COWLEY COUNTY, KANSAS

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

December 31, 2021

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

COWLEY COUNTY, KANSAS
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August 12, 2022

County Commissioners
Cowley County, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Cowley County, Kansas (the County), as of and for the year ended December 31, 2021 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified 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 the County as of December 31, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2021, and the aggregate receipts and expenditures for they year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (KMAAG) 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 KMAAG. 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 audits. 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 the Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions of the KMAAG, 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 the financial statement in accordance with KMAAG as described in Note 1; this includes determining 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 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 statements as a whole are 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, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1,2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not required part of the basic financial statement; however, are required to be presented under the provisions of the KMAAG. 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.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

COWLEY COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds							
General Fund	$ 5,160,792	$ -	$ 12,577,084	$ 11,542,716	$ 6,195,160	$ 216,140	$ 6,411,300
Special Purpose Funds							
Road and Bridge	1,034,783	-	4,844,008	4,090,470	1,788,321	228,466	2,016,787
Noxious Weeds	61,637	-	126,773	131,750	56,660	4,987	61,647
South Annex Sales Tax Revenue	26,763	-	1,163	-	27,926	-	27,926
Public Safety	29,969	-	-	29,969	-	-	-
Economic Development	285,470	-	194,996	210,563	269,903	5,830	275,733
911 System	337,979		226,679	232,755	331,903	720	332,623
Joint Records Management	141,339	-	94,117	63,756	171,700	-	171,700
Community Corrections	136,160	-	378,604	340,769	173,995	2,148	176,143
Juvenile Services	254,997	-	520,303	519,566	255,734	11,378	267,112
Juvenile Services Reinvestment	10,826	-	62,693	66,516	7,003	366	7,369
Special Alcohol Programs	5,072	-	4,134	-	9,206	-	9,206
Special Parks and Recreation	25,254	-	4,134	-	29,388	-	29,388
County Attorney Training	23,615	-	2,674	330	25,959	-	25,959
County Attorney Forfeiture	324	-	-	-	324	-	324
Drug Screening	50,158	-	44,678	27,915	66,921	5,594	72,515
Jail Sales Tax Surplus	182,088	-	-	43,531	138,557	20,786	159,343
South Annex Tax Surplus	1,200,262	-	-	38,522	1,161,740	2,602	1,164,342
Special Law Enforcement	243,495	-	78,024	67,768	253,751	302	254,053
Firearms Range	5,702	-	3,100	551	8,251	44	8,295
Community Developmental Disability Organization	159,818	-	393,062	335,437	217,443	12,910	230,353
Oil and Gas Depletion	3,007	-	-	-	3,007	-	3,007
Self Funded Health Insurance	719,228	-	1,829,127	1,845,006	703,349	51,835	755,184
Special Machinery	1,206,325	-	273,825	366,901	1,113,249	-	1,113,249
Special Highway Improvement	2,614,023	-	287,910	362,881	2,539,052	227,000	2,766,052
Special Equipment Reserve	1,035,357	-	181,991	182,409	1,034,939	26,686	1,061,625
Register of Deeds Technology	53,572	-	42,742	75,011	21,303	732	22,035
County Clerk Technology	37,946	-	10,584	3,019	45,511	-	45,511
Treasurer Technology	17,373	-	10,584	19,340	8,617	-	8,617
Capital Improvements	653,587	-	302,661	309,708	646,540	54,986	701,526
South Annex Bond	32,171	-	408	-	32,579	-	32,579
Grants	(261,589)	-	551,262	158,222	131,451	27,498	158,949

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

COWLEY COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Unencumbered Cash Balance	Add: Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds							
Cares Act Grant	$ 298,812	$ -	$ 3,390,235	$ 298,812	$ 3,390,235	$ -	$ 3,390,235
District Court Special Fund	20,025	-	1,250	-	21,275	-	21,275
2021 Series Bond Proceeds	-	-	9,798,568	13,800	9,784,768	-	9,784,768
2021 Bond Cost of Issuance	-	-	130,000	113,894	16,106	-	16,106
Bond and Interest Fund							
Bond and Interest	8	-	1	-	9	-	9
Business Fund							
Public Works Department	1,772,266		1,648,658	1,261,335	2,159,589	62,817	2,222,406
Jail Enterprise	109,547	-	-	-	109,547	-	109,547
Total Reporting Entity (Excluding Agency Funds	$ 17,688,161	$ -	$ 38,016,032	$ 22,753,222	$ 32,950,971	$ 963,827	$ 33,914,798

Composition of Cash:	
County General:	
Checking accounts	$ 56,346,904
Certificates of Deposit	8,230,000
Total Cash in Bank	64,576,904
Cash on hand	1,510
Total Cash	$ 64,578,414
Less: Agency Funds (per Schedule 3)	(30,663,616)
Total Reporting Entity (Excluding Agency Funds)	$ 33,914,798

(CONTINUED)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

Note 1: Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Cowley County, Kansas (the County) is a municipal corporation governed by an elected three-member commission. The County is a county located on the southern border of Kansas, approximately forty-five miles south of Wichita, Kansas. It is 1,133 square miles in size, has a population of about 36,500, and was organized and formed in March, 1867. This regulatory financial statement presents the County.

Related Municipal Entities
The County, for financial purposes, includes all of the funds and account groups relevant to the operations of the County, with the exception of the Four County Mental Health Center and the City-Cowley County Health Department. These related municipal entities each have an audit of their financial statement completed separately. Copies can be obtained by contacting the management at the following addresses:

Four County Mental Health Center
3751 W. Main, PO Box 688, Independence, KS 67301

City-Cowley County Health Department
300 E. 9th Suite B, Winfield, KS 67156

The County merged the services provided by Cowley County Mental Health and transferred all of its assets to Four County Mental Health effective July 1, 2014. Cowley County has membership representation on the Board of Directors for Four County Mental Health, and also has the right to re-establish Cowley County Mental Health should Four County Mental Health ever decide to close the facility located in Cowley County in the future.

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The *Kansas Municipal Audit and Accounting* Guide (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 County 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 County to use the regulatory basis of accounting.

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the County:

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

Special Purpose Fund – Used to account for the proceeds of specific tax levies and other specific revenue sources (other than capital project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund - Used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

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.).

Agency Fund - Used to report assets held by the municipal reporting entity in purely custodial capacity.

Note 2: Budgetary Information

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

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

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

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

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

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

A legal operating budget is not required for capital projects, trusts, agency funds and the following special purpose funds:

Special Equipment Reserve	Oil and Gas Depletion
Special Machinery	Bond and Interest
Capital Improvements	2021 Series Bond Proceeds
Special Highway Improvement	Register of Deeds Technology
Grants	District Court Special
County Clerk Technology	Treasurer Technology
South Annex Bond	Cares Act Grant

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

Note 3: Stewardship, Compliance and Accountability

Compliance with Kansas Statutes

The County had no material violations for the year ended December 31, 2021.

Note 4: Deposits and Investments

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 or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposits 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 policies 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 investments were composed entirely of KMIP deposits and certificates of deposit as of the fiscal year ended December 31, 2021.

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 County, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has no designated "peak periods". All deposits were legally secured at December 31, 2021.

At December 31, 2021, the County's carrying amount of deposits was $64,576,904 and the bank balance was $64,576,904. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $2,250,000 was covered by federal depository insurance and the balance was collateralized with securities held by the pledging financial institutions' agents in the County's name. These totals do not include outside entities.

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.

Note 5: Interfund Transactions

A reconciliation of transfers by fund type for 2021 follows:

From	To	Regulatory Authority	Amount
General	Economic Development	K.S.A. 19-4102	$ 45,000
General	Joint Records Management	County Resolution	42,509
General	Special Equipment Reserve	K.S.A. 19-119	171,000
General	Capital Improvement	K.S.A. 19-119	300,000
General	Range Fund	County Resolution	1,100
General	CDDO Fund	County Resolution	90,000
Road and Bridge	Special Machinery	K.S.A. 68-141g	200,000
Road and Bridge	Special Highway Reserve	K.S.A. 68-590	275,000
Public Safety	General	County Resolution	29,969
911 System	Joint Records Management	County Resolution	24,841
Total Transfers			$ 1,179,419

Note 6: Defined Benefit Pension Plan

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate a 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 8.87% 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 8.87% for KPERS and 22.80% for KP&F for the fiscal year ended December 31, 2021. Contributions to the pension plan from the County were $473,775 for KPERS and $277,838 for KP&F for the year ended December 31, 2021.

Net Pension Liability. At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was $3,413,707 and $2,098,030 for KP&F. The net pension liability was measured as of June 30, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and 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 these financial statements.

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

Note 7: Self-Insurance Claims

The County established a limited risk management program for employees' health care insurance as of November 1, 2014. The estimated liability for payment of incurred (both reported and unreported) but unpaid claims are recorded in the Self-Insurance Internal Service Fund. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends, including frequency and amounts of payouts, and other economic and social factors. Liabilities related to risks of loss are reported when it is probable that a loss has occurred and the amount of loss can be reasonably estimated.

Note 8: Other Long-Term Obligations from Operations

Other Post-Employment Benefits

As provided by K.S.A. 12-5040, the County 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 this 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.

Other Employee Benefits

The County's policies regarding vacation and sick pay are the following: Full-time (forty hours per week) employees shall participate in earning vacation leave and sick leave. Part-time employees do not participate in any vacation and sick time; only one part-time employee receives paid holidays. During the six month probationary period, employees may take sick leave; however employees shall not use vacation time during the first year of employment.

Vacation - Vacation leave shall be accrued from the employee's date of employment as stipulated hereinafter.

Full-time employees accrue vacation at the following rates:

Years of Continuous Service	Total Hours Per Year	Maximum Accrued Hours Allowed	Hours Accrued Per Month
Less than 5	96	144	8
5 to 7	120	180	10
7 to 10	144	216	12
10 to 15	168	252	14
15 or more	204	306	17

Upon separation from the County employment for other than cause dismissal, an employee will receive the pay for unused vacation accrual.

Sick Leave - Full time employees can earn sick leave with pay at the rate of 12 days per year, accrued bi-weekly. The maximum limit on the first day of any subsequent year shall be 720 hours. Any employee who has accumulated 720 hours may convert any additional sick leave accrued for pay at the end of the year in which it was accumulated so that the only sick leave available on January I will be no more than 720 hours. The conversion will be one (I) hour of sick leave to one (1) hour of pay.

Upon termination from County employment for other than a cause dismissal, an employee will receive that pay as indicated below for the unused sick accrual:

Full Years of Service	Percentage of Unused Sick Leave
Less than 5	5%
5 to 10	10%
10 to 14	50%
15 to 19	75%
20 or more	100%

Note 9: Landfill Closure and Post-Closure Costs

State and federal laws require Cowley County, Kansas, to place a final cover on its landfill site when it stops accepting waste and perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end.

In addition, the County operates a composting facility, a transfer station landfill, a household hazardous waste facility. There are no post-closure care costs associated with these facilities.

The above figures have been estimated and the potential for change due to inflation or deflation, technology, or applicable laws or regulations, exists to affect the above calculations.

The County is also required by regulations to provide financial assurance for the closure and post-closure costs. The allowable mechanisms for this financial assurance are as follows: 1) trust fund, 2) surety bond guaranteeing payment or performance, 3) Jetter of credit, 4) insurance certificate, and 5) a financial test for local governments. The County has elected to use the financial test to provide assurance, as specified in 40 CFR 258.74(1), adopted by reference for use in Kansas by K.A.R. 28-29-2110. The County is in compliance with the financial test as of December 31, 2021.

Note 10: Claims and Judgements

The County participates in federal and state programs that are fully funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the County may be required to reimburse the grantor government. As of the date of this report, the expenditures have not been audited, but the County believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the County.

The County is exposed to various risks of loss related to torts; theft of damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2020 to 2021 and there were no settlements that exceeded insurance coverage in the past three years.

During the ordinary course of its operations the County is a party to various claims, legal actions and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material financial impact on the County.

Note 11: COVID-19

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

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the County to assist with the risks and help offset incurred costs of the County.

Note 12: Subsequent Events

Management has evaluated the effects on the financial statement of subsequent events occurring through August 12, 2022, which is the date at which the financial statement was available to be issued.

Note 13: Long-Term Debt Schedule

ISSUE	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds										
Series 2021	1.00-3.00%	4/8/2021	$ 9,670,000	8/1/1941	$ -	$ 9,670,000	$ -	$ 9,670,000	$ 9,670,000	$ 58,062

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

	2022	2023	2024	2025	2026	2027-2031	2032-2036	2037-2041	Total
Principal	$ 390,000	$ 405,000	$ 415,000	$ 425,000	$ 440,000	$ 2,360,000	$ 2,510,000	$ 2,725,000	$ 9,670,000
Interest	184,978	173,278	161,128	148,678	135,928	530,214	374,490	163,400	1,872,094
Total	$ 574,978	$ 578,278	$ 576,128	$ 573,678	$ 575,928	$ 2,890,214	$ 2,884,490	$ 2,888,400	$ 11,542,094

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

COWLEY COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General Fund	$ 14,580,049	$ -	$ 14,580,049	$ 11,542,716	$ (3,037,333)
Special Purpose Funds					
Road and Bridge	5,205,173	-	5,205,173	4,090,470	(1,114,703)
Noxious Weeds	158,250	-	158,250	131,750	(26,500)
South Annex Sales Tax Revenue	28,000	-	28,000	-	(28,000)
Public Safety	30,000	-	30,000	29,969	(31)
Economic Development	286,656	-	286,656	210,563	(76,093)
911 System	234,000	-	234,000	232,755	(1,245)
Joint Records Management	69,300	-	69,300	63,756	(5,544)
Community Corrections	356,263	-	356,263	340,769	(15,494)
Juvenile Services	526,215	-	526,215	519,566	(6,649)
Juvenile Services Reinvestment	79,913	-	79,913	66,516	(13,397)
Special Alcohol Programs	4,500	-	4,500	-	(4,500)
Special Parks and Recreation	4,500	-	4,500	-	(4,500)
County Attorney Training	6,000	-	6,000	330	(5,670)
County Attorney Forfeiture	324	-	324	-	(324)
Drug Screening	25,750	-	25,750	27,915	2,165
Jail Sales Tax Surplus	181,593	-	181,593	43,531	(138,062)
South Annex Tax Surplus	250,000	-	250,000	38,522	(211,478)
Special Law Enforcement	130,000	-	130,000	67,768	(62,232)
Firearms Range	2,260	-	2,260	551	(1,709)
Community Developmental Disability Organization	347,659	-	347,659	335,437	(12,222)
Self Funded Health Insurance	1,975,000	-	1,975,000	1,845,006	(129,994)
2021 Bond Cost of Issuance	115,000	-	115,000	113,894	(1,106)
Public Works Department	1,261,972	-	1,261,972	1,261,335	(637)
Jail Enterprise	109,547	-	109,547	-	(109,547)
	$ 25,967,924	$ -	$ 25,967,924	$ 20,963,119	$ (5,004,805)

See Independent Auditor's Report.

COWLEY COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and Shared Revenues:			
Ad valorem	$ 9,276,346	$ 9,629,113	$ (352,767)
Delinquent tax	334,477	20,000	314,477
Intangibles	101,913	49,811	52,102
Commercial vehicle	26,664	23,439	3,225
Motor vehicle	1,264,084	1,215,747	48,337
Recreation vehicle	23,470	20,975	2,495
16/20 vehicle	40,618	45,294	(4,676)
Payments in lieu of tax	8,048	6,500	1,548
Mineral property tax	11,916	-	11,916
Liquor control	4,134	4,000	134
Cereal Malt Beverage Licenses	200	100	100
County officer fees	321,645	180,000	141,645
Game license fees	179	350	(171)
Motor vehicle license fees	111,292	115,000	(3,708)
Delinquent personal tax fees	35,994	30,000	5,994
Current tax penalty	378,479	150,000	228,479
Civil process fees	18,120	40,000	(21,880)
Vehicle tax penalty	4,910	4,500	410
Interest on idle funds	18,224	200,000	(181,776)
Work release	5,780	16,000	(10,220)
Indigent fees	45,466	55,000	(9,534)
Rentals - farm and annex	52,549	7,000	45,549
Memorial lawn cemetery fees	11,431	16,000	(4,569)
Miscellaneous	126,891	17,000	109,891
Attorney's diversion	14,000	12,000	2,000
Other grants	739	-	739
Offenders sourced income	271,552	175,000	96,552
Permit fees	6,550	9,000	(2,450)
Conceal and carry	2,308	500	1,808
Emergency Management	29,136	25,000	4,136
Transfers in	29,969	-	29,969
Total Cash Receipts	$ 12,577,084	$ 12,067,329	$ 509,755

COWLEY COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
EXPENDITURES			
County Commission			
Personnel services	$ 60,970	$ 61,040	$ (70)
Contractual services	5,860	4,525	1,335
Total County Commission	$ 66,830	$ 65,565	$ 1,265
General Administration			
Personnel services	$ 1,962,957	$ 2,594,500	$ (631,543)
Contractual services	332,144	288,000	44,144
Commodities	2,100	661,820	(659,720)
	-	1,940,000	(1,940,000)
Total General Administration	$ 2,297,201	$ 5,484,320	$ (3,187,119)
County Administrator			
Personnel services	$ 252,102	$ 224,795	$ 27,307
Contractual services	10,043	16,200	(6,157)
Commodities	7,091	4,095	2,996
Total County Administrator	$ 269,236	$ 245,090	$ 24,146
County Coroner			
Personnel services	$ 4,435	$ 16,474	$ (12,039)
Contractual services	66,536	40,000	26,536
Total County Coroner	$ 70,971	$ 56,474	$ 14,497
Emergency Communication			
Personnel services	$ 511,634	$ 558,806	$ (47,172)
Contractual services	22,759	29,950	(7,191)
Commodities	6,060	4,000	2,060
Total Emergency Communication	$ 540,453	$ 592,756	$ (52,303)
Memorial Lawn Cemetery			
Contractual services	$ 7,903	8,200	(297)
Commodities	6,143	5,900	243
Total Memorial Lawn Cemetery	$ 14,046	$ 14,100	$ (54)
County Counselor			
Personnel services	$ 31,254	$ 30,872	$ 382
Contractual services	810	2,200	(1,390)
Total County Counselor	$ 32,064	$ 33,072	$ (1,008)
Facility Management			
Personnel services	$ 65,812	$ 145,015	$ (79,203)
Contractual services	412,257	525,000	(112,743)
Commodities	29,237	50,000	(20,763)
Total Facility Management	$ 507,306	$ 720,015	$ (212,709)

COWLEY COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
EXPENDITURES			
Juvenile Services			
Personnel services	$ 1,166	$ 3,000	$ (1,834)
Contractual services	25	15	10
Commodities	350	145	205
Total Juvenile Services	$ 1,541	$ 3,160	$ (1,619)
County Clerk			
Personnel services	$ 147,455	$ 147,130	$ 325
Contractual services	9,442	22,963	(13,521)
Commodities	5,732	12,750	(7,018)
Capital outlay	1,268	10,000	(8,732)
Total County Clerk	$ 163,897	$ 192,843	$ (28,946)
County Treasurer			
Personnel services	$ 204,035	$ 208,103	$ (4,068)
Contractual services	33,946	47,700	(13,754)
Commodities	2,364	2,500	(136)
Total County Treasurer	$ 240,345	$ 258,303	$ (17,958)
Register of Deeds			
Personnel services	$ 123,606	$ 156,722	$ (33,116)
Contractual services	14,177	14,000	177
Commodities	2,140	4,000	(1,860)
Total Register of Deeds	$ 139,923	$ 174,722	$ (34,799)
County Attorney			
Personnel services	$ 373,105	$ 374,609	$ (1,504)
Contractual services	31,332	37,300	(5,968)
Commodities	6,747	9,000	(2,253)
Total County Attorney	$ 411,184	$ 420,909	$ (9,725)
District Court			
Personnel services	$ 341,700	$ -	$ 341,700
Contractual services	10,562	316,400	(305,838)
Commodities	2,647	46,250	(43,603)
Total District Court	$ 354,909	$ 362,650	$ (7,741)
Emergency Management			
Personnel services	$ 147,432	$ 155,145	$ (7,713)
Contractual services	13,295	24,900	(11,605)
Commodities	6,481	9,100	(2,619)
Total Emergency Management	$ 167,208	$ 189,145	$ (21,937)
Management Information Systems			
Personnel services	$ 153,134	$ 240,000	$ (86,866)
Contractual services	446,561	310,100	136,461
Commodities	3,220	2,500	720
Capital outlay	109,477	109,000	477
Total Management Information Systems	$ 712,392	$ 661,600	$ 50,792

COWLEY COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
EXPENDITURES			
County Sheriff			
Personnel services	$ 1,372,072	$ 1,410,171	$ (38,099)
Contractual services	90,513	139,900	(49,387)
Commodities	157,623	164,400	(6,777)
Capital outlay	144,238	128,000	16,238
Total County Sheriff	$ 1,764,446	$ 1,842,471	$ (78,025)
County Jail			
Personnel services	$ 903,335	$ 935,837	$ (32,502)
Contractual services	174,595	208,000	(33,405)
Commodities	239,139	255,500	(16,361)
Capital outlay	5,821	2,000	3,821
Total County Jail	$ 1,322,890	$ 1,401,337	$ (78,447)
County Appraiser			
Personnel services	$ 361,331	$ 367,598	$ (6,267)
Contractual services	46,687	86,000	(39,313)
Commodities	20,330	20,500	(170)
Total County Appraiser	$ 428,348	$ 474,098	$ (45,750)
Appropriations			
Joint Health Department	$ 330,000	$ 330,000	$ -
Historical Society	7,500	7,500	-
Humane Society	4,000	4,000	-
Ambulance	390,838	390,838	-
Reach	45,000	45,000	-
Cherokee Strip Museum	7,500	7,500	-
Mental Health	190,000	190,000	-
Conservation District	38,000	38,000	-
Council on Aging	177,081	177,081	-
Extension Council	180,000	180,000	-
County Fair Board	4,000	4,000	-
CASA	4,000	4,000	-
Big Brother Big Sister	5,000	5,000	-
Crime Stoppers	1,500	1,500	-
Farm Property	3,498	3,000	498
Total Appropriations	$ 1,387,917	$ 1,387,419	$ 498
Transfers out	$ 649,609	$ -	$ 649,609
Total Expenditures	$ 11,542,716	$ 14,580,049	$ (3,037,333)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,034,368		
UNENCUMBERED CASH - JANUARY 1	5,160,792		
UNENCUMBERED CASH - DECEMBER 31	$ 6,195,160		

COWLEY COUNTY, KANSAS
ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 3,147,306	$ 3,282,805	$ (135,499)
Delinquent tax	8,843	6,000	2,843
Motor vehicle tax	333,328	322,223	11,105
Recreational vehicle tax	6,202	5,559	643
16/20M tax	9,108	12,005	(2,897)
Commercial vehicle tax	7,068	6,212	856
Payment in lieu of taxes	1,129	1,000	129
Motor fuel tax	1,008,108	955,000	53,108
Redemptions	78,252	-	78,252
Miscellaneous	244,664	15,250	229,414
Total Cash Receipts	$ 4,844,008	$ 4,606,054	$ 237,954
EXPENDITURES			
District No. 1	$ 847,372	$ 1,014,041	$ (166,669)
District No. 2	1,037,355	1,058,241	(20,886)
District No. 3	1,008,212	1,079,693	(71,481)
Special Bridge	182,337	192,406	(10,069)
Special Road and Bridge	289,311	1,595,000	(1,305,689)
District overhead	250,883	265,792	(14,909)
Transfers out	475,000	-	475,000
Total Expenditures	$ 4,090,470	$ 5,205,173	$ (1,114,703)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 753,538		
UNENCUMBERED CASH - JANUARY 1	1,034,783		
UNENCUMBERED CASH - DECEMBER 31	$ 1,788,321		

COWLEY COUNTY, KANSAS
NOXIOUS WEEDS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 108,997	$ 113,543	$ (4,546)
Delinquent tax	326	-	326
Motor vehicle tax	13,238	12,661	577
Recreational vehicle tax	245	218	27
16/20M tax	481	472	9
Commercial vehicle tax	278	244	34
Payment in lieu of taxes	39	-	39
Redemptions	3,169	-	3,169
Total Cash Receipts	$ 126,773	$ 127,138	$ (365)
EXPENDITURES			
Personnel services	$ 57,486	$ 55,600	$ 1,886
Contractual services	13,894	22,650	(8,756)
Commodities	58,017	55,000	3,017
Capital outlay	2,353	25,000	(22,647)
Total Expenditures	$ 131,750	$ 158,250	$ (26,500)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (4,977)		
UNENCUMBERED CASH - JANUARY 1	61,637		
UNENCUMBERED CASH - DECEMBER 31	$ 56,660		

COWLEY COUNTY, KANSAS
SOUTH ANNEX SALES TAX REVENUE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Sales tax revenues	$ 1,163	$ -	$ 1,163
EXPENDITURES			
Transfers out	$ -	$ 28,000	$ (28,000)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,163		
UNENCUMBERED CASH - JANUARY 1	26,763		
UNENCUMBERED CASH - DECEMBER 31	$ 27,926		

COWLEY COUNTY, KANSAS
PUBLIC SAFETY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue	$ -	$ -	$ -
EXPENDITURES			
Transfers out	$ 29,969	$ 30,000	$ (31)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (29,969)		
UNENCUMBERED CASH - JANUARY 1	29,969		
UNENCUMBERED CASH - DECEMBER 31	$ -		

COWLEY COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Appropriations	$ 90,000	$ 90,000	$ -
Private Investments	36,500	37,500	(1,000)
Miscellaneous	23,496	30,000	(6,504)
Transfers in	45,000	45,000	-
Total Cash Receipts	$ 194,996	$ 202,500	$ (7,504)
EXPENDITURES			
Personnel services	$ 151,701	$ 140,656	$ 11,045
Contractual services	23,029	58,500	(35,471)
Commodities	9,527	9,000	527
Capital outlay	26,306	78,500	(52,194)
Total Expenditures	$ 210,563	$ 286,656	$ (76,093)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (15,567)		
UNENCUMBERED CASH - JANUARY 1	285,470		
UNENCUMBERED CASH - DECEMBER 31	$ 269,903		

COWLEY COUNTY, KANSAS
911 SYSTEM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
User fees	$ 224,425	$ 200,000	$ 24,425
Interest on idle funds	2,254	500	1,754
Total Cash Receipts	$ 226,679	$ 200,500	$ 26,179
EXPENDITURES			
Contractual services	$ 207,914	$ 234,000	$ (26,086)
Transfers out	24,841	-	24,841
Total Expenditures	$ 232,755	$ 234,000	$ (1,245)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (6,076)		
UNENCUMBERED CASH - JANUARY 1	337,979		
UNENCUMBERED CASH - DECEMBER 31	$ 331,903		

COWLEY COUNTY, KANSAS
JOINT RECORDS MANAGEMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Contributions from cities	$ 26,767	$ 7,600	$ 19,167
Operating transfers	67,350	100,000	(32,650)
Total Cash Receipts	$ 94,117	$ 107,600	$ (13,483)
EXPENDITURES			
Contractual services	$ 63,756	$ 69,300	$ (5,544)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 30,361		
UNENCUMBERED CASH - JANUARY 1	141,339		
UNENCUMBERED CASH - DECEMBER 31	$ 171,700		

COWLEY COUNTY, KANSAS
COMMUNITY CORRECTIONS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Intergovernmental			
Community Corrections Grant	$ 362,658	$ 342,472	$ 20,186
Case management	15,946	13,789	2,157
Total Cash Receipts	$ 378,604	$ 356,261	$ 22,343
EXPENDITURES			
Personnel services	$ 318,767	$ 315,140	$ 3,627
Contractual services	15,580	37,923	(22,343)
Commodities	6,422	3,200	3,222
Total Expenditures	$ 340,769	$ 356,263	$ (15,494)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 37,835		
UNENCUMBERED CASH - JANUARY 1	136,160		
UNENCUMBERED CASH - DECEMBER 31	$ 173,995		

COWLEY COUNTY, KANSAS
JUVENILE SERVICES FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Graduated sanction and prevention	$ 436,360	$ 416,659	$ 19,701
Juvenile and other	75,197	71,772	3,425
Miscellaneous	8,746	125,263	(116,517)
Total Cash Receipts	$ 520,303	$ 613,694	$ (93,391)
EXPENDITURES			
Graduated sanction and prevention	$ 462,897	$ 434,888	$ 28,009
Juvenile and other	56,669	91,327	(34,658)
Miscellaneous	-	-	-
Total Expenditures	$ 519,566	$ 526,215	$ (6,649)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 737		
UNENCUMBERED CASH - JANUARY 1	254,997		
UNENCUMBERED CASH - DECEMBER 31	$ 255,734		

COWLEY COUNTY, KANSAS
REINVESTMENT GRANT JS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Intergovernmental			
Juv Service Reinvestment	$ 62,693	$ 80,210	$ (17,517)
Transfers in	-	-	-
Total Cash Receipts	$ 62,693	$ 80,210	$ (17,517)
EXPENDITURES			
Personnel services	$ 61,316	$ 70,563	$ (9,247)
Contractual services	540	475	65
Commodities	4,660	8,875	(4,215)
Total Expenditures	$ 66,516	$ 79,913	$ (13,397)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (3,823)		
UNENCUMBERED CASH - JANUARY 1	10,826		
UNENCUMBERED CASH - DECEMBER 31	$ 7,003		

COWLEY COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAMS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Liquor tax	$ 4,134	$ 4,000	$ 134
EXPENDITURES			
Appropriations	$ -	$ 4,500	$ (4,500)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 4,134		
UNENCUMBERED CASH - JANUARY 1	5,072		
UNENCUMBERED CASH - DECEMBER 31	$ 9,206		

COWLEY COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Liquor tax	$ 4,134	$ 4,000	$ 134
EXPENDITURES			
Appropriations	$ -	$ 4,500	$ (4,500)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 4,134		
UNENCUMBERED CASH - JANUARY 1	25,254		
UNENCUMBERED CASH - DECEMBER 31	$ 29,388		

COWLEY COUNTY, KANSAS
COUNTY ATTORNEY TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
District Court	$ 2,674	$ 4,000	$ (1,326)
EXPENDITURES			
Contractual services	$ 330	$ 6,000	$ (5,670)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,344		
UNENCUMBERED CASH - JANUARY 1	23,615		
UNENCUMBERED CASH - DECEMBER 31	$ 25,959		

COWLEY COUNTY, KANSAS
COUNTY ATTORNEY FORFEITURE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	$ -	$ -	$ -
EXPENDITURES			
Contractual services	$ -	$ 324	$ (324)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	324		
UNENCUMBERED CASH - DECEMBER 31	$ 324		

COWLEY COUNTY, KANSAS
DRUG SCREENING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Program revenues	$ 44,678	$ 26,500	$ 18,178
EXPENDITURES			
Testing fees and refunds	$ 27,915	$ 25,750	$ 2,165
RECEIPTS OVER (UNDER) EXPENDITURES	$ 16,763		
UNENCUMBERED CASH - JANUARY 1	50,158		
UNENCUMBERED CASH - DECEMBER 31	$ 66,921		

COWLEY COUNTY, KANSAS
JAIL SALES TAX SURPLUS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	$ -	$ -	$ -
EXPENDITURES			
Contractual services	$ 43,531	$ 181,593	$ (138,062)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (43,531)		
UNENCUMBERED CASH - JANUARY 1	182,088		
UNENCUMBERED CASH - DECEMBER 31	$ 138,557		

COWLEY COUNTY, KANSAS
SOUTH ANNEX SALES TAX SURPLUS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	$ -	$ -	$ -
EXPENDITURES			
Contractual services	$ 38,522	$ 250,000	$ (211,478)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (38,522)		
UNENCUMBERED CASH - JANUARY 1	1,200,262		
UNENCUMBERED CASH - DECEMBER 31	$ 1,161,740		

COWLEY COUNTY, KANSAS
SPECIAL LAW ENFORCEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	$ 78,024	$ 70,000	$ 8,024
EXPENDITURES			
Contractual services	$ 599	$ -	$ 599
Commodities	-	80,000	(80,000)
Capital outlay	65,366	50,000	15,366
Miscellaneous	1,803	-	1,803
Total Expenditures	$ 67,768	$ 130,000	$ (62,232)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 10,256		
UNENCUMBERED CASH - JANUARY 1	243,495		
UNENCUMBERED CASH - DECEMBER 31	$ 253,751		

COWLEY COUNTY, KANSAS
FIREARMS RANGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	$ 2,000	$ 1,000	$ 1,000
Transfers in	1,100	1,000	100
Total Cash Receipts	$ 3,100	$ 2,000	$ 1,100
EXPENDITURES			
Contractual services	$ 551	$ 2,260	$ (1,709)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,549		
UNENCUMBERED CASH - JANUARY 1	5,702		
UNENCUMBERED CASH - DECEMBER 31	$ 8,251		

COWLEY COUNTY, KANSAS
COMMUNITY DEVELOPMENTAL DISABILITY ORGANIZATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
State aid	$ 58,630	$ 46,904	$ 11,726
Administration	219,941	175,953	43,988
Screening revenue	24,375	28,250	(3,875)
Miscellaneous	116	-	116
Transfers in	90,000	90,000	-
Total Cash Receipts	$ 393,062	$ 341,107	$ 51,955
EXPENDITURES			
Personnel services	$ 203,721	$ 202,041	$ 1,680
Contractual services	129,556	136,904	(7,348)
Commodities	2,160	8,714	(6,554)
Total Expenditures	$ 335,437	$ 347,659	$ (12,222)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 57,625		
UNENCUMBERED CASH - JANUARY 1	159,818		
UNENCUMBERED CASH - DECEMBER 31	$ 217,443		

COWLEY COUNTY, KANSAS
OIL AND GAS DEPLETION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

	Actual
RECEIPTS	
Oil and gas depletion	$ -
Miscellaneous	-
Total Cash Receipts	$ -
EXPENDITURES	
Operating transfers	$ -
Total Expenditures	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -
UNENCUMBERED CASH - JANUARY 1	3,007
UNENCUMBERED CASH - DECEMBER 31	$ 3,007

COWLEY COUNTY, KANSAS
SELF FUNDED HEALTH INSURANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Contributions	$ 1,810,434	$ 2,006,000	$ (195,566)
Miscellaneous	18,693	-	18,693
Total Cash Receipts	$ 1,829,127	$ 2,006,000	$ (176,873)
EXPENDITURES			
Health insurance premiums	$ 789,807	$ 671,000	$ 118,807
Dental claims	510	100,000	(99,490)
Health care claims	1,047,790	1,069,000	(21,210)
Administrative fees	6,899	120,000	(113,101)
Miscellaneous	-	15,000	(15,000)
Total Expenditures	$ 1,845,006	$ 1,975,000	$ (129,994)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (15,879)		
UNENCUMBERED CASH - JANUARY 1	719,228		
UNENCUMBERED CASH - DECEMBER 31	$ 703,349		

COWLEY COUNTY, KANSAS
SPECIAL MACHINERY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

RECEIPTS		
Miscellaneous	$	73,825
Transfers in		200,000
Total Cash Receipts	$	273,825
EXPENDITURES		
Capital outlay	$	366,901
RECEIPTS OVER (UNDER) EXPENDITURES	$	(93,076)
UNENCUMBERED CASH - JANUARY 1		1,206,325
UNENCUMBERED CASH - DECEMBER 31	$	1,113,249

COWLEY COUNTY, KANSAS
SPECIAL HIGHWAY IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

RECEIPTS		
Miscellaneous	$	12,910
Transfers in		275,000
Total Cash Receipts	$	287,910
EXPENDITURES		
Capital outlay	$	362,881
RECEIPTS OVER (UNDER) EXPENDITURES	$	(74,971)
UNENCUMBERED CASH - JANUARY 1		2,614,023
UNENCUMBERED CASH - DECEMBER 31	$	2,539,052

COWLEY COUNTY, KANSAS
SPECIAL EQUIPMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

RECEIPTS		
Interest on idle funds	$	7,607
Miscellaneous		3,384
Transfers in		171,000
Total Cash Receipts	$	181,991
EXPENDITURES		
Contractual services	$	76,699
Commodities		27,946
Capital outlay		77,764
Total Expenditures	$	182,409
RECEIPTS OVER (UNDER) EXPENDITURES	$	(418)
UNENCUMBERED CASH - JANUARY 1		1,035,357
UNENCUMBERED CASH - DECEMBER 31	$	1,034,939

COWLEY COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

RECEIPTS		
Fees	$	42,334
Interest on idle funds		408
Total Cash Receipts	$	42,742
EXPENDITURES		
Contractual services	$	75,011
RECEIPTS OVER (UNDER) EXPENDITURES	$	(32,269)
UNENCUMBERED CASH - JANUARY 1		53,572
UNENCUMBERED CASH - DECEMBER 31	$	21,303

COWLEY COUNTY, KANSAS
COUNTY CLERK TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

RECEIPTS		
Fees	$	10,584
EXPENDITURES		
Capital outlay	$	3,019
RECEIPTS OVER (UNDER) EXPENDITURES	$	7,565
UNENCUMBERED CASH - JANUARY 1		37,946
UNENCUMBERED CASH - DECEMBER 31	$	45,511

COWLEY COUNTY, KANSAS
TREASURER TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

RECEIPTS		
Fees	$	10,584
EXPENDITURES		
Capital outlay	$	19,340
RECEIPTS OVER (UNDER) EXPENDITURES	$	(8,756)
UNENCUMBERED CASH - JANUARY 1		17,373
UNENCUMBERED CASH - DECEMBER 31	$	8,617

COWLEY COUNTY, KANSAS
CAPITAL IMPROVEMENTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

RECEIPTS		
Interest on idle funds	$	2,661
Transfers in		300,000
Total Cash Receipts	$	302,661
EXPENDITURES		
Capital outlay	$	309,708
RECEIPTS OVER (UNDER) EXPENDITURES	$	(7,047)
UNENCUMBERED CASH - JANUARY 1		653,587
UNENCUMBERED CASH - DECEMBER 31	$	646,540

COWLEY COUNTY, KANSAS
SOUTH ANNEX BONDS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

RECEIPTS		
Interest on idle funds	$	408
EXPENDITURES		
Contractual services	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	408
UNENCUMBERED CASH - JANUARY 1		32,171
UNENCUMBERED CASH - DECEMBER 31	$	32,579

COWLEY COUNTY, KANSAS
GRANTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

RECEIPTS		
Grant receipts and reimbursements	$	551,262
EXPENDITURES		
Contractual services	$	94,075
Capital outlay		64,147
Total Expenditures	$	158,222
RECEIPTS OVER (UNDER) EXPENDITURES	$	393,040
UNENCUMBERED CASH - JANUARY 1		(261,589)
UNENCUMBERED CASH - DECEMBER 31	$	131,451

COWLEY COUNTY, KANSAS
CARES ACT GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

RECEIPTS	
Grants received	$ 3,390,235
EXPENDITURES	
Grant expenditures	$ 298,812
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,091,423
UNENCUMBERED CASH - JANUARY 1	298,812
UNENCUMBERED CASH - DECEMBER 31	$ 3,390,235

COWLEY COUNTY, KANSAS
DISTRICT COURT SPECIAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

	Actual
RECEIPTS	
Income	$ 1,250
EXPENDITURES	
Expenditures	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,250
UNENCUMBERED CASH - JANUARY 1	20,025
UNENCUMBERED CASH - DECEMBER 31	$ 21,275

COWLEY COUNTY, KANSAS
2021 SERIES BOND PROCEEDS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

RECEIPTS	
Bond proceeds	$ 9,798,568
EXPENDITURES	
Contractual services	$ 13,800
RECEIPTS OVER (UNDER) EXPENDITURES	$ 9,784,768
UNENCUMBERED CASH - JANUARY 1	-
UNENCUMBERED CASH - DECEMBER 31	$ 9,784,768

COWLEY COUNTY, KANSAS
2021 BOND COST OF ISSUANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	$ 130,000	$ -	$ 130,000
EXPENDITURES			
Contractual services	$ 113,894	$ 115,000	$ (1,106)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 16,106		
UNENCUMBERED CASH - JANUARY 1	-		
UNENCUMBERED CASH - DECEMBER 31	$ 16,106		

COWLEY COUNTY, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

RECEIPTS	
Delinquent tax	$ 1
EXPENDITURES	
Bond principal	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1
UNENCUMBERED CASH - JANUARY 1	8
UNENCUMBERED CASH - DECEMBER 31	$ 9

COWLEY COUNTY, KANSAS
PUBLIC WORKS DEPARTMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Landfill revenue	$ 1,511,825	$ 1,275,000	$ 236,825
Miscellaneous	136,833	-	136,833
Total Cash Receipts	$ 1,648,658	$ 1,275,000	$ 373,658
EXPENDITURES			
Personnel services	$ 238,504	$ 317,072	$ (78,568)
Tonnage fees	37,115	40,000	(2,885)
Solid waste fees	7,146	11,000	(3,854)
Hauling fees	678,535	655,000	23,535
Other contractual services	140,444	83,700	56,744
Commodities	53,325	35,200	18,125
Building & Fixed Equip	106,266	120,000	(13,734)
Total Expenditures	$ 1,261,335	$ 1,261,972	$ (637)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 387,323		
UNENCUMBERED CASH - JANUARY 1	1,772,266		
UNENCUMBERED CASH - DECEMBER 31	$ 2,159,589		

COWLEY COUNTY, KANSAS
JAIL ENTERPRISE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	$ -	$ -	$ -
EXPENDITURES			
Transfers out	$ -	$ 109,547	$ (109,547)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	109,547		
UNENCUMBERED CASH - DECEMBER 31	$ 109,547		

COWLEY COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 25,022,981	$ 5,164,379	$ 692,509	$ 29,494,851
Current Tax Refunds	(11,097)	14,305	16,741	(13,533)
Redemptions	534,644	1,421,636	1,451,976	504,304
Delinquent Personal Property Tax	9,321	125,895	128,890	6,326
Foreclosure Sale	4,935	1,735	-	6,670
Foreclosure Costs	35,753	19,865	35,753	19,865
Vehicle Taxes	178,365	104,635	90,793	192,207
Commercial Vehicle	4,755	137,518	137,540	4,733
RV Taxes	1,775	2,079	2,167	1,687
Cereal Malt Beverage	-	100	100	-
Candidate Personal Property Tax - Partial	300	-	300	-
Personal Property Part Pay Property Tax	2,744	4,285	4,285	2,744
Total Distributable Funds	$ 25,784,476	$ 6,996,432	$ 2,561,054	$ 30,219,854
State Funds:				
State Education Building	$ -	314,499	314,499	$ -
State Institutional Building	-	157,250	157,250	-
Game Licenses	88	7,232	7,320	-
State Motor Vehicle	-	2,119,178	2,119,053	125
Auto Sales Tax	224,931	1,960,155	2,050,626	134,460
Heritage Trust Fund	5,156	21,167	16,286	10,037
Total State Funds	$ 230,175	$ 4,579,481	$ 4,665,034	$ 144,622
Subdivision Funds:				
School Districts	$ -	$ 23,288,140	$ 23,288,140	$ -
Cities	-	10,278,594	10,278,594	-
Townships	-	2,183,659	2,183,659	-
Cemeteries	18	40,517	40,519	16
Watersheds	(1)	107,132	107,131	-
Community Building	129	35,110	35,158	81
Fire Districts	363	950,238	950,309	292
SC Regional Library	-	198,619	198,619	-
Improvement Districts	-	6,820	6,820	-
Total Subdivision Funds	$ 509	$ 37,088,829	$ 37,088,949	$ 389

COWLEY COUNTY, KANSAS
AGENCY FUNDS (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Agency Funds:				
Cash Over and Short	$ 2,064	$ 57,417	$ 56,889	$ 2,592
Joint Accounts	-	379,320	379,320	-
Severance Tax	-	11,246	-	11,246
Spl Co/City/Township	171,608	283,016	312,244	142,380
County Drug Task Force	2,507	5,723	-	8,230
Probate Unclaimed Money	52,046	587	52,633	-
County Officers	21,266	298,168	298,782	20,652
Payroll Clearing	911	164,886	165,385	412
Stray Animal Rescue	-	5	-	5
Total Other Agency Funds	$ 250,402	$ 1,200,368	$ 1,265,253	$ 185,517
Office Cash				
Motor vehicle	$ 117,988	$ 260,910	$ 298,837	$ 80,061
Sheriff	19,763	329,389	317,730	31,422
Law Library	4,115	33,938	36,302	1,751
Total Office Cash	$ 141,866	$ 624,237	$ 652,869	$ 113,234
Total Agency Funds	$ 26,407,428	$ 50,489,347	$ 46,233,159	$ 30,663,616