COFFEY COUNTY, KANSAS

Independent Auditor's Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2023

COFFEY COUNTY, KANSAS
For the Year Ended December 31, 2023
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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Coffey County, Kansas

Adverse and Unmodified Opinions
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, 2023 and the related notes to the financial statement.

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 and Unmodified Opinions section of our report, the accompanying 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, Kansas as of December 31, 2023, 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 accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Coffey County, Kansas as of December 31, 2023, 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.

Basis for Adverse and Unmodified Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by Coffey County, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management 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.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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, the schedule of receipts and expenditures – actual and budget regulatory basis, for each individual fund, and the summary of receipts and disbursements – agency funds – regulatory basis (Schedules 1, 2, and 3 as listed in the table of contents) are presented for purposes of additional 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 accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Coffey County, Kansas as of and for the year ended December 31, 2022 (not presented herein), and have issued our report thereon dated June 28, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 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 https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2023 (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 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 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, 2022, on the basis of accounting described in Note 1.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
June 10, 2024

COFFEY COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balances	Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2023
General	$ 2,367,860.82	$ 30,986.91	$ 20,390,198.65	$ 17,896,215.24	$ 4,892,831.14	$ 334,078.32	$ 5,226,909.46
Special Purpose:							
Ambulance	4,913.53	-	1,016,974.88	1,019,747.00	2,141.41	-	2,141.41
Coffey County Library	6,382.40	-	1,320,765.59	1,324,805.00	2,342.99	-	2,342.99
Coffey County Library Employee Benefits	1,084.93	-	203,478.25	203,640.00	923.18	-	923.18
Conservation District	688.61	-	31,849.96	32,000.00	538.57	-	538.57
Economic Development	16,808.84	-	435,911.88	402,585.36	50,135.36	60,084.96	110,220.32
Economic Development Loan	328,389.43	-	96,967.95	-	425,357.38	-	425,357.38
Employee Benefits	232,372.56	-	4,950,733.72	4,836,355.01	346,751.27	46,717.18	393,468.45
Extension Council	1,791.44	-	215,233.73	215,800.00	1,225.17	-	1,225.17
Health	292,689.85	-	509,024.09	757,743.21	43,970.73	8,979.07	52,949.80
Historical Society	2,039.50	-	332,896.97	333,684.00	1,252.47	-	1,252.47
Hospital Maintenance	5,590.08	-	2,033,723.36	2,039,313.44	-	-	-
Mental Health	5,160.10	-	95,779.57	99,000.00	1,939.67	-	1,939.67
Mental Wellness	581,785.09	-	298,939.12	163.28	880,560.93	-	880,560.93
Intellectual Disability	41,119.43	-	135,214.93	157,500.00	18,834.36	-	18,834.36
Noxious Weed	345,827.92	-	635,605.95	339,915.57	641,518.30	4,208.16	645,726.46
Road and Bridge	1,832,681.98	-	6,020,122.21	5,920,655.28	1,932,148.91	104,312.42	2,036,461.33
Rural Fire District No. 1	35,940.27	-	1,094,794.72	1,130,641.35	93.64	-	93.64
Special Alcohol Program	3,043.68	-	2,792.45	-	5,836.13	-	5,836.13
Special Bridge	4,563,856.88	-	2,097,735.13	1,891,609.93	4,769,982.08	6,007.14	4,775,989.22
Special Park and Recreation	6,082.24	-	1,459.82	2,833.33	4,708.73	-	4,708.73
Tourism and Convention Promotion	8,175.54	-	18,455.84	14,600.00	12,031.38	-	12,031.38
Special Capital Improvement	8,846,407.35	-	-	924,091.00	7,922,316.35	88,782.00	8,011,098.35
Special Equipment Reserve	2,116,495.22	-	958,887.00	409,953.00	2,665,429.22	224,979.00	2,890,408.22
Risk Management Reserve	4,000,000.00	-	-	-	4,000,000.00	-	4,000,000.00
Special Noxious Weed	397,151.60	-	-	-	397,151.60	-	397,151.60
Special Highway	5,406,330.16	-	250,000.00	1,144,559.00	4,511,771.16	-	4,511,771.16
GIS Reserve	734,257.23	-	6,340.00	28,186.52	712,410.71	-	712,410.71
Technology Office Reserve	1,408,379.02	-	30,000.00	-	1,438,379.02	-	1,438,379.02
Coffey County RWD Infrastructure	155,133.84	-	-	-	155,133.84	-	155,133.84
Community Improvement Reserve	1,718,915.88	-	1,289,637.92	16,714.88	2,991,838.92	2,244.00	2,994,082.92
Emergency Telephone Service	47,271.90	-	72,387.42	90,941.91	28,717.41	-	28,717.41
Motor Vehicle Operating	29,670.02	-	92,910.75	94,588.01	27,992.76	1,160.80	29,153.56
County Treasurer's Technology	16,699.67	-	3,264.43	-	19,964.10	-	19,964.10
Register of Deeds Technology	53,015.75	-	12,158.11	13,863.76	51,310.10	-	51,310.10
County Clerk's Technology	14,052.82	-	3,125.81	1,124.47	16,054.16	-	16,054.16

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, 2023

Funds	Beginning Unencumbered Cash Balances	Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2023
Special Purpose (Continued):							
Emergency Preparedness Grant	$ 184,025.43	$ -	$ 24,509.00	$ -	$ 208,534.43	$ -	$ 208,534.43
Diversion Fees	63,521.21	-	30,520.00	21,515.16	72,526.05	-	72,526.05
Regional PHEP Grant	101,796.59	-	-	1,525.68	100,270.91	-	100,270.91
Municipalities Fight Addiction	-	-	15,605.11	-	15,605.11	-	15,605.11
Coronavirus Relief Grant	457,784.84	-	-	194,984.26	262,800.58	-	262,800.58
Local Assistance and Tribal Consistency Grant	50,000.00	-	50,000.00	-	100,000.00	-	100,000.00
CHIPS Grant	(133,514.87)	-	1,427,326.10	1,293,811.23	-	103,185.99	103,185.99
BETO Junction CID	-	-	75,053.32	-	75,053.32	-	75,053.32
Decommissioning	257,098.05	-	-	-	257,098.05	-	257,098.05
Capital Projects:							
Jail Construction	18,989,527.00	-	2,254,299.95	2,229,641.11	19,014,185.84	535,711.75	19,549,897.59
Business:							
Solid Waste	83,443.64	-	207,296.07	288,985.70	1,754.01	5,170.13	6,924.14
Solid Waste Closure Care Reserve	3,457,834.00	-	-	-	3,457,834.00	-	3,457,834.00
Jacob's Creek Sewer District	210,840.52	-	9,520.92	8,358.04	212,003.40	1,573.33	213,576.73
Trusts:							
Prosecuting Attorney Training	7,947.75	-	1,421.46	700.98	8,668.23	125.85	8,794.08
Special Law Enforcement Trust	80,447.93	-	13,484.64	55,072.25	38,860.32	-	38,860.32
Prosecuting Attorney Trust	7,381.80	-	-	-	7,381.80	-	7,381.80
Prosecuting Attorney Check Fees	4,916.12	-	10.00	-	4,926.12	-	4,926.12
JV IIP Supervision	-	-	8.95	-	8.95	-	8.95
Sheriff's Special Donations	318.35	-	-	100.00	218.35	-	218.35
Fall Festival	28,214.56	-	1,528.00	3,599.31	26,143.25	-	26,143.25
Total Primary Government (Excluding Agency Funds)	$ 59,479,648.50	$ 30,986.91	$ 48,767,953.73	$ 45,441,123.27	$ 62,837,465.87	$ 1,527,320.10	$ 64,364,785.97

Composition of Cash:	
Cash on Hand	$ 2,343.52
Checking Accounts:	
Demand Deposit Accounts	15,669,717.22
Investments:	
Money Market Accounts	46,825,248.27
Certificates of Deposit	33,601,953.78
Total Cash	96,099,262.79
Agency Funds Per Schedule 3	(31,734,476.82)
Total Reporting Entity (Excluding Agency Funds)	$ 64,364,785.97

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

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

Regulatory Basis Fund Types

The accounts of the County are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its cash, liabilities, fund equity, regulatory receipts and expenditures. The various funds are grouped by type in the financial statement. 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 receipt 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 receipt 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 a regulatory receipt in the appropriate project. Special assessments received after the issuance of general obligation bonds are recorded as a regulatory receipt 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, which is a multi-employer, state-wide pension plan. 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 receipts. In the financial statement and budget comparison schedules presented in this report, reimbursements and refunds are recorded as receipts. 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.

If the County is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The County did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. 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, regulatory receipts 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
- Regional PHEP Grant Fund
- Municipalities Fight Addition Fund
- Coronavirus Relief Grant Fund
- Local Assistance and Tribal Consistency Grant Fund
- CHIPS Grant Fund
- BETO Junction CID Fund
- Decommission 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

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 apparent compliance with Kansas cash basis and budget laws.

3. DEPOSITS AND INVESTMENTS

As of December 31, 2023, the County has the following investments.

Investment Type	Cost	Fair Value	Rating
Agency Money Market			
Less than one year maturity	$ 46,825,248.27	$ 46,827,399.27	AAA
Total Investment	$ 46,825,248.27	$ 46,827,399.27	

3. DEPOSITS AND INVESTMENTS (Continued)

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

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

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County's allocation of investments as of December 31, 2023, is as follows:

Investments	Percentage of Investments
Agency Money Market	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, 2023.

At December 31, 2023, the County's carrying amount of deposits was $49,271,671.00 and the bank balance was $51,483,624.76. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $1,182,097.38 was covered by FDIC insurance and $50,301,527.38 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.

4. RIGHT TO USE CONTRACTS

As of December 31, 2023, the County has entered a contract for a postage machine with Mail Finance Inc. Rent expense for the year ended December 31, 2023, was $6,458.28. Under the current agreement, the future minimum rental payments are as follows:

2024	$ 5,955.12
2025	5,955.12
2026	5,955.12

5. LONG-TERM DEBT

Changes in long-term debt for the County for the year ended December 31, 2023, 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
General Obligation Bonds									
Series 2022	4.00%	December 22, 2022	$ 9,745,000.00	September 1, 2042	$ 9,745,000.00	$ -	$ (440,000.00)	$ 9,305,000.00	$ 260,663.23
Total Contractual Indebtedness					$ 9,745,000.00	$ -	$ (440,000.00)	$ 9,305,000.00	$ 260,663.23

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

Issue	Year	Interest	Principal	Total
General Obligation Bonds				
Series 2022	2024	$ 359,262.50	$ 340,000.00	$ 699,262.50
	2025	345,662.50	355,000.00	700,662.50
	2026	331,462.50	370,000.00	701,462.50
	2027	316,662.50	385,000.00	701,662.50
	2028	300,992.50	400,000.00	700,992.50
	2029 - 2033	1,267,512.50	2,230,000.00	3,497,512.50
	2034 - 2038	831,175.00	2,675,000.00	3,506,175.00
	2039 - 2042	260,000.00	2,550,000.00	2,810,000.00
		$ 4,012,730.00	$ 9,305,000.00	$13,317,730.00

6. CAPITAL PROJECTS

The following is a summary of capital project authorizations and expenditures to date:

PROJECT NAME	AUTHORIZED	EXPENDED THRU 12/31/23	ESTIMATED COMPLETION
Jail Building	$ 19,087,267.00	$ 1,626,717.88	2025

7. 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 statement and required supplementary information. KPERS' financial statement 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 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County were $796,423.13 for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was $7,929,158.00. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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 statement.

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.

8. 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, 2023.

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 pay period. Part-time employees earn sick leave on a pro-rata basis. Employees who separate from service with the County that is not for cause, shall be paid for all unused accrued hours of sick leave up to 160 hours at their ending rate of pay and for accrued hours in excess of 160 hours shall be paid at one-half the ending rate of pay, subject to the employee's status at separation, up to a maximum of 960 hours. 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 and sick, which has been earned, but not taken by County employees of $325,354.78 and $406,001.44.

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 statement.

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.

9. ECONOMIC DEVELOPMENT LOAN PROGRAM

The County loaned Coffey Health System $3,400,000.00 in order to purchase equipment and to provide liquidity. Payments are due monthly in the amount of $35,416.67 starting July 3, 2017 with the final payment due on July 3, 2025. The note is interest free. A summary of the Coffey Health System loan transactions are as follows:

Due or Outstanding 12-31-2022	Funds Advanced/ Charges	Principal/ Rent Received	Write-Offs and Earned Discounts	Due or Outstanding 12-31-2023
$ 1,444,991.61	$ 0.00	$ 60,216.70	$ 0.00	$ 1,384,774.91

The note receivable is not reflected in the regulatory basis financial statement of the County. The County Commissioners approved to defer monthly payments for twenty-four months beginning with the June 4, 2018 payment through June 1, 2020. On June 8, 2020, the County Commissioners approved to defer the loan payments for an additional ninety days and on June 22, 2020 the County Commissioners approved to waive 50% of the loan balance and defer monthly payments for twenty-four months. On May 31, 2022 the County Commission approved semi-annual payments of $30,108.35, thereafter until further review.

The County established a revolving fund to stimulate economic development in the form of loans to local business ventures. Under the County's Economic Development Plan, the County has made direct loans to various local businesses to help with initial start-up costs and building acquisitions. The loans due to the County at December 31, 2023, through the Economic Development Revolving Loan Fund are as follows:

EB Sports & Outdoors, LLC	$ 84,826.58
Jade Seed & Supply, LLC	82,414.74
Carmen Francis, Subway of Burlington	93,540.33
O'Autowash, LLC	238,748.58
Marie Belle Café & Bakery	183,675.05

10. 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.

11. MUNICIPAL SOLID WASTE LANDFILL CLOSURE AND POST CLOSURE CARE

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

12. 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.

13. ECONOMIC DEPENDENCY

Wolf Creek Nuclear Power Plant resides in Coffey County. The power plant is operated by a joint venture of several utility companies. The valuation of the power plant accounted for approximately 83.87% of the County's total valuation during 2023.

14. INTERFUND TRANSFERS

Operating transfers were as follows:

From Fund:	To Fund:	Statutory Authority	Amount
General	Special Equipment Reserve	K.S.A. 19-119	$ 858,887.00
General	Technology Office Reserve	K.S.A. 19-119	30,000.00
General	Special Highway	K.S.A. 68-590	250,000.00
General	Community Improvement Reserve	K.S.A. 19-120	1,241,000.00
General	GIS Reserve	K.S.A. 19-119	6,250.00
General	CHIPS Grant	K.S.A. 19-120	1,177,326.10
Employee Benefits	Jail Construction	K.S.A. 19-120	800,000.00
Health	Special Equipment Reserve	K.S.A. 65-204	100,000.00
Special Capital Improvement	Jail Construction	K.S.A. 19-120	830,000.00
Motor Vehicle Operating	General	K.S.A. 8-145	29,670.02

15. 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 non-recognized subsequent events requiring disclosure.

SUPPLEMENTARY INFORMATION

COFFEY COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2023

Funds	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General	$ 18,144,603.00	$ 17,896,215.24	$ (248,387.76)
Special Purpose:			
Ambulance	1,019,747.00	1,019,747.00	-
Coffey County Library	1,324,805.00	1,324,805.00	-
Coffey County Library Employee Benefits	203,640.00	203,640.00	-
Conservation District	32,000.00	32,000.00	-
Economic Development	416,621.00	402,585.36	(14,035.64)
Employee Benefits	5,043,347.00	4,836,355.01	(206,991.99)
Extension Council	215,800.00	215,800.00	-
Health	844,679.00	757,743.21	(86,935.79)
Historical Society	333,684.00	333,684.00	-
Hospital Maintenance	2,039,494.00	2,039,313.44	(180.56)
Mental Health	99,000.00	99,000.00	-
Mental Wellness	300,000.00	163.28	(299,836.72)
Intellectual Disability	175,000.00	157,500.00	(17,500.00)
Noxious Weed	719,694.00	339,915.57	(379,778.43)
Road and Bridge	6,668,675.00	5,920,655.28	(748,019.72)
Rural Fire District No. 1	1,210,100.00	1,130,641.35	(79,458.65)
Special Alcohol Program	19,311.00	-	(19,311.00)
Special Bridge	3,365,367.00	1,891,609.93	(1,473,757.07)
Special Park and Recreation	5,792.00	2,833.33	(2,958.67)
Tourism and Convention Promotion	30,924.00	14,600.00	(16,324.00)
Special Noxious Weed	527,152.00	-	(527,152.00)
Emergency Telephone Service	146,789.00	90,941.91	(55,847.09)
Business:			
Solid Waste	343,125.00	288,985.70	(54,139.30)
Jacob's Creek Sewer District	228,954.00	8,358.04	(220,595.96)

COFFEY COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 14,702,517.02	$ 16,995,574.91	$ 17,048,252.00	$ (52,677.09)
Delinquent Tax	63,307.59	33,394.25	11,925.00	21,469.25
Motor Vehicle Tax	232,569.16	235,873.19	243,574.00	(7,700.81)
Recreational Vehicle Tax	11,517.52	10,844.38	11,726.00	(881.62)
16/20 M Truck Tax	14,454.48	13,326.92	14,174.00	(847.08)
Commercial Vehicle Tax	25,239.64	22,502.80	23,688.00	(1,185.20)
Watercraft Tax	-	-	3,159.00	(3,159.00)
Rental Excise Tax	27.24	12.61	11.00	1.61
In Lieu of Tax	19,003.04	22,121.84	266,000.00	(243,878.16)
Mineral Production Tax	678.09	1,497.30	-	1,497.30
Interest on Tax	34,291.41	40,505.05	110,000.00	(69,494.95)
Intergovernmental				
Federal Grant	56,444.21	58,326.75	-	58,326.75
State Grant	6,409.54	6,237.00	-	6,237.00
Local Alcoholic Liquor Tax	1,032.47	1,459.82	670.00	789.82
Licenses, Fees, and Permits				
Officer Fees	113,347.03	112,823.15	120,000.00	(7,176.85)
Sale of Recycling Materials	62,163.33	46,333.35	10,000.00	36,333.35
Use of Money and Property				
Interest on Investments	396,980.12	1,999,929.26	55,000.00	1,944,929.26
Sale of Equipment and Property	12,231.59	508,917.28	-	508,917.28
Hospital Loan Repayments	60,216.70	60,216.70	-	60,216.70
Other Receipts				
Donations	110,638.21	115,063.72	-	115,063.72
Miscellaneous	42,468.20	75,568.35	-	75,568.35
Operating Transfers from				
Motor Vehicle Operating Fund	29,797.23	29,670.02	8,000.00	21,670.02
Total Receipts	15,995,333.82	20,390,198.65	$ 17,926,179.00	$ 2,464,019.65
Expenditures				
General Government				
County Commission				
Personal Services	156,000.00	153,836.99	$ 205,176.00	$ (51,339.01)
Contractual Services	9,023.72	9,352.22	11,225.00	(1,872.78)
Commodities	333.92	263.46	1,300.00	(1,036.54)
Capital Outlay	-	(310.00)	500.00	(810.00)
Total County Commission	165,357.64	163,142.67	218,201.00	(55,058.33)

COFFEY COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
County Clerk				
Personal Services	$ 128,086.08	$ 189,663.74	$ 194,075.00	$ (4,411.26)
Contractual Services	1,010.02	507.54	6,000.00	(5,492.46)
Commodities	10,171.76	2,688.86	6,400.00	(3,711.14)
Capital Outlay	-	(145.76)	5,000.00	(5,145.76)
Total County Clerk	139,267.86	192,714.38	211,475.00	(18,760.62)
County Treasurer				
Personal Services	260,948.46	284,904.57	274,923.00	9,981.57
Contractual Services	1,577.65	2,015.32	4,800.00	(2,784.68)
Commodities	3,013.61	3,036.57	4,500.00	(1,463.43)
Capital Outlay	2,427.01	6,563.70	4,900.00	1,663.70
Total County Treasurer	267,966.73	296,520.16	289,123.00	7,397.16
County Attorney				
Personal Services	207,081.35	224,105.04	228,865.00	(4,759.96)
Contractual Services	37,118.53	43,845.87	25,000.00	18,845.87
Commodities	2,183.45	3,103.80	2,500.00	603.80
Capital Outlay	203.76	1,566.71	28,000.00	(26,433.29)
Reimbursed Expense	(264.80)	(20.00)	-	(20.00)
Total County Attorney	246,322.29	272,601.42	284,365.00	(11,763.58)
Register of Deeds				
Personal Services	132,780.11	154,502.43	141,000.00	13,502.43
Contractual Services	2,538.82	2,338.11	4,000.00	(1,661.89)
Commodities	4,742.85	4,967.01	6,000.00	(1,032.99)
Capital Outlay	265.03	150.00	1,000.00	(850.00)
Total Register of Deeds	140,326.81	161,957.55	152,000.00	9,957.55
Unified Court				
Personal Services	1,283.97	-	-	-
Contractual Services	123,512.57	174,247.12	188,961.00	(14,713.88)
Commodities	6,226.82	7,192.88	7,500.00	(307.12)
Capital Outlay	16,000.00	26,344.00	20,000.00	6,344.00
Reimbursed Expense	(3,352.48)	(1,315.00)	-	(1,315.00)
Total Unified Court	143,670.88	206,469.00	216,461.00	(9,992.00)
Courthouse General				
Personal Services	97.58	-	-	-
Contractual Services	851,756.51	799,115.26	700,000.00	99,115.26
Commodities	27,530.06	152,933.49	40,000.00	112,933.49
Capital Outlay	122,780.51	672,472.49	100,000.00	572,472.49
Reimbursed Expense	(87,964.85)	(110,845.47)	-	(110,845.47)
Total Courthouse General	914,199.81	1,513,675.77	840,000.00	673,675.77
Airport				
Contractual Services	575,000.00	583,376.00	310,000.00	273,376.00

COFFEY COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Appraiser				
Personal Services	$ 486,415.76	$ 558,724.24	$ 554,904.00	$ 3,820.24
Contractual Services	13,892.45	16,459.17	24,000.00	(7,540.83)
Commodities	8,324.84	8,659.18	18,000.00	(9,340.82)
Capital Outlay	317.19	11,529.83	15,000.00	(3,470.17)
Reimbursed Expense	(485.00)	(35.00)	-	(35.00)
Total Appraiser	508,465.24	595,337.42	611,904.00	(16,566.58)
County Counselor				
Personal Services	61,551.50	67,255.89	64,565.00	2,690.89
Contractual Services	1,723.88	397.50	8,450.00	(8,052.50)
Total County Counselor	63,275.38	67,653.39	73,015.00	(5,361.61)
Election				
Personal Services	149,419.12	118,162.65	110,582.00	7,580.65
Contractual Services	44,135.69	12,825.74	30,000.00	(17,174.26)
Commodities	12,517.36	26,908.63	10,000.00	16,908.63
Total Election	206,072.17	157,897.02	150,582.00	7,315.02
Janitor/Maintenance				
Personal Services	254,975.44	231,884.60	207,346.00	24,538.60
Contractual Services	52,219.50	47,856.10	300,100.00	(252,243.90)
Commodities	10,800.09	24,016.44	52,100.00	(28,083.56)
Capital Outlay	2,689.00	2,875.00	55,000.00	(52,125.00)
Total Janitor/Maintenance	320,684.03	306,632.14	614,546.00	(307,913.86)
Maintenance				
Contractual Services	67,917.26	-	-	-
Commodities	3,092.33	-	-	-
Capital Outlay	9,200.00	-	-	-
Total Maintenance	80,209.59	-	-	-
Technology				
Personal Services	145,779.58	159,178.61	152,960.00	6,218.61
Contractual Services	1,616.06	5,248.11	8,000.00	(2,751.89)
Commodities	6,065.93	2,561.06	8,500.00	(5,938.94)
Capital Outlay	-	3,346.31	4,000.00	(653.69)
Reimbursed Expense	(3,370.14)	(507.47)	-	(507.47)
Total Technology	150,091.43	169,826.62	173,460.00	(3,633.38)
Technology Training and Equipment				
Contractual Services	78,615.74	60,497.41	110,000.00	(49,502.59)
Commodities	4,857.78	7,480.39	10,000.00	(2,519.61)
Capital Outlay	74,536.26	143,922.77	110,000.00	33,922.77
Reimbursed Expense	-	(15,060.74)	-	(15,060.74)
Total Technology Training and Equipment	158,009.78	196,839.83	230,000.00	(33,160.17)

COFFEY COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Wellness Program				
Personal Services	$ 20,892.59	$ 22,358.57	$ 21,300.00	$ 1,058.57
Contractual Services	5,963.65	3,375.46	20,000.00	(16,624.54)
Commodities	16,662.38	33,388.51	20,000.00	13,388.51
Capital Outlay	-	-	20,000.00	(20,000.00)
Reimbursed Expense	(130.00)	-	-	-
Total Wellness Program	43,388.62	59,122.54	81,300.00	(22,177.46)
Professional Services				
Contractual Services	10,000.00	10,000.00	10,000.00	-
Wage Increase				
Personal Services	-	-	600,000.00	(600,000.00)
Utilities				
Contractual Services	128,927.17	108,190.03	150,000.00	(41,809.97)
Total General Government	4,261,235.43	5,061,955.94	5,216,432.00	(154,476.06)
Public Works				
Construction				
Capital Outlay	387,843.60	319,782.59	1,500,000.00	(1,180,217.41)
Equipment				
Capital Outlay	483,200.60	557,356.59	558,500.00	(1,143.41)
Special Bridge Equipment				
Capital Outlay	-	146,111.00	150,000.00	(3,889.00)
Total Public Works	871,044.20	1,023,250.18	2,208,500.00	(1,185,249.82)
Public Safety				
Sheriff				
Personal Services	1,723,170.83	2,029,564.73	1,925,000.00	104,564.73
Contractual Services	129,100.49	190,791.26	261,350.00	(70,558.74)
Commodities	372,166.44	278,727.08	272,800.00	5,927.08
Capital Outlay	351,391.97	480,501.76	431,311.00	49,190.76
Reimbursed Expense	(23,658.90)	(12,299.94)	-	(12,299.94)
Total Sheriff	2,552,170.83	2,967,284.89	2,890,461.00	76,823.89
Sheriff - Corrections				
Personal Services	491,124.97	615,489.43	529,000.00	86,489.43
Contractual Services	160,913.21	129,420.99	166,147.00	(36,726.01)
Commodities	18,666.68	16,428.22	26,000.00	(9,571.78)
Capital Outlay	28,080.00	7,238.06	20,500.00	(13,261.94)
Reimbursed Expense	(257.54)	(557.92)	-	(557.92)
Total Sheriff - Corrections	698,527.32	768,018.78	741,647.00	26,371.78
Juvenile Detention				
Contractual Services	3,700.00	33,750.00	10,000.00	23,750.00

COFFEY COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual	Current Year Budget	Variance - Over (Under)
Expenditures (Continued)				
Emergency Preparedness				
Personal Services	$ 183,809.23	$ 242,200.46	$ 244,264.00	$ (2,063.54)
Contractual Services	31,314.14	43,022.93	31,750.00	11,272.93
Commodities	11,654.64	14,365.55	12,200.00	2,165.55
Capital Outlay	7,692.08	3,990.00	14,000.00	(10,010.00)
Reimbursed Expense	(5,060.34)	(4,321.08)	-	(4,321.08)
Total Emergency Preparedness	229,409.75	299,257.86	302,214.00	(2,956.14)
Local Emergency Planning Committee				
Contractual Services	-	-	3,000.00	(3,000.00)
Total Local Emergency Planning Committee	-	-	3,000.00	(3,000.00)
Joint Services Building				
Contractual Services	13,787.14	6,010.26	6,000.00	10.26
Total Joint Services Building	13,787.14	6,010.26	6,000.00	10.26
Total Public Safety	3,497,595.04	4,074,321.79	3,953,322.00	120,999.79
Agriculture				
Agricultural Appropriations				
Conservation District	48,000.00	51,000.00	51,000.00	-
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	75,000.00	78,000.00	78,000.00	-
Culture and Recreation				
Culture and Recreation Appropriations				
SOS Appropriation	7,000.00	7,000.00	7,000.00	-
Parks and Recreation	225,333.33	225,000.00	225,000.00	-
Arts Council	9,000.00	9,000.00	9,000.00	-
Total Culture and Recreation Appropriations	241,333.33	241,000.00	241,000.00	-
Coffey County Lake				
Personal Services	149,754.34	166,413.64	150,000.00	16,413.64
Contractual Services	1,729.94	2,550.22	1,500.00	1,050.22
Commodities	4,930.20	6,140.47	7,450.00	(1,309.53)
Capital Outlay	1,301.89	1,217.90	5,500.00	(4,282.10)
Total Coffey County Lake	157,716.37	176,322.23	164,450.00	11,872.23
Total Culture and Recreation	399,049.70	417,322.23	405,450.00	11,872.23
Sanitation				
Landfill				
Contractual Services	12,224.10	9,203.33	45,000.00	(35,796.67)
Total Landfill	12,224.10	9,203.33	45,000.00	(35,796.67)

COFFEY COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Recycling				
Personal Services	$ 172,487.30	$ 165,700.43	$ 179,405.00	$ (13,704.57)
Contractual Services	7,905.91	7,527.80	8,000.00	(472.20)
Commodities	29,252.13	24,612.76	34,000.00	(9,387.24)
Capital Outlay	43,029.00	-	3,825.00	(3,825.00)
Reimbursed Expense	(43,029.00)	-	-	-
Total Recycling	209,645.34	197,840.99	225,230.00	(27,389.01)
Household Hazardous Waste				
Contractual Services	6,916.43	6,790.50	6,000.00	790.50
Commodities	2,430.50	495.00	3,500.00	(3,005.00)
Capital Outlay	-	-	500.00	(500.00)
Total Household Hazardous Waste	9,346.93	7,285.50	10,000.00	(2,714.50)
Lake Region Solid Waste Authority				
Contractual Services	4,600.00	4,600.00	4,600.00	-
Total Sanitation	235,816.37	218,929.82	284,830.00	(65,900.18)
Social Services for Aged and Poor				
Transportation				
Appropriation	229,890.00	250,000.00	250,000.00	-
CASA				
Appropriation	10,000.00	11,000.00	11,000.00	-
Agency on Aging				
Appropriation	91,500.00	91,500.00	91,500.00	-
Housing Authority				
Appropriation	220,000.00	225,000.00	225,000.00	-
Total Social Services for Aged and Poor	551,390.00	577,500.00	577,500.00	-
Capital Expenditures				
Capital Outlay Projects				
Capital Outlay	186,474.00	1,184,480.03	1,250,000.00	(65,519.97)
Cities Infrastructure	1,000,000.00	1,000,000.00	1,000,000.00	-
Total Capital Outlay Projects	1,186,474.00	2,184,480.03	2,250,000.00	(65,519.97)
Community Improvement				
Contractual Services	1,461,866.90	60,694.06	2,170,569.00	(2,109,874.94)
Solid Waste Closure Care				
Capital Outlay	-	45,000.00	500,000.00	(455,000.00)
Radio System Improvements				
Capital Outlay	-	591,298.09	-	591,298.09
Total Capital Expenditures	2,648,340.90	2,881,472.18	4,920,569.00	(2,039,096.82)

COFFEY COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Operating Transfers to:				
Special Equipment Reserve Fund	$ 100,000.00	$ 858,887.00	$ -	$ 858,887.00
Community Improvement Reserve Fund	-	1,241,000.00	-	1,241,000.00
GIS Reserve Fund	-	6,250.00	-	6,250.00
Special Law Enforcement Center Fund	-	-	500,000.00	(500,000.00)
Technology Office Reserve Fund	87,665.00	30,000.00	-	30,000.00
Special Highway Fund	1,184,455.00	250,000.00	-	250,000.00
CHIPS Grant Fund	-	1,177,326.10	-	1,177,326.10
Jail Construction Fund	1,880,000.00	-	-	-
Total Operating Transfers	3,252,120.00	3,563,463.10	500,000.00	3,063,463.10
Total Expenditures	15,791,591.64	17,896,215.24	$ 18,144,603.00	$ (248,387.76)
Receipts Over(Under) Expenditures	203,742.18	2,493,983.41		
Unencumbered Cash, Beginning	2,051,379.78	2,367,860.82		
Cancelled Encumbrances	112,738.86	30,986.91		
Unencumbered Cash, Ending	$ 2,367,860.82	$ 4,892,831.14		

COFFEY COUNTY, KANSAS
AMBULANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 991,606.79	$ 994,233.73	$ 996,915.00	$ (2,681.27)
Delinquent Tax	4,048.99	2,269.87	397.00	1,872.87
Motor Vehicle Tax	17,780.97	15,908.16	16,428.00	(519.84)
Recreational Vehicle Tax	880.55	731.47	791.00	(59.53)
16/20 M Truck Tax	1,114.15	1,018.93	956.00	62.93
Commercial Vehicle Tax	1,929.68	1,517.70	1,598.00	(80.30)
Watercraft Tax	-	-	213.00	(213.00)
Rental Excise Tax	2.09	0.84	-	0.84
In Lieu of Tax	1,281.66	1,294.18	1,370.00	(75.82)
Total Receipts	1,018,644.88	1,016,974.88	$ 1,018,668.00	$ (1,693.12)
Expenditures				
Public Safety				
Appropriation	1,019,747.00	1,019,747.00	$ 1,019,747.00	$ -
Total Expenditures	1,019,747.00	1,019,747.00	$ 1,019,747.00	$ -
Receipts Over(Under) Expenditures	(1,102.12)	(2,772.12)		
Unencumbered Cash, Beginning	6,015.65	4,913.53		
Unencumbered Cash, Ending	$ 4,913.53	$ 2,141.41		

COFFEY COUNTY, KANSAS
COFFEY COUNTY LIBRARY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 1,087,969.76	$ 1,295,431.54	$ 1,299,231.00	$ (3,799.46)
Delinquent Tax	4,436.38	2,607.84	909.00	1,698.84
Motor Vehicle Tax	19,493.99	17,454.43	18,014.00	(559.57)
Recreational Vehicle Tax	965.43	802.44	867.00	(64.56)
16/20 M Truck Tax	1,221.31	1,117.11	1,048.00	69.11
Commercial Vehicle Tax	2,115.51	1,665.14	1,752.00	(86.86)
Watercraft Tax	-	-	234.00	(234.00)
Rental Excise Tax	2.29	0.94	-	0.94
In Lieu of Tax	1,406.21	1,686.15	1,410.00	276.15
Total Receipts	1,117,610.88	1,320,765.59	$ 1,323,465.00	$ (2,699.41)
Expenditures				
Culture and Recreation				
Appropriation	1,117,912.00	1,324,805.00	$ 1,324,805.00	$ -
Total Expenditures	1,117,912.00	1,324,805.00	$ 1,324,805.00	$ -
Receipts Over(Under) Expenditures	(301.12)	(4,039.41)		
Unencumbered Cash, Beginning	6,683.52	6,382.40		
Unencumbered Cash, Ending	$ 6,382.40	$ 2,342.99		

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, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 183,400.65	$ 199,241.55	$ 199,316.00	$ (74.45)
Delinquent Tax	760.51	430.08	139.00	291.08
Motor Vehicle Tax	3,292.88	2,942.29	3,036.00	(93.71)
Recreational Vehicle Tax	163.03	135.37	146.00	(10.63)
16/20 M Truck Tax	207.03	188.68	177.00	11.68
Commercial Vehicle Tax	357.49	280.78	295.00	(14.22)
Watercraft Tax	-	-	39.00	(39.00)
Rental Excise Tax	0.38	0.16	-	0.16
In Lieu of Tax	237.05	259.34	258.00	1.34
Total Receipts	188,419.02	203,478.25	$ 203,406.00	$ 72.25
Expenditures				
Culture and Recreation				
Appropriation	189,000.00	203,640.00	$ 203,640.00	$ -
Total Expenditures	189,000.00	203,640.00	$ 203,640.00	$ -
Receipts Over(Under) Expenditures	(580.98)	(161.75)		
Unencumbered Cash, Beginning	1,665.91	1,084.93		
Unencumbered Cash, Ending	$ 1,084.93	$ 923.18		

COFFEY COUNTY, KANSAS
CONSERVATION DISTRICT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 30,463.13	$ 31,151.18	$ 31,173.00	$ (21.82)
Delinquent Tax	124.61	69.93	22.00	47.93
Motor Vehicle Tax	540.05	488.14	498.00	(9.86)
Recreational Vehicle Tax	26.86	22.52	24.00	(1.48)
16/20 M Truck Tax	34.72	30.99	29.00	1.99
Commercial Vehicle Tax	58.58	46.63	48.00	(1.37)
Watercraft Tax	-	-	6.00	(6.00)
Rental Excise Tax	0.07	0.02	-	0.02
In Lieu of Tax	39.37	40.55	40.00	0.55
Total Receipts	31,287.39	31,849.96	$ 31,840.00	$ 9.96
Expenditures				
Agriculture				
Appropriation	31,325.00	32,000.00	$ 32,000.00	$ -
Total Expenditures	31,325.00	32,000.00	$ 32,000.00	$ -
Receipts Over(Under) Expenditures	(37.61)	(150.04)		
Unencumbered Cash, Beginning	726.22	688.61		
Unencumbered Cash, Ending	$ 688.61	$ 538.57		

COFFEY COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 240,596.78	$ 406,967.43	$ 408,159.00	$ (1,191.57)
Delinquent Tax	1,096.73	669.47	286.00	383.47
Motor Vehicle Tax	4,323.01	3,860.26	3,981.00	(120.74)
Recreational Vehicle Tax	214.10	177.50	192.00	(14.50)
16/20 M Truck Tax	315.52	247.88	232.00	15.88
Commercial Vehicle Tax	469.18	368.19	387.00	(18.81)
Watercraft Tax	-	-	52.00	(52.00)
Rental Excise Tax	0.51	0.22	-	0.22
In Lieu of Tax	310.97	529.67	300.00	229.67
Other Receipts				
Miscellaneous	8,469.88	23,091.26	-	23,091.26
Total Receipts	255,796.68	435,911.88	$ 413,589.00	$ 22,322.88
Expenditures				
Economic Development				
Personal Services	113,042.23	201,132.16	$ 173,371.00	$ 27,761.16
Contractual Services	44,690.91	63,807.36	77,200.00	(13,392.64)
Commodities	12,385.30	7,517.23	10,550.00	(3,032.77)
Capital Outlay	76,564.81	130,128.61	155,500.00	(25,371.39)
Total Expenditures	246,683.25	402,585.36	$ 416,621.00	$ (14,035.64)
Receipts Over(Under) Expenditures	9,113.43	33,326.52		
Unencumbered Cash, Beginning	7,695.41	16,808.84		
Unencumbered Cash, Ending	$ 16,808.84	$ 50,135.36		

COFFEY COUNTY, KANSAS
ECONOMIC DEVELOPMENT LOAN FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Actual
Receipts		
Use of Money and Property		
Interest on Investments	$ 6,142.41	$ 15,754.40
Loan Repayments	54,111.31	81,213.55
Other Receipts		
Miscellaneous	209.18	-
Total Receipts	60,462.90	96,967.95
Expenditures		
General Government		
Contractual Services	8,167.44	-
Economic Development Loans	686,510.46	-
Reimbursed Expense	(800,000.00)	-
Total Expenditures	(105,322.10)	-
Receipts Over(Under) Expenditures	165,785.00	96,967.95
Unencumbered Cash, Beginning	162,604.43	328,389.43
Unencumbered Cash, Ending	$ 328,389.43	$ 425,357.38

COFFEY COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 4,547,715.00	$ 4,846,666.63	$ 4,861,608.00	$ (14,941.37)
Delinquent Tax	18,089.71	10,357.49	3,401.00	6,956.49
Motor Vehicle Tax	71,888.56	72,959.07	75,335.00	(2,375.93)
Recreational Vehicle Tax	3,560.04	3,354.32	3,626.00	(271.68)
16/20 M Truck Tax	5,638.65	4,123.12	4,384.00	(260.88)
Commercial Vehicle Tax	7,801.68	6,960.49	7,327.00	(366.51)
Watercraft Tax	-	-	977.00	(977.00)
Rental Excise Tax	8.42	3.90		3.90
In Lieu of Tax	5,877.94	6,308.70	5,000.00	1,308.70
Total Receipts	4,660,580.00	4,950,733.72	$ 4,961,658.00	$ (10,924.28)
Expenditures				
General Government				
Health Insurance	1,661,266.43	2,012,742.11	$ 2,600,000.00	$ (587,257.89)
KPERS	743,663.24	778,897.59	900,000.00	(121,102.41)
Social Security	679,662.89	659,488.60	800,000.00	(140,511.40)
Unemployment	7,300.56	25,444.18	25,000.00	444.18
Workmen's Compensation	142,353.40	138,991.73	300,000.00	(161,008.27)
Health Savings	225,312.88	237,189.10	300,000.00	(62,810.90)
Health Administration	432,531.18	466,066.26	318,347.00	147,719.26
Health Deductions/Premium	(213,445.36)	(240,288.21)	(200,000.00)	(40,288.21)
Reimbursed Expense	(181,389.77)	(42,176.35)	-	(42,176.35)
Operating Transfers to Jail Construction Fund	1,300,000.00	800,000.00	-	800,000.00
Total Expenditures	4,797,255.45	4,836,355.01	$ 5,043,347.00	$ (206,991.99)
Receipts Over(Under) Expenditures	(136,675.45)	114,378.71		
Unencumbered Cash, Beginning	369,048.01	232,372.56		
Unencumbered Cash, Ending	$ 232,372.56	$ 346,751.27		

COFFEY COUNTY, KANSAS
EXTENSION COUNCIL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 186,509.19	$ 210,926.20	$ 211,197.00	$ (270.80)
Delinquent Tax	727.57	432.10	148.00	284.10
Motor Vehicle Tax	3,241.94	2,991.87	3,080.00	(88.13)
Recreational Vehicle Tax	160.53	137.59	148.00	(10.41)
16/20 M Truck Tax	196.63	185.78	179.00	6.78
Commercial Vehicle Tax	351.84	285.48	300.00	(14.52)
Watercraft Tax	-	-	40.00	(40.00)
Rental Excise Tax	0.39	0.16	-	0.16
In Lieu of Tax	241.06	274.55	230.00	44.55
Total Receipts	191,429.15	215,233.73	$ 215,322.00	$ (88.27)
Expenditures				
Agriculture				
Appropriation	191,000.00	215,800.00	$ 215,800.00	$ -
Total Expenditures	191,000.00	215,800.00	$ 215,800.00	$ -
Receipts Over(Under) Expenditures	429.15	(566.27)		
Unencumbered Cash, Beginning	1,362.29	1,791.44		
Unencumbered Cash, Ending	$ 1,791.44	$ 1,225.17		

COFFEY COUNTY, KANSAS
HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 395,399.42	$ 281,615.76	$ 282,253.00	$ (637.24)
Delinquent Tax	1,467.26	797.73	197.00	600.73
Motor Vehicle Tax	6,627.03	6,343.40	6,543.00	(199.60)
Recreational Vehicle Tax	328.15	291.68	315.00	(23.32)
16/20 M Truck Tax	378.54	379.63	381.00	(1.37)
Commercial Vehicle Tax	719.20	605.15	636.00	(30.85)
Watercraft Tax	-	-	85.00	(85.00)
Rental Excise Tax	0.78	0.34	-	0.34
In Lieu of Tax	511.06	366.63	485.00	(118.37)
Intergovernmental				
Federal Grant	75,745.74	57,723.03	32,000.00	25,723.03
State Grant	26,418.00	20,151.00	-	20,151.00
Licenses, Fees, and Permits				
Service Fees	157,381.98	140,749.74	145,000.00	(4,250.26)
Other Receipts				
Miscellaneous	4.27	-	-	-
Total Receipts	664,981.43	509,024.09	$ 467,895.00	$ 41,129.09
Expenditures				
Health				
Personal Services	394,269.24	400,397.84	$ 490,389.00	$ (89,991.16)
Contractual Services	83,463.44	38,143.71	61,590.00	(23,446.29)
Commodities	147,654.82	145,430.74	225,200.00	(79,769.26)
Capital Outlay	-	73,770.92	67,500.00	6,270.92
Operating Transfers to				
Special Equipment Reserve Fund	-	100,000.00	-	100,000.00
Total Expenditures	625,387.50	757,743.21	$ 844,679.00	$ (86,935.79)
Receipts Over(Under) Expenditures	39,593.93	(248,719.12)		
Unencumbered Cash, Beginning	253,095.92	292,689.85		
Unencumbered Cash, Ending	$ 292,689.85	$ 43,970.73		

COFFEY COUNTY, KANSAS
HISTORICAL SOCIETY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 310,226.95	$ 325,791.87	$ 326,286.00	$ (494.13)
Delinquent Tax	1,191.43	698.58	228.00	470.58
Motor Vehicle Tax	5,261.10	4,977.08	5,134.00	(156.92)
Recreational Vehicle Tax	260.47	228.79	247.00	(18.21)
16/20 M Truck Tax	330.15	301.52	299.00	2.52
Commercial Vehicle Tax	570.98	474.78	499.00	(24.22)
Watercraft Tax	-	-	67.00	(67.00)
Rental Excise Tax	0.61	0.28	-	0.28
In Lieu of Tax	400.97	424.07	380.00	44.07
Total Receipts	318,242.66	332,896.97	$ 333,140.00	$ (243.03)
Expenditures				
Culture and Recreation				
Appropriation	318,435.00	333,684.00	$ 333,684.00	$ -
Total Expenditures	318,435.00	333,684.00	$ 333,684.00	$ -
Receipts Over(Under) Expenditures	(192.34)	(787.03)		
Unencumbered Cash, Beginning	2,231.84	2,039.50		
Unencumbered Cash, Ending	$ 2,039.50	$ 1,252.47		

COFFEY COUNTY, KANSAS
HOSPITAL MAINTENANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 2,010,570.84	$ 1,989,756.30	$ 1,995,801.00	$ (6,044.70)
Delinquent Tax	4,444.54	3,540.71	1,396.00	2,144.71
Motor Vehicle Tax	17,780.71	32,255.49	33,299.00	(1,043.51)
Recreational Vehicle Tax	880.57	1,482.92	1,603.00	(120.08)
16/20 M Truck Tax	1,114.15	1,018.93	1,938.00	(919.07)
Commercial Vehicle Tax	1,929.66	3,077.25	3,239.00	(161.75)
Watercraft Tax	-	-	432.00	(432.00)
Rental Excise Tax	2.07	1.71	-	1.71
In Lieu of Tax	2,598.67	2,590.05	1,400.00	1,190.05
Total Receipts	2,039,321.21	2,033,723.36	$ 2,039,108.00	$ (5,384.64)
Expenditures				
Health				
Appropriation	2,039,494.00	2,039,313.44	$ 2,039,494.00	$ (180.56)
Total Expenditures	2,039,494.00	2,039,313.44	$ 2,039,494.00	$ (180.56)
Receipts Over(Under) Expenditures	(172.79)	(5,590.08)		
Unencumbered Cash, Beginning	5,762.87	5,590.08		
Unencumbered Cash, Ending	$ 5,590.08	$ -		

COFFEY COUNTY, KANSAS
MENTAL HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 96,363.00	$ 93,451.82	$ 93,108.00	$ 343.82
Delinquent Tax	684.12	299.47	65.00	234.47
Motor Vehicle Tax	2,467.23	1,546.28	1,587.00	(40.72)
Recreational Vehicle Tax	122.26	70.97	76.00	(5.03)
16/20 M Truck Tax	279.62	141.82	92.00	49.82
Commercial Vehicle Tax	267.81	147.48	154.00	(6.52)
Watercraft Tax	-	-	21.00	(21.00)
Rental Excise Tax	0.28	0.08	-	0.08
In Lieu of Tax	124.55	121.65	120.00	1.65
Total Receipts	100,308.87	95,779.57	$ 95,223.00	$ 556.57
Expenditures				
Health				
Appropriation	99,000.00	99,000.00	$ 99,000.00	$ -
Total Expenditures	99,000.00	99,000.00	$ 99,000.00	$ -
Receipts Over(Under) Expenditures	1,308.87	(3,220.43)		
Unencumbered Cash, Beginning	3,851.23	5,160.10		
Unencumbered Cash, Ending	$ 5,160.10	$ 1,939.67		

COFFEY COUNTY, KANSAS
MENTAL WELLNESS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 300,280.40	$ 292,685.94	$ 293,352.00	$ (666.06)
Delinquent Tax	116.22	373.72	205.00	168.72
Motor Vehicle Tax	-	4,817.09	4,972.00	(154.91)
Recreational Vehicle Tax	-	221.47	239.00	(17.53)
16/20 M Vehicle Tax	-	-	289.00	(289.00)
Commercial Vehicle Tax	-	459.64	484.00	(24.36)
Watercraft Tax	-	0.27	64.00	(63.73)
In Lieu Tax	388.11	380.99	-	380.99
Total Receipts	300,784.73	298,939.12	$ 299,605.00	$ (665.88)
Expenditures				
Health				
Contractual Services	-	163.28	$ 295,000.00	$ (294,836.72)
Commodities	-	-	5,000.00	(5,000.00)
Total Expenditures	-	163.28	$ 300,000.00	$ (299,836.72)
Receipts Over(Under) Expenditures	300,784.73	298,775.84		
Unencumbered Cash, Beginning	281,000.36	581,785.09		
Unencumbered Cash, Ending	$ 581,785.09	$ 880,560.93		

COFFEY COUNTY, KANSAS
INTELLECTUAL DISABILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 153,559.08	$ 131,734.66	$ 131,625.00	$ 109.66
Delinquent Tax	634.97	339.22	92.00	247.22
Motor Vehicle Tax	2,752.46	2,463.32	2,535.00	(71.68)
Recreational Vehicle Tax	136.34	113.28	122.00	(8.72)
16/20 M Truck Tax	171.70	157.73	148.00	9.73
Commercial Vehicle Tax	298.70	235.11	247.00	(11.89)
Watercraft Tax	-	-	33.00	(33.00)
Rental Excise Tax	0.33	0.12	-	0.12
In Lieu of Tax	198.48	171.49	216.00	(44.51)
Total Receipts	157,752.06	135,214.93	$ 135,018.00	$ 196.93
Expenditures				
Health				
Appropriation	157,500.00	157,500.00	$ 175,000.00	$ (17,500.00)
Total Expenditures	157,500.00	157,500.00	$ 175,000.00	$ (17,500.00)
Receipts Over(Under) Expenditures	252.06	(22,285.07)		
Unencumbered Cash, Beginning	40,867.37	41,119.43		
Unencumbered Cash, Ending	$ 41,119.43	$ 18,834.36		

COFFEY COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 418,402.12	$ 625,687.17	$ 626,959.00	$ (1,271.83)
Delinquent Tax	1,736.93	1,067.10	439.00	628.10
Motor Vehicle Tax	6,545.24	6,712.67	6,928.00	(215.33)
Recreational Vehicle Tax	324.28	308.62	334.00	(25.38)
16/20 M Truck Tax	494.36	375.36	403.00	(27.64)
Commercial Vehicle Tax	710.39	640.32	674.00	(33.68)
Watercraft Tax	-	-	90.00	(90.00)
Rental Excise Tax	0.76	0.36	-	0.36
In Lieu of Tax	540.79	814.35	580.00	234.35
Other Receipts				
Miscellaneous	1,685.49	-	-	-
Total Receipts	430,440.36	635,605.95	$ 636,407.00	$ (801.05)
Expenditures				
Agriculture				
Personal Services	208,343.30	229,891.37	$ 236,928.00	$ (7,036.63)
Contractual Services	13,190.98	14,053.60	24,600.00	(10,546.40)
Commodities	449,489.84	335,648.53	387,166.00	(51,517.47)
Capital Outlay	-	-	6,000.00	(6,000.00)
Reimbursed Expense	(224,825.95)	(239,677.93)	-	(239,677.93)
Operating Transfers to				
Special Noxious Weed Fund	-	-	65,000.00	(65,000.00)
Total Expenditures	446,198.17	339,915.57	$ 719,694.00	$ (379,778.43)
Receipts Over(Under) Expenditures	(15,757.81)	295,690.38		
Unencumbered Cash, Beginning	361,585.73	345,827.92		
Unencumbered Cash, Ending	$ 345,827.92	$ 641,518.30		

COFFEY COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 4,858,561.86	$ 5,238,028.25	$ 5,254,168.00	$ (16,139.75)
Delinquent Tax	18,285.64	11,131.24	3,675.00	7,456.24
Motor Vehicle Tax	86,957.38	77,946.38	80,485.00	(2,538.62)
Recreational Vehicle Tax	4,306.32	3,583.48	3,874.00	(290.52)
16/20 M Truck Tax	5,439.90	4,983.00	4,684.00	299.00
Commercial Vehicle Tax	9,437.05	7,436.21	7,828.00	(391.79)
Watercraft Tax	-	-	1,044.00	(1,044.00)
Rental Excise Tax	10.18	4.18	-	4.18
In Lieu of Tax	6,279.71	6,818.09	7,025.00	(206.91)
Food Control Allocation	-	108.92	-	108.92
Intergovernmental				
Federal Grant	455,376.86	-	-	-
State Grant	60,710.55	-	-	-
Special City & County Highway	451,586.07	447,536.86	463,239.00	(15,702.14)
Highway Equalization	9,359.50	3,906.56	-	3,906.56
Connecting Links	80,838.70	74,742.15	-	74,742.15
Use of Money and Property				
Sale of Equipment and Property	173,213.00	57,156.63	-	57,156.63
Other Receipts				
Insurance Proceeds	-	72,402.00	-	72,402.00
Miscellaneous	104,550.26	14,338.26	-	14,338.26
Total Receipts	6,324,912.98	6,020,122.21	$ 5,826,022.00	$ 194,100.21
Expenditures				
Maintenance				
Personal Services	2,187,649.23	2,258,796.08	$ 2,499,675.00	$ (240,878.92)
Contractual Services	925,174.65	1,227,450.40	1,108,000.00	119,450.40
Commodities	2,596,908.16	2,612,298.54	2,988,000.00	(375,701.46)
Capital Outlay	33,131.26	50,941.69	73,000.00	(22,058.31)
Reimbursed Expense	(248,214.61)	(228,831.43)	-	(228,831.43)
Operating Transfers to:				
Special Equipment Reserve Fund	100,000.00	-	-	-
Special Highway Fund	600,000.00	-	-	-
Total Expenditures	6,194,648.69	5,920,655.28	$ 6,668,675.00	$ (748,019.72)
Receipts Over(Under) Expenditures	130,264.29	99,466.93		
Unencumbered Cash, Beginning	1,702,417.69	1,832,681.98		
Unencumbered Cash, Ending	$ 1,832,681.98	$ 1,932,148.91		

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, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 1,067,129.85	$ 1,065,964.72	$ 1,073,337.00	$ (7,372.28)
Delinquent Tax	4,118.07	2,264.64	751.00	1,513.64
Motor Vehicle Tax	18,408.72	17,103.97	17,649.00	(545.03)
Recreational Vehicle Tax	912.65	787.21	846.00	(58.79)
16/20 M Truck Tax	1,125.06	1,052.63	1,111.00	(58.37)
Commercial Vehicle Tax	1,998.40	1,636.66	1,721.00	(84.34)
Watercraft Tax	-	-	229.00	(229.00)
Rental Excise Tax	2.17	0.92	-	0.92
In Lieu of Tax	1,208.85	1,217.73	1,000.00	217.73
Other Receipts				
Miscellaneous	4,622.68	4,766.24	-	4,766.24
Total Receipts	1,099,526.45	1,094,794.72	$ 1,096,644.00	$ (1,849.28)
Expenditures				
Public Safety				
Appropriation	1,073,115.00	1,130,641.35	$ 1,210,100.00	$ (79,458.65)
Total Expenditures	1,073,115.00	1,130,641.35	$ 1,210,100.00	$ (79,458.65)
Receipts Over(Under) Expenditures	26,411.45	(35,846.63)		
Unencumbered Cash, Beginning	9,528.82	35,940.27		
Unencumbered Cash, Ending	$ 35,940.27	$ 93.64		

COFFEY COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 1,974.98	$ 2,792.45	$ 670.00	$ 2,122.45
Total Receipts	1,974.98	2,792.45	$ 670.00	$ 2,122.45
Expenditures				
Health				
Contractual Services	17,000.00	-	$ 19,311.00	$ (19,311.00)
Total Expenditures	17,000.00	-	$ 19,311.00	$ (19,311.00)
Receipts Over(Under) Expenditures	(15,025.02)	2,792.45		
Unencumbered Cash, Beginning	18,068.70	3,043.68		
Unencumbered Cash, Ending	$ 3,043.68	$ 5,836.13		

COFFEY COUNTY, KANSAS
SPECIAL BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 2,287,223.31	$ 2,046,788.84	$ 2,052,719.00	$ (5,930.16)
Delinquent Tax	4,416.49	4,058.97	1,436.00	2,622.97
Motor Vehicle Tax	40,935.26	36,694.26	37,893.00	(1,198.74)
Recreational Vehicle Tax	2,027.19	1,687.05	1,824.00	(136.95)
16/20 M Truck Tax	463.34	2,338.97	2,205.00	133.97
Commercial Vehicle Tax	4,442.53	3,500.70	3,685.00	(184.30)
Watercraft Tax	-	-	491.00	(491.00)
Rental Excise Tax	4.79	1.96	-	1.96
In Lieu of Tax	2,956.25	2,664.38	300.00	2,364.38
Total Receipts	2,342,469.16	2,097,735.13	$ 2,100,553.00	$ (2,817.87)
Expenditures				
Public Works				
Personal Services	212,040.59	229,788.65	$ 274,800.00	$ (45,011.35)
Contractual Services	173,608.21	341,041.89	706,000.00	(364,958.11)
Commodities	82,766.41	98,574.60	284,000.00	(185,425.40)
Capital Outlay	3,712.97	1,222,204.79	2,100,567.00	(878,362.21)
Total Expenditures	472,128.18	1,891,609.93	$ 3,365,367.00	$ (1,473,757.07)
Receipts Over(Under) Expenditures	1,870,340.98	206,125.20		
Unencumbered Cash, Beginning	2,693,515.90	4,563,856.88		
Unencumbered Cash, Ending	$ 4,563,856.88	$ 4,769,982.08		

COFFEY COUNTY, KANSAS
SPECIAL PARK AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 1,032.47	$ 1,459.82	$ 670.00	$ 789.82
Total Receipts	1,032.47	1,459.82	$ 670.00	$ 789.82
Expenditures				
Culture and Recreation				
Contractual Services	-	2,833.33	$ 5,792.00	$ (2,958.67)
Total Expenditures	-	2,833.33	$ 5,792.00	$ (2,958.67)
Receipts Over(Under) Expenditures	1,032.47	(1,373.51)		
Unencumbered Cash, Beginning	5,049.77	6,082.24		
Unencumbered Cash, Ending	$ 6,082.24	$ 4,708.73		

COFFEY COUNTY, KANSAS
TOURISM AND CONVENTION PROMOTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Transient Guest Tax	$ 15,251.85	$ 18,455.84	$ 19,000.00	$ (544.16)
Total Receipts	15,251.85	18,455.84	$ 19,000.00	$ (544.16)
Expenditures				
Economic Development				
Contractual Services	19,000.00	14,600.00	$ 30,924.00	$ (16,324.00)
Total Expenditures	19,000.00	14,600.00	$ 30,924.00	$ (16,324.00)
Receipts Over(Under) Expenditures	(3,748.15)	3,855.84		
Unencumbered Cash, Beginning	11,923.69	8,175.54		
Unencumbered Cash, Ending	$ 8,175.54	$ 12,031.38		

COFFEY COUNTY, KANSAS
SPECIAL CAPITAL IMPROVEMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfer from General Fund	$ -	$ -
Total Receipts	-	-
Expenditures		
General Government		
Capital Outlay	8,080.00	94,091.00
Operating Transfers to Jail Construction Fund	-	830,000.00
Total Expenditures	8,080.00	924,091.00
Receipts Over(Under) Expenditures	(8,080.00)	(924,091.00)
Unencumbered Cash, Beginning	8,854,487.35	8,846,407.35
Unencumbered Cash, Ending	$ 8,846,407.35	$ 7,922,316.35

COFFEY COUNTY, KANSAS
SPECIAL EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from:		
General Fund	$ 100,000.00	$ 858,887.00
Health Fund	-	100,000.00
Road and Bridge Fund	100,000.00	-
Total Receipts	200,000.00	958,887.00
Expenditures		
General Government		
Capital Outlay	994,971.44	409,953.00
Total Expenditures	994,971.44	409,953.00
Receipts Over(Under) Expenditures	(794,971.44)	548,934.00
Unencumbered Cash, Beginning	2,911,466.66	2,116,495.22
Unencumbered Cash, Ending	$ 2,116,495.22	$ 2,665,429.22

COFFEY COUNTY, KANSAS
RISK MANAGEMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous Receipts	$ -	$ -
Total Receipts	-	-
Expenditures		
Operating Transfers to		
Jail Construction Fund	5,990,000.00	-
Total Expenditures	5,990,000.00	-
Receipts Over(Under) Expenditures	(5,990,000.00)	-
Unencumbered Cash, Beginning	9,990,000.00	4,000,000.00
Unencumbered Cash, Ending	$ 4,000,000.00	$ 4,000,000.00

COFFEY COUNTY, KANSAS
SPECIAL NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from Noxious Weed Fund	$ -	$ -	$ 65,000.00	$ (65,000.00)
Total Receipts	-	-	$ 65,000.00	$ (65,000.00)
Expenditures				
Agriculture				
Capital Outlay	-	-	$ 527,152.00	$ (527,152.00)
Total Expenditures	-	-	$ 527,152.00	$ (527,152.00)
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	397,151.60	397,151.60		
Unencumbered Cash, Ending	$ 397,151.60	$ 397,151.60		

COFFEY COUNTY, KANSAS
SPECIAL HIGHWAY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from:		
General Fund	$ 1,184,455.00	$ 250,000.00
Road and Bridge Fund	600,000.00	-
Total Receipts	1,784,455.00	250,000.00
Expenditures		
Public Works		
Contractual Services	68,458.00	1,144,559.00
Total Expenditures	68,458.00	1,144,559.00
Receipts Over(Under) Expenditures	1,715,997.00	(894,559.00)
Unencumbered Cash, Beginning	3,690,333.16	5,406,330.16
Unencumbered Cash, Ending	$ 5,406,330.16	$ 4,511,771.16

COFFEY COUNTY, KANSAS
GIS RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ 154.00	$ 90.00
Operating Transfers from		
General Fund	-	6,250.00
Total Receipts	154.00	6,340.00
Expenditures		
General Government		
Contractual Services	16,435.29	20,359.14
Commodities	1,498.77	1,402.38
Capital Outlay	9,986.22	6,425.00
Reimbursed Expense	(235.00)	-
Total Expenditures	27,685.28	28,186.52
Receipts Over(Under) Expenditures	(27,531.28)	(21,846.52)
Unencumbered Cash, Beginning	761,788.51	734,257.23
Unencumbered Cash, Ending	$ 734,257.23	$ 712,410.71

COFFEY COUNTY, KANSAS
TECHNOLOGY OFFICE RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from General Fund	$ 87,665.00	$ 30,000.00
Total Receipts	87,665.00	30,000.00
Expenditures		
General Government Reimbursed Expense	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	87,665.00	30,000.00
Unencumbered Cash, Beginning	1,320,714.02	1,408,379.02
Unencumbered Cash, Ending	$ 1,408,379.02	$ 1,438,379.02

COFFEY COUNTY, KANSAS
COFFEY COUNTY RWD INFRASTRUCTURE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	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, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Use of Money and Property		
Rent	$ -	$ 11,108.51
Other Receipts		
Miscellaneous	-	37,529.41
Operating Transfers from		
General Fund	-	1,241,000.00
Total Receipts	-	1,289,637.92
Expenditures		
General Government		
Contractual Services	86,705.00	16,714.88
Capital Outlay	4,278,171.57	-
Total Expenditures	4,364,876.57	16,714.88
Receipts Over(Under) Expenditures	(4,364,876.57)	1,272,923.04
Unencumbered Cash, Beginning	6,083,792.45	1,718,915.88
Unencumbered Cash, Ending	$ 1,718,915.88	$ 2,991,838.92

COFFEY COUNTY, KANSAS
EMERGENCY TELEPHONE SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	$ 69,637.26	$ 69,440.58	$ 64,000.00	$ 5,440.58
Use of Money and Property				
Interest on Investments	1,397.02	2,946.84	-	2,946.84
Total Receipts	71,034.28	72,387.42	$ 64,000.00	$ 8,387.42
Expenditures				
Public Safety				
Contractual Services	96,819.35	9,965.53	$ 60,000.00	$ (50,034.47)
Commodities	5,731.63	342.12	-	342.12
Capital Outlay	-	80,634.26	86,789.00	(6,154.74)
Total Expenditures	102,550.98	90,941.91	$ 146,789.00	$ (55,847.09)
Receipts Over(Under) Expenditures	(31,516.70)	(18,554.49)		
Unencumbered Cash, Beginning	78,788.60	47,271.90		
Unencumbered Cash, Ending	$ 47,271.90	$ 28,717.41		

COFFEY COUNTY, KANSAS
MOTOR VEHICLE OPERATING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 92,090.50	$ 92,035.75
Intergovernmental		
State Grants	700.00	875.00
Total Receipts	92,790.50	92,910.75
Expenditures		
General Government		
Personal Services	53,374.96	59,662.97
Contractual Services	6,692.00	5,255.02
Commodities	2,828.52	-
Operating Transfers to		
General Fund	29,797.23	29,670.02
Total Expenditures	92,692.71	94,588.01
Receipts Over(Under) Expenditures	97.79	(1,677.26)
Unencumbered Cash, Beginning	29,572.23	29,670.02
Unencumbered Cash, Ending	$ 29,670.02	$ 27,992.76

COFFEY COUNTY, KANSAS
COUNTY TREASURER'S TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 2,679.00	$ 2,514.00
Use of Money and Property		
Interest on Investments	265.98	750.43
Total Receipts	2,944.98	3,264.43
Expenditures		
General Government		
Commodities	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	2,944.98	3,264.43
Unencumbered Cash, Beginning	13,754.69	16,699.67
Unencumbered Cash, Ending	$ 16,699.67	$ 19,964.10

COFFEY COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 10,716.00	$ 10,056.00
Use of Money and Property		
Interest on Investments	874.52	2,102.11
Total Receipts	11,590.52	12,158.11
Expenditures		
General Government		
Contractual Services	1,948.90	13,863.76
Capital Outlay	2,925.00	-
Total Expenditures	4,873.90	13,863.76
Receipts Over(Under) Expenditures	6,716.62	(1,705.65)
Unencumbered Cash, Beginning	46,299.13	53,015.75
Unencumbered Cash, Ending	$ 53,015.75	$ 51,310.10

COFFEY COUNTY, KANSAS
COUNTY CLERK'S TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 2,679.00	$ 2,514.00
Use of Money and Property		
Interest on Investments	222.23	611.81
Total Receipts	2,901.23	3,125.81
Expenditures		
General Government		
Commodities	4,091.12	1,124.47
Total Expenditures	4,091.12	1,124.47
Receipts Over(Under) Expenditures	(1,189.89)	2,001.34
Unencumbered Cash, Beginning	15,242.71	14,052.82
Unencumbered Cash, Ending	$ 14,052.82	$ 16,054.16

COFFEY COUNTY, KANSAS
EMERGENCY PREPAREDNESS GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 23,640.00	$ 24,509.00
Other Receipts		
Miscellaneous Receipts	360.09	-
Total Receipts	24,000.09	24,509.00
Expenditures		
Public Safety		
Commodities	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	24,000.09	24,509.00
Unencumbered Cash, Beginning	160,025.34	184,025.43
Unencumbered Cash, Ending	$ 184,025.43	$ 208,534.43

COFFEY COUNTY, KANSAS
DIVERSION FEES FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 28,188.00	$ 30,520.00
Total Receipts	28,188.00	30,520.00
Expenditures		
General Government		
Contractual Services	29,809.94	20,080.16
Commodities	488.31	4,935.00
Reimbursed Expense	-	(3,500.00)
Total Expenditures	30,298.25	21,515.16
Receipts Over(Under) Expenditures	(2,110.25)	9,004.84
Unencumbered Cash, Beginning	65,631.46	63,521.21
Unencumbered Cash, Ending	$ 63,521.21	$ 72,526.05

COFFEY COUNTY, KANSAS
REGIONAL PHEP GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Local Grants	$ 1,525.68	$ -
Total Receipts	1,525.68	-
Expenditures		
General Government		
Contractual Services	8,000.00	1,525.68
Total Expenditures	8,000.00	1,525.68
Receipts Over(Under) Expenditures	(6,474.32)	(1,525.68)
Unencumbered Cash, Beginning	108,270.91	101,796.59
Unencumbered Cash, Ending	$ 101,796.59	$ 100,270.91

COFFEY COUNTY, KANSAS
MUNICIPALITIES FIGHT ADDICTION FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grants	$ -	$ 15,605.11
Total Receipts	-	15,605.11
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	15,605.11
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 15,605.11

COFFEY COUNTY, KANSAS
CORONAVIRUS RELIEF GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 794,337.50	$ -
Total Receipts	794,337.50	-
Expenditures		
General Government		
Contractual Services	896,966.73	194,984.26
Total Expenditures	896,966.73	194,984.26
Receipts Over(Under) Expenditures	(102,629.23)	(194,984.26)
Unencumbered Cash, Beginning	560,414.07	457,784.84
Unencumbered Cash, Ending	$ 457,784.84	$ 262,800.58

COFFEY COUNTY, KANSAS
LOCAL ASSISTANCE AND TRIBAL CONSISTENCY GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 50,000.00	$ 50,000.00
Total Receipts	50,000.00	50,000.00
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	50,000.00	50,000.00
Unencumbered Cash, Beginning	-	50,000.00
Unencumbered Cash, Ending	$ 50,000.00	$ 100,000.00

COFFEY COUNTY, KANSAS
CHIPS GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grants	$ -	$ 250,000.00
Operating Transfer from		
General Fund	-	1,177,326.10
Total Receipts	-	1,427,326.10
Expenditures		
General Government		
Contractual Services	133,514.87	1,293,811.23
Total Expenditures	133,514.87	1,293,811.23
Receipts Over(Under) Expenditures	(133,514.87)	133,514.87
Unencumbered Cash, Beginning	-	(133,514.87)
Unencumbered Cash, Ending	$ (133,514.87)	$ -

COFFEY COUNTY, KANSAS
BETO JUNCTION CID FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Taxes and Shared Receipts		
Sales Tax	$ -	$ 75,053.32
Total Receipts	-	75,053.32
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	75,053.32
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 75,053.32

COFFEY COUNTY, KANSAS
DECOMMISSIONING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Taxes and Shared Receipts		
In Lieu of Tax	$ 257,098.05	$ -
Total Receipts	257,098.05	-
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	257,098.05	-
Unencumbered Cash, Beginning	-	257,098.05
Unencumbered Cash, Ending	$ 257,098.05	$ 257,098.05

COFFEY COUNTY, KANSAS
JAIL CONSTRUCTION FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Use of Money and Property		
Bond Proceeds	$ 9,917,267.00	$ -
Interest on Investments	-	624,299.95
Operating Transfers from:		
General Fund	1,880,000.00	-
Employee Benefits Fund	1,300,000.00	800,000.00
Risk Management Reserve Fund	5,990,000.00	-
Special Capital Improvement Fund	-	830,000.00
Total Receipts	19,087,267.00	2,254,299.95
Expenditures		
Public Safety		
Capital Outlay	97,740.00	1,528,977.88
Debt Service		
Principal	-	440,000.00
Interest	-	260,663.23
Total Expenditures	97,740.00	2,229,641.11
Receipts Over(Under) Expenditures	18,989,527.00	24,658.84
Unencumbered Cash, Beginning	-	18,989,527.00
Unencumbered Cash, Ending	$ 18,989,527.00	$ 19,014,185.84

COFFEY COUNTY, KANSAS
SOLID WASTE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Landfill Fees	$ 233,222.98	$ 207,296.07	$ 250,000.00	$ (42,703.93)
Other Receipts				
Miscellaneous	70.48	-	-	-
Total Receipts	233,293.46	207,296.07	$ 250,000.00	$ (42,703.93)
Expenditures				
Sanitation				
Personal Services	184,300.71	203,744.31	$ 207,675.00	$ (3,930.69)
Contractual Services	43,035.76	41,831.95	58,950.00	(17,118.05)
Commodities	48,306.52	42,022.81	68,500.00	(26,477.19)
Capital Outlay	928.38	1,386.63	8,000.00	(6,613.37)
Total Expenditures	276,571.37	288,985.70	$ 343,125.00	$ (54,139.30)
Receipts Over(Under) Expenditures	(43,277.91)	(81,689.63)		
Unencumbered Cash, Beginning	126,721.55	83,443.64		
Unencumbered Cash, Ending	$ 83,443.64	$ 1,754.01		

COFFEY COUNTY, KANSAS
SOLID WASTE CLOSURE CARE RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from		
General Fund	$ -	$ -
Total Receipts	-	-
Expenditures		
Sanitation		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	3,457,834.00	3,457,834.00
Unencumbered Cash, Ending	$ 3,457,834.00	$ 3,457,834.00

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, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 1,494.50	$ 1,982.50	$ 3,700.00	$ (1,717.50)
Delinquent Tax	715.69	2,843.97	1,265.00	1,578.97
Licenses, Fees, and Permits			-	
Service Fees	4,350.00	4,694.45	5,000.00	(305.55)
Total Receipts	6,560.19	9,520.92	$ 9,965.00	$ (444.08)
Expenditures				
General Government				
Contractual Services	12,093.98	8,358.04	$ 7,000.00	$ 1,358.04
Commodities	-	-	350.00	(350.00)
Sanitation				
Contractual Services	-	-	221,604.00	(221,604.00)
Total Expenditures	12,093.98	8,358.04	$ 228,954.00	$ (220,595.96)
Receipts Over(Under) Expenditures	(5,533.79)	1,162.88		
Unencumbered Cash, Beginning	216,374.31	210,840.52		
Unencumbered Cash, Ending	$ 210,840.52	$ 212,003.40		

COFFEY COUNTY, KANSAS
PROSECUTING ATTORNEY TRAINING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 1,552.18	$ 1,421.46
Total Receipts	1,552.18	1,421.46
Expenditures		
General Government		
Contractual Services	765.22	700.98
Total Expenditures	765.22	700.98
Receipts Over(Under) Expenditures	786.96	720.48
Unencumbered Cash, Beginning	7,160.79	7,947.75
Unencumbered Cash, Ending	$ 7,947.75	$ 8,668.23

COFFEY COUNTY, KANSAS
SPECIAL LAW ENFORCEMENT TRUST FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 4,515.00	$ -
Other Receipts		
Miscellaneous	44,762.50	13,484.64
Total Receipts	49,277.50	13,484.64
Expenditures		
Public Safety		
Contractual Services	11,703.43	44,756.37
Commodities	10,161.67	11,177.44
Reimbursed Expense	(1,249.93)	(861.56)
Total Expenditures	20,615.17	55,072.25
Receipts Over(Under) Expenditures	28,662.33	(41,587.61)
Unencumbered Cash, Beginning	51,785.60	80,447.93
Unencumbered Cash, Ending	$ 80,447.93	$ 38,860.32

COFFEY COUNTY, KANSAS
PROSECUTING ATTORNEY TRUST FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from		
Special Law Enforcement Trust Fund	$ -	$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	500.00	-
Total Expenditures	500.00	-
Receipts Over(Under) Expenditures	(500.00)	-
Unencumbered Cash, Beginning	7,881.80	7,381.80
Unencumbered Cash, Ending	$ 7,381.80	$ 7,381.80

COFFEY COUNTY, KANSAS
PROSECUTING ATTORNEY CHECK FEES FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 40.00	$ 10.00
Total Receipts	40.00	10.00
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	40.00	10.00
Unencumbered Cash, Beginning	4,876.12	4,916.12
Unencumbered Cash, Ending	$ 4,916.12	$ 4,926.12

COFFEY COUNTY, KANSAS
JV IIP SUPERVISION FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous Receipts	$ 50.00	$ 8.95
Total Receipts	50.00	8.95
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	50.00	8.95
Unencumbered Cash, Beginning	(50.00)	-
Unencumbered Cash, Ending	$ -	$ 8.95

COFFEY COUNTY, KANSAS
SHERIFF'S SPECIAL DONATIONS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 341.83	$ -
Total Receipts	341.83	-
Expenditures		
Public Safety		
Contractual Services	1,460.00	-
Commodities	100.00	100.00
Total Expenditures	1,560.00	100.00
Receipts Over(Under) Expenditures	(1,218.17)	(100.00)
Unencumbered Cash, Beginning	1,536.52	318.35
Unencumbered Cash, Ending	$ 318.35	$ 218.35

COFFEY COUNTY, KANSAS
FALL FESTIVAL FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Donations	$ 70,000.00	$ 1,528.00
Total Receipts	70,000.00	1,528.00
Expenditures		
General Government		
Contractual Services	35,539.91	1,717.35
Commodities	55,675.48	1,881.96
Reimbursed Expense	(49,429.95)	-
Total Expenditures	41,785.44	3,599.31
Receipts Over(Under) Expenditures	28,214.56	(2,071.31)
Unencumbered Cash, Beginning	-	28,214.56
Unencumbered Cash, Ending	$ 28,214.56	$ 26,143.25

COFFEY COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cities:				
Burlington City General	$ -	$ 741,491.90	$ 741,491.90	$ -
Burlington City Bond	-	57,004.80	57,004.80	-
Burlington City Weed Mowing	-	630.00	630.00	-
Burlington City Mohawk Street Oil	-	2,575.72	2,575.72	-
Burlington City Special Liability	-	9,262.74	9,262.74	-
Burlington City Cemetery	-	24,169.13	24,169.13	-
Gridley City General	-	40,113.25	40,113.25	-
Gridley City Capital Improvement	-	35.64	35.64	-
Gridley City Debt Service	-	53,760.34	53,760.34	-
Lebo City General	-	194,750.12	194,750.12	-
Lebo City Employee Benefits	-	37,174.07	37,174.07	-
Lebo City Law Enforcement	-	6,394.49	6,394.49	-
Lebo City Special Liability	-	3,359.10	3,359.10	-
Lebo City Wastewater	-	797.37	797.37	-
LeRoy City General	-	127,314.60	127,314.60	-
LeRoy City Special Liability	-	18,391.53	18,391.53	-
Waverly City General	-	150,060.49	150,060.49	-
Waverly City Weed/Mowing	-	650.00	650.00	-
Burlington City Street Improvement - Gary, Jas	-	8,977.67	8,977.67	-
Burlington City Street Improvement - Lamoille	-	2,588.91	2,588.91	-
New Strawn City General	-	178,657.43	178,657.43	-
Subtotal Cities	-	1,658,159.30	1,658,159.30	-
Townships:				
Avon Township General	-	365.49	365.49	-
Avon Township Cemetery	-	3,055.60	3,055.60	-
Burlington Township General	-	4.53	4.53	-
Burlington Township Cemetery	-	2,609.29	2,609.29	-
Key West Township General	-	1.83	1.83	-
Key West Township Cemetery	-	4,967.49	4,967.49	-
LeRoy Township General	-	1,059.55	1,059.55	-
Liberty Township General	-	0.08	0.08	-
Liberty Township Cemetery	-	957.32	957.32	-
Lincoln Township General	-	0.92	0.92	-
Lincoln Township Cemetery	-	7,768.34	7,768.34	-
Neosho Township Cemetery	-	5,538.51	5,538.51	-
Pleasant Township General	-	406.31	406.31	-
Pottawatomie Township General	-	3.21	3.21	-
Pottawatomie Township Cemetery	-	9,741.75	9,741.75	-
Rock Creek Township General	-	333.57	333.57	-

COFFEY COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Townships: (Continued)				
Rock Creek Township Cemetery	$ -	$ 11,613.84	$ 11,613.84	$ -
Spring Creek Township Cemetery	-	3,128.09	3,128.09	-
Star Township Cemetery	-	1,079.97	1,079.97	-
Subtotal Townships	-	52,635.69	52,635.69	-
Contractual Services				
USD No. 243 General	-	601,328.40	601,328.40	-
USD No. 243 Capital Outlay	-	309,013.99	309,013.99	-
USD No. 243 Bond and Interest	-	683.12	683.12	-
USD No. 243 Supplemental General	-	709,137.46	709,137.46	-
USD No. 244 General	-	11,595,017.96	11,595,017.96	-
USD No. 244 Capital Outlay	-	2,377,544.00	2,377,544.00	-
USD No. 244 Recreation	-	1,185,925.38	1,185,925.38	-
USD No. 244 Recreation Employee Benefi	-	91,944.14	91,944.14	-
USD No. 244 Supplemental General	-	2,257,839.19	2,257,839.19	-
USD No. 245 General	-	463,271.91	463,271.91	-
USD No. 245 Capital Outlay	-	224,733.48	224,733.48	-
USD No. 245 Supplemental General	-	629,080.43	629,080.43	-
USD No. 252 General	-	36,853.73	36,853.73	-
USD No. 252 Capital Outlay	-	16,074.27	16,074.27	-
USD No. 252 Bond and Interest	-	40,442.00	40,442.00	-
USD No. 252 Supplemental General	-	41,971.82	41,971.82	-
USD No. 252 Recreation	-	2,010.84	2,010.84	-
USD No. 365 General	-	32,472.92	32,472.92	-
USD No. 365 Capital Outlay	-	12,091.11	12,091.11	-
USD No. 365 Bond and Interest	-	13,914.78	13,914.78	-
USD No. 365 Supplemental General	-	30,070.59	30,070.59	-
Subtotal Schools	-	20,671,421.52	20,671,421.52	-
Cemeteries:				
Altamont	-	3,891.79	3,891.79	-
Bowman-Adgate	-	10,618.03	10,618.03	-
Logan	-	5,890.18	5,890.18	-
Stringtown	-	7,075.99	7,075.99	-
Pleasant Hill	-	5,200.79	5,200.79	-
Pleasant Township	-	5,427.53	5,427.53	-
Pleasant View	61.55	6,117.54	6,167.78	11.31
Hall Summit	-	2,106.38	2,106.38	-
Teachout	-	3,712.31	3,712.31	-
Subtotal Cemeteries	61.55	50,040.54	50,090.78	11.31

COFFEY COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Rural Fire Districts:				
Joint No. 5 Lyon County Fire	$ -	$ 6,667.27	$ 6,667.27	$ -
Subtotal Rural Fire Districts	-	6,667.27	6,667.27	-
Watershed Districts:				
Lakeview Drainage District	-	3,095.22	3,505.31	(410.09)
Joint No. 24 Upper Verdigris	-	207.54	207.54	-
Fog Creek Joint No. 19	13.33	12,617.04	12,628.23	2.14
Big Creek Joint No. 48	7.61	15,006.62	15,000.60	13.63
Joint No. 90 Pottawatomie	-	4,069.33	4,069.33	-
Long Scott Creek	-	51,766.69	51,766.69	-
Subtotal Watershed Districts	20.94	86,762.44	87,177.70	(394.32)
Total Subdivisions	$ 82.49	$ 22,525,686.76	$ 22,526,152.26	$ (383.01)
State Funds:				
State Educational Building	$ -	$ 663,831.02	$ 663,831.02	$ -
State Institutional Building	-	331,915.44	331,915.44	-
Total State Funds	$ -	$ 995,746.46	$ 995,746.46	$ -
Other Agency Funds:				
Motor Vehicle Licenses	$ -	$ 738,687.18	$ 738,687.18	$ -
Driver License Fees	-	19,181.00	19,181.00	-
Game Licenses	611.75	8,059.50	8,059.50	611.75
Cereal Malt Beverage Licenses	50.00	50.00	50.00	50.00
Heritage Trust	1,225.00	5,028.00	4,846.00	1,407.00
Unclaimed Money	2,967.54	-	-	2,967.54
Cash Deposits	11,100.52	104.02	-	11,204.54
Sales Tax	36,198.49	590,107.20	591,629.74	34,675.95
Recycling	42,968.47	1,813.24	2,943.71	41,838.00
Sheriff	3.02	26,204.51	26,204.51	3.02
Sheriff Contingency	736.00	-	-	736.00
Sheriff Inmate Trust Fund	98,286.74	41,889.51	31,332.15	108,844.10
Sheriff Reserve	26,389.52	14,062.85	11,152.66	29,299.71
Law Library	41,276.72	7,017.62	3,982.29	44,312.05
Total Other Agency Funds	$ 261,813.77	$ 1,452,204.63	$ 1,438,068.74	$ 275,949.66

COFFEY COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 31,800,945.19	$ 59,374,566.07	$ 60,178,090.31	$ 30,997,420.95
Delinquent Tax	23,797.90	147,161.15	153,891.57	17,067.48
Motor Vehicle Tax	167,227.35	960,968.58	958,468.81	169,727.12
Recreational Vehicle Tax	7,024.91	44,047.72	44,082.20	6,990.43
Mineral Production Tax	2,994.60	-	2,994.60	-
In Lieu of Tax	-	83,805.00	83,805.00	-
Windfarm PILOT	-	582,871.00	320,579.05	262,291.95
Commercial Vehicle Tax	1,231.03	215,012.15	210,830.94	5,412.24
Total Distributable Funds:	$ 32,003,220.98	$ 61,408,431.67	$ 61,952,742.48	$ 31,458,910.17
Total Agency Funds	$ 32,265,117.24	$ 86,382,069.52	$ 86,912,709.94	$ 31,734,476.82