COFFEY COUNTY, KANSAS

Independent Auditors' Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2021

COFFEY COUNTY, KANSAS
For the Year Ended December 31, 2021
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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Coffey County, Kansas

Adverse and Unmodified Opinion
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, 2021 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 Opinion" 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, 2021, 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, 2021, 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 Opinion
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 opinion.

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.

Auditors' 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 opinion. 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.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds and reconciliation of the 2020 tax roll (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of

America. In our opinion, the 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, 2020 (not presented herein), and have issued our report thereon dated July 21, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 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/oar/municipalservices. The 2020 actual column (2020 comparative. information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2021 (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 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 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, 2020, on the basis of accounting described in Note 1.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
August 29, 2022

COFFEY COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2021
General	$ 3,538,061.98	$ 14,607,644.15	$ 16,094,326.35	$ 2,051,379.78	$ 586,161.59	$ 2,637,541.37
Special Purpose:						
Ambulance	4,240.17	1,021,522.48	1,019,747.00	6,015.65	-	6,015.65
Coffey County Library	4,730.17	1,119,865.35	1,117,912.00	6,683.52	-	6,683.52
Coffey County Library Employee Benefits	1,459.72	189,206.19	189,000.00	1,665.91	-	1,665.91
Conservation District	991.14	31,060.08	31,325.00	726.22	-	726.22
Economic Development	6,385.51	249,303.89	247,993.99	7,695.41	6,669.42	14,364.83
Economic Development Loan	290,635.26	1,569.17	129,600.00	162,604.43	-	162,604.43
Employee Benefits	1,075,158.54	4,153,046.87	4,859,157.40	369,048.01	791.80	369,839.81
Extension Council	749.21	186,113.08	185,500.00	1,362.29	-	1,362.29
Health	247,341.40	647,400.59	641,646.07	253,095.92	600.93	253,696.85
Historical Society	1,580.03	302,212.81	301,561.00	2,231.84	-	2,231.84
Hospital Maintenance	3,981.35	1,021,528.52	1,019,747.00	5,762.87	-	5,762.87
Mental Health	249,354.02	144,358.99	389,861.78	3,851.23	-	3,851.23
Mental Wellness	-	281,094.15	93.79	281,000.36	-	281,000.36
Intellectual Disability	859.78	158,132.59	118,125.00	40,867.37	-	40,867.37
Noxious Weed	455,795.88	377,915.47	472,125.62	361,585.73	19.00	361,604.73
Road and Bridge	1,562,754.43	5,546,410.72	5,406,747.46	1,702,417.69	25,464.07	1,727,881.76
Rural Fire District No. 1	4,213.62	1,063,095.20	1,057,780.00	9,528.82	-	9,528.82
Special Alcohol Program	17,274.50	794.20	-	18,068.70	-	18,068.70
Special Bridge	723,879.05	2,304,950.36	335,313.51	2,693,515.90	17.50	2,693,533.40
Special Park and Recreation	4,967.92	415.18	333.33	5,049.77	-	5,049.77
Tourism and Convention Promotion	16,130.88	14,792.81	19,000.00	11,923.69	-	11,923.69
Special Capital Improvement	8,022,682.35	844,107.00	12,302.00	8,854,487.35	-	8,854,487.35
Special Equipment Reserve	2,365,845.66	739,000.00	193,379.00	2,911,466.66	-	2,911,466.66
Risk Management Reserve	9,990,000.00	-	-	9,990,000.00	-	9,990,000.00
Special Noxious Weed	297,151.60	100,000.00	-	397,151.60	-	397,151.60
Special Highway	2,783,373.21	1,073,721.00	166,761.05	3,690,333.16	-	3,690,333.16
GIS Reserve	715,446.96	62,653.00	16,311.45	761,788.51	553.96	762,342.47
Technology Office Reserve	1,145,714.02	175,000.00	-	1,320,714.02	-	1,320,714.02
Coffey County RWD Infrastructure	155,133.84	-	-	155,133.84	-	155,133.84
Community Improvement Reserve	4,456,386.45	1,627,406.00	-	6,083,792.45	-	6,083,792.45
Emergency Telephone Service	166,325.17	63,362.56	150,899.13	78,788.60	34,920.00	113,708.60
Motor Vehicle Operating	27,746.53	94,338.50	92,512.80	29,572.23	225.00	29,797.23
County Treasurer's Technology	10,490.34	3,264.35	-	13,754.69	-	13,754.69
Register of Deeds Technology	39,975.20	13,048.93	6,725.00	46,299.13	-	46,299.13
County Clerk's Technology	11,976.76	3,265.95	-	15,242.71	-	15,242.71

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, 2021

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2021
Special Purpose (Continued):						
Emergency Preparedness Grant	$ 162,306.26	$ -	$ 2,280.92	$ 160,025.34	$ -	$ 160,025.34
Diversion Fees	62,873.87	33,018.00	30,260.41	65,631.46	1,350.00	66,981.46
Other Grants	82,036.31	28,490.00	2,255.40	108,270.91	-	108,270.91
Coronavirus Relief Grant	-	794,337.50	233,923.43	560,414.07	177,586.44	738,000.51
Capital Projects						
Fiber Optic System Construction	400,000.00	-	400,000.00	-	-	-
Business:						
Solid Waste	95,722.66	285,025.72	254,026.83	126,721.55	6.50	126,728.05
Solid Waste Closure Care Reserve	1,357,834.00	2,100,000.00	-	3,457,834.00	-	3,457,834.00
Jacob's Creek Sewer District	219,082.91	13,923.05	16,631.65	216,374.31	1,454.50	217,828.81
Trusts:						
Prosecuting Attorney Training	6,388.70	1,583.43	811.34	7,160.79	811.34	7,972.13
Special Law Enforcement Trust	52,921.78	19,388.00	20,524.18	51,785.60	1,350.00	53,135.60
Prosecuting Attorney Trust	3,348.80	4,533.00	-	7,881.80	-	7,881.80
Prosecuting Attorney Check Fees	4,866.12	10.00	-	4,876.12	-	4,876.12
JV IIP Supervision	50.00	300.00	400.00	(50.00)	250.00	200.00
Sheriff's Special Donations	3,436.52	-	1,900.00	1,536.52	-	1,536.52
Total Primary Government (Excluding Agency Funds)	$ 40,849,660.58	$ 41,502,208.84	$ 35,238,800.89	$ 47,113,068.53	$ 838,232.05	$ 47,951,300.58

Composition of Cash:	
Cash on Hand	$ 2,116.38
Checking Accounts:	
Demand Deposit Accounts	6,991,215.60
Investments:	
Money Market Accounts	28,613,538.71
Certificates of Deposit	26,115,175.06
US Treasury Notes & Bonds	16,931,520.00
Total Cash	78,653,565.75
Agency Funds Per Schedule 3	(30,702,265.17)
Total Reporting Entity (Excluding Agency Funds)	$ 47,951,300.58

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

COFFEY COUNTY, KANSAS

Notes to Financial Statement
For the Year Ended December 31, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting

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

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

Property Taxes

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

Special Assessments

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

Pension Plan

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reimbursed Expenses

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

Budgetary Information

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

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

- Economic Development Loan Fund
- Mental Wellness Fund
- Special Capital Improvement Fund
- Special Equipment Reserve Fund
- Risk Management Reserve Fund
- Special Highway Fund
- GIS Reserve Fund
- Technology Office Reserve Fund
- Coffey County RWD Infrastructure Fund
- Community Improvement Reserve Fund
- Motor Vehicle Operating Fund
- County Treasurer's Technology Fund
- Register of Deeds Technology Fund
- County Clerk's Technology Fund
- Emergency Preparedness Grant Fund
- Diversion Fees Fund
- Other Grants Fund
- Coronavirus Relief Grant Fund

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1, the County was in apparent violation with K.S.A 10-1113, as the County has obligated expenditures in excess of available monies in the JV IIP Supervision Fund. As shown in Schedule 1, the County was in compliance with Kansas budget laws.

3. DEPOSITS AND INVESTMENTS

As of December 31, 2021, the County has the following investments.

Investment Type	Cost	Fair Value	Rating
Agency Money Market			
Less than one year maturity	$ 28,613,538.71	$ 28,609,799.78	AAA
Federal Agency			
One to five year maturity	16,931,520.00	16,882,972.00	AAA
Total Investment	$ 45,545,058.71	$ 45,492,771.78	

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, 2021, is as follows:

Investments	Percentage of Investments
Agency Money Market	62.82%
Federal Agency	37.18%

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, 2021.

At December 31, 2021, the County's carrying amount of deposits was $33,106,390.66 and the bank balance was $34,155,578.50. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $1,152,060.33 was covered by FDIC insurance and $33,003,518.17 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. OPERATING LEASES

As of December 31, 2021, the County has entered an operating lease agreement for a postage machine with Mail Finance Inc. Rent expense for the year ended December 31, 2021, was $6,789.99. Under the current lease agreements, the future minimum rental payments are as follows:

2022	$ 5,955.12
2023	5,955.12
2024	5,955.12
2025	5,955.12
2026	5,955.12

5. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org 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 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the County were $717,526.48 for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was $4,655,134.00. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Death and Disability Other Post-Employment Benefits:

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2021.

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

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

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

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

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

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

In accordance with the above criteria, the County has estimated a liability for vacation pay, which has been earned, but not taken by County employees of $320,794.24. The County has not accrued a liability for sick leave earned, but not taken, by County employees, as the amounts cannot be reasonably estimated at this time.

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

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

7. ECONOMIC DEVELOPMENT LOAN PROGRAM

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

Due or Outstanding 12-31-2020	Funds Advanced/ Charges	Principal/ Rent Received	Write-Offs and Earned Discounts	Due or Outstanding 12-31-2021
$ 1,505,208.31	$ 0.00	$ 0.00	$ 0.00	$ 1,505,208.31

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

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, 2021, through the Economic Development Revolving Loan Fund are as follows:

EB Sports & Outdoors, LLC	$ 109,297.62
RMD Enterprises, LLC	20,000.00

8. RISK MANAGEMENT

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

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

9. MUNICIPAL SOLID WASTE LANDFILL CLOSURE AND POST CLOSURE CARE

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

10. SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

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

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risk to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the County's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021. Future potential impacts may include a decline in receipts. Our results of operations for full year 2022 may be materially adversely affected.

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the County to assist with the risks and help offset incurred costs of the County. For the year ended December 31, 2021, the County received $794,337.50 as a result of the American Rescue Plan Act, of which $233,923.43 has been spent at year end.

11. ECONOMIC DEPENDENCY

Wolf Creek Nuclear Power Plant resides in Coffey County. The power plant is operated by a joint venture of several utility companies. The valuation of the power plant accounted for approximately 85.83% of the County's total valuation during 2021.

12. INTERFUND TRANSFERS

Operating transfers were as follows:

From Fund:	To Fund:	Statutory Authority	Amount
General	Special Capital Improvement	K.S.A. 19-120	$ 796,107.00
General	Special Equipment Reserve	K.S.A. 19-119	594,000.00
General	Community Improvement Reserve	K.S.A. 19-120	1,627,406.00
General	GIS Reserve	K.S.A. 12-2615	62,500.00
General	Technology Office Reserve	K.S.A. 19-119	175,000.00
General	Special Highway	K.S.A. 68-590	473,721.00
General	Solid Waste Closure Care Reserve	Resolution No. 851B	1,200,000.00
Economic Development	Special Capital Improvement	K.S.A. 19-120	48,000.00
Employee Benefits	Solid Waste Closure		

12. **INTERFUND TRANSFERS** (Continued)

From Fund:	To Fund:	Statutory Authority	Amount
	Care Reserve	Resolution No. 851B	$ 900,000.00
Health	Special Equipment Reserve	K.S.A. 19-120	45,000.00
Mental Health	Mental Wellness	K.S.A. 79-2934	281,094.15
Noxious Weed	Special Noxious Weed	K.S.A. 2-1318	100,000.00
Road and Bridge	Special Highway	K.S.A. 68-590	600,000.00
Road and Bridge	Special Equipment Reserve	K.S.A. 19-119	100,000.00
Motor Vehicle Operating	General	K.S.A. 8-145	27,746.53
Fiber Optic System Construction	General	K.S.A. 19-120	400,000.00
Special Law Enforcement Trust	Prosecuting Attorney Trust	K.S.A. 60-4117	4,533.00

13. SUBSEQUENT EVENTS

The County evaluated events and transactions occurring subsequent year end, and there were no subsequent events requiring recognition in the financial statement. 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, 2021

Funds	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General	$ 17,932,186.00	$ 16,094,326.35	$ (1,837,859.65)
Special Purpose:			
Ambulance	1,019,747.00	1,019,747.00	-
Coffey County Library	1,117,912.00	1,117,912.00	-
Coffey County Library Employee Benefits	189,000.00	189,000.00	-
Conservation District	31,325.00	31,325.00	-
Economic Development	250,445.00	247,993.99	(2,451.01)
Employee Benefits	4,935,775.00	4,859,157.40	(76,617.60)
Extension Council	185,500.00	185,500.00	-
Health	646,238.00	641,646.07	(4,591.93)
Historical Society	301,561.00	301,561.00	-
Hospital Maintenance	1,019,747.00	1,019,747.00	-
Mental Health	397,300.00	389,861.78	(7,438.22)
Intellectual Disability	157,500.00	118,125.00	(39,375.00)
Noxious Weed	555,000.00	472,125.62	(82,874.38)
Road and Bridge	6,076,550.00	5,406,747.46	(669,802.54)
Rural Fire District No. 1	1,061,194.00	1,057,780.00	(3,414.00)
Special Alcohol Program	18,806.00	-	(18,806.00)
Special Bridge	2,600,900.00	335,313.51	(2,265,586.49)
Special Park and Recreation	7,182.00	333.33	(6,848.67)
Tourism and Convention Promotion	38,874.00	19,000.00	(19,874.00)
Special Noxious Weed	387,152.00	-	(387,152.00)
Emergency Telephone Service	204,788.00	150,899.13	(53,888.87)
Business:			
Solid Waste	300,300.00	254,026.83	(46,273.17)
Jacob's Creek Sewer District	236,426.00	16,631.65	(219,794.35)

COFFEY COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$12,911,258.34	$13,014,588.43	$13,039,445.00	$ (24,856.57)
Delinquent Tax	71,811.76	37,564.85	31,825.00	5,739.85
Motor Vehicle Tax	247,222.23	242,132.20	233,261.00	8,871.20
Recreational Vehicle Tax	10,972.19	11,345.26	10,409.00	936.26
16/20 M Truck Tax	16,720.09	14,417.65	14,009.00	408.65
Commercial Vehicle Tax	26,189.18	21,663.21	19,275.00	2,388.21
Watercraft Tax	-	-	2,681.00	(2,681.00)
Rental Excise Tax	17.59	2.43	11.00	(8.57)
In Lieu of Tax	731,142.03	270,163.21	251,000.00	19,163.21
Mineral Production Tax	382.34	12.84	-	12.84
Interest on Tax	69,125.05	110,207.80	95,000.00	15,207.80
Intergovernmental				
Federal Grant	31,829.74	46,218.21	-	46,218.21
State Grant	-	485.83	-	485.83
Local Alcoholic Liquor Tax	748.64	415.18	1,484.00	(1,068.82)
Licenses, Fees, and Permits				
Officer Fees	159,769.53	125,434.51	100,000.00	25,434.51
Sale of Recycling Materials	22,487.78	58,034.18	10,000.00	48,034.18
Use of Money and Property				
Interest on Investments	558,641.47	56,701.25	900,000.00	(843,298.75)
Other Receipts				
Donations	106,082.58	107,878.74	-	107,878.74
Miscellaneous	71,972.14	62,631.84	-	62,631.84
Operating Transfers from:				
Motor Vehicle Operating Fund	26,822.53	27,746.53	8,000.00	19,746.53
Fiber Optic System Construction Fund	-	400,000.00	-	400,000.00
Total Receipts	15,063,195.21	14,607,644.15	$14,716,400.00	$ (108,755.85)
Expenditures				
General Government				
County Commission				
Personal Services	159,971.83	155,830.08	$ 162,000.00	$ (6,169.92)
Contractual Services	1,671.71	11,173.35	11,225.00	(51.65)
Commodities	458.55	169.00	1,300.00	(1,131.00)
Capital Outlay	-	-	500.00	(500.00)
Total County Commission	162,102.09	167,172.43	175,025.00	(7,852.57)
County Clerk				
Personal Services	169,869.67	177,882.42	176,944.00	938.42
Contractual Services	4,670.75	2,773.23	6,000.00	(3,226.77)
Commodities	16,803.73	3,158.99	6,400.00	(3,241.01)
Capital Outlay	-	1,740.00	5,000.00	(3,260.00)
Total County Clerk	191,344.15	185,554.64	194,344.00	(8,789.36)

COFFEY COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Expenditures (Continued)				
County Treasurer				
Personal Services	$ 242,156.05	$ 242,881.42	$ 269,700.00	$ (26,818.58)
Contractual Services	2,797.01	4,119.75	6,300.00	(2,180.25)
Commodities	1,320.40	2,837.74	3,000.00	(162.26)
Capital Outlay	4,388.32	4,855.78	4,800.00	55.78
Reimbursed Expense	(5,433.77)	-	-	-
Total County Treasurer	245,228.01	254,694.69	283,800.00	(29,105.31)
County Attorney				
Personal Services	173,230.66	194,817.17	201,000.00	(6,182.83)
Contractual Services	17,067.97	17,090.04	24,800.00	(7,709.96)
Commodities	2,351.71	2,236.56	2,400.00	(163.44)
Capital Outlay	2,285.16	27,220.00	27,500.00	(280.00)
Reimbursed Expense	-	(20.00)	-	(20.00)
Total County Attorney	194,935.50	241,343.77	255,700.00	(14,356.23)
Register of Deeds				
Personal Services	120,830.31	129,332.06	131,775.00	(2,442.94)
Contractual Services	3,864.45	2,458.26	4,500.00	(2,041.74)
Commodities	5,812.67	5,148.16	3,500.00	1,648.16
Capital Outlay	1,926.40	-	1,000.00	(1,000.00)
Reimbursed Expense	(179.00)	-	-	-
Total Register of Deeds	132,254.83	136,938.48	140,775.00	(3,836.52)
Unified Court				
Contractual Services	87,114.77	100,018.45	132,593.00	(32,574.55)
Commodities	8,131.60	5,189.95	7,500.00	(2,310.05)
Capital Outlay	27,978.57	15,122.32	20,000.00	(4,877.68)
Reimbursed Expense	(7,416.81)	(2,618.64)	-	(2,618.64)
Total Unified Court	115,808.13	117,712.08	160,093.00	(42,380.92)
Courthouse General				
Personal Services	96,904.35	112,881.75	110,163.00	2,718.75
Contractual Services	767,657.34	911,288.61	475,000.00	436,288.61
Commodities	77,205.02	22,422.98	70,000.00	(47,577.02)
Capital Outlay	7,324.22	120,272.23	145,000.00	(24,727.77)
Reimbursed Expense	(82,842.28)	(107,834.72)	-	(107,834.72)
Total Courthouse General	866,248.65	1,059,030.85	800,163.00	258,867.85
Airport				
Contractual Services	310,000.00	290,000.00	290,000.00	-
Appraiser				
Personal Services	454,988.34	476,029.51	556,104.00	(80,074.49)
Contractual Services	11,352.09	15,009.10	24,000.00	(8,990.90)
Commodities	6,288.24	4,854.79	18,000.00	(13,145.21)
Capital Outlay	2,125.27	176.22	25,000.00	(24,823.78)
Reimbursed Expense	(1,341.56)	-	-	-
Total Appraiser	473,412.38	496,069.62	623,104.00	(127,034.38)

COFFEY COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
County Counselor				
Personal Services	$ 62,412.15	$ 61,191.52	$ 64,193.00	$ (3,001.48)
Contractual Services	326.24	210.00	8,450.00	(8,240.00)
Total County Counselor	62,738.39	61,401.52	72,643.00	(11,241.48)
Election				
Personal Services	106,110.55	100,612.26	101,187.00	(574.74)
Contractual Services	22,265.97	34,120.99	19,500.00	14,620.99
Commodities	46,641.26	4,891.74	20,000.00	(15,108.26)
Capital Outlay	-	-	10,000.00	(10,000.00)
Reimbursed Expense	(1,082.63)	-	-	-
Total Election	173,935.15	139,624.99	150,687.00	(11,062.01)
Janitor				
Personal Services	136,713.84	141,143.46	142,000.00	(856.54)
Contractual Services	133.50	-	100.00	(100.00)
Commodities	9,255.08	9,134.67	22,100.00	(12,965.33)
Capital Outlay	-	-	5,000.00	(5,000.00)
Reimbursed Expense	(329.46)	(202.99)	-	(202.99)
Total Janitor	145,772.96	150,075.14	169,200.00	(19,124.86)
Maintenance				
Contractual Services	-	49,040.78	-	49,040.78
Commodities	-	7,688.42	-	7,688.42
Total Maintenance	-	56,729.20	-	56,729.20
Technology				
Personal Services	128,977.69	140,294.57	136,358.00	3,936.57
Contractual Services	5,012.80	2,390.94	10,000.00	(7,609.06)
Commodities	7,349.71	4,216.62	8,500.00	(4,283.38)
Capital Outlay	-	-	10,000.00	(10,000.00)
Reimbursed Expense	(5,524.44)	(3,208.86)	-	(3,208.86)
Total Technology	135,815.76	143,693.27	164,858.00	(21,164.73)
Technology Training and Equipment				
Contractual Services	73,094.45	96,138.60	110,000.00	(13,861.40)
Commodities	6,851.17	2,052.54	10,000.00	(7,947.46)
Capital Outlay	5,000.00	4,775.35	110,000.00	(105,224.65)
Reimbursed Expense	(2,148.60)	(28,428.66)	-	(28,428.66)
Total Technology Training and Equipment	82,797.02	74,537.83	230,000.00	(155,462.17)
Wellness Program				
Personal Services	18,324.20	20,846.14	20,000.00	846.14
Contractual Services	6,584.26	3,211.82	20,000.00	(16,788.18)
Commodities	7,175.26	11,269.35	20,000.00	(8,730.65)
Capital Outlay	-	4,670.80	5,000.00	(329.20)
Reimbursed Expense	(280.00)	(21.00)	-	(21.00)
Total Wellness Program	31,803.72	39,977.11	65,000.00	(25,022.89)

COFFEY COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Professional Services				
Contractual Services	$ 8,500.00	$ 8,500.00	$ 8,500.00	$ -
Total General Government	3,332,696.74	3,623,055.62	3,783,892.00	(160,836.38)
Public Works				
Construction				
Capital Outlay	1,024,318.15	1,026,278.60	1,500,000.00	(473,721.40)
Equipment				
Capital Outlay	463,500.50	485,191.36	584,173.00	(98,981.64)
Special Bridge Equipment				
Capital Outlay	51,340.00	-	-	-
Total Public Works	1,539,158.65	1,511,469.96	2,084,173.00	(572,703.04)
Public Safety				
Sheriff				
Personal Services	1,504,510.63	1,574,778.19	1,672,904.00	(98,125.81)
Contractual Services	139,182.08	131,882.22	160,000.00	(28,117.78)
Commodities	212,007.85	242,231.65	200,000.00	42,231.65
Capital Outlay	337,238.18	406,482.10	315,500.00	90,982.10
Reimbursed Expense	(48,072.62)	(15,113.26)	-	(15,113.26)
Total Sheriff	2,144,866.12	2,340,260.90	2,348,404.00	(8,143.10)
Sheriff - Corrections				
Personal Services	414,118.15	466,048.39	475,000.00	(8,951.61)
Contractual Services	108,666.57	78,584.89	78,000.00	584.89
Commodities	32,122.54	18,478.48	16,800.00	1,678.48
Capital Outlay	17,993.20	27,511.21	32,800.00	(5,288.79)
Reimbursed Expense	(7,812.41)	(1,349.02)	-	(1,349.02)
Total Sheriff - Corrections	565,088.05	589,273.95	602,600.00	(13,326.05)
Juvenile Detention				
Contractual Services	16,770.00	-	10,000.00	(10,000.00)
Emergency Preparedness				
Personal Services	213,989.60	205,523.27	253,800.00	(48,276.73)
Contractual Services	16,173.79	22,036.88	31,000.00	(8,963.12)
Commodities	8,579.11	10,937.44	12,000.00	(1,062.56)
Capital Outlay	6,491.85	17,086.54	15,000.00	2,086.54
Reimbursed Expense	(32,937.39)	(14,586.94)	-	(14,586.94)
Total Emergency Preparedness	212,296.96	240,997.19	311,800.00	(70,802.81)
Local Emergency Planning Committee				
Contractual Services	241.20	-	3,000.00	(3,000.00)
Commodities	64.11	-	-	-
Total Local Emergency Planning Committee	305.31	-	3,000.00	(3,000.00)

COFFEY COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual	Current Year Budget	Variance - Over (Under)
Expenditures (Continued)				
Joint Services Building				
Contractual Services	$ 5,158.13	$ 4,351.49	$ 6,000.00	$ (1,648.51)
Commodities	440.72	-	-	-
Total Joint Services Building	5,598.85	4,351.49	6,000.00	(1,648.51)
Total Public Safety	2,944,925.29	3,174,883.53	3,281,804.00	(106,920.47)
Agriculture				
Agricultural Appropriations				
Conservation District	46,000.00	46,000.00	46,000.00	-
Fair	15,000.00	18,000.00	28,000.00	(10,000.00)
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	73,000.00	76,000.00	86,000.00	(10,000.00)
Culture and Recreation				
Culture and Recreation Appropriations				
SOS Appropriation	7,000.00	7,000.00	7,000.00	-
Parks and Recreation	225,000.00	225,000.00	225,000.00	-
Arts Council	8,000.00	8,000.00	8,000.00	-
Total Culture and Recreation Appropriations	240,000.00	240,000.00	240,000.00	-
Coffey County Lake				
Personal Services	121,459.44	140,975.28	154,500.00	(13,524.72)
Contractual Services	1,442.97	730.34	1,400.00	(669.66)
Commodities	8,096.97	9,786.69	6,000.00	3,786.69
Capital Outlay	-	-	3,500.00	(3,500.00)
Total Coffey County Lake	130,999.38	151,492.31	165,400.00	(13,907.69)
Total Culture and Recreation	370,999.38	391,492.31	405,400.00	(13,907.69)
Sanitation				
Landfill				
Contractual Services	15,750.25	11,484.40	20,000.00	(8,515.60)
Total Landfill	15,750.25	11,484.40	20,000.00	(8,515.60)
Recycling				
Personal Services	144,840.73	153,596.61	158,000.00	(4,403.39)
Contractual Services	5,965.76	5,844.15	18,000.00	(12,155.85)
Commodities	11,788.60	22,406.21	35,000.00	(12,593.79)
Capital Outlay	-	-	3,500.00	(3,500.00)
Total Recycling	162,595.09	181,846.97	214,500.00	(32,653.03)
Household Hazardous Waste				
Contractual Services	3,404.89	3,902.78	6,000.00	(2,097.22)
Commodities	1,748.26	188.43	3,500.00	(3,311.57)
Capital Outlay	-	-	500.00	(500.00)
Total Household Hazardous Waste	5,153.15	4,091.21	10,000.00	(5,908.79)
Lake Region Solid Waste Authority				
Contractual Services	4,600.00	4,600.00	4,600.00	-
Total Sanitation	188,098.49	202,022.58	249,100.00	(47,077.42)

COFFEY COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Social Services for Aged and Poor				
Transportation				
Appropriation	$ 220,000.00	$ 237,000.00	$ 237,000.00	$ -
Resource Council				
Appropriation	1,500.00	1,500.00	1,500.00	-
CASA				
Appropriation	10,000.00	10,000.00	10,000.00	-
Agency on Aging				
Appropriation	84,750.00	88,900.00	88,900.00	-
Housing Authority				
Appropriation	221,000.00	220,000.00	220,000.00	-
Total Social Services for Aged and Poor	537,250.00	557,400.00	557,400.00	-
Capital Expenditures				
Capital Outlay Projects				
Capital Outlay	15,558.00	303,892.01	1,250,000.00	(946,107.99)
Cities Infrastructure	1,000,000.00	1,000,000.00	1,000,000.00	-
Total Capital Outlay Projects	1,015,558.00	1,303,892.01	2,250,000.00	(946,107.99)
Community Improvement				
Contractual Services	49,706.57	325,376.34	1,907,000.00	(1,581,623.66)
Solid Waste Closure Care				
Capital Outlay	-	-	500,000.00	(500,000.00)
Total Capital Expenditures	1,065,264.57	1,629,268.35	4,657,000.00	(3,027,731.65)
Operating Transfers to:				
Special Capital Improvement Fund	3,698,045.00	796,107.00	2,827,417.00	(2,031,310.00)
Special Equipment Reserve Fund	602,443.00	594,000.00	-	594,000.00
Community Improvement Reserve Fund	-	1,627,406.00	-	1,627,406.00
GIS Reserve Fund	199,478.00	62,500.00	-	62,500.00
Technology Office Reserve Fund	90,000.00	175,000.00	-	175,000.00
Special Highway Fund	475,681.00	473,721.00	-	473,721.00
Solid Waste Closure Care Reserve Fund	100,000.00	1,200,000.00	-	1,200,000.00
Total Operating Transfers	5,165,647.00	4,928,734.00	2,827,417.00	2,101,317.00
Total Expenditures	15,217,040.12	16,094,326.35	$17,932,186.00	$ (1,837,859.65)
Receipts Over(Under) Expenditures	(153,844.91)	(1,486,682.20)		
Unencumbered Cash, Beginning	3,662,884.89	3,538,061.98		
Cancelled Encumbrances	29,022.00	-		
Unencumbered Cash, Ending	$ 3,538,061.98	$ 2,051,379.78		

COFFEY COUNTY, KANSAS
AMBULANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 995,056.50	$ 995,021.82	$ 996,835.00	$ (1,813.18)
Delinquent Tax	4,949.43	2,825.20	2,089.00	736.20
Motor Vehicle Tax	18,661.63	18,660.89	17,970.00	690.89
Recreational Vehicle Tax	828.31	874.37	802.00	72.37
16/20 M Truck Tax	1,119.20	1,088.17	1,079.00	9.17
Commercial Vehicle Tax	1,976.94	1,669.55	1,485.00	184.55
Watercraft Tax	-	-	206.00	(206.00)
Rental Excise Tax	1.32	0.19	-	0.19
In Lieu of Tax	1,393.84	1,382.29	1,370.00	12.29
Total Receipts	1,023,987.17	1,021,522.48	$ 1,021,836.00	$ (313.52)
Expenditures				
Public Safety				
Appropriation	1,019,693.24	1,019,747.00	$ 1,019,747.00	$ -
Total Expenditures	1,019,693.24	1,019,747.00	$ 1,019,747.00	$ -
Receipts Over(Under) Expenditures	4,240.17	1,775.48		
Unencumbered Cash, Beginning	-	4,240.17		
Unencumbered Cash, Ending	$ 4,240.17	$ 6,015.65		

COFFEY COUNTY, KANSAS
COFFEY COUNTY LIBRARY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 1,090,756.26	$ 1,090,872.44	$ 1,092,664.00	$ (1,791.56)
Delinquent Tax	5,503.99	3,038.78	2,290.00	748.78
Motor Vehicle Tax	20,491.01	20,455.26	19,702.00	753.26
Recreational Vehicle Tax	909.53	958.48	879.00	79.48
16/20 M Truck Tax	1,141.89	1,194.64	1,183.00	11.64
Commercial Vehicle Tax	2,170.64	1,830.09	1,628.00	202.09
Watercraft Tax	-	-	226.00	(226.00)
Rental Excise Tax	1.46	0.21	-	0.21
In Lieu of Tax	1,527.89	1,515.45	1,410.00	105.45
Total Receipts	1,122,502.67	1,119,865.35	$ 1,119,982.00	$ (116.65)
Expenditures				
Culture and Recreation				
Appropriation	1,117,912.00	1,117,912.00	$ 1,117,912.00	$ -
Total Expenditures	1,117,912.00	1,117,912.00	$ 1,117,912.00	$ -
Receipts Over(Under) Expenditures	4,590.67	1,953.35		
Unencumbered Cash, Beginning	139.50	4,730.17		
Unencumbered Cash, Ending	$ 4,730.17	$ 6,683.52		

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, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 184,874.00	$ 184,284.41	$ 184,583.00	$ (298.59)
Delinquent Tax	971.89	524.22	387.00	137.22
Motor Vehicle Tax	3,461.18	3,467.05	3,330.00	137.05
Recreational Vehicle Tax	153.56	162.38	149.00	13.38
16/20 M Truck Tax	205.99	201.84	200.00	1.84
Commercial Vehicle Tax	366.66	310.25	275.00	35.25
Watercraft Tax	-	-	38.00	(38.00)
Rental Excise Tax	0.25	0.03	-	0.03
In Lieu of Tax	258.96	256.01	258.00	(1.99)
Total Receipts	190,292.49	189,206.19	$ 189,220.00	$ (13.81)
Expenditures				
Culture and Recreation				
Appropriation	189,000.00	189,000.00	$ 189,000.00	$ -
Total Expenditures	189,000.00	189,000.00	$ 189,000.00	$ -
Receipts Over(Under) Expenditures	1,292.49	206.19		
Unencumbered Cash, Beginning	167.23	1,459.72		
Unencumbered Cash, Ending	$ 1,459.72	$ 1,665.91		

COFFEY COUNTY, KANSAS
CONSERVATION DISTRICT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 30,993.60	$ 30,238.70	$ 30,175.00	$ 63.70
Delinquent Tax	157.37	85.99	63.00	22.99
Motor Vehicle Tax	558.14	581.48	553.00	28.48
Recreational Vehicle Tax	24.86	27.34	25.00	2.34
16/20 M Truck Tax	33.05	32.59	33.00	(0.41)
Commercial Vehicle Tax	59.12	51.96	46.00	5.96
Watercraft Tax	-	-	6.00	(6.00)
Rental Excise Tax	0.04	0.01	-	0.01
In Lieu of Tax	43.41	42.01	40.00	2.01
Total Receipts	31,869.59	31,060.08	$ 30,941.00	$ 119.08
Expenditures				
Agriculture				
Appropriation	30,125.00	31,325.00	$ 31,325.00	$ -
Total Expenditures	30,125.00	31,325.00	$ 31,325.00	$ -
Receipts Over(Under) Expenditures	544.59	(264.92)		
Unencumbered Cash, Beginning	446.55	991.14		
Unencumbered Cash, Ending	$ 991.14	$ 726.22		

COFFEY COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 281,660.79	$ 241,909.29	$ 242,037.00	$ (127.71)
Delinquent Tax	1,313.43	761.61	507.00	254.61
Motor Vehicle Tax	5,052.58	5,282.17	5,088.00	194.17
Recreational Vehicle Tax	224.26	247.53	227.00	20.53
16/20 M Truck Tax	338.05	294.61	306.00	(11.39)
Commercial Vehicle Tax	535.29	472.57	420.00	52.57
Watercraft Tax	-	-	58.00	(58.00)
Rental Excise Tax	0.36	0.05	-	0.05
In Lieu of Tax	394.54	336.06	300.00	36.06
Other Receipts				
Miscellaneous	879.25	-	-	-
Total Receipts	290,398.55	249,303.89	$ 248,943.00	$ 360.89
Expenditures				
Economic Development				
Personal Services	52,396.96	92,328.31	$ 104,285.00	$ (11,956.69)
Contractual Services	29,487.84	18,587.40	46,750.00	(28,162.60)
Commodities	288.17	4,084.24	3,750.00	334.24
Capital Outlay	60,084.24	84,994.04	95,660.00	(10,665.96)
Operating Transfers to:				
Special Equipment Reserve Fund	150,000.00	-	-	-
Special Capital Improvement Fund	-	48,000.00	-	48,000.00
Total Expenditures	292,257.21	247,993.99	$ 250,445.00	$ (2,451.01)
Receipts Over(Under) Expenditures	(1,858.66)	1,309.90		
Unencumbered Cash, Beginning	8,244.17	6,385.51		
Unencumbered Cash, Ending	$ 6,385.51	$ 7,695.41		

COFFEY COUNTY, KANSAS
ECONOMIC DEVELOPMENT LOAN FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Actual
Receipts		
Use of Money and Property		
Interest on Investments	$ 1,448.17	$ 169.17
Loan Repayments	-	1,400.00
Total Receipts	1,448.17	1,569.17
Expenditures		
General Government		
Contractual Services	-	129,600.00
Total Expenditures	-	129,600.00
Receipts Over(Under) Expenditures	1,448.17	(128,030.83)
Unencumbered Cash, Beginning	289,187.09	290,635.26
Unencumbered Cash, Ending	$ 290,635.26	$ 162,604.43

COFFEY COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 5,029,664.84	$ 4,022,884.16	$ 4,030,642.00	$ (7,757.84)
Delinquent Tax	20,994.59	12,629.41	8,447.00	4,182.41
Motor Vehicle Tax	81,663.14	94,323.63	90,868.00	3,455.63
Recreational Vehicle Tax	3,624.43	4,419.61	4,055.00	364.61
16/20 M Truck Tax	4,796.43	4,761.51	5,457.00	(695.49)
Commercial Vehicle Tax	8,650.93	8,438.99	7,508.00	930.99
Watercraft Tax	-	-	1,044.00	(1,044.00)
Rental Excise Tax	5.81	0.95	-	0.95
In Lieu of Tax	7,045.35	5,588.61	5,000.00	588.61
Other Receipts				
Miscellaneous	9,093.42	-	-	-
Total Receipts	5,165,538.94	4,153,046.87	$ 4,153,021.00	$ 25.87
Expenditures				
General Government				
Health Insurance	1,325,435.79	2,183,466.56	$ 2,647,025.00	$ (463,558.44)
KPERS	701,703.14	719,785.82	900,000.00	(180,214.18)
Social Security	546,645.78	576,186.09	800,000.00	(223,813.91)
Unemployment	20,577.45	10,136.40	25,000.00	(14,863.60)
Workmen's Compensation	152,077.00	154,859.75	300,000.00	(145,140.25)
Health Savings	240,749.96	219,150.00	275,000.00	(55,850.00)
Health Administration	113,573.04	222,573.16	288,750.00	(66,176.84)
Health Deductions/Premium	(89,998.42)	(127,000.38)	(300,000.00)	172,999.62
Reimbursed Expense	(3,735.00)	-	-	-
Operating Transfers to:				
Special Capital Improvement Fund	842,899.00	-	-	-
Special Equipment Reserve Fund	600,000.00	-	-	-
Risk Management Reserve Fund	557,101.00	-	-	-
Solid Waste Closure Care Reserve Fund	-	900,000.00	-	900,000.00
Total Expenditures	5,007,028.74	4,859,157.40	$ 4,935,775.00	$ (76,617.60)
Receipts Over(Under) Expenditures	158,510.20	(706,110.53)		
Unencumbered Cash, Beginning	916,648.34	1,075,158.54		
Unencumbered Cash, Ending	$ 1,075,158.54	$ 369,048.01		

COFFEY COUNTY, KANSAS
EXTENSION COUNCIL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 175,630.21	$ 181,431.68	$ 181,455.00	$ (23.32)
Delinquent Tax	876.23	494.55	380.00	114.55
Motor Vehicle Tax	3,295.88	3,293.60	3,172.00	121.60
Recreational Vehicle Tax	146.30	154.35	142.00	12.35
16/20 M Truck Tax	192.26	192.19	190.00	2.19
Commercial Vehicle Tax	349.30	294.63	262.00	32.63
Watercraft Tax	-	-	36.00	(36.00)
Rental Excise Tax	0.24	0.03	-	0.03
In Lieu of Tax	246.02	252.05	230.00	22.05
Total Receipts	180,736.44	186,113.08	$ 185,867.00	$ 246.08
Expenditures				
Agriculture				
Appropriation	180,000.00	185,500.00	$ 185,500.00	$ -
Total Expenditures	180,000.00	185,500.00	$ 185,500.00	$ -
Receipts Over(Under) Expenditures	736.44	613.08		
Unencumbered Cash, Beginning	12.77	749.21		
Unencumbered Cash, Ending	$ 749.21	$ 1,362.29		

COFFEY COUNTY, KANSAS
HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 338,210.36	$ 370,850.77	$ 371,214.00	$ (363.23)
Delinquent Tax	1,792.90	990.27	778.00	212.27
Motor Vehicle Tax	6,613.29	6,342.61	6,101.00	241.61
Recreational Vehicle Tax	293.62	297.31	272.00	25.31
16/20 M Truck Tax	395.23	385.60	366.00	19.60
Commercial Vehicle Tax	700.63	567.46	504.00	63.46
Watercraft Tax	-	-	70.00	(70.00)
Rental Excise Tax	0.47	0.06	-	0.06
In Lieu of Tax	473.75	515.19	485.00	30.19
Intergovernmental				
Federal Grant	44,794.00	77,785.54	32,000.00	45,785.54
State Grant	17,388.00	18,966.00	-	18,966.00
Licenses, Fees, and Permits				
Service Fees	205,002.94	170,699.78	145,000.00	25,699.78
Other Receipts				
Miscellaneous	224.69	-	-	-
Total Receipts	615,889.88	647,400.59	$ 556,790.00	$ 90,610.59
Expenditures				
Health				
Personal Services	377,506.57	391,181.68	$ 406,188.00	$ (15,006.32)
Contractual Services	21,845.93	23,575.86	44,490.00	(20,914.14)
Commodities	167,548.25	156,931.64	181,300.00	(24,368.36)
Capital Outlay	7,370.27	24,956.89	14,260.00	10,696.89
Reimbursed Expense	(66,129.00)	-	-	-
Operating Transfers to:				
Special Capital Improvement Fund	60,000.00	-	-	-
Special Equipment Reserve Fund	-	45,000.00	-	45,000.00
Total Expenditures	568,142.02	641,646.07	$ 646,238.00	$ (4,591.93)
Receipts Over(Under) Expenditures	47,747.86	5,754.52		
Unencumbered Cash, Beginning	199,593.54	247,341.40		
Unencumbered Cash, Ending	$ 247,341.40	$ 253,095.92		

COFFEY COUNTY, KANSAS
HISTORICAL SOCIETY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 294,710.84	$ 294,398.56	$ 294,687.00	$ (288.44)
Delinquent Tax	1,445.02	813.68	618.00	195.68
Motor Vehicle Tax	5,342.01	5,526.79	5,318.00	208.79
Recreational Vehicle Tax	237.03	258.82	237.00	21.82
16/20 M Truck Tax	307.55	311.45	319.00	(7.55)
Commercial Vehicle Tax	565.86	494.48	439.00	55.48
Watercraft Tax	-	-	61.00	(61.00)
Rental Excise Tax	0.38	0.05	-	0.05
In Lieu of Tax	412.82	408.98	380.00	28.98
Total Receipts	303,021.51	302,212.81	$ 302,059.00	$ 153.81
Expenditures				
Culture and Recreation				
Appropriation	291,565.00	301,561.00	$ 301,561.00	$ -
Total Expenditures	291,565.00	301,561.00	$ 301,561.00	$ -
Receipts Over(Under) Expenditures	1,460.51	651.81		
Unencumbered Cash, Beginning	119.52	1,580.03		
Unencumbered Cash, Ending	$ 1,580.03	$ 2,231.84		

COFFEY COUNTY, KANSAS
HOSPITAL MAINTENANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 995,056.49	$ 995,021.82	$ 996,806.00	$ (1,784.18)
Delinquent Tax	4,688.48	2,831.16	2,089.00	742.16
Motor Vehicle Tax	18,662.13	18,660.92	17,969.00	691.92
Recreational Vehicle Tax	828.12	874.41	802.00	72.41
16/20 M Truck Tax	1,121.03	1,088.17	1,079.00	9.17
Commercial Vehicle Tax	1,976.94	1,669.56	1,485.00	184.56
Watercraft Tax	-	-	206.00	(206.00)
Rental Excise Tax	1.32	0.19	-	0.19
In Lieu of Tax	1,393.84	1,382.29	1,400.00	(17.71)
Total Receipts	1,023,728.35	1,021,528.52	$ 1,021,836.00	$ (307.48)
Expenditures				
Health				
Appropriation	1,019,698.53	1,019,747.00	$ 1,019,747.00	$ -
Total Expenditures	1,019,698.53	1,019,747.00	$ 1,019,747.00	$ -
Receipts Over(Under) Expenditures	3,981.35	1,781.52		
Unencumbered Cash, Beginning	-	3,981.35		
Unencumbered Cash, Ending	$ 3,981.35	$ 5,762.87		

COFFEY COUNTY, KANSAS
MENTAL HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 249,580.52	$ 138,071.74	$ 137,895.00	$ 176.74
Delinquent Tax	741.90	524.83	289.00	235.83
Motor Vehicle Tax	4,329.86	4,680.30	4,506.00	174.30
Recreational Vehicle Tax	192.15	219.28	201.00	18.28
16/20 M Truck Tax	90.68	252.22	271.00	(18.78)
Commercial Vehicle Tax	458.63	418.76	372.00	46.76
Watercraft Tax	-	-	52.00	(52.00)
Rental Excise Tax	0.31	0.05	-	0.05
In Lieu of Tax	349.60	191.81	120.00	71.81
Total Receipts	255,743.65	144,358.99	$ 143,706.00	$ 652.99
Expenditures				
Health				
Appropriation	122,907.05	108,767.63	$ 397,300.00	$ (288,532.37)
Operating Transfers to				
Mental Wellness Fund	-	281,094.15	-	281,094.15
Total Expenditures	122,907.05	389,861.78	$ 397,300.00	$ (7,438.22)
Receipts Over(Under) Expenditures	132,836.60	(245,502.79)		
Unencumbered Cash, Beginning	96,122.17	249,354.02		
Cancelled Encumbrances	20,395.25	-		
Unencumbered Cash, Ending	$ 249,354.02	$ 3,851.23		

COFFEY COUNTY, KANSAS
MENTAL WELLNESS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from		
Mental Health Fund	$ -	$ 281,094.15
Total Receipts	-	281,094.15
Expenditures		
Health		
Contractual Services	-	93.79
Total Expenditures	-	93.79
Receipts Over(Under) Expenditures	-	281,000.36
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 281,000.36

COFFEY COUNTY, KANSAS
INTELLECTUAL DISABILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 153,336.44	$ 154,045.81	$ 153,900.00	$ 145.81
Delinquent Tax	816.19	436.86	323.00	113.86
Motor Vehicle Tax	2,883.30	2,875.74	2,767.00	108.74
Recreational Vehicle Tax	128.01	134.76	123.00	11.76
16/20 M Truck Tax	172.41	168.07	166.00	2.07
Commercial Vehicle Tax	305.42	257.32	229.00	28.32
Watercraft Tax	-	-	32.00	(32.00)
Rental Excise Tax	0.21	0.03	-	0.03
In Lieu of Tax	214.79	214.00	216.00	(2.00)
Total Receipts	157,856.77	158,132.59	$ 157,756.00	$ 376.59
Expenditures				
Health				
Appropriation	157,500.00	118,125.00	$ 157,500.00	$ (39,375.00)
Total Expenditures	157,500.00	118,125.00	$ 157,500.00	$ (39,375.00)
Receipts Over(Under) Expenditures	356.77	40,007.59		
Unencumbered Cash, Beginning	503.01	859.78		
Unencumbered Cash, Ending	$ 859.78	$ 40,867.37		

COFFEY COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 441,522.16	$ 366,287.53	$ 366,930.00	$ (642.47)
Delinquent Tax	2,223.15	1,221.52	769.00	452.52
Motor Vehicle Tax	8,370.61	8,280.59	7,969.00	311.59
Recreational Vehicle Tax	371.40	388.00	356.00	32.00
16/20 M Truck Tax	503.04	488.02	479.00	9.02
Commercial Vehicle Tax	886.57	740.88	658.00	82.88
Watercraft Tax	-	-	92.00	(92.00)
Rental Excise Tax	0.59	0.08	-	0.08
In Lieu of Tax	618.47	508.85	580.00	(71.15)
Other Receipts				
Miscellaneous	2,601.88	-	-	-
Total Receipts	457,097.87	377,915.47	$ 377,833.00	$ 82.47
Expenditures				
Agriculture				
Personal Services	198,431.93	197,841.56	$ 209,000.00	$ (11,158.44)
Contractual Services	11,386.41	11,317.75	25,000.00	(13,682.25)
Commodities	228,608.70	361,289.10	400,000.00	(38,710.90)
Capital Outlay	-	-	6,000.00	(6,000.00)
Reimbursed Expense	(206,471.25)	(198,322.79)	(150,000.00)	(48,322.79)
Operating Transfers to				
Special Noxious Weed Fund	40,000.00	100,000.00	65,000.00	35,000.00
Total Expenditures	271,955.79	472,125.62	$ 555,000.00	$ (82,874.38)
Receipts Over(Under) Expenditures	185,142.08	(94,210.15)		
Unencumbered Cash, Beginning	270,653.80	455,795.88		
Unencumbered Cash, Ending	$ 455,795.88	$ 361,585.73		

COFFEY COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 4,856,211.24	$ 4,866,133.98	$ 4,875,452.00	$ (9,318.02)
Delinquent Tax	23,962.24	12,963.65	9,797.00	3,166.65
Motor Vehicle Tax	86,861.22	91,070.93	87,730.00	3,340.93
Recreational Vehicle Tax	3,855.15	4,267.15	3,915.00	352.15
16/20 M Truck Tax	3,117.19	5,061.87	5,269.00	(207.13)
Commercial Vehicle Tax	9,201.55	8,147.98	7,249.00	898.98
Watercraft Tax	-	-	1,008.00	(1,008.00)
Rental Excise Tax	6.18	0.91	-	0.91
In Lieu of Tax	6,802.38	6,760.08	7,025.00	(264.92)
Intergovernmental				
Federal Grant	47.64	39,575.11	-	39,575.11
Special City & County Highway	429,257.65	481,560.93	367,875.00	113,685.93
Connecting Links	75,517.86	21,167.94	-	21,167.94
Other Receipts				
Miscellaneous	1,717.04	9,700.19	-	9,700.19
Total Receipts	5,496,557.34	5,546,410.72	$ 5,365,320.00	$ 181,090.72
Expenditures				
Maintenance				
Personal Services	2,166,959.77	2,177,639.63	$ 2,550,550.00	$ (372,910.37)
Contractual Services	813,931.19	870,823.54	968,000.00	(97,176.46)
Commodities	1,880,643.30	1,884,858.35	2,289,000.00	(404,141.65)
Capital Outlay	76,668.42	18,636.29	269,000.00	(250,363.71)
Reimbursed Expense	(347,367.25)	(245,210.35)	-	(245,210.35)
Operating Transfers to:				
Special Equipment Reserve Fund	100,000.00	100,000.00	-	100,000.00
Special Highway Fund	500,000.00	600,000.00	-	600,000.00
Total Expenditures	5,190,835.43	5,406,747.46	$ 6,076,550.00	$ (669,802.54)
Receipts Over(Under) Expenditures	305,721.91	139,663.26		
Unencumbered Cash, Beginning	1,257,032.52	1,562,754.43		
Unencumbered Cash, Ending	$ 1,562,754.43	$ 1,702,417.69		

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, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 1,008,491.55	$ 1,031,550.21	$ 1,038,106.00	$ (6,555.79)
Delinquent Tax	4,810.89	2,799.21	2,072.00	727.21
Motor Vehicle Tax	18,244.58	18,889.16	18,376.00	513.16
Recreational Vehicle Tax	810.39	882.01	819.00	63.01
16/20 M Truck Tax	1,070.86	1,059.67	1,094.00	(34.33)
Commercial Vehicle Tax	1,938.64	1,695.99	1,509.00	186.99
Watercraft Tax	-	-	209.00	(209.00)
Rental Excise Tax	1.30	0.19	-	0.19
In Lieu of Tax	1,237.37	1,258.43	1,000.00	258.43
Other Receipts				
Miscellaneous	4,584.58	4,960.33	-	4,960.33
Total Receipts	1,041,190.16	1,063,095.20	$ 1,063,185.00	$ (89.80)
Expenditures				
Public Safety				
Appropriation	1,037,040.00	1,057,780.00	$ 1,061,194.00	$ (3,414.00)
Total Expenditures	1,037,040.00	1,057,780.00	$ 1,061,194.00	$ (3,414.00)
Receipts Over(Under) Expenditures	4,150.16	5,315.20		
Unencumbered Cash, Beginning	63.46	4,213.62		
Unencumbered Cash, Ending	$ 4,213.62	$ 9,528.82		

COFFEY COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 1,432.03	$ 794.20	$ 1,484.00	$ (689.80)
Total Receipts	1,432.03	794.20	$ 1,484.00	$ (689.80)
Expenditures				
Health				
Contractual Services	-	-	$ 18,806.00	$ (18,806.00)
Total Expenditures	-	-	$ 18,806.00	$ (18,806.00)
Receipts Over(Under) Expenditures	1,432.03	794.20		
Unencumbered Cash, Beginning	15,842.47	17,274.50		
Unencumbered Cash, Ending	$ 17,274.50	$ 18,068.70		

COFFEY COUNTY, KANSAS
SPECIAL BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 413,791.52	$ 2,290,698.38	$ 2,295,030.00	$ (4,331.62)
Delinquent Tax	2,026.84	1,798.11	868.00	930.11
Motor Vehicle Tax	7,780.85	7,759.94	7,472.00	287.94
Recreational Vehicle Tax	345.34	363.61	333.00	30.61
16/20 M Truck Tax	426.73	453.64	449.00	4.64
Commercial Vehicle Tax	824.22	694.32	617.00	77.32
Watercraft Tax	-	-	86.00	(86.00)
Rental Excise Tax	0.55	0.08	-	0.08
In Lieu of Tax	579.62	3,182.28	300.00	2,882.28
Total Receipts	425,775.67	2,304,950.36	$ 2,305,155.00	$ (204.64)
Expenditures				
Public Works				
Personal Services	188,674.73	248,543.86	$ 233,900.00	$ 14,643.86
Contractual Services	960,083.51	20,843.15	584,000.00	(563,156.85)
Commodities	30,011.15	65,926.50	264,000.00	(198,073.50)
Capital Outlay	1,144.45	-	1,519,000.00	(1,519,000.00)
Total Expenditures	1,179,913.84	335,313.51	$ 2,600,900.00	$ (2,265,586.49)
Receipts Over(Under) Expenditures	(754,138.17)	1,969,636.85		
Unencumbered Cash, Beginning	1,478,017.22	723,879.05		
Unencumbered Cash, Ending	$ 723,879.05	$ 2,693,515.90		

COFFEY COUNTY, KANSAS
SPECIAL PARK AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 748.64	$ 415.18	$ 1,484.00	$ (1,068.82)
Total Receipts	748.64	415.18	$ 1,484.00	$ (1,068.82)
Expenditures				
Culture and Recreation				
Contractual Services	500.00	333.33	$ 7,182.00	$ (6,848.67)
Total Expenditures	500.00	333.33	$ 7,182.00	$ (6,848.67)
Receipts Over(Under) Expenditures	248.64	81.85		
Unencumbered Cash, Beginning	4,719.28	4,967.92		
Unencumbered Cash, Ending	$ 4,967.92	$ 5,049.77		

COFFEY COUNTY, KANSAS
TOURISM AND CONVENTION PROMOTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Transient Guest Tax	$ 15,256.42	$ 14,792.81	$ 19,000.00	$ (4,207.19)
Total Receipts	15,256.42	14,792.81	$ 19,000.00	$ (4,207.19)
Expenditures				
Economic Development				
Contractual Services	19,000.00	19,000.00	$ 38,874.00	$ (19,874.00)
Total Expenditures	19,000.00	19,000.00	$ 38,874.00	$ (19,874.00)
Receipts Over(Under) Expenditures	(3,743.58)	(4,207.19)		
Unencumbered Cash, Beginning	19,874.46	16,130.88		
Unencumbered Cash, Ending	$ 16,130.88	$ 11,923.69		

COFFEY COUNTY, KANSAS
SPECIAL CAPITAL IMPROVEMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfer from:		
General Fund	$ 3,698,045.00	$ 796,107.00
Employee Benefits Fund	842,899.00	-
Economic Development Fund	-	48,000.00
Health Fund	60,000.00	-
Total Receipts	4,600,944.00	844,107.00
Expenditures		
General Government		
Capital Outlay	1,549,443.45	12,302.00
Total Expenditures	1,549,443.45	12,302.00
Receipts Over(Under) Expenditures	3,051,500.55	831,805.00
Unencumbered Cash, Beginning	4,971,181.80	8,022,682.35
Unencumbered Cash, Ending	$ 8,022,682.35	$ 8,854,487.35

COFFEY COUNTY, KANSAS
SPECIAL EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from:		
General Fund	$ 602,443.00	$ 594,000.00
Economic Development Fund	150,000.00	-
Employee Benefits Fund	600,000.00	-
Health Fund	-	45,000.00
Road and Bridge Fund	100,000.00	100,000.00
Total Receipts	1,452,443.00	739,000.00
Expenditures		
General Government		
Capital Outlay	1,885,558.85	193,379.00
Total Expenditures	1,885,558.85	193,379.00
Receipts Over(Under) Expenditures	(433,115.85)	545,621.00
Unencumbered Cash, Beginning	2,798,961.51	2,365,845.66
Unencumbered Cash, Ending	$ 2,365,845.66	$ 2,911,466.66

COFFEY COUNTY, KANSAS
RISK MANAGEMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous Receipts	$ 10,000.00	$ -
Operating Transfers from		
Employee Benefits Fund	557,101.00	-
Total Receipts	567,101.00	-
Expenditures		
General Government		
Personal Services	10,000.00	-
Total Expenditures	10,000.00	-
Receipts Over(Under) Expenditures	557,101.00	-
Unencumbered Cash, Beginning	9,432,899.00	9,990,000.00
Unencumbered Cash, Ending	$ 9,990,000.00	$ 9,990,000.00

COFFEY COUNTY, KANSAS
SPECIAL NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from Noxious Weed Fund	$ 40,000.00	$ 100,000.00	$ 65,000.00	$ 35,000.00
Total Receipts	40,000.00	100,000.00	$ 65,000.00	$ 35,000.00
Expenditures				
Agriculture				
Capital Outlay	-	-	$ 387,152.00	$ (387,152.00)
Total Expenditures	-	-	$ 387,152.00	$ (387,152.00)
Receipts Over(Under) Expenditures	40,000.00	100,000.00		
Unencumbered Cash, Beginning	257,151.60	297,151.60		
Unencumbered Cash, Ending	$ 297,151.60	$ 397,151.60		

COFFEY COUNTY, KANSAS
SPECIAL HIGHWAY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from:		
General Fund	$ 475,681.00	$ 473,721.00
Road and Bridge Fund	500,000.00	600,000.00
Total Receipts	975,681.00	1,073,721.00
Expenditures		
Public Works		
Contractual Services	179,003.32	150,995.45
Commodities	87,342.05	14,715.00
Capital Outlay	65,081.40	1,050.60
Total Expenditures	331,426.77	166,761.05
Receipts Over(Under) Expenditures	644,254.23	906,959.95
Unencumbered Cash, Beginning	2,139,118.98	2,783,373.21
Unencumbered Cash, Ending	$ 2,783,373.21	$ 3,690,333.16

COFFEY COUNTY, KANSAS
GIS RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ 96.00	$ 153.00
Operating Transfers from		
General Fund	199,478.00	62,500.00
Total Receipts	199,574.00	62,653.00
Expenditures		
General Government		
Contractual Services	10,738.57	11,352.85
Commodities	992.94	1,463.60
Capital Outlay	6,109.10	3,495.00
Total Expenditures	17,840.61	16,311.45
Receipts Over(Under) Expenditures	181,733.39	46,341.55
Unencumbered Cash, Beginning	533,713.57	715,446.96
Unencumbered Cash, Ending	$ 715,446.96	$ 761,788.51

COFFEY COUNTY, KANSAS
TECHNOLOGY OFFICE RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from		
General Fund	$ 90,000.00	$ 175,000.00
Total Receipts	90,000.00	175,000.00
Expenditures		
General Government		
Contractual Services	772.20	-
Reimbursed Expense	-	-
Total Expenditures	772.20	-
Receipts Over(Under) Expenditures	89,227.80	175,000.00
Unencumbered Cash, Beginning	1,056,486.22	1,145,714.02
Unencumbered Cash, Ending	$ 1,145,714.02	$ 1,320,714.02

COFFEY COUNTY, KANSAS
COFFEY COUNTY RWD INFRASTRUCTURE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	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, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from General Fund	$ -	$ 1,627,406.00
Total Receipts	-	1,627,406.00
Expenditures		
General Government		
Contractual Services	546.71	-
Total Expenditures	546.71	-
Receipts Over(Under) Expenditures	(546.71)	1,627,406.00
Unencumbered Cash, Beginning	4,456,933.16	4,456,386.45
Unencumbered Cash, Ending	$ 4,456,386.45	$ 6,083,792.45

COFFEY COUNTY, KANSAS
EMERGENCY TELEPHONE SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	$ 78,862.08	$ 62,674.14	$ 64,000.00	$ (1,325.86)
Use of Money and Property				
Interest on Investments	794.20	188.42	-	188.42
Other Receipts				
Miscellaneous	-	500.00	-	500.00
Total Receipts	79,656.28	63,362.56	$ 64,000.00	$ (637.44)
Expenditures				
Public Safety				
Contractual Services	50,119.05	82,137.62	$ 60,000.00	$ 22,137.62
Commodities	-	33,841.51	-	33,841.51
Capital Outlay	-	34,920.00	144,788.00	(109,868.00)
Total Expenditures	50,119.05	150,899.13	$ 204,788.00	$ (53,888.87)
Receipts Over(Under) Expenditures	29,537.23	(87,536.57)		
Unencumbered Cash, Beginning	136,787.94	166,325.17		
Unencumbered Cash, Ending	$ 166,325.17	$ 78,788.60		

COFFEY COUNTY, KANSAS
MOTOR VEHICLE OPERATING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 92,319.75	$ 93,813.50
Intergovernmental		
State Grants	-	525.00
Total Receipts	92,319.75	94,338.50
Expenditures		
General Government		
Personal Services	58,908.39	58,705.23
Contractual Services	-	274.12
Commodities	1,049.61	3,479.31
Capital Outlay	4,615.22	2,307.61
Operating Transfers to		
General Fund	26,822.53	27,746.53
Total Expenditures	91,395.75	92,512.80
Receipts Over(Under) Expenditures	924.00	1,825.70
Unencumbered Cash, Beginning	26,822.53	27,746.53
Unencumbered Cash, Ending	$ 27,746.53	$ 29,572.23

COFFEY COUNTY, KANSAS
COUNTY TREASURER'S TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 3,127.50	$ 3,252.83
Use of Money and Property		
Interest on Investments	33.02	11.52
Total Receipts	3,160.52	3,264.35
Expenditures		
General Government		
Commodities	1,249.09	-
Total Expenditures	1,249.09	-
Receipts Over(Under) Expenditures	1,911.43	3,264.35
Unencumbered Cash, Beginning	8,578.91	10,490.34
Unencumbered Cash, Ending	$ 10,490.34	$ 13,754.69

COFFEY COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 12,510.00	$ 13,006.00
Use of Money and Property		
Interest on Investments	234.52	42.93
Total Receipts	12,744.52	13,048.93
Expenditures		
General Government		
Contractual Services	16,708.20	6,725.00
Total Expenditures	16,708.20	6,725.00
Receipts Over(Under) Expenditures	(3,963.68)	6,323.93
Unencumbered Cash, Beginning	43,938.88	39,975.20
Unencumbered Cash, Ending	$ 39,975.20	$ 46,299.13

COFFEY COUNTY, KANSAS
COUNTY CLERK'S TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 3,127.50	$ 3,251.50
Use of Money and Property		
Interest on Investments	41.01	14.45
Total Receipts	3,168.51	3,265.95
Expenditures		
General Government		
Commodities	1,526.57	-
Total Expenditures	1,526.57	-
Receipts Over(Under) Expenditures	1,641.94	3,265.95
Unencumbered Cash, Beginning	10,334.82	11,976.76
Unencumbered Cash, Ending	$ 11,976.76	$ 15,242.71

COFFEY COUNTY, KANSAS
EMERGENCY PREPAREDNESS GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 47,701.00	$ -
Total Receipts	47,701.00	-
Expenditures		
Public Safety		
Commodities	32,044.62	2,280.92
Total Expenditures	32,044.62	2,280.92
Receipts Over(Under) Expenditures	15,656.38	(2,280.92)
Unencumbered Cash, Beginning	146,649.88	162,306.26
Unencumbered Cash, Ending	$ 162,306.26	$ 160,025.34

COFFEY COUNTY, KANSAS
DIVERSION FEES FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 27,875.00	$ 33,018.00
Total Receipts	27,875.00	33,018.00
Expenditures		
General Government		
Contractual Services	11,276.31	30,260.41
Commodities	18.13	-
Capital Outlay	1,319.21	-
Total Expenditures	12,613.65	30,260.41
Receipts Over(Under) Expenditures	15,261.35	2,757.59
Unencumbered Cash, Beginning	47,612.52	62,873.87
Unencumbered Cash, Ending	$ 62,873.87	$ 65,631.46

COFFEY COUNTY, KANSAS
OTHER GRANTS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 28,420.25	$ 28,490.00
Total Receipts	28,420.25	28,490.00
Expenditures		
General Government		
Personal Services	28,424.37	2,255.40
Total Expenditures	28,424.37	2,255.40
Receipts Over(Under) Expenditures	(4.12)	26,234.60
Unencumbered Cash, Beginning	82,040.43	82,036.31
Unencumbered Cash, Ending	$ 82,036.31	$ 108,270.91

COFFEY COUNTY, KANSAS
CORONAVIRUS RELIEF GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 1,760,285.00	$ 794,337.50
Use of Money and Property		
Interest on Investments	794.84	-
Total Receipts	1,761,079.84	794,337.50
Expenditures		
General Government		
Contractual Services	1,761,079.84	233,923.43
Total Expenditures	1,761,079.84	233,923.43
Receipts Over(Under) Expenditures	-	560,414.07
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 560,414.07

COFFEY COUNTY, KANSAS
FIBER OPTIC SYSTEM CONSTRUCTION FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from General Fund	$ -	$ -
Total Receipts	-	-
Expenditures		
Operating Transfer to General Fund	-	400,000.00
Total Expenditures	-	400,000.00
Receipts Over(Under) Expenditures	-	(400,000.00)
Unencumbered Cash, Beginning	400,000.00	400,000.00
Unencumbered Cash, Ending	$ 400,000.00	$ -

COFFEY COUNTY, KANSAS
SOLID WASTE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Landfill Fees	$ 196,859.26	$ 285,025.72	$ 215,000.00	$ 70,025.72
Other Receipts				
Miscellaneous	19,108.58	-	-	-
Total Receipts	215,967.84	285,025.72	$ 215,000.00	$ 70,025.72
Expenditures				
Sanitation				
Personal Services	183,520.77	184,428.71	$ 200,850.00	$ (16,421.29)
Contractual Services	23,553.41	23,336.95	32,950.00	(9,613.05)
Commodities	39,551.67	39,090.02	58,500.00	(19,409.98)
Capital Outlay	1,479.18	7,171.15	8,000.00	(828.85)
Total Expenditures	248,105.03	254,026.83	$ 300,300.00	$ (46,273.17)
Receipts Over(Under) Expenditures	(32,137.19)	30,998.89		
Unencumbered Cash, Beginning	127,859.85	95,722.66		
Unencumbered Cash, Ending	$ 95,722.66	$ 126,721.55		

COFFEY COUNTY, KANSAS
SOLID WASTE CLOSURE CARE RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from		
General Fund	$ 100,000.00	$ 1,200,000.00
Employee Benefits Fund	-	900,000.00
Total Receipts	100,000.00	2,100,000.00
Expenditures		
Sanitation		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	100,000.00	2,100,000.00
Unencumbered Cash, Beginning	1,257,834.00	1,357,834.00
Unencumbered Cash, Ending	$ 1,357,834.00	$ 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, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 1,525.00	$ 3,216.95	$ 3,700.00	$ (483.05)
Delinquent Tax	6,304.17	3,635.35	1,265.00	2,370.35
Licenses, Fees, and Permits				
Service Fees	4,330.30	7,070.75	5,000.00	2,070.75
Total Receipts	12,159.47	13,923.05	$ 9,965.00	$ 3,958.05
Expenditures				
General Government				
Contractual Services	11,804.70	14,849.65	$ 236,076.00	$ (221,226.35)
Commodities	5,118.00	1,782.00	350.00	1,432.00
Total Expenditures	16,922.70	16,631.65	$ 236,426.00	$ (219,794.35)
Receipts Over(Under) Expenditures	(4,763.23)	(2,708.60)		
Unencumbered Cash, Beginning	223,846.14	219,082.91		
Unencumbered Cash, Ending	$ 219,082.91	$ 216,374.31		

COFFEY COUNTY, KANSAS
PROSECUTING ATTORNEY TRAINING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 1,558.57	$ 1,583.43
Total Receipts	1,558.57	1,583.43
Expenditures		
General Government		
Contractual Services	297.50	811.34
Total Expenditures	297.50	811.34
Receipts Over(Under) Expenditures	1,261.07	772.09
Unencumbered Cash, Beginning	5,127.63	6,388.70
Unencumbered Cash, Ending	$ 6,388.70	$ 7,160.79

COFFEY COUNTY, KANSAS
SPECIAL LAW ENFORCEMENT TRUST FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ 44,101.43	$ 19,388.00
Total Receipts	44,101.43	19,388.00
Expenditures		
Public Safety		
Contractual Services	2,805.50	4,153.83
Commodities	2,485.00	12,437.83
Reimbursed Expense	(4,133.37)	(600.48)
Operating Transfers to		
Prosecuting Attorney Trust Fund	-	4,533.00
Total Expenditures	1,157.13	20,524.18
Receipts Over(Under) Expenditures	42,944.30	(1,136.18)
Unencumbered Cash, Beginning	9,977.48	52,921.78
Unencumbered Cash, Ending	$ 52,921.78	$ 51,785.60

COFFEY COUNTY, KANSAS
PROSECUTING ATTORNEY TRUST FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from		
Special Law Enforcement Trust Fund	$ -	$ 4,533.00
Total Receipts	-	4,533.00
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	4,533.00
Unencumbered Cash, Beginning	3,348.80	3,348.80
Unencumbered Cash, Ending	$ 3,348.80	$ 7,881.80

COFFEY COUNTY, KANSAS
PROSECUTING ATTORNEY CHECK FEES FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 30.00	$ 10.00
Total Receipts	30.00	10.00
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	30.00	10.00
Unencumbered Cash, Beginning	4,836.12	4,866.12
Unencumbered Cash, Ending	$ 4,866.12	$ 4,876.12

COFFEY COUNTY, KANSAS
JV IIP SUPERVISION FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous Receipts	$ 150.00	$ 300.00
Total Receipts	150.00	300.00
Expenditures		
General Government		
Contractual Services	100.00	400.00
Total Expenditures	100.00	400.00
Receipts Over(Under) Expenditures	50.00	(100.00)
Unencumbered Cash, Beginning	-	50.00
Unencumbered Cash, Ending	$ 50.00	$ (50.00)

COFFEY COUNTY, KANSAS
SHERIFF'S SPECIAL DONATIONS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2020)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Contractual Services	1,005.00	1,205.00
Commodities	450.00	695.00
Total Expenditures	1,455.00	1,900.00
Receipts Over(Under) Expenditures	(1,455.00)	(1,900.00)
Unencumbered Cash, Beginning	4,891.52	3,436.52
Unencumbered Cash, Ending	$ 3,436.52	$ 1,536.52

COFFEY COUNTY, KANSAS
AGENCY FUNDS
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cities:				
Burlington City General	$ -	$ 702,342.35	$ 702,342.35	$ -
Burlington City Bond	-	63,374.23	63,374.23	-
Burlington City Weed Mowing	-	1,559.25	1,559.25	-
Burlington City Mohawk Street Oil	-	1,221.50	1,221.50	-
Burlington City Special Liability	-	3,782.30	3,782.30	-
Burlington City Cemetery	-	24,547.90	24,547.90	-
Gridley City General	-	89,479.64	89,479.64	-
Gridley City Capital Improvement	-	3,668.15	3,668.15	-
Lebo City General	-	178,236.61	178,236.61	-
Lebo City Employee Benefits	-	37,528.54	37,528.54	-
Lebo City Law Enforcement	-	7,531.58	7,531.58	-
Lebo City Special Liability	-	2,691.97	2,691.97	-
Lebo City Wastewater	-	797.37	797.37	-
LeRoy City General	-	134,098.17	134,098.17	-
LeRoy City Special Liability	-	32,623.41	32,623.41	-
Waverly City General	-	138,392.68	138,392.68	-
Waverly City Weed Mowing	-	650.00	650.00	-
Burlington City Street Improvement - Gary, Jas	-	8,949.75	8,949.75	-
Burlington City Street Improvement - Lamoille	-	2,488.40	2,488.40	-
New Strawn City General	-	165,567.36	165,567.36	-
Subtotal Cities	-	1,599,531.16	1,599,531.16	-
Townships:				
Avon Township General	-	70.16	70.16	-
Avon Township Cemetery	-	3,678.30	3,678.30	-
Burlington Township General	-	388.39	388.39	-
Burlington Township Cemetery	-	1,410.64	1,410.64	-
Key West Township General	-	64.01	64.01	-
Key West Township Cemetery	-	5,052.27	5,052.27	-
LeRoy Township General	-	3,290.36	3,290.36	-
Liberty Township General	-	1.68	1.68	-
Liberty Township Cemetery	-	1,737.00	1,737.00	-
Lincoln Township General	-	0.84	0.84	-
Lincoln Township Cemetery	-	11,135.71	11,135.71	-
Neosho Township General	-	0.07	0.07	-
Neosho Township Cemetery	-	5,833.07	5,833.07	-
Pleasant Township General	-	417.52	417.52	-
Pottawatomie Township General	-	41.15	41.15	-
Pottawatomie Township Cemetery	-	4,278.10	4,278.10	-
Rock Creek Township General	-	2,505.22	2,505.22	-

COFFEY COUNTY, KANSAS
AGENCY FUNDS
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Townships: (Continued)				
Rock Creek Township Cemetery	$ -	$ 13,545.33	$ 13,545.33	$ -
Spring Creek Township Cemetery	-	1,684.61	1,684.61	-
Star Township General	-	0.55	0.55	-
Star Township Cemetery	-	1,098.92	1,098.92	-
Subtotal Townships	-	56,233.90	56,233.90	-
Schools:				
USD No. 243 General	166.73	593,162.59	593,329.32	-
USD No. 243 Capital Outlay	-	281,992.15	281,992.15	-
USD No. 243 Bond and Interest	-	14,992.43	14,992.43	-
USD No. 243 Supplemental General	-	658,862.44	658,862.44	-
USD No. 244 General	104.80	10,193,126.26	10,193,231.06	-
USD No. 244 Capital Outlay	-	2,598,533.29	2,598,533.29	-
USD No. 244 Recreation	-	1,044,145.18	1,044,145.18	-
USD No. 244 Recreation Employee Benefit	-	96,737.35	96,737.35	-
USD No. 244 Supplemental General	-	2,193,763.19	2,193,763.19	-
USD No. 245 General	-	435,907.36	435,907.36	-
USD No. 245 Capital Outlay	-	198,079.16	198,079.16	-
USD No. 245 Supplemental General	-	625,858.89	625,858.89	-
USD No. 252 General	14.30	36,298.76	36,313.06	-
USD No. 252 Capital Outlay	-	15,616.63	15,616.63	-
USD No. 252 Bond and Interest	-	40,764.82	40,764.82	-
USD No. 252 Supplemental General	-	40,350.14	40,350.14	-
USD No. 252 Recreation	-	1,958.23	1,958.23	-
USD No. 365 General	-	29,072.20	29,072.20	-
USD No. 365 Capital Outlay	-	12,984.27	12,984.27	-
USD No. 365 Bond and Interest	-	13,997.37	13,997.37	-
USD No. 365 Supplemental General	-	29,736.80	29,736.80	-
Subtotal Schools	285.83	19,155,939.51	19,156,225.34	-
Cemeteries:				
Altamont	-	4,755.79	4,755.79	-
Bowman-Adgate	-	10,802.49	10,802.49	-
Logan	-	6,030.46	6,030.46	-
Stringtown	-	6,093.75	6,093.75	-
Pleasant Hill	-	5,249.60	5,249.60	-
Pleasant Township	-	5,644.78	5,644.78	-
Pleasant View	47.66	9,769.91	9,755.01	62.56
Hall Summit	-	2,209.62	2,209.62	-
Teachout	-	3,748.22	3,748.22	-
Subtotal Cemeteries	47.66	54,304.62	54,289.72	62.56

COFFEY COUNTY, KANSAS
AGENCY FUNDS
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Rural Fire Districts:				
Joint No. 5 Lyon County Fire	$ -	$ 6,245.63	$ 6,245.63	$ -
Subtotal Rural Fire Districts	-	6,245.63	6,245.63	-
Watershed Districts:				
Lakeview Drainage District	-	3,489.60	3,489.60	-
Joint No. 24 Upper Verdigris	-	199.04	199.04	-
Fog Creek Joint No. 19	61.10	9,691.29	9,696.60	55.79
Big Creek Joint No. 48	12.42	17,992.17	18,002.68	1.91
Joint No. 90 Pottawatomie	-	4,252.62	4,252.62	-
Long Scott Creek	-	52,361.51	52,361.51	-
Subtotal Watershed Districts	73.52	87,986.23	88,002.05	57.70
Total Subdivisions	$ 407.01	$ 20,960,241.05	$ 20,960,527.80	$ 120.26
State Funds:				
State Educational Building	$ -	$ 585,061.72	$ 585,061.72	$ -
State Institutional Building	-	292,531.03	292,531.03	-
Total State Funds	$ -	$ 877,592.75	$ 877,592.75	$ -
Other Agency Funds:				
Motor Vehicle Licenses	$ 30.00	$ 756,394.99	$ 756,424.99	$ -
Driver License Fees	138.00	16,190.50	15,997.00	331.50
Game Licenses	789.75	11,635.50	11,659.00	766.25
Cereal Malt Beverage Licenses	50.00	50.00	50.00	50.00
Heritage Trust	1,808.00	6,503.00	6,563.00	1,748.00
Unclaimed Money	2,967.54	-	-	2,967.54
Cash Deposits	30,877.65	10,435.77	62.08	41,251.34
Sales Tax	26,702.30	609,185.90	589,607.44	46,280.76
Drug Forfeitures Pending	-	-	-	-
State Election Fees	-	-	-	-
Tax Sale	3,350.00	8,500.00	3,040.00	8,810.00
Recycling	50,528.27	21,401.95	2,376.03	69,554.19
Sheriff	3.02	47,136.50	47,136.50	3.02
Sheriff Contingency	2,801.54	-	940.00	1,861.54
Sheriff Inmate Trust Fund	62,815.97	63,872.24	40,478.68	86,209.53
Sheriff Reserve	23,642.67	7,602.31	4,103.07	27,141.91
Law Library	40,456.56	7,971.23	8,802.98	39,624.81
Total Other Agency Funds	$ 246,961.27	$ 1,566,879.89	$ 1,487,240.77	$ 326,600.39

COFFEY COUNTY, KANSAS
AGENCY FUNDS
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 17,864,593.14	$ 63,592,486.79	$ 51,514,481.38	$ 29,942,598.55
Delinquent Tax	45,030.45	354,589.85	177,828.64	221,791.66
Motor Vehicle Tax	181,647.52	1,011,397.82	1,001,833.17	191,212.17
Recreational Vehicle Tax	6,981.54	49,322.09	47,912.70	8,390.93
Mineral Production Tax	-	694.62	25.67	668.95
In Lieu of Tax	-	76,352.00	76,352.00	-
Windfarm PILOT	-	560,185.00	560,185.00	-
Commercial Vehicle Tax	1,743.79	181,063.93	171,925.46	10,882.26
Total Distributable Funds:	$ 18,099,996.44	$ 65,826,092.10	$ 53,550,544.02	$ 30,375,544.52
Total Agency Funds	$ 18,347,364.72	$ 89,230,805.79	$ 76,875,905.34	$ 30,702,265.17

COFFEY COUNTY, KANSAS
Reconciliation of 2020 Tax Roll
For the Year Ended December 31, 2021

County Clerk's Abstract of Taxes Levied		$ 51,684,330.05
Add: Supplemental Tax Roll		3,960.18
Deduct: Taxes Abated		(10,332.86)
Tax Roll as Adjusted		$ 51,677,957.37
County Treasurer's Accounting		
Net Current Tax Collections		$ 51,534,816.82
Uncollected:		
Personal Property	$ 5,748.55	
Real Estate	123,922.82	
Special Assessments	13,469.18	
Total Uncollected		143,140.55
Net Tax Roll		$ 51,677,957.37

Jarred Gilmore Phillips

Board of County Commissioners
Coffey County, Kansas

In planning and performing our audit of the financial statement of the Coffey County, Kansas as of and for the year ended December 31, 2021 in accordance with auditing standards generally accepted in the United States of America, we considered Coffey County, Kansas' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Coffey County, Kansas' internal control. Accordingly, we do not express an opinion on the effectiveness of Coffey County, Kansas' internal control.

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

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

Preparation of Financial Statement

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

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

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
August 29, 2022