\$ 2,539.99	\$ 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, 2018

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

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 145.24	\$ 80.00
Total Receipts	145.24	80.00
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	145.24	80.00
Unencumbered Cash, Beginning	4,590.88	4,736.12
Unencumbered Cash, Ending	\$ 4,736.12	\$ 4,816.12

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

For the Year Ended December 31, 2018

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

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,500.00	\$ 2,917.00
Total Receipts	1,500.00	2,917.00
Expenditures		
Public Safety		
Contractual Services	750.00	750.00
Commodities	1,146.82	452.00
Total Expenditures	1,896.82	1,202.00
Receipts Over(Under) Expenditures	(396.82)	1,715.00
Unencumbered Cash, Beginning	2,873.34	2,476.52
Unencumbered Cash, Ending	\$ 2,476.52	\$ 4,191.52

COFFEY COUNTY, KANSAS
AGENCY FUNDS

Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2018

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cities:				
Burlington City Sewer Impr	\$ -	\$ 424.23	\$ 424.23	\$ -
Burlington City General	-	741,169.71	741,169.71	-
Burlington City Bond	-	17,494.37	17,494.37	-
Burlington City Weed Mowing	-	3,105.00	3,105.00	-
Burlington City Street Oil - Penob/Mohav	-	984.96	984.96	-
Burlington City Mohawk Street Oil	-	4,112.30	4,112.30	-
Burlington City Special Liability	-	9,299.34	9,299.34	-
Burlington City Cemetery	-	24,479.60	24,479.60	-
Gridley City General	-	85,284.85	85,284.85	-
Gridley City Capital Improvement	-	3,596.21	3,596.21	-
Lebo City General	-	172,585.35	172,585.35	-
Lebo City Employee Benefits	-	28,288.64	28,288.64	-
Lebo City Law Enforcement	-	7,240.99	7,240.99	-
Lebo City Special Liability	-	2,446.16	2,446.16	-
Lebo City Wastewater	-	955.87	955.87	-
LeRoy City General	-	126,023.40	126,023.40	-
LeRoy City Special Liability	-	11,240.13	11,240.13	-
LeRoy City Nuisance	-	5,000.00	5,000.00	-
Waverly City General	-	139,029.81	139,029.81	-
Burlington City Street Improvement - Gar	-	10,481.93	10,481.93	-
Burlington City Street Improvement - Lan	-	3,796.36	3,796.36	-
New Strawn City General	-	163,364.56	163,364.56	-
New Strawn City Mowing	-	600.00	600.00	-
Subtotal Cities	-	1,561,003.77	1,561,003.77	-
Townships:				
Avon Township General	-	217.71	217.71	-
Avon Township Cemetery	-	3,274.13	3,274.13	-
Burlington Township General	-	405.67	405.67	-
Burlington Township Cemetery	-	1,224.64	1,224.64	-
Key West Township General	-	714.54	714.54	-
Key West Township Cemetery	-	3,291.95	3,291.95	-
LeRoy Township General	-	2,940.88	2,940.88	-
Liberty Township General	-	350.81	350.81	-
Liberty Township Cemetery	-	1,153.94	1,153.94	-
Lincoln Township General	-	647.86	647.86	-
Lincoln Township Cemetery	-	9,659.01	9,659.01	-
Neosho Township General	-	549.47	549.47	-
Neosho Township Cemetery	-	6,105.42	6,105.42	-
Pleasant Township General	-	364.37	364.37	-
Pottawatomie Township General	-	975.16	975.16	-
Pottawatomie Township Cemetery	-	3,253.00	3,253.00	-
Rock Creek Township General	-	1,785.78	1,785.78	-
Rock Creek Township Cemetery	-	18,056.17	18,056.17	-
Spring Creek Township General	-	270.34	270.34	-
Spring Creek Township Cemetery	-	1,313.56	1,313.56	-
Star Township General	-	660.83	660.83	-
Star Township Cemetery	-	660.93	660.93	-
Subtotal Townships	-	57,876.17	57,876.17	-

COFFEY COUNTY, KANSAS
AGENCY FUNDS

Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2018

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Schools:				
USD No. 243 General	\$ -	\$ 514,879.64	\$ 514,714.15	\$ 165.49
USD No. 243 Capital Outlay	-	126,202.48	126,202.48	-
USD No. 243 Bond and Interest	-	263,159.99	263,159.99	-
USD No. 243 Supplemental General	-	598,001.85	598,001.85	-
USD No. 244 General	-	9,540,278.28	9,540,174.26	104.02
USD No. 244 Capital Outlay	-	2,425,840.27	2,425,840.27	-
USD No. 244 Recreation	-	1,873,213.53	1,873,213.53	-
USD No. 244 Recreation Employee Benefi	-	92,767.78	92,767.78	-
USD No. 244 Supplemental General	-	2,218,701.18	2,218,701.18	-
USD No. 245 General	-	417,118.26	417,118.26	-
USD No. 245 Capital Outlay	-	98,108.65	98,108.65	-
USD No. 245 Supplemental General	-	609,191.76	609,191.76	-
USD No. 252 General	-	28,648.05	28,633.85	14.20
USD No. 252 Capital Outlay	-	12,497.59	12,497.59	-
USD No. 252 Bond and Interest	-	27,985.16	27,985.16	-
USD No. 252 Supplemental General	-	38,710.94	38,710.94	-
USD No. 252 Recreation	-	1,562.24	1,562.24	-
USD No. 365 General	-	27,349.73	27,349.73	-
USD No. 365 Capital Outlay	-	11,370.11	11,370.11	-
USD No. 365 Bond and Interest	-	12,058.25	12,058.25	-
USD No. 365 Supplemental General	-	31,334.29	31,334.29	-
Subtotal Schools	-	18,968,980.03	18,968,696.32	283.71
Cemeteries:				
Altamont	-	4,174.35	4,174.35	-
Bowman-Adgate	-	9,542.82	9,542.82	-
Logan	-	6,294.43	6,294.43	-
Stringtown	-	5,692.15	5,692.15	-
Pleasant Hill	-	5,318.70	5,318.70	-
Pleasant Township	-	4,831.43	4,831.43	-
Pleasant View	24.89	8,770.56	8,775.02	20.43
Hall Summit	-	2,277.90	2,277.90	-
Teachout	-	3,523.83	3,523.83	-
Subtotal Cemeteries	24.89	50,426.17	50,430.63	20.43
Rural Fire Districts:				
Joint No. 5 Lyon County Fire	-	5,821.65	5,821.65	-
Subtotal Rural Fire Districts	-	5,821.65	5,821.65	-

COFFEY COUNTY, KANSAS
AGENCY FUNDS

Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2018

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Watershed Districts:				
Lakeview Drainage District	\$ (3.60)	\$ 2,342.83	\$ 2,339.23	\$ -
Joint No. 24 Upper Verdigris	-	265.17	265.17	-
Fog Creek Joint No. 19	10.02	8,373.57	8,329.06	54.53
Big Creek Joint No. 48	8.47	19,532.91	19,524.64	16.74
Joint No. 90 Pottawatomie	-	4,150.94	4,150.94	-
Long Scott Creek	-	48,262.35	48,262.35	-
Subtotal Watershed Districts	14.89	82,927.77	82,871.39	71.27
Total Subdivisions	39.78	20,727,035.56	20,726,699.93	375.41
State Funds:				
State Educational Building	-	545,898.54	545,898.54	-
State Institutional Building	-	272,948.91	272,948.91	-
Total State Funds	-	818,847.45	818,847.45	-
Other Agency Funds:				
Motor Vehicle Licenses	-	715,540.90	715,540.90	-
Driver License Fees	487.00	31,032.00	31,519.00	-
Game Licenses	911.25	13,726.50	13,685.50	952.25
Cereal Malt Beverage Licenses	50.00	50.00	100.00	-
Heritage Trust	1,044.00	4,379.00	4,229.00	1,194.00
Unclaimed Money	2,967.54	-	-	2,967.54
Cash Bond Deposits	29,228.18	295.35	-	29,523.53
Sales Tax	20,698.40	427,239.68	420,214.10	27,723.98
Drug Forfeitures Pending	19,356.26	-	14,897.33	4,458.93
State Election Fees	-	556.24	556.24	-
Recycling	51,418.27	4,660.17	2,961.05	53,117.39
Sheriff	3.02	33,969.06	33,969.06	3.02
Sheriff Contingency	660.62	200.00	579.40	281.22
Sheriff Inmate Trust Fund	32,134.83	35,943.43	26,970.58	41,107.68
Sheriff Reserve	11,632.74	13,805.94	5,537.00	19,901.68
Clerk of the District Court	89,160.29	422,399.23	497,460.10	14,099.42
Law Library	42,806.46	7,104.51	10,624.99	39,285.98
Total Other Agency Funds	302,558.86	1,710,902.01	1,778,844.25	234,616.62
Distributable Funds:				
Current Tax	25,742,422.86	49,862,100.71	49,120,063.85	26,484,459.72
Delinquent Tax	79,508.04	137,922.59	171,235.88	46,194.75
Motor Vehicle Tax	206,202.02	959,075.00	940,990.66	224,286.36
Recreational Vehicle Tax	6,900.59	42,700.15	42,689.67	6,911.07
In Lieu of Tax	-	72,092.00	72,092.00	-
Windfarm PILOT	969,826.50	527,947.00	1,260,197.35	237,576.15
Commercial Vehicle Tax	12,871.58	223,350.62	217,785.05	18,437.15
Total Distributable Funds:	27,017,731.59	51,825,188.07	51,825,054.46	27,017,865.20
Total Agency Funds	\$ 27,320,330.23	\$ 75,081,973.09	\$ 75,149,446.09	\$ 27,252,857.23

COFFEY COUNTY, KANSAS
 Reconciliation of 2017 Tax Roll
 For the Year Ended December 31, 2018

County Clerk's Abstract of Taxes Levied		\$ 49,351,295.73
Add: Supplemental Tax Roll		7,898.68
Deduct: Taxes Abated		<u>(22,840.14)</u>
Tax Roll as Adjusted		<u><u>\$ 49,336,354.27</u></u>
County Treasurer's Accounting		
Net Current Tax Collections		\$ 49,157,608.89
Uncollected:		
Personal Property	\$ 2,504.32	
Real Estate	163,915.47	
Special Assessments	<u>12,325.59</u>	
Total Uncollected		<u>178,745.38</u>
Net Tax Roll		<u><u>\$ 49,336,354.27</u></u>



County Commissioners
Coffey County, Kansas

In planning and performing our audit of the financial statement of Coffey County, Kansas as of and for the year ended December 31, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered Coffey County's 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 Coffey County's internal control. Accordingly, we do not express an opinion on the effectiveness of Coffey County's internal control.

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

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

Preparation of Financial Statement

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

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Credit Cards and Charge Accounts

During our testing of County credit cards, we identified some charges on the Commerce Bank and UMB Bank cards, which did not contain adequate supporting documentation. The County's credit card policy states 'the employee shall be entitled to reimbursement for meal(s) when a receipt is submitted in writing, with gratuity included, and signed by the Employee indicating the date of the meal(s), any other persons dining with the Employee, and the reason for the expense'. We would like to point out that all disbursements of the County should be supported by a written claim against the County and the County charge cards should not be used for personal use. Unsupported disbursements could be cause for unallowable expenses under current Kansas statutes and deemed for personal use. There were many items that had a personal nature to them purchased with the card and restaurant receipts with no detailed receipt. If these are legitimate County expenses, notations should be made to allow approvers and outsiders to know why items of a personal nature were purchased and detail of restaurant receipts should be obtained when eating out.

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



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
July 12, 2019