COFFEY COUNTY, KANSAS

Independent Auditor's Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2024

COFFEY COUNTY, KANSAS
For the Year Ended December 31, 2024
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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Coffey County, Kansas

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Coffey County, Kansas, as of and for the year ended December 31, 2024 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Coffey County, Kansas as of December 31, 2024, 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, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, the schedule of receipts and expenditures – actual and budget regulatory basis, for each individual fund, and the summary of receipts and disbursements – agency funds – regulatory basis (Schedules 1, 2, and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional

procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Coffey County, Kansas as of and for the year ended December 31, 2023 (not presented herein), and have issued our report thereon dated June 10, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2024 (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 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 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, 2023, on the basis of accounting described in Note 1.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
April 29, 2025

COFFEY COUNTY, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Beginning Unencumbered Cash Balances	Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2024
General	$ 4,892,831.14	$ 18,860.20	$ 20,210,233.27	$ 18,922,356.74	$ 6,199,567.87	$ 1,399,962.31	$ 7,599,530.18
Special Purpose:							
Ambulance	2,141.41	-	1,015,257.45	1,017,398.86	-	-	-
Coffey County Library	2,342.99	-	1,485,592.57	1,487,935.56	-	-	-
Coffey County Library Employee Benefits	923.18	-	248,832.26	249,755.44	-	-	-
Conservation District	538.57	-	31,919.18	32,000.00	457.75	-	457.75
Economic Development	50,135.36	7,500.00	404,164.56	408,459.39	53,340.53	99,120.28	152,460.81
Economic Development Loan	425,357.38	-	160,923.07	99,364.16	486,916.29	-	486,916.29
Employee Benefits	346,751.27	-	4,952,475.83	4,987,327.74	311,899.36	23,532.66	335,432.02
Extension Council	1,225.17	-	243,523.85	244,546.00	203.02	-	203.02
Health	43,970.73	-	1,018,732.00	805,370.63	257,332.10	42,124.43	299,456.53
Historical Society	1,252.47	-	345,857.11	347,109.58	-	-	-
Hospital Maintenance	-	-	2,034,126.30	2,034,126.30	-	-	-
Mental Health	1,939.67	-	97,617.49	99,000.00	557.16	-	557.16
Mental Wellness	880,560.93	-	5,728.41	581,185.00	305,104.34	-	305,104.34
Intellectual Disability	18,834.36	-	178,803.91	180,000.00	17,638.27	-	17,638.27
Noxious Weed	641,518.30	-	481,008.97	459,998.62	662,528.65	9,794.07	672,322.72
Road and Bridge	1,932,148.91	-	6,276,398.40	6,344,618.69	1,863,928.62	199,973.98	2,063,902.60
Rural Fire District No. 1	93.64	-	1,094,475.00	1,094,490.27	78.37	-	78.37
Special Alcohol Program	5,836.13	-	2,447.66	-	8,283.79	-	8,283.79
Special Bridge	4,769,982.08	-	2,140,039.07	939,035.98	5,970,985.17	11,395.24	5,982,380.41
Special Park and Recreation	4,708.73	-	1,279.58	-	5,988.31	-	5,988.31
Tourism and Convention Promotion	12,031.38	-	19,834.00	-	31,865.38	-	31,865.38
Special Capital Improvement	7,922,316.35	-	978,000.00	1,459,952.50	7,440,363.85	-	7,440,363.85
Special Equipment Reserve	2,665,429.22	-	1,624,375.00	608,899.00	3,680,905.22	236,127.00	3,917,032.22
Risk Management Reserve	4,000,000.00	-	550,000.00	-	4,550,000.00	-	4,550,000.00
Special Noxious Weed	397,151.60	-	-	-	397,151.60	-	397,151.60
Special Highway	4,511,771.16	-	1,000,000.00	241,845.69	5,269,925.47	-	5,269,925.47
GIS Reserve	712,410.71	-	13,882.00	34,518.31	691,774.40	-	691,774.40
Technology Office Reserve	1,438,379.02	-	108,000.00	-	1,546,379.02	-	1,546,379.02
Coffey County RWD Infrastructure	155,133.84	-	-	-	155,133.84	-	155,133.84
Community Improvement Reserve	2,991,838.92	-	914,647.57	16,023.69	3,890,462.80	111.45	3,890,574.25
Emergency Telephone Service	28,717.41	-	73,227.16	71,500.68	30,443.89	-	30,443.89
Motor Vehicle Operating	27,992.76	-	93,637.25	99,388.53	22,241.48	-	22,241.48
County Treasurer's Technology	19,964.10	-	3,173.51	-	23,137.61	-	23,137.61
Register of Deeds Technology	51,310.10	-	11,510.36	10,225.00	52,595.46	-	52,595.46
County Clerk's Technology	16,054.16	-	3,019.16	-	19,073.32	-	19,073.32

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, 2024

Funds	Beginning Unencumbered Cash Balances	Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2024
Special Purpose (Continued):							
Emergency Preparedness Grant	$ 208,534.43	$ -	$ -	$ -	$ 208,534.43	$ -	$ 208,534.43
Diversion Fees	72,526.05	-	38,235.00	34,527.80	76,233.25	-	76,233.25
Regional PHEP Grant	100,270.91	-	-	-	100,270.91	-	100,270.91
Municipalities Fight Addiction	15,605.11	-	15,379.85	-	30,984.96	-	30,984.96
Coronavirus Relief Grant	262,800.58	-	-	262,800.58	-	57,422.70	57,422.70
Local Assistance and Tribal Consistency Grant	100,000.00	-	-	-	100,000.00	-	100,000.00
CHIPS Grant	-	-	291,748.51	231,748.51	60,000.00	8,214.98	68,214.98
BETO Junction CID	75,053.32	-	149,140.26	-	224,193.58	-	224,193.58
Decommissioning	257,098.05	-	262,291.95	-	519,390.00	-	519,390.00
Capital Projects:							
Jail Construction	19,014,185.84	-	10,676,389.89	15,571,803.38	14,118,772.35	1,375,548.29	15,494,320.64
Business:							
Solid Waste	1,754.01	-	235,059.71	236,813.72	-	9,973.43	9,973.43
Solid Waste Closure Care Reserve	3,457,834.00	-	-	-	3,457,834.00	-	3,457,834.00
Jacob's Creek Sewer District	212,003.40	-	7,657.25	20,440.64	199,220.01	3,727.85	202,947.86
Trusts:							
Prosecuting Attorney Training	8,668.23	-	2,211.50	1,255.02	9,624.71	218.71	9,843.42
Special Law Enforcement Trust	38,860.32	-	17,919.82	20,423.37	36,356.77	46.54	36,403.31
Prosecuting Attorney Trust	7,381.80	-	-	-	7,381.80	-	7,381.80
Prosecuting Attorney Check Fees	4,926.12	-	70.00	-	4,996.12	-	4,996.12
County Attorney Drug Forfeiture	-	-	9,705.00	-	9,705.00	-	9,705.00
JV IIP Supervision	8.95	-	111.79	-	120.74	-	120.74
Sheriff's Special Donations	218.35	-	-	-	218.35	-	218.35
Fall Festival	26,143.25	-	2,295.00	3,776.67	24,661.58	-	24,661.58
Total Primary Government (Excluding Agency Funds)	$ 62,837,465.87	$ 26,360.20	$ 59,530,957.48	$ 59,260,022.05	$ 63,134,761.50	$ 3,477,293.92	$ 66,612,055.42

Composition of Cash:	
Cash on Hand	$ 2,938.61
Checking Accounts:	
Demand Deposit Accounts	23,961,682.55
Investments:	
Money Market Accounts	41,242,343.78
Certificates of Deposit	36,733,829.17
Total Cash	101,940,794.11
Agency Funds Per Schedule 3	(35,328,738.69)
Total Reporting Entity (Excluding Agency Funds)	$ 66,612,055.42

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

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

Regulatory Basis Fund Types

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

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

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

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

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

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

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

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Basis of Accounting

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

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

Property Taxes

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

Special Assessments

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

Pension Plan

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reimbursed Expenses

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

Budgetary Information

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

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

If the County is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The County did hold a revenue neutral rate hearing for this year.

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

- Economic Development Loan Fund
- Special Capital Improvement Fund
- Special Equipment Reserve Fund
- Risk Management Reserve Fund
- Special Highway Fund
- GIS Reserve Fund
- Technology Office Reserve Fund
- Coffey County RWD Infrastructure Fund
- Community Improvement Reserve Fund
- Motor Vehicle Operating Fund
- County Treasurer's Technology Fund
- Register of Deeds Technology Fund
- County Clerk's Technology Fund
- Emergency Preparedness Grant Fund
- Diversion Fees Fund
- Regional PHEP Grant Fund
- Municipalities Fight Addition Fund
- Coronavirus Relief Grant Fund
- Local Assistance and Tribal Consistency Grant Fund
- CHIPS Grant Fund
- BETO Junction CID Fund
- Decommissioning Fund

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

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

3. DEPOSITS AND INVESTMENTS

As of December 31, 2024, the County has the following investments.

Investment Type	Cost	Fair Value	Rating
Agency Money Market			
Less than one year maturity	$ 41,242,343.78	$ 41,242,343.78	AAA
Total Investment	$ 41,242,343.78	$ 41,242,343.78	

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, 2024, is as follows:

Investments	Percentage of Investments
Agency Money Market	100.00%

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2024.

At December 31, 2024, the County's carrying amount of deposits was $60,695,511.72 and the bank balance was $62,313,625.78. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $1,144,961.05 was covered by FDIC insurance and $61,168,664.73 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

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

4. RIGHT TO USE CONTRACTS

As of December 31, 2024, the County has entered a contract for a postage machine with Mail Finance Inc. Rent expense for the year ended December 31, 2024, was $6,458.28 Under the current agreement, the future minimum rental payments are as follows:

2025	$ 5,955.12
2026	5,955.12

5. LONG-TERM DEBT

Changes in long-term debt for the County for the year ended December 31, 2024, were as follows:

Issue	Interest Rates	Date of Issue	Original Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Series 2022	4.00%	December 22, 2022	$ 9,745,000.00	September 1, 2042	$ 9,305,000.00	$ -	$ (340,000.00)	$ 8,965,000.00	$ 359,262.50
Series 2024	4.00%	November 19, 2024	10,255,000.00	September 1, 2043	-	10,255,000.00	-	10,255,000.00	-
Taxable General Obligation Bonds									
Series 2024A	6.95%	August 7, 2024	2,000,000.00	September 1, 2044	-	2,000,000.00	-	2,000,000.00	-
Series 2024B	6.95%	August 7, 2024	1,500,000.00	September 1, 2044	-	1,500,000.00	-	1,500,000.00	-
Total Contractual Indebtedness					$ 9,305,000.00	$ 13,755,000.00	$ (340,000.00)	$ 22,720,000.00	$ 359,262.50

5. LONG-TERM DEBT (Continued)

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

Issue	2025	2026	2027	2028	2029	2030 - 2034
Principal						
General Obligation Bonds						
Series 2022	$ 355,000.00	$ 370,000.00	$ 385,000.00	$ 400,000.00	$ 415,000.00	$ 2,310,000.00
Series 2024	455,000.00	380,000.00	395,000.00	415,000.00	430,000.00	2,425,000.00
Taxable General Obligation Bonds						
Series 2024A	40,000.00	50,000.00	55,000.00	60,000.00	65,000.00	400,000.00
Series 2024B	30,000.00	40,000.00	40,000.00	45,000.00	50,000.00	300,000.00
Total Principal Payments	880,000.00	840,000.00	875,000.00	920,000.00	960,000.00	5,435,000.00
Interest						
General Obligation Bonds						
Series 2022	345,662.50	331,462.50	316,662.50	300,992.50	285,262.50	1,187,387.50
Series 2024	321,323.33	392,000.00	376,800.00	361,000.00	344,400.00	1,450,000.00
Taxable General Obligation Bonds						
Series 2024A	148,266.67	136,210.00	132,745.00	128,922.50	124,752.50	1,089,050.00
Series 2024B	111,200.00	102,165.00	99,385.00	96,605.00	93,477.50	411,787.50
Total Interest Payments	926,452.50	961,837.50	925,592.50	887,520.00	847,892.50	4,138,225.00
Total Principal and Interest	$ 1,806,452.50	$ 1,801,837.50	$ 1,800,592.50	$ 1,807,520.00	$ 1,807,892.50	$ 9,024,295.00

Issue	2035 - 2039	2040 - 2044	Total
Principal			
General Obligation Bonds			
Series 2022	$ 2,780,000.00	$ 1,950,000.00	$ 8,965,000.00
Series 2024	2,945,000.00	2,810,000.00	10,255,000.00
Taxable General Obligation Bonds			
Series 2024A	555,000.00	775,000.00	2,000,000.00
Series 2024B	415,000.00	580,000.00	1,500,000.00
Total Principal Payments	6,695,000.00	6,115,000.00	22,720,000.00
Interest			
General Obligation Bonds			
Series 2022	728,037.50	158,000.00	3,653,467.50
Series 2024	924,400.00	286,600.00	4,456,523.33
Taxable General Obligation Bonds			
Series 2024A	390,242.50	168,537.50	2,318,726.67
Series 2024B	292,595.00	126,142.50	1,333,357.50
Total Interest Payments	2,335,275.00	739,280.00	11,762,075.00
Total Principal and Interest	$ 9,030,275.00	$ 6,854,280.00	$ 34,482,075.00

6. CAPITAL PROJECTS

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

PROJECT NAME	AUTHORIZED	EXPENDED THRU 12/31/24	ESTIMATED COMPLETION
Jail Building	$ 26,048,135.18	$ 16,921,413.01	2025

7. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member- employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. 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, KPERS 2, KPERS 3 and KP&F 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 9.26% for KPERS and 23.10% for KP&F for the fiscal year ended December 31, 2024. Contributions to the pension plan from the County were $780,949.89 for KPERS and $262,247.94 for KP&F for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $7,041,524.00 and $1,228,536.00 for KP&F. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. 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 non-employer 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 this financial statement.

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

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Death and Disability Other Post-Employment Benefits:
As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2024.

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

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

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

All full-time employees are eligible for paid sick leave and accruing begins on the first day of the month following their first full month of employment and is accrued at a rate of eight hours per pay period. Part-time employees earn sick leave on a pro-rata basis. Employees who separate from service with the County that is not for cause, shall be paid for all unused accrued hours of sick leave up to 160 hours at their ending rate of pay and for accrued hours in excess of 160 hours shall be paid at one-half the ending rate of pay, subject to the employee's status at separation, up to a maximum of 960 hours. The County determines a liability for compensated absences when the following conditions are met:

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

In accordance with the above criteria, the County has estimated a liability for vacation pay and sick, which has been earned, but not taken by County employees of $336,132.04 and $429,128.87.

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

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

9. ECONOMIC DEVELOPMENT LOAN PROGRAM

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

Due or Outstanding 12-31-2023	Funds Advanced/ Charges	Principal/ Rent Received	Write-Offs and Earned Discounts	Due or Outstanding 12-31-2024
$ 1,384,774.91	$ 0.00	$ 30,108.35	$1,354,666.56	$ 0.00

The note receivable is not reflected in the regulatory basis financial statement of the County. The County Commissioners approved to defer monthly payments for twenty-four months beginning with the June 4, 2018 payment through June 1, 2020. On June 8, 2020, the County Commissioners approved to defer the loan payments for an additional ninety days and on June 22, 2020 the County Commissioners approved to waive 50% of the loan balance and defer monthly payments for twenty-four months. On May 31, 2022 the County Commission approved semi-annual payments of $30,108.35, thereafter until further review. Finally, on June 3, 2024 the County Commission approved to forgive the loan balance.

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, 2024, through the Economic Development Revolving Loan Fund are as follows:

EB Sports & Outdoors, LLC	$ 65,636.63
Jade Seed & Supply, LLC	69,785.59
O'Autowash, LLC	209,964.07

10. RISK MANAGEMENT

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

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

11. MUNICIPAL SOLID WASTE LANDFILL CLOSURE AND POST CLOSURE CARE

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

12. SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

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

13. ECONOMIC DEPENDENCY

Wolf Creek Nuclear Power Plant resides in Coffey County. The power plant is operated by a joint venture of several utility companies. The valuation of the power plant accounted for approximately 85.06% of the County's total valuation during 2024.

14. INTERFUND TRANSFERS

Operating transfers were as follows:

From Fund:	To Fund:	Statutory Authority	Amount
General	Special Equipment Reserve	K.S.A. 19-119	$ 1,174,375.00
General	Technology Office Reserve	K.S.A. 19-119	108,000.00
General	Special Capital Improvement	K.S.A. 68-590	978,000.00
General	Community Improvement Reserve	K.S.A. 19-120	750,000.00
General	GIS Reserve	K.S.A. 19-119	13,828.00
General	CHIPS Grant	K.S.A. 19-120	291,748.51
Employee Benefits	Risk Management Reserve	K.S.A. 12-2615	550,000.00
Health	Special Equipment Reserve	K.S.A. 65-204	100,000.00
Special Bridge	Special Equipment Reserve	K.S.A. 68-141g	350,000.00
Special Bridge	Special Highway	K.S.A. 68-141g	200,000.00
Economic Development	Community Improvement Reserve	K.S.A. 19-120	114,877.00
Road and Bridge	Special Highway	K.S.A. 68-141g	800,000.00
Mental Wellness	General	Res No. 943	581,185.00
Motor Vehicle Operating	General	K.S.A. 8-145	27,992.76

15. SUBSEQUENT EVENTS

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

SUPPLEMENTARY INFORMATION

COFFEY COUNTY, KANSAS

Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2024

Funds	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General	$ 20,029,589.00	$ 18,922,356.74	$ (1,107,232.26)
Special Purpose:			
Ambulance	1,019,747.00	1,017,398.86	(2,348.14)
Coffey County Library	1,491,645.00	1,487,935.56	(3,709.44)
Coffey County Library Employee Benefits	249,867.00	249,755.44	(111.56)
Conservation District	32,000.00	32,000.00	-
Economic Development	409,949.00	408,459.39	(1,489.61)
Employee Benefits	5,105,000.00	4,987,327.74	(117,672.26)
Extension Council	244,546.00	244,546.00	-
Health	862,669.00	805,370.63	(57,298.37)
Historical Society	347,123.00	347,109.58	(13.42)
Hospital Maintenance	2,039,494.00	2,034,126.30	(5,367.70)
Mental Health	99,000.00	99,000.00	-
Mental Wellness	581,185.00	581,185.00	-
Intellectual Disability	180,000.00	180,000.00	-
Noxious Weed	743,238.00	459,998.62	(283,239.38)
Road and Bridge	7,145,434.00	6,344,618.69	(800,815.31)
Rural Fire District No. 1	1,095,281.00	1,094,490.27	(790.73)
Special Alcohol Program	5,427.00	-	(5,427.00)
Special Bridge	5,439,942.00	939,035.98	(4,500,906.02)
Special Park and Recreation	8,494.00	-	(8,494.00)
Tourism and Convention Promotion	15,000.00	-	(15,000.00)
Special Noxious Weed	527,152.00	-	(527,152.00)
Emergency Telephone Service	115,272.00	71,500.68	(43,771.32)
Business:			
Solid Waste	379,244.00	236,813.72	(142,430.28)
Jacob's Creek Sewer District	223,421.00	20,440.64	(202,980.36)

COFFEY COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 16,995,574.91	$ 15,342,637.98	$ 15,390,171.00	$ (47,533.02)
Delinquent Tax	33,394.25	25,214.19	15,375.00	9,839.19
Motor Vehicle Tax	235,873.19	263,951.09	260,785.00	3,166.09
Recreational Vehicle Tax	10,844.38	11,833.78	12,748.00	(914.22)
16/20 M Truck Tax	13,326.92	15,401.92	14,671.00	730.92
Commercial Vehicle Tax	22,502.80	24,754.45	26,598.00	(1,843.55)
Watercraft Tax	-	-	4,121.00	(4,121.00)
Rental Excise Tax	12.61	0.15	49.00	(48.85)
In Lieu of Tax	22,121.84	22,111.10	19,000.00	3,111.10
Mineral Production Tax	1,497.30	979.87	-	979.87
Interest on Tax	40,505.05	35,231.74	34,000.00	1,231.74
Intergovernmental				
Federal Grant	58,326.75	60,700.00	-	60,700.00
State Grant	6,237.00	33,333.88	-	33,333.88
Local Alcoholic Liquor Tax	1,459.82	1,279.59	1,743.00	(463.41)
Flood Control Allocation	-	326.74	-	326.74
Licenses, Fees, and Permits				
Officer Fees	112,823.15	110,512.10	115,000.00	(4,487.90)
Zoning Permits	-	760.00	-	760.00
Sale of Recycling Materials	46,333.35	45,341.61	60,000.00	(14,658.39)
Use of Money and Property				
Interest on Investments	1,999,929.26	3,188,274.06	400,000.00	2,788,274.06
Sale of Equipment and Property	508,917.28	43,296.10	-	43,296.10
Hospital Loan Repayments	60,216.70	30,108.35	60,217.00	(30,108.65)
Jail Inmate Housing	-	24,969.25	-	24,969.25
Other Receipts				
Donations	115,063.72	89,163.11	-	89,163.11
Miscellaneous	75,568.35	230,874.45	-	230,874.45
Operating Transfers from:				
Mental Wellness Fund	-	581,185.00	-	581,185.00
Motor Vehicle Operating Fund	29,670.02	27,992.76	29,670.00	(1,677.24)
Total Receipts	20,390,198.65	20,210,233.27	$ 16,444,148.00	$ 3,766,085.27
Expenditures				
General Government				
County Commission				
Personal Services	153,836.99	153,804.21	$ 205,176.00	$ (51,371.79)
Contractual Services	9,352.22	43,322.03	12,000.00	31,322.03
Commodities	263.46	410.42	2,000.00	(1,589.58)
Capital Outlay	(310.00)	-	-	-
Total County Commission	163,142.67	197,536.66	219,176.00	(21,639.34)

COFFEY COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Expenditures (Continued)				
County Clerk				
Personal Services	$ 189,663.74	$ 196,726.56	$ 194,075.00	$ 2,651.56
Contractual Services	507.54	6,422.28	6,000.00	422.28
Commodities	2,688.86	4,584.22	21,400.00	(16,815.78)
Capital Outlay	(145.76)	-	5,000.00	(5,000.00)
Total County Clerk	192,714.38	207,733.06	226,475.00	(18,741.94)
County Treasurer				
Personal Services	284,904.57	312,953.85	300,282.00	12,671.85
Contractual Services	2,015.32	2,744.67	3,000.00	(255.33)
Commodities	3,036.57	2,554.10	5,000.00	(2,445.90)
Capital Outlay	6,563.70	286.50	4,000.00	(3,713.50)
Total County Treasurer	296,520.16	318,539.12	312,282.00	6,257.12
County Attorney				
Personal Services	224,105.04	232,835.75	252,000.00	(19,164.25)
Contractual Services	43,845.87	23,357.66	25,000.00	(1,642.34)
Commodities	3,103.80	1,301.49	2,500.00	(1,198.51)
Capital Outlay	1,566.71	10,065.51	28,000.00	(17,934.49)
Reimbursed Expense	(20.00)	-	-	-
Total County Attorney	272,601.42	267,560.41	307,500.00	(39,939.59)
Register of Deeds				
Personal Services	154,502.43	147,707.81	180,000.00	(32,292.19)
Contractual Services	2,338.11	2,026.01	4,000.00	(1,973.99)
Commodities	4,967.01	6,060.07	6,000.00	60.07
Capital Outlay	150.00	8,452.58	1,000.00	7,452.58
Total Register of Deeds	161,957.55	164,246.47	191,000.00	(26,753.53)
Unified Court				
Personal Services	-	1,389.50	3,500.00	(2,110.50)
Contractual Services	174,247.12	164,535.34	191,928.00	(27,392.66)
Commodities	7,192.88	4,895.00	7,500.00	(2,605.00)
Capital Outlay	26,344.00	32,187.72	20,000.00	12,187.72
Reimbursed Expense	(1,315.00)	(681.33)	-	(681.33)
Total Unified Court	206,469.00	202,326.23	222,928.00	(20,601.77)
Courthouse General				
Personal Services	-	38,605.56	-	38,605.56
Contractual Services	799,115.26	800,934.60	895,500.00	(94,565.40)
Commodities	152,933.49	59,042.94	35,000.00	24,042.94
Capital Outlay	672,472.49	48,099.61	160,000.00	(111,900.39)
Reimbursed Expense	(110,845.47)	(88,843.18)	(100,000.00)	11,156.82
Total Courthouse General	1,513,675.77	857,839.53	990,500.00	(132,660.47)
Airport				
Contractual Services	583,376.00	310,000.00	310,000.00	-

COFFEY COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Expenditures (Continued)				
Appraiser				
Personal Services	$ 558,724.24	$ 569,339.72	$ 585,765.00	$ (16,425.28)
Contractual Services	16,459.17	13,952.05	24,000.00	(10,047.95)
Commodities	8,659.18	5,385.79	18,000.00	(12,614.21)
Capital Outlay	11,529.83	630.36	15,000.00	(14,369.64)
Reimbursed Expense	(35.00)	-	-	-
Total Appraiser	595,337.42	589,307.92	642,765.00	(53,457.08)
County Counselor				
Personal Services	67,255.89	71,214.24	67,765.00	3,449.24
Contractual Services	397.50	314.00	12,000.00	(11,686.00)
Total County Counselor	67,653.39	71,528.24	79,765.00	(8,236.76)
Election				
Personal Services	118,162.65	122,306.92	123,600.00	(1,293.08)
Contractual Services	12,825.74	25,660.44	70,000.00	(44,339.56)
Commodities	26,908.63	10,930.46	20,700.00	(9,769.54)
Capital Outlay	-	(4,679.75)	7,300.00	(11,979.75)
Total Election	157,897.02	154,218.07	221,600.00	(67,381.93)
Janitor/Maintenance				
Personal Services	231,884.60	209,949.58	246,000.00	(36,050.42)
Contractual Services	47,856.10	51,002.77	300,100.00	(249,097.23)
Commodities	24,016.44	19,233.36	52,100.00	(32,866.64)
Capital Outlay	2,875.00	413.88	55,000.00	(54,586.12)
Reimbursed Expense	-	(124.71)	-	(124.71)
Total Janitor/Maintenance	306,632.14	280,474.88	653,200.00	(372,725.12)
Planning and Zoning				
Contractual Services	-	30,274.93	-	30,274.93
Commodities	-	795.46	-	795.46
Capital Outlay	-	1,696.99	-	1,696.99
Total Planning and Zoning	-	32,767.38	-	32,767.38
Technology				
Personal Services	159,178.61	170,498.60	165,002.00	5,496.60
Contractual Services	5,248.11	4,263.31	8,000.00	(3,736.69)
Commodities	2,561.06	912.42	8,500.00	(7,587.58)
Capital Outlay	3,346.31	3,244.00	4,000.00	(756.00)
Reimbursed Expense	(507.47)	-	-	-
Total Technology	169,826.62	178,918.33	185,502.00	(6,583.67)
Technology Training and Equipment				
Contractual Services	60,497.41	65,665.90	110,000.00	(44,334.10)
Commodities	7,480.39	9,151.25	10,000.00	(848.75)
Capital Outlay	143,922.77	66,411.11	110,000.00	(43,588.89)
Reimbursed Expense	(15,060.74)	(4,204.80)	-	(4,204.80)
Total Technology Training and Equipment	196,839.83	137,023.46	230,000.00	(92,976.54)

COFFEY COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Wellness Program				
Personal Services	$ 22,358.57	$ 25,084.00	$ 22,685.00	$ 2,399.00
Contractual Services	3,375.46	10,970.86	20,000.00	(9,029.14)
Commodities	33,388.51	13,230.90	20,000.00	(6,769.10)
Capital Outlay	-	22,223.67	20,000.00	2,223.67
Total Wellness Program	59,122.54	71,509.43	82,685.00	(11,175.57)
Professional Services				
Contractual Services	10,000.00	-	10,000.00	(10,000.00)
Wage Increase				
Personal Services	-	-	600,000.00	(600,000.00)
Utilities				
Contractual Services	108,190.03	115,030.92	150,000.00	(34,969.08)
Total General Government	5,061,955.94	4,156,560.11	5,635,378.00	(1,478,817.89)
Public Works				
Construction				
Capital Outlay	319,782.59	1,500,000.00	1,500,000.00	-
Equipment				
Capital Outlay	557,356.59	1,035,612.25	1,090,000.00	(54,387.75)
Special Bridge Equipment				
Capital Outlay	146,111.00	116,030.00	-	116,030.00
Total Public Works	1,023,250.18	2,651,642.25	2,590,000.00	61,642.25
Public Safety				
Sheriff				
Personal Services	2,029,564.73	2,155,931.73	2,550,000.00	(394,068.27)
Contractual Services	190,791.26	226,796.24	285,000.00	(58,203.76)
Commodities	278,727.08	367,580.01	300,000.00	67,580.01
Capital Outlay	480,501.76	917,191.53	511,200.00	405,991.53
Reimbursed Expense	(12,299.94)	(32,837.76)	-	(32,837.76)
Total Sheriff	2,967,284.89	3,634,661.75	3,646,200.00	(11,538.25)
Sheriff - Corrections				
Personal Services	615,489.43	666,467.90	725,000.00	(58,532.10)
Contractual Services	129,420.99	161,403.58	175,000.00	(13,596.42)
Commodities	16,428.22	28,828.27	32,000.00	(3,171.73)
Capital Outlay	7,238.06	335,055.32	311,000.00	24,055.32
Reimbursed Expense	(557.92)	-	-	-
Total Sheriff - Corrections	768,018.78	1,191,755.07	1,243,000.00	(51,244.93)
Juvenile Detention				
Contractual Services	33,750.00	20,250.00	10,000.00	10,250.00

COFFEY COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual	Current Year Budget	Variance - Over (Under)
Expenditures (Continued)				
Emergency Preparedness				
Personal Services	$ 242,200.46	$ 261,729.88	$ 248,560.00	$ 13,169.88
Contractual Services	43,022.93	39,607.36	36,325.00	3,282.36
Commodities	14,365.55	21,282.14	26,000.00	(4,717.86)
Capital Outlay	3,990.00	11,070.46	14,000.00	(2,929.54)
Reimbursed Expense	(4,321.08)	(3,424.83)	-	(3,424.83)
Total Emergency Preparedness	299,257.86	330,265.01	324,885.00	5,380.01
Local Emergency Planning Committee				
Contractual Services	-	-	3,000.00	(3,000.00)
Total Local Emergency Planning Committee	-	-	3,000.00	(3,000.00)
Joint Services Building				
Contractual Services	6,010.26	5,361.44	5,500.00	(138.56)
Capital Outlay	-	224.99	2,000.00	(1,775.01)
Total Joint Services Building	6,010.26	5,586.43	7,500.00	(1,913.57)
Total Public Safety	4,074,321.79	5,182,518.26	5,234,585.00	(52,066.74)
Agriculture				
Agricultural Appropriations				
Conservation District	51,000.00	54,000.00	54,000.00	-
Fair	15,000.00	15,000.00	15,000.00	-
Fair Building	10,000.00	19,000.00	19,000.00	-
R C & D	2,000.00	2,000.00	2,000.00	-
Total Agriculture Appropriations	78,000.00	90,000.00	90,000.00	-
Culture and Recreation				
Culture and Recreation Appropriations				
SOS Appropriation	7,000.00	7,000.00	7,500.00	(500.00)
Parks and Recreation	225,000.00	225,000.00	225,000.00	-
Arts Council	9,000.00	-	9,000.00	(9,000.00)
Total Culture and Recreation Appropriations	241,000.00	232,000.00	241,500.00	(9,500.00)
Coffey County Lake				
Personal Services	166,413.64	167,196.11	160,000.00	7,196.11
Contractual Services	2,550.22	2,501.52	2,000.00	501.52
Commodities	6,140.47	3,044.65	6,000.00	(2,955.35)
Capital Outlay	1,217.90	49,559.76	86,500.00	(36,940.24)
Total Coffey County Lake	176,322.23	222,302.04	254,500.00	(32,197.96)
Total Culture and Recreation	417,322.23	454,302.04	496,000.00	(41,697.96)
Sanitation				
Landfill				
Personal Services	-	17,049.00	-	17,049.00
Contractual Services	9,203.33	24,172.82	45,000.00	(20,827.18)
Commodities	-	548.63	-	548.63
Total Landfill	9,203.33	41,770.45	45,000.00	(3,229.55)

COFFEY COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Recycling				
Personal Services	$ 165,700.43	$ 167,878.22	$ 191,132.00	$ (23,253.78)
Contractual Services	7,527.80	5,357.56	10,000.00	(4,642.44)
Commodities	24,612.76	29,244.97	32,000.00	(2,755.03)
Capital Outlay	-	-	3,825.00	(3,825.00)
Total Recycling	197,840.99	202,480.75	236,957.00	(34,476.25)
Household Hazardous Waste				
Contractual Services	6,790.50	4,362.00	10,500.00	(6,138.00)
Commodities	495.00	5,278.50	3,500.00	1,778.50
Capital Outlay	-	-	500.00	(500.00)
Total Household Hazardous Waste	7,285.50	9,640.50	14,500.00	(4,859.50)
Lake Region Solid Waste Authority				
Contractual Services	4,600.00	5,000.00	4,600.00	400.00
Total Sanitation	218,929.82	258,891.70	301,057.00	(42,165.30)
Social Services for Aged and Poor				
Transportation				
Appropriation	250,000.00	273,000.00	273,000.00	-
CASA				
Appropriation	11,000.00	-	10,000.00	(10,000.00)
Agency on Aging				
Appropriation	91,500.00	109,500.00	117,000.00	(7,500.00)
Housing Authority				
Appropriation	225,000.00	275,000.00	275,000.00	-
Total Social Services for Aged and Poor	577,500.00	657,500.00	675,000.00	(17,500.00)
Capital Expenditures				
Capital Outlay Projects				
Capital Outlay	1,184,480.03	54,525.39	737,000.00	(682,474.61)
Cities Infrastructure	1,000,000.00	1,000,000.00	1,000,000.00	-
Total Capital Outlay Projects	2,184,480.03	1,054,525.39	1,737,000.00	(682,474.61)
Community Improvement				
Contractual Services	60,694.06	248,500.00	2,470,569.00	(2,222,069.00)
Solid Waste Closure Care				
Capital Outlay	45,000.00	51,246.43	500,000.00	(448,753.57)
Radio System Improvements				
Contractual Services	-	199,849.61	220,000.00	(20,150.39)
Commodities	-	81,238.19	80,000.00	1,238.19
Capital Outlay	591,298.09	-	-	-
Total Radio System Improvements	591,298.09	281,087.80	300,000.00	(18,912.20)
Total Capital Expenditures	2,881,472.18	1,635,359.62	5,007,569.00	(3,372,209.38)

COFFEY COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Debt Service				
Bond Payment Principal	$ -	$ 340,000.00	$ -	$ 340,000.00
Bond Payment Interest	-	179,631.25	-	179,631.25
Total Debt Service Expenditures	-	519,631.25	-	519,631.25
Operating Transfers to:				
Special Equipment Reserve Fund	858,887.00	1,174,375.00	-	1,174,375.00
Community Improvement Reserve Fund	1,241,000.00	750,000.00	-	750,000.00
GIS Reserve Fund	6,250.00	13,828.00	-	13,828.00
Technology Office Reserve Fund	30,000.00	108,000.00	-	108,000.00
Special Highway Fund	250,000.00	-	-	-
CHIPS Grant Fund	1,177,326.10	291,748.51	-	291,748.51
Special Capital Improvement Fund	-	978,000.00	-	978,000.00
Total Operating Transfers	3,563,463.10	3,315,951.51	-	3,315,951.51
Total Expenditures	17,896,215.24	18,922,356.74	$ 20,029,589.00	$ (1,107,232.26)
Receipts Over(Under) Expenditures	2,493,983.41	1,287,876.53		
Unencumbered Cash, Beginning	2,367,860.82	4,892,831.14		
Cancelled Encumbrances	30,986.91	18,860.20		
Unencumbered Cash, Ending	$ 4,892,831.14	$ 6,199,567.87		

COFFEY COUNTY, KANSAS
AMBULANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 994,233.73	$ 993,606.62	$ 996,380.00	$ (2,773.38)
Delinquent Tax	2,269.87	1,597.80	995.00	602.80
Motor Vehicle Tax	15,908.16	15,441.79	15,250.00	191.79
Recreational Vehicle Tax	731.47	692.26	745.00	(52.74)
16/20 M Truck Tax	1,018.93	1,038.74	858.00	180.74
Commercial Vehicle Tax	1,517.70	1,448.29	1,555.00	(106.71)
Watercraft Tax	-	-	241.00	(241.00)
Rental Excise Tax	0.84	0.01	-	0.01
In Lieu of Tax	1,294.18	1,431.94	1,280.00	151.94
Total Receipts	1,016,974.88	1,015,257.45	$ 1,017,304.00	$ (2,046.55)
Expenditures				
Public Safety				
Appropriation	1,019,747.00	1,017,398.86	$ 1,019,747.00	$ (2,348.14)
Total Expenditures	1,019,747.00	1,017,398.86	$ 1,019,747.00	$ (2,348.14)
Receipts Over(Under) Expenditures	(2,772.12)	(2,141.41)		
Unencumbered Cash, Beginning	4,913.53	2,141.41		
Unencumbered Cash, Ending	$ 2,141.41	$ -		

COFFEY COUNTY, KANSAS
COFFEY COUNTY LIBRARY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 1,295,431.54	$ 1,457,338.56	$ 1,461,808.00	$ (4,469.44)
Delinquent Tax	2,607.84	2,106.75	1,460.00	646.75
Motor Vehicle Tax	17,454.43	20,118.53	19,874.00	244.53
Recreational Vehicle Tax	802.44	901.96	971.00	(69.04)
16/20 M Truck Tax	1,117.11	1,139.71	1,118.00	21.71
Commercial Vehicle Tax	1,665.14	1,886.82	2,027.00	(140.18)
Watercraft Tax	-	-	314.00	(314.00)
Rental Excise Tax	0.94	0.01	-	0.01
In Lieu of Tax	1,686.15	2,100.23	1,400.00	700.23
Total Receipts	1,320,765.59	1,485,592.57	$ 1,488,972.00	$ (3,379.43)
Expenditures				
Culture and Recreation				
Appropriation	1,324,805.00	1,487,935.56	$ 1,491,645.00	$ (3,709.44)
Total Expenditures	1,324,805.00	1,487,935.56	$ 1,491,645.00	$ (3,709.44)
Receipts Over(Under) Expenditures	(4,039.41)	(2,342.99)		
Unencumbered Cash, Beginning	6,382.40	2,342.99		
Unencumbered Cash, Ending	$ 2,342.99	$ -		

COFFEY COUNTY, KANSAS
COFFEY COUNTY LIBRARY EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 199,241.55	$ 244,422.10	$ 245,176.00	$ (753.90)
Delinquent Tax	430.08	342.76	245.00	97.76
Motor Vehicle Tax	2,942.29	3,094.09	3,049.00	45.09
Recreational Vehicle Tax	135.37	138.77	149.00	(10.23)
16/20 M Truck Tax	188.68	192.13	172.00	20.13
Commercial Vehicle Tax	280.78	290.16	311.00	(20.84)
Watercraft Tax	-	-	48.00	(48.00)
Rental Excise Tax	0.16	-	-	-
In Lieu of Tax	259.34	352.25	250.00	102.25
Total Receipts	203,478.25	248,832.26	$ 249,400.00	$ (567.74)
Expenditures				
Culture and Recreation				
Appropriation	203,640.00	249,755.44	$ 249,867.00	$ (111.56)
Total Expenditures	203,640.00	249,755.44	$ 249,867.00	$ (111.56)
Receipts Over(Under) Expenditures	(161.75)	(923.18)		
Unencumbered Cash, Beginning	1,084.93	923.18		
Unencumbered Cash, Ending	$ 923.18	$ -		

COFFEY COUNTY, KANSAS
CONSERVATION DISTRICT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 31,151.18	$ 31,241.65	$ 30,869.00	$ 372.65
Delinquent Tax	69.93	49.84	31.00	18.84
Motor Vehicle Tax	488.14	483.75	477.00	6.75
Recreational Vehicle Tax	22.52	21.70	23.00	(1.30)
16/20 M Truck Tax	30.99	31.89	27.00	4.89
Commercial Vehicle Tax	46.63	45.33	49.00	(3.67)
Watercraft Tax	-	-	8.00	(8.00)
Rental Excise Tax	0.02	-	-	-
In Lieu of Tax	40.55	45.02	40.00	5.02
Total Receipts	31,849.96	31,919.18	$ 31,524.00	$ 395.18
Expenditures				
Agriculture				
Appropriation	32,000.00	32,000.00	$ 32,000.00	$ -
Total Expenditures	32,000.00	32,000.00	$ 32,000.00	$ -
Receipts Over(Under) Expenditures	(150.04)	(80.82)		
Unencumbered Cash, Beginning	688.61	538.57		
Unencumbered Cash, Ending	$ 538.57	$ 457.75		

COFFEY COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 406,967.43	$ 387,763.48	$ 388,522.00	$ (758.52)
Delinquent Tax	669.47	582.52	388.00	194.52
Motor Vehicle Tax	3,860.26	6,319.69	6,244.00	75.69
Recreational Vehicle Tax	177.50	283.36	305.00	(21.64)
16/20 M Truck Tax	247.88	252.00	351.00	(99.00)
Commercial Vehicle Tax	368.19	592.71	637.00	(44.29)
Watercraft Tax	-	-	99.00	(99.00)
Rental Excise Tax	0.22	0.01	-	0.01
In Lieu of Tax	529.67	558.83	300.00	258.83
Other Receipts				
Miscellaneous	23,091.26	7,811.96	-	7,811.96
Total Receipts	435,911.88	404,164.56	$ 396,846.00	$ 7,318.56
Expenditures				
Economic Development				
Personal Services	201,132.16	141,021.14	$ 204,000.00	$ (62,978.86)
Contractual Services	63,807.36	51,046.29	68,350.00	(17,303.71)
Commodities	7,517.23	4,406.10	9,550.00	(5,143.90)
Capital Outlay	130,128.61	97,108.86	128,049.00	(30,940.14)
Operating Transfers to Community Improvement Reserve Fund	-	114,877.00	-	114,877.00
Total Expenditures	402,585.36	408,459.39	$ 409,949.00	$ (1,489.61)
Receipts Over(Under) Expenditures	33,326.52	(4,294.83)		
Unencumbered Cash, Beginning	16,808.84	50,135.36		
Cancelled Encumbrances	-	7,500.00		
Unencumbered Cash, Ending	$ 50,135.36	$ 53,340.53		

COFFEY COUNTY, KANSAS
ECONOMIC DEVELOPMENT LOAN FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Actual
Receipts		
Use of Money and Property		
Interest on Investments	$ 15,754.40	$ 6,056.82
Loan Repayments	81,213.55	154,145.83
Other Receipts		
Miscellaneous	-	720.42
Total Receipts	96,967.95	160,923.07
Expenditures		
General Government		
Contractual Services	-	99,364.16
Total Expenditures	-	99,364.16
Receipts Over(Under) Expenditures	96,967.95	61,558.91
Unencumbered Cash, Beginning	328,389.43	425,357.38
Unencumbered Cash, Ending	$ 425,357.38	$ 486,916.29

COFFEY COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 4,846,666.63	$ 4,847,355.92	$ 4,861,772.00	$ (14,416.08)
Delinquent Tax	10,357.49	7,662.40	4,857.00	2,805.40
Motor Vehicle Tax	72,959.07	75,273.49	74,367.00	906.49
Recreational Vehicle Tax	3,354.32	3,374.80	3,635.00	(260.20)
16/20 M Truck Tax	4,123.12	4,763.96	4,184.00	579.96
Commercial Vehicle Tax	6,960.49	7,059.46	7,585.00	(525.54)
Watercraft Tax	-	-	1,175.00	(1,175.00)
Rental Excise Tax	3.90	0.04	-	0.04
In Lieu of Tax	6,308.70	6,985.76	5,000.00	1,985.76
Total Receipts	4,950,733.72	4,952,475.83	$ 4,962,575.00	$ (10,099.17)
Expenditures				
General Government				
Health Insurance	2,012,742.11	2,176,262.35	$ 2,600,000.00	$ (423,737.65)
KPERS	778,897.59	1,041,319.59	900,000.00	141,319.59
Social Security	659,488.60	671,752.76	800,000.00	(128,247.24)
Unemployment	25,444.18	8,468.45	25,000.00	(16,531.55)
Workmen's Compensation	138,991.73	162,758.62	300,000.00	(137,241.38)
Health Savings	237,189.10	267,090.38	300,000.00	(32,909.62)
Health Administration	466,066.26	477,151.00	400,000.00	77,151.00
Health Deductions/Premium	(240,288.21)	(272,966.49)	(220,000.00)	(52,966.49)
Employee Benefit Short Term Disability	-	84,650.69	-	84,650.69
Reimbursed Expense	(42,176.35)	(179,562.35)	-	(179,562.35)
Contractual Services	-	402.74	-	402.74
Operating Transfers to:				
Risk Management Reserve Fund	-	550,000.00	-	550,000.00
Jail Construction Fund	800,000.00	-	-	-
Total Expenditures	4,836,355.01	4,987,327.74	$ 5,105,000.00	$ (117,672.26)
Receipts Over(Under) Expenditures	114,378.71	(34,851.91)		
Unencumbered Cash, Beginning	232,372.56	346,751.27		
Unencumbered Cash, Ending	$ 346,751.27	$ 311,899.36		

COFFEY COUNTY, KANSAS
EXTENSION COUNCIL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 210,926.20	$ 238,908.10	$ 239,200.00	$ (291.90)
Delinquent Tax	432.10	346.45	239.00	107.45
Motor Vehicle Tax	2,991.87	3,275.67	3,231.00	44.67
Recreational Vehicle Tax	137.59	146.81	158.00	(11.19)
16/20 M Truck Tax	185.78	195.37	182.00	13.37
Commercial Vehicle Tax	285.48	307.15	329.00	(21.85)
Watercraft Tax	-	-	51.00	(51.00)
Rental Excise Tax	0.16	-	-	-
In Lieu of Tax	274.55	344.30	230.00	114.30
Total Receipts	215,233.73	243,523.85	$ 243,620.00	$ (96.15)
Expenditures				
Agriculture				
Appropriation	215,800.00	244,546.00	$ 244,546.00	$ -
Total Expenditures	215,800.00	244,546.00	$ 244,546.00	$ -
Receipts Over(Under) Expenditures	(566.27)	(1,022.15)		
Unencumbered Cash, Beginning	1,791.44	1,225.17		
Unencumbered Cash, Ending	$ 1,225.17	$ 203.02		

COFFEY COUNTY, KANSAS
HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 281,615.76	$ 678,145.60	$ 679,904.00	$ (1,758.40)
Delinquent Tax	797.73	737.93	679.00	58.93
Motor Vehicle Tax	6,343.40	4,374.52	4,318.00	56.52
Recreational Vehicle Tax	291.68	196.19	211.00	(14.81)
16/20 M Truck Tax	379.63	414.22	243.00	171.22
Commercial Vehicle Tax	605.15	410.19	440.00	(29.81)
Watercraft Tax	-	-	68.00	(68.00)
Rental Excise Tax	0.34	-	-	-
In Lieu of Tax	366.63	977.28	485.00	492.28
Intergovernmental				
Federal Grant	57,723.03	117,185.43	32,000.00	85,185.43
State Grant	20,151.00	31,618.00	-	31,618.00
Licenses, Fees, and Permits				
Service Fees	140,749.74	184,479.77	145,000.00	39,479.77
Other Receipts				
Miscellaneous	-	192.87	-	192.87
Total Receipts	509,024.09	1,018,732.00	$ 863,348.00	$ 155,384.00
Expenditures				
Health				
Personal Services	400,397.84	412,140.25	$ 519,879.00	$ (107,738.75)
Contractual Services	38,143.71	64,563.47	61,590.00	2,973.47
Commodities	145,430.74	182,853.71	225,200.00	(42,346.29)
Capital Outlay	73,770.92	45,813.20	56,000.00	(10,186.80)
Operating Transfers to				
Special Equipment Reserve Fund	100,000.00	100,000.00	-	100,000.00
Total Expenditures	757,743.21	805,370.63	$ 862,669.00	$ (57,298.37)
Receipts Over(Under) Expenditures	(248,719.12)	213,361.37		
Unencumbered Cash, Beginning	292,689.85	43,970.73		
Unencumbered Cash, Ending	$ 43,970.73	$ 257,332.10		

COFFEY COUNTY, KANSAS
HISTORICAL SOCIETY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 325,791.87	$ 338,757.99	$ 339,372.00	$ (614.01)
Delinquent Tax	698.58	523.98	339.00	184.98
Motor Vehicle Tax	4,977.08	5,060.33	4,991.00	69.33
Recreational Vehicle Tax	228.79	227.06	244.00	(16.94)
16/20 M Truck Tax	301.52	325.00	281.00	44.00
Commercial Vehicle Tax	474.78	474.55	509.00	(34.45)
Watercraft Tax	-	-	79.00	(79.00)
Rental Excise Tax	0.28	-	-	-
In Lieu of Tax	424.07	488.20	380.00	108.20
Total Receipts	332,896.97	345,857.11	$ 346,195.00	$ (337.89)
Expenditures				
Culture and Recreation				
Appropriation	333,684.00	347,109.58	$ 347,123.00	$ (13.42)
Total Expenditures	333,684.00	347,109.58	$ 347,123.00	$ (13.42)
Receipts Over(Under) Expenditures	(787.03)	(1,252.47)		
Unencumbered Cash, Beginning	2,039.50	1,252.47		
Unencumbered Cash, Ending	$ 1,252.47	$ -		

COFFEY COUNTY, KANSAS
HOSPITAL MAINTENANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 1,989,756.30	$ 1,990,889.79	$ 1,996,951.00	$ (6,061.21)
Delinquent Tax	3,540.71	3,073.09	1,995.00	1,078.09
Motor Vehicle Tax	32,255.49	30,904.14	30,529.00	375.14
Recreational Vehicle Tax	1,482.92	1,385.57	1,492.00	(106.43)
16/20 M Truck Tax	1,018.93	2,106.20	1,717.00	389.20
Commercial Vehicle Tax	3,077.25	2,898.32	3,114.00	(215.68)
Watercraft Tax	-	-	483.00	(483.00)
Rental Excise Tax	1.71	0.02	-	0.02
In Lieu of Tax	2,590.05	2,869.17	1,400.00	1,469.17
Total Receipts	2,033,723.36	2,034,126.30	$ 2,037,681.00	$ (3,554.70)
Expenditures				
Health				
Appropriation	2,039,313.44	2,034,126.30	$ 2,039,494.00	$ (5,367.70)
Total Expenditures	2,039,313.44	2,034,126.30	$ 2,039,494.00	$ (5,367.70)
Receipts Over(Under) Expenditures	(5,590.08)	-		
Unencumbered Cash, Beginning	5,590.08	-		
Unencumbered Cash, Ending	$ -	$ -		

COFFEY COUNTY, KANSAS
MENTAL HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 93,451.82	$ 95,562.66	$ 95,820.00	$ (257.34)
Delinquent Tax	299.47	164.06	96.00	68.06
Motor Vehicle Tax	1,546.28	1,451.11	1,424.00	27.11
Recreational Vehicle Tax	70.97	64.94	70.00	(5.06)
16/20 M Truck Tax	141.82	100.94	80.00	20.94
Commercial Vehicle Tax	147.48	136.06	145.00	(8.94)
Watercraft Tax	-	-	23.00	(23.00)
Rental Excise Tax	0.08	-	-	-
In Lieu of Tax	121.65	137.72	120.00	17.72
Total Receipts	95,779.57	97,617.49	$ 97,778.00	$ (160.51)
Expenditures				
Health				
Appropriation	99,000.00	99,000.00	$ 99,000.00	$ -
Total Expenditures	99,000.00	99,000.00	$ 99,000.00	$ -
Receipts Over(Under) Expenditures	(3,220.43)	(1,382.51)		
Unencumbered Cash, Beginning	5,160.10	1,939.67		
Unencumbered Cash, Ending	$ 1,939.67	$ 557.16		

COFFEY COUNTY, KANSAS
MENTAL WELLNESS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 292,685.94	$ (13.32)	$ -	$ (13.32)
Delinquent Tax	373.72	250.91	-	250.91
Motor Vehicle Tax	4,817.09	4,545.99	4,487.00	58.99
Recreational Vehicle Tax	221.47	203.87	219.00	(15.13)
16/20 M Vehicle Tax	-	314.56	252.00	62.56
Commercial Vehicle Tax	459.64	426.40	458.00	(31.60)
Watercraft Tax	0.27	-	71.00	(71.00)
In Lieu Tax	380.99	-	380.00	(380.00)
Total Receipts	298,939.12	5,728.41	$ 5,867.00	$ (138.59)
Expenditures				
Health				
Contractual Services	163.28	-	$ 581,185.00	$ (581,185.00)
Operating Transfers to General Fund	-	581,185.00	-	581,185.00
Total Expenditures	163.28	581,185.00	$ 581,185.00	$ -
Receipts Over(Under) Expenditures	298,775.84	(575,456.59)		
Unencumbered Cash, Beginning	581,785.09	880,560.93		
Unencumbered Cash, Ending	$ 880,560.93	$ 305,104.34		

COFFEY COUNTY, KANSAS
INTELLECTUAL DISABILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 131,734.66	$ 175,812.82	$ 176,279.00	$ (466.18)
Delinquent Tax	339.22	247.56	176.00	71.56
Motor Vehicle Tax	2,463.32	2,045.90	2,013.00	32.90
Recreational Vehicle Tax	113.28	91.60	98.00	(6.40)
16/20 M Truck Tax	157.73	160.82	113.00	47.82
Commercial Vehicle Tax	235.11	191.84	205.00	(13.16)
Watercraft Tax	-	-	32.00	(32.00)
Rental Excise Tax	0.12	-	-	-
In Lieu of Tax	171.49	253.37	215.00	38.37
Total Receipts	135,214.93	178,803.91	$ 179,131.00	$ (327.09)
Expenditures				
Health				
Appropriation	157,500.00	180,000.00	$ 180,000.00	$ -
Total Expenditures	157,500.00	180,000.00	$ 180,000.00	$ -
Receipts Over(Under) Expenditures	(22,285.07)	(1,196.09)		
Unencumbered Cash, Beginning	41,119.43	18,834.36		
Unencumbered Cash, Ending	$ 18,834.36	$ 17,638.27		

COFFEY COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 625,687.17	$ 468,005.19	$ 469,353.00	$ (1,347.81)
Delinquent Tax	1,067.10	827.43	469.00	358.43
Motor Vehicle Tax	6,712.67	9,716.65	9,590.00	126.65
Recreational Vehicle Tax	308.62	435.60	469.00	(33.40)
16/20 M Truck Tax	375.36	438.33	540.00	(101.67)
Commercial Vehicle Tax	640.32	911.28	978.00	(66.72)
Watercraft Tax	-	-	152.00	(152.00)
Rental Excise Tax	0.36	0.01	-	0.01
In Lieu of Tax	814.35	674.48	54.00	620.48
Total Receipts	635,605.95	481,008.97	$ 481,605.00	$ (596.03)
Expenditures				
Agriculture				
Personal Services	229,891.37	241,355.59	$ 252,238.00	$ (10,882.41)
Contractual Services	14,053.60	14,365.75	20,000.00	(5,634.25)
Commodities	335,648.53	469,212.98	400,000.00	69,212.98
Capital Outlay	-	-	6,000.00	(6,000.00)
Reimbursed Expense	(239,677.93)	(264,935.70)	-	(264,935.70)
Operating Transfers to				
Special Noxious Weed Fund	-	-	65,000.00	(65,000.00)
Total Expenditures	339,915.57	459,998.62	$ 743,238.00	$ (283,239.38)
Receipts Over(Under) Expenditures	295,690.38	21,010.35		
Unencumbered Cash, Beginning	345,827.92	641,518.30		
Unencumbered Cash, Ending	$ 641,518.30	$ 662,528.65		

COFFEY COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 5,238,028.25	$ 5,609,423.79	$ 5,626,171.00	$ (16,747.21)
Delinquent Tax	11,131.24	8,507.63	5,621.00	2,886.63
Motor Vehicle Tax	77,946.38	81,351.75	80,372.00	979.75
Recreational Vehicle Tax	3,583.48	3,647.19	3,928.00	(280.81)
16/20 M Truck Tax	4,983.00	5,089.61	4,521.00	568.61
Commercial Vehicle Tax	7,436.21	7,629.55	8,197.00	(567.45)
Watercraft Tax	-	-	1,270.00	(1,270.00)
Rental Excise Tax	4.18	0.04	-	0.04
In Lieu of Tax	6,818.09	8,083.99	6,280.00	1,803.99
Food Control Allocation	108.92	108.92	-	108.92
Intergovernmental				
Special City & County Highway	447,536.86	450,752.65	444,166.00	6,586.65
Highway Equalization	3,906.56	3,600.41	-	3,600.41
Connecting Links	74,742.15	64,208.07	-	64,208.07
Use of Money and Property				
Sale of Equipment and Property	57,156.63	-	-	-
Other Receipts				
Insurance Proceeds	72,402.00	-	-	-
Miscellaneous	14,338.26	33,994.80	-	33,994.80
Total Receipts	6,020,122.21	6,276,398.40	$ 6,180,526.00	$ 95,872.40
Expenditures				
Maintenance				
Personal Services	2,258,796.08	2,336,897.81	$ 2,659,434.00	$ (322,536.19)
Contractual Services	1,227,450.40	1,295,031.75	1,125,000.00	170,031.75
Commodities	2,612,298.54	2,355,674.40	3,288,000.00	(932,325.60)
Capital Outlay	50,941.69	23,562.02	73,000.00	(49,437.98)
Reimbursed Expense	(228,831.43)	(466,547.29)	-	(466,547.29)
Operating Transfers to				
Special Highway Fund	-	800,000.00	-	800,000.00
Total Expenditures	5,920,655.28	6,344,618.69	$ 7,145,434.00	$ (800,815.31)
Receipts Over(Under) Expenditures	99,466.93	(68,220.29)		
Unencumbered Cash, Beginning	1,832,681.98	1,932,148.91		
Unencumbered Cash, Ending	$ 1,932,148.91	$ 1,863,928.62		

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, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 1,065,964.72	$ 1,065,918.61	$ 1,074,005.00	$ (8,086.39)
Delinquent Tax	2,264.64	1,711.38	1,073.00	638.38
Motor Vehicle Tax	17,103.97	16,538.92	16,528.00	10.92
Recreational Vehicle Tax	787.21	741.14	803.00	(61.86)
16/20 M Truck Tax	1,052.63	1,115.50	1,015.00	100.50
Commercial Vehicle Tax	1,636.66	1,556.08	1,665.00	(108.92)
Watercraft Tax	-	-	265.00	(265.00)
Rental Excise Tax	0.92	0.01	-	0.01
In Lieu of Tax	1,217.73	1,342.62	1,000.00	342.62
Other Receipts				
Miscellaneous	4,766.24	5,550.74	-	5,550.74
Total Receipts	1,094,794.72	1,094,475.00	$ 1,096,354.00	$ (1,879.00)
Expenditures				
Public Safety				
Appropriation	1,130,641.35	1,094,490.27	$ 1,095,281.00	$ (790.73)
Total Expenditures	1,130,641.35	1,094,490.27	$ 1,095,281.00	$ (790.73)
Receipts Over(Under) Expenditures	(35,846.63)	(15.27)		
Unencumbered Cash, Beginning	35,940.27	93.64		
Unencumbered Cash, Ending	$ 93.64	$ 78.37		

COFFEY COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 2,792.45	$ 2,447.66	$ 1,743.00	$ 704.66
Total Receipts	2,792.45	2,447.66	$ 1,743.00	$ 704.66
Expenditures				
Health				
Contractual Services	-	-	$ 5,427.00	$ (5,427.00)
Total Expenditures	-	-	$ 5,427.00	$ (5,427.00)
Receipts Over(Under) Expenditures	2,792.45	2,447.66		
Unencumbered Cash, Beginning	3,043.68	5,836.13		
Unencumbered Cash, Ending	$ 5,836.13	$ 8,283.79		

COFFEY COUNTY, KANSAS
SPECIAL BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 2,046,788.84	$ 2,095,029.25	$ 2,101,036.00	$ (6,006.75)
Delinquent Tax	4,058.97	3,305.52	2,099.00	1,206.52
Motor Vehicle Tax	36,694.26	31,790.75	31,400.00	390.75
Recreational Vehicle Tax	1,687.05	1,425.35	1,535.00	(109.65)
16/20 M Truck Tax	2,338.97	2,396.04	1,766.00	630.04
Commercial Vehicle Tax	3,500.70	2,981.50	3,202.00	(220.50)
Watercraft Tax	-	-	496.00	(496.00)
Rental Excise Tax	1.96	0.02	-	0.02
In Lieu of Tax	2,664.38	3,019.25	2,900.00	119.25
Other Receipts				
Miscellaneous	-	91.39	-	91.39
Total Receipts	2,097,735.13	2,140,039.07	$ 2,144,434.00	$ (4,394.93)
Expenditures				
Public Works				
Personal Services	229,788.65	228,094.82	$ 289,292.00	$ (61,197.18)
Contractual Services	341,041.89	52,375.91	504,000.00	(451,624.09)
Commodities	98,574.60	98,620.25	284,000.00	(185,379.75)
Capital Outlay	1,222,204.79	9,945.00	23,000.00	(13,055.00)
Cash Forward	-	-	4,339,650.00	(4,339,650.00)
Operating Transfer to:				
Special Equipment Reserve Fund	-	350,000.00	-	350,000.00
Special Highway Fund	-	200,000.00	-	200,000.00
Total Expenditures	1,891,609.93	939,035.98	$ 5,439,942.00	$ (4,500,906.02)
Receipts Over(Under) Expenditures	206,125.20	1,201,003.09		
Unencumbered Cash, Beginning	4,563,856.88	4,769,982.08		
Unencumbered Cash, Ending	$ 4,769,982.08	$ 5,970,985.17		

COFFEY COUNTY, KANSAS
SPECIAL PARK AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ 1,459.82	$ 1,279.58	$ 1,742.00	$ (462.42)
Total Receipts	1,459.82	1,279.58	$ 1,742.00	$ (462.42)
Expenditures				
Culture and Recreation				
Contractual Services	2,833.33	-	$ 8,494.00	$ (8,494.00)
Total Expenditures	2,833.33	-	$ 8,494.00	$ (8,494.00)
Receipts Over(Under) Expenditures	(1,373.51)	1,279.58		
Unencumbered Cash, Beginning	6,082.24	4,708.73		
Unencumbered Cash, Ending	$ 4,708.73	$ 5,988.31		

COFFEY COUNTY, KANSAS
TOURISM AND CONVENTION PROMOTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Transient Guest Tax	$ 18,455.84	$ 19,834.00	$ 15,000.00	$ 4,834.00
Total Receipts	18,455.84	19,834.00	$ 15,000.00	$ 4,834.00
Expenditures				
Economic Development				
Contractual Services	14,600.00	-	$ 14,000.00	$ (14,000.00)
Cash Forward	-	-	1,000.00	(1,000.00)
Total Expenditures	14,600.00	-	$ 15,000.00	$ (15,000.00)
Receipts Over(Under) Expenditures	3,855.84	19,834.00		
Unencumbered Cash, Beginning	8,175.54	12,031.38		
Unencumbered Cash, Ending	$ 12,031.38	$ 31,865.38		

COFFEY COUNTY, KANSAS
SPECIAL CAPITAL IMPROVEMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfer from General Fund	$ -	$ 978,000.00
Total Receipts	-	978,000.00
Expenditures		
General Government		
Capital Outlay	94,091.00	1,459,952.50
Operating Transfers to Jail Construction Fund	830,000.00	-
Total Expenditures	924,091.00	1,459,952.50
Receipts Over(Under) Expenditures	(924,091.00)	(481,952.50)
Unencumbered Cash, Beginning	8,846,407.35	7,922,316.35
Unencumbered Cash, Ending	$ 7,922,316.35	$ 7,440,363.85

COFFEY COUNTY, KANSAS
SPECIAL EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from:		
General Fund	$ 858,887.00	$ 1,174,375.00
Health Fund	100,000.00	100,000.00
Special Bridge Fund	-	350,000.00
Total Receipts	958,887.00	1,624,375.00
Expenditures		
General Government		
Capital Outlay	409,953.00	608,899.00
Total Expenditures	409,953.00	608,899.00
Receipts Over(Under) Expenditures	548,934.00	1,015,476.00
Unencumbered Cash, Beginning	2,116,495.22	2,665,429.22
Unencumbered Cash, Ending	$ 2,665,429.22	$ 3,680,905.22

COFFEY COUNTY, KANSAS
RISK MANAGEMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfer from Employee Benefits Fund	$ -	$ 550,000.00
Total Receipts	-	550,000.00
Expenditures		
Operating Transfers to Jail Construction Fund	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	550,000.00
Unencumbered Cash, Beginning	4,000,000.00	4,000,000.00
Unencumbered Cash, Ending	$ 4,000,000.00	$ 4,550,000.00

COFFEY COUNTY, KANSAS
SPECIAL NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

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

COFFEY COUNTY, KANSAS
SPECIAL HIGHWAY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from:		
General Fund	$ 250,000.00	$ -
Special Bridge Fund	-	200,000.00
Road and Bridge Fund	-	800,000.00
Total Receipts	250,000.00	1,000,000.00
Expenditures		
Public Works		
Contractual Services	1,144,559.00	14,125.37
Commodities	-	227,720.32
Total Expenditures	1,144,559.00	241,845.69
Receipts Over(Under) Expenditures	(894,559.00)	758,154.31
Unencumbered Cash, Beginning	5,406,330.16	4,511,771.16
Unencumbered Cash, Ending	$ 4,511,771.16	$ 5,269,925.47

COFFEY COUNTY, KANSAS
GIS RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ 90.00	$ 54.00
Operating Transfers from		
General Fund	6,250.00	13,828.00
Total Receipts	6,340.00	13,882.00
Expenditures		
General Government		
Contractual Services	20,359.14	16,691.63
Commodities	1,402.38	265.68
Capital Outlay	6,425.00	17,561.00
Total Expenditures	28,186.52	34,518.31
Receipts Over(Under) Expenditures	(21,846.52)	(20,636.31)
Unencumbered Cash, Beginning	734,257.23	712,410.71
Unencumbered Cash, Ending	$ 712,410.71	$ 691,774.40

COFFEY COUNTY, KANSAS
TECHNOLOGY OFFICE RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Operating Transfers from General Fund	$ 30,000.00	$ 108,000.00
Total Receipts	30,000.00	108,000.00
Expenditures		
General Government Reimbursed Expense	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	30,000.00	108,000.00
Unencumbered Cash, Beginning	1,408,379.02	1,438,379.02
Unencumbered Cash, Ending	$ 1,438,379.02	$ 1,546,379.02

COFFEY COUNTY, KANSAS
COFFEY COUNTY RWD INFRASTRUCTURE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	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, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Use of Money and Property		
Rent	$ 11,108.51	$ 25,050.00
Other Receipts		
Miscellaneous	37,529.41	24,720.57
Operating Transfers from:		
General Fund	1,241,000.00	750,000.00
Economic Development Fund	-	114,877.00
Total Receipts	1,289,637.92	914,647.57
Expenditures		
General Government		
Contractual Services	16,714.88	16,023.69
Total Expenditures	16,714.88	16,023.69
Receipts Over(Under) Expenditures	1,272,923.04	898,623.88
Unencumbered Cash, Beginning	1,718,915.88	2,991,838.92
Unencumbered Cash, Ending	$ 2,991,838.92	$ 3,890,462.80

COFFEY COUNTY, KANSAS
EMERGENCY TELEPHONE SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Emergency Telephone Tax	$ 69,440.58	$ 71,250.40	$ 64,000.00	$ 7,250.40
Use of Money and Property				
Interest on Investments	2,946.84	1,976.76	-	1,976.76
Total Receipts	72,387.42	73,227.16	$ 64,000.00	$ 9,227.16
Expenditures				
Public Safety				
Contractual Services	9,965.53	70,105.68	$ 109,272.00	$ (39,166.32)
Commodities	342.12	1,395.00	6,000.00	(4,605.00)
Capital Outlay	80,634.26	-	-	-
Total Expenditures	90,941.91	71,500.68	$ 115,272.00	$ (43,771.32)
Receipts Over(Under) Expenditures	(18,554.49)	1,726.48		
Unencumbered Cash, Beginning	47,271.90	28,717.41		
Unencumbered Cash, Ending	$ 28,717.41	$ 30,443.89		

COFFEY COUNTY, KANSAS
MOTOR VEHICLE OPERATING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 92,035.75	$ 92,587.25
Intergovernmental		
State Grants	875.00	1,050.00
Total Receipts	92,910.75	93,637.25
Expenditures		
General Government		
Personal Services	59,662.97	68,462.73
Contractual Services	5,255.02	23.76
Commodities	-	2,211.28
Capital Outlay	-	698.00
Operating Transfers to		
General Fund	29,670.02	27,992.76
Total Expenditures	94,588.01	99,388.53
Receipts Over(Under) Expenditures	(1,677.26)	(5,751.28)
Unencumbered Cash, Beginning	29,670.02	27,992.76
Unencumbered Cash, Ending	$ 27,992.76	$ 22,241.48

COFFEY COUNTY, KANSAS
COUNTY TREASURER'S TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 2,514.00	$ 2,347.00
Use of Money and Property		
Interest on Investments	750.43	826.51
Total Receipts	3,264.43	3,173.51
Expenditures		
General Government		
Commodities	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	3,264.43	3,173.51
Unencumbered Cash, Beginning	16,699.67	19,964.10
Unencumbered Cash, Ending	$ 19,964.10	$ 23,137.61

COFFEY COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 10,056.00	$ 9,388.00
Use of Money and Property		
Interest on Investments	2,102.11	2,122.36
Total Receipts	12,158.11	11,510.36
Expenditures		
General Government		
Contractual Services	13,863.76	10,225.00
Total Expenditures	13,863.76	10,225.00
Receipts Over(Under) Expenditures	(1,705.65)	1,285.36
Unencumbered Cash, Beginning	53,015.75	51,310.10
Unencumbered Cash, Ending	$ 51,310.10	$ 52,595.46

COFFEY COUNTY, KANSAS
COUNTY CLERK'S TECHNOLOGY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 2,514.00	$ 2,347.00
Use of Money and Property		
Interest on Investments	611.81	672.16
Total Receipts	3,125.81	3,019.16
Expenditures		
General Government		
Commodities	1,124.47	-
Total Expenditures	1,124.47	-
Receipts Over(Under) Expenditures	2,001.34	3,019.16
Unencumbered Cash, Beginning	14,052.82	16,054.16
Unencumbered Cash, Ending	$ 16,054.16	$ 19,073.32

COFFEY COUNTY, KANSAS
EMERGENCY PREPAREDNESS GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 24,509.00	$ -
Total Receipts	24,509.00	-
Expenditures		
Public Safety		
Commodities	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	24,509.00	-
Unencumbered Cash, Beginning	184,025.43	208,534.43
Unencumbered Cash, Ending	$ 208,534.43	$ 208,534.43

COFFEY COUNTY, KANSAS
DIVERSION FEES FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 30,520.00	$ 38,235.00
Total Receipts	30,520.00	38,235.00
Expenditures		
General Government		
Contractual Services	20,080.16	15,959.95
Commodities	4,935.00	8,091.35
Capital Outlay	-	10,476.50
Reimbursed Expense	(3,500.00)	-
Total Expenditures	21,515.16	34,527.80
Receipts Over(Under) Expenditures	9,004.84	3,707.20
Unencumbered Cash, Beginning	63,521.21	72,526.05
Unencumbered Cash, Ending	$ 72,526.05	$ 76,233.25

COFFEY COUNTY, KANSAS
REGIONAL PHEP GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

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

COFFEY COUNTY, KANSAS
MUNICIPALITIES FIGHT ADDICTION FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grants	$ 15,605.11	$ 15,379.85
Total Receipts	15,605.11	15,379.85
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	15,605.11	15,379.85
Unencumbered Cash, Beginning	-	15,605.11
Unencumbered Cash, Ending	$ 15,605.11	$ 30,984.96

COFFEY COUNTY, KANSAS
CORONAVIRUS RELIEF GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

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

COFFEY COUNTY, KANSAS
LOCAL ASSISTANCE AND TRIBAL CONSISTENCY GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

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

COFFEY COUNTY, KANSAS
CHIPS GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Intergovernmental		
State Grants	$ 250,000.00	$ -
Operating Transfer from		
General Fund	1,177,326.10	291,748.51
Total Receipts	1,427,326.10	291,748.51
Expenditures		
General Government		
Contractual Services	1,293,811.23	231,748.51
Total Expenditures	1,293,811.23	231,748.51
Receipts Over(Under) Expenditures	133,514.87	60,000.00
Unencumbered Cash, Beginning	(133,514.87)	-
Unencumbered Cash, Ending	$ -	$ 60,000.00

COFFEY COUNTY, KANSAS
BETO JUNCTION CID FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Taxes and Shared Receipts		
Sales Tax	$ 75,053.32	$ 149,140.26
Total Receipts	75,053.32	149,140.26
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	75,053.32	149,140.26
Unencumbered Cash, Beginning	-	75,053.32
Unencumbered Cash, Ending	$ 75,053.32	$ 224,193.58

COFFEY COUNTY, KANSAS
DECOMMISSIONING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Taxes and Shared Receipts		
In Lieu of Tax	$ -	$ 262,291.95
Total Receipts	-	262,291.95
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	262,291.95
Unencumbered Cash, Beginning	257,098.05	257,098.05
Unencumbered Cash, Ending	$ 257,098.05	$ 519,390.00

COFFEY COUNTY, KANSAS
JAIL CONSTRUCTION FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Use of Money and Property		
Bond Proceeds	$ -	$ 10,537,843.00
Interest on Investments	624,299.95	138,546.89
Operating Transfers from:		
Employee Benefits Fund	800,000.00	-
Special Capital Improvement Fund	830,000.00	-
Total Receipts	2,254,299.95	10,676,389.89
Expenditures		
Public Safety		
Capital Outlay	1,528,977.88	15,291,695.13
Debt Service		
Principal	440,000.00	-
Interest	260,663.23	179,631.25
Cost of Issuance	-	100,477.00
Total Expenditures	2,229,641.11	15,571,803.38
Receipts Over(Under) Expenditures	24,658.84	(4,895,413.49)
Unencumbered Cash, Beginning	18,989,527.00	19,014,185.84
Unencumbered Cash, Ending	$ 19,014,185.84	$ 14,118,772.35

COFFEY COUNTY, KANSAS
SOLID WASTE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
Landfill Fees	$ 207,296.07	$ 235,059.71	$ 325,800.00	$ (90,740.29)
Total Receipts	207,296.07	235,059.71	$ 325,800.00	$ (90,740.29)
Expenditures				
Sanitation				
Personal Services	203,744.31	202,014.37	$ 220,794.00	$ (18,779.63)
Contractual Services	41,831.95	4,750.04	81,950.00	(77,199.96)
Commodities	42,022.81	25,310.07	68,500.00	(43,189.93)
Capital Outlay	1,386.63	4,739.24	8,000.00	(3,260.76)
Total Expenditures	288,985.70	236,813.72	$ 379,244.00	$ (142,430.28)
Receipts Over(Under) Expenditures	(81,689.63)	(1,754.01)		
Unencumbered Cash, Beginning	83,443.64	1,754.01		
Unencumbered Cash, Ending	$ 1,754.01	$ -		

COFFEY COUNTY, KANSAS
SOLID WASTE CLOSURE CARE RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

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

COFFEY COUNTY, KANSAS
JACOB'S CREEK SEWER DISTRICT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Audit	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Tax	$ 1,982.50	$ 2,516.25	$ 3,700.00	$ (1,183.75)
Delinquent Tax	2,843.97	366.00	1,265.00	(899.00)
Licenses, Fees, and Permits			-	
Service Fees	4,694.45	4,675.00	5,000.00	(325.00)
Other Receipts				
Miscellaneous	-	100.00	-	100.00
Total Receipts	9,520.92	7,657.25	$ 9,965.00	$ (2,307.75)
Expenditures				
General Government				
Contractual Services	8,358.04	20,440.64	$ 13,000.00	$ 7,440.64
Commodities	-	-	1,000.00	(1,000.00)
Sanitation				
Contractual Services	-	-	209,421.00	(209,421.00)
Total Expenditures	8,358.04	20,440.64	$ 223,421.00	$ (202,980.36)
Receipts Over(Under) Expenditures	1,162.88	(12,783.39)		
Unencumbered Cash, Beginning	210,840.52	212,003.40		
Unencumbered Cash, Ending	$ 212,003.40	$ 199,220.01		

COFFEY COUNTY, KANSAS
PROSECUTING ATTORNEY TRAINING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 1,421.46	$ 2,211.50
Total Receipts	1,421.46	2,211.50
Expenditures		
General Government		
Contractual Services	700.98	1,255.02
Total Expenditures	700.98	1,255.02
Receipts Over(Under) Expenditures	720.48	956.48
Unencumbered Cash, Beginning	7,947.75	8,668.23
Unencumbered Cash, Ending	$ 8,668.23	$ 9,624.71

COFFEY COUNTY, KANSAS
SPECIAL LAW ENFORCEMENT TRUST FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ 13,484.64	$ 17,919.82
Total Receipts	13,484.64	17,919.82
Expenditures		
Public Safety		
Contractual Services	44,756.37	3,787.97
Commodities	11,177.44	16,691.72
Reimbursed Expense	(861.56)	(56.32)
Total Expenditures	55,072.25	20,423.37
Receipts Over(Under) Expenditures	(41,587.61)	(2,503.55)
Unencumbered Cash, Beginning	80,447.93	38,860.32
Unencumbered Cash, Ending	$ 38,860.32	$ 36,356.77

COFFEY COUNTY, KANSAS
PROSECUTING ATTORNEY TRUST FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

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

COFFEY COUNTY, KANSAS
PROSECUTING ATTORNEY CHECK FEES FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 10.00	$ 70.00
Total Receipts	10.00	70.00
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	10.00	70.00
Unencumbered Cash, Beginning	4,916.12	4,926.12
Unencumbered Cash, Ending	$ 4,926.12	$ 4,996.12

COFFEY COUNTY, KANSAS
COUNTY ATTORNEY DRUG FORFEITURE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ -	$ 9,705.00
Total Receipts	-	9,705.00
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	9,705.00
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 9,705.00

COFFEY COUNTY, KANSAS
JV IIP SUPERVISION FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous Receipts	$ 8.95	$ 111.79
Total Receipts	8.95	111.79
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	8.95	111.79
Unencumbered Cash, Beginning	-	8.95
Unencumbered Cash, Ending	$ 8.95	$ 120.74

COFFEY COUNTY, KANSAS
SHERIFF'S SPECIAL DONATIONS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

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

COFFEY COUNTY, KANSAS
FALL FESTIVAL FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2023)

	Prior Year Audit	Current Year Actual
Receipts		
Other Receipts		
Donations	$ 1,528.00	$ 2,295.00
Total Receipts	1,528.00	2,295.00
Expenditures		
General Government		
Contractual Services	1,717.35	3,499.31
Commodities	1,881.96	277.36
Total Expenditures	3,599.31	3,776.67
Receipts Over(Under) Expenditures	(2,071.31)	(1,481.67)
Unencumbered Cash, Beginning	28,214.56	26,143.25
Unencumbered Cash, Ending	$ 26,143.25	$ 24,661.58

COFFEY COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Cities:				
Burlington City General	$ -	$ 769,824.80	$ 769,824.80	$ -
Burlington City Bond	-	38,293.51	38,293.51	-
Burlington City Weed/Mowing	-	4,252.50	4,252.50	-
Burlington City Mohawk Street Oil	-	2,575.72	2,575.72	-
Burlington City Special Liability	-	2,377.11	2,377.11	-
Burlington City Cemetery	-	24,312.72	24,312.72	-
Gridley City General	-	38,143.28	38,143.28	-
Gridley City Capital Improvement	-	11.49	11.49	-
Gridley City Debt Service	-	53,999.89	53,999.89	-
Lebo City General	-	190,752.50	190,752.50	-
Lebo City Employee Benefits	-	53,017.95	53,017.95	-
Lebo City Law Enforcement	-	7,682.95	7,682.95	-
Lebo City Special Liability	-	3,793.36	3,793.36	-
Lebo City Wastewater	-	797.37	797.37	-
LeRoy City General	-	125,904.60	125,904.60	-
LeRoy City Special Liability	-	18,444.77	18,444.77	-
LeRoy City Weed/Mowing	-	450.00	450.00	-
Waverly City General	-	154,192.22	154,192.22	-
Waverly City Weed/Mowing	-	260.00	260.00	-
Burlington City Street Improvement - Gary, Jas	-	8,676.79	8,676.79	-
Burlington City Street Improvement - Lamoille	-	2,502.13	2,502.13	-
New Strawn City General	-	172,325.36	172,325.36	-
Subtotal Cities	-	1,672,591.02	1,672,591.02	-
Townships:				
Avon Township General	-	181.72	181.72	-
Avon Township Cemetery	-	3,288.82	3,288.82	-
Burlington Township General	-	359.44	359.44	-
Burlington Township Cemetery	-	2,258.72	2,258.72	-
Key West Township Cemetery	-	4,930.50	4,930.50	-
LeRoy Township General	-	976.36	976.36	-
Liberty Township Cemetery	-	953.11	953.11	-
Lincoln Township Cemetery	-	7,626.96	7,626.96	-
Neosho Township Cemetery	-	5,523.97	5,523.97	-
Pleasant Township General	-	397.48	397.48	-
Pottawatomie Township Cemetery	-	9,683.33	9,683.33	-
Rock Creek Township General	-	523.01	523.01	-

COFFEY COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Townships: (Continued)				
Rock Creek Township Cemetery	$ -	$ 11,143.25	$ 11,143.25	$ -
Spring Creek Township Cemetery	-	3,195.14	3,195.14	-
Star Township Cemetery	-	1,076.47	1,076.47	-
Subtotal Townships	-	52,118.28	52,118.28	-
Contractual Services				
USD No. 243 General	-	640,792.94	640,792.94	-
USD No. 243 Capital Outlay	-	326,904.30	326,904.30	-
USD No. 243 Bond and Interest	-	194.48	194.48	-
USD No. 243 Supplemental General	-	719,484.16	719,484.16	-
USD No. 244 General	-	10,771,208.42	10,771,208.42	-
USD No. 244 Capital Outlay	-	2,208,983.24	2,208,983.24	-
USD No. 244 Recreation	-	1,104,343.59	1,104,343.59	-
USD No. 244 Recreation Employee Benefi	-	92,144.02	92,144.02	-
USD No. 244 Supplemental General	-	2,499,298.76	2,499,298.76	-
USD No. 245 General	-	482,177.22	482,177.22	-
USD No. 245 Capital Outlay	-	235,369.95	235,369.95	-
USD No. 245 Supplemental General	-	640,237.97	640,237.97	-
USD No. 252 General	-	37,167.15	37,167.15	-
USD No. 252 Capital Outlay	-	15,698.43	15,698.43	-
USD No. 252 Bond and Interest	-	41,708.47	41,708.47	-
USD No. 252 Supplemental General	-	36,678.53	36,678.53	-
USD No. 252 Recreation	-	1,963.29	1,963.29	-
USD No. 365 General	-	33,463.47	33,463.47	-
USD No. 365 Capital Outlay	-	12,082.34	12,082.34	-
USD No. 365 Bond and Interest	-	13,122.97	13,122.97	-
USD No. 365 Supplemental General	-	31,684.76	31,684.76	-
Subtotal Schools	-	19,944,708.46	19,944,708.46	-
Cemeteries:				
Altamont	-	3,965.21	3,965.21	-
Bowman-Adgate	-	10,533.29	10,533.29	-
Logan	-	5,915.65	5,915.65	-
Stringtown	-	7,466.20	7,466.20	-
Pleasant Hill	-	5,188.76	5,188.76	-
Pleasant Township	-	5,263.19	5,263.19	-
Pleasant View	11.31	6,156.40	6,057.30	110.41
Hall Summit	-	3,084.93	3,084.93	-
Teachout	-	3,708.44	3,708.44	-
Subtotal Cemeteries	11.31	51,282.07	51,182.97	110.41

COFFEY COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Rural Fire Districts:				
Joint No. 5 Lyon County Fire	$ -	$ 5,992.98	$ 5,992.98	$ -
Subtotal Rural Fire Districts	-	5,992.98	5,992.98	-
Watershed Districts:				
Lakeview Drainage District	(410.09)	2,944.50	2,534.41	-
Joint No. 24 Upper Verdigris	-	191.10	191.10	-
Fog Creek Joint No. 19	2.14	13,741.28	13,687.32	56.10
Big Creek Joint No. 48	13.63	14,999.19	15,007.85	4.97
Joint No. 90 Pottawatomie	-	3,739.99	3,739.99	-
Long Scott Creek	-	51,857.38	51,857.38	-
Subtotal Watershed Districts	(394.32)	87,473.44	87,018.05	61.07
Total Subdivisions	$ (383.01)	$ 21,814,166.25	$ 21,813,611.76	$ 171.48
State Funds:				
State Educational Building	$ -	$ 626,662.47	$ 626,662.47	$ -
State Institutional Building	-	313,331.44	313,331.44	-
Total State Funds	$ -	$ 939,993.91	$ 939,993.91	$ -
Other Agency Funds:				
Motor Vehicle Licenses	$ -	$ 757,550.86	$ 757,550.86	$ -
Driver License Fees	-	16,689.50	16,689.50	-
Game Licenses	611.75	7,708.55	7,707.55	612.75
Cereal Malt Beverage Licenses	50.00	50.00	50.00	50.00
Candidate Registration	-	500.00	500.00	-
Heritage Trust	1,407.00	4,694.00	5,016.00	1,085.00
Tax Sale	-	105,089.44	105,089.44	-
Unclaimed Money	2,967.54	-	-	2,967.54
Cash Deposits	11,204.54	446.47	-	11,651.01
Sales Tax	34,675.95	584,762.73	594,756.11	24,682.57
SSM Construction	-	3,541,800.00	622,535.60	2,919,264.40
NextEra Energy	-	5,136.00	5,136.00	-
Recycling	41,838.00	35,034.27	3,159.65	73,712.62
Sheriff	3.02	65,254.00	65,254.00	3.02
Sheriff Contingency	736.00	460.07	-	1,196.07
Sheriff Inmate Trust Fund	108,844.10	42,131.02	89,174.95	61,800.17
Sheriff Reserve	29,299.71	5,164.95	4,351.41	30,113.25
Law Library	44,312.05	11,775.60	3,284.29	52,803.36
Total Other Agency Funds	$ 275,949.66	$ 5,184,247.46	$ 2,280,255.36	$ 3,179,941.76

COFFEY COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 30,997,420.95	$ 58,978,496.75	$ 58,311,509.84	$ 31,664,407.86
Delinquent Tax	17,067.48	134,157.53	116,680.44	34,544.57
Motor Vehicle Tax	169,727.12	989,243.03	988,012.46	170,957.69
Recreational Vehicle Tax	6,990.43	44,933.47	43,743.53	8,180.37
Mineral Production Tax	-	2,697.82	1,959.76	738.06
In Lieu of Tax	-	89,131.00	89,131.00	-
Windfarm PILOT	262,291.95	594,413.00	589,219.10	267,485.85
Commercial Vehicle Tax	5,412.24	198,953.76	202,054.95	2,311.05
Total Distributable Funds:	$ 31,458,910.17	$ 61,032,026.36	$ 60,342,311.08	$ 32,148,625.45
Total Agency Funds	$ 31,734,476.82	$ 88,970,433.98	$ 85,376,172.11	$ 35,328,738.69