COWLEY COUNTY, KANSAS

FINANCIAL STATEMENT

December 31, 2024

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

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March 25, 2025

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, 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 the County 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 the County as of December 31, 2024, 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.

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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, 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, 2024

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	$ 8,156,336	$ -	$ 16,648,117	$ 14,888,820	$ 9,915,633	$ 309,929	$ 10,225,562
Special Purpose Funds							
Road and Bridge	1,283,948	-	5,691,136	5,114,904	1,860,180	207,592	2,067,772
Noxious Weeds	179,496	-	281,873	150,612	310,757	2,575	313,332
South Annex Sales Tax Revenue	-	-	4	4	-	-	-
Economic Development	295,718	-	137,366	126,698	306,386	1,400	307,786
911 System	341,350	-	246,349	234,343	353,356	1,791	355,147
Joint Records Management	186,975	-	59,696	62,939	183,732	-	183,732
Community Corrections	362,510	-	438,983	442,247	359,246	5,519	364,765
Juvenile Services	622,563	-	876,422	760,721	738,264	5,150	743,414
Juvenile Services Reinvestment	171,718	-	-	84,990	86,728	674	87,402
Special Alcohol Programs	19,276	-	5,277	16,863	7,690	2,100	9,790
Special Parks and Recreation	39,458	-	5,277	-	44,735	-	44,735
County Attorney Training	26,441	-	1,107	3,784	23,764	386	24,150
County Attorney Forfeiture	324	-	-	-	324	-	324
Drug Screening	106,255	-	29,697	17,473	118,479	1,745	120,224
Jail Sales Tax Surplus	138,557	-	-	137,557	1,000	-	1,000
South Annex Tax Surplus	1,038,244	-	116	134,935	903,425	6,527	909,952
Special Law Enforcement	232,216	-	22,249	27,971	226,494	3,061	229,555
Firearms Range	9,849	-	2,000	1,936	9,913	150	10,063
Community Developmental Disability Organization	256,439	-	251,643	330,953	177,129	13,125	190,254
Oil and Gas Depletion	3,007	-	-	3,007	-	-	-
Self Funded Health Insurance	979,698	-	2,008,414	1,712,914	1,275,198	50,200	1,325,398
Special Machinery	1,054,514	-	426,247	595,111	885,650	-	885,650
Special Highway Improvement	1,982,593	-	348,894	292,317	2,039,170	20,000	2,059,170
Special Equipment Reserve	1,393,243	-	299,106	54,952	1,637,397	-	1,637,397
Register of Deeds Technology	66,307	-	31,539	10,076	87,770	-	87,770
County Clerk Technology	38,434	-	7,367	526	45,275	5	45,280
Treasurer Technology	13,049	-	7,367	12,131	8,285	-	8,285
Capital Improvements	1,663,298	-	720,103	51,750	2,331,651	19,096	2,350,747
South Annex Bond	112	-	-	112	-	-	-
Grants	315,706	-	277,600	277,840	315,466	3,055	318,521

(Continued)

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, 2024

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	$ 3,211,358	$ -	$ -	$ 3,241,248	$ (29,890)	$ 29,890	$ -
Local Assistance and Tribal Consistency	60,916	-	-	60,449	467	123	590
Community Services Prevention	-	-	276,660	92,670	183,990	-	183,990
JCAB	-	-	124,972	39,222	85,750	-	85,750
Rural Hospital Innovation Grant	-	-	1,050,000	-	1,050,000	-	1,050,000
District Court Special Fund	24,400	-	1,725	-	26,125	-	26,125
Emergency Aux	5,735	-	-	1,847	3,888	-	3,888
2021 Series Bond Proceeds	7,787,650	-	193,330	6,199,973	1,781,007	965	1,781,972
2021 Bond Cost of Issuance	16,106	-	-	-	16,106	-	16,106
Bond and Interest Fund							
Bond and Interest	141,110	-	693,146	576,128	258,128	-	258,128
Business Fund							
Public Works Department	2,524,311	-	1,783,773	1,296,744	3,011,340	4,089	3,015,429
Jail Enterprise	109,547	-	-	109,547	-	-	-
Total Reporting Entity (Excluding Agency Funds)	$ 34,858,767	$ -	$ 32,947,555	$ 37,166,314	$ 30,640,008	$ 689,147	$ 31,329,155

Composition of Cash:	
Checking accounts	$ 53,421,703
Certificates of Deposit	12,000,000
Cash on hand	1,910
Total Cash	$ 65,423,613
Less: Agency Funds (per Schedule 3)	(34,094,458)
Total Reporting Entity (Excluding Agency Funds)	$ 31,329,155

STATEMENT 1 (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 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 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 County 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
Special Machinery
Capital Improvements
Special Highway Improvement
Grants
County Clerk Technology
Emergency Aux
Local Assistance and Tribal Consistency
JCAB
Oil and Gas Depletion
Bond and Interest
2021 Series Bond Proceeds
Register of Deeds Technology
District Court Special
Treasurer Technology
Cares Act Grant
Community Services Prevention

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, 2024.

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, 2024.

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, 2024.

At December 31, 2024, the County's carrying amount of deposits was $65,421,703 and the bank balance was $65,513,037. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $54,006,502 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.

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 2024 follows:

From	To	Regulatory Authority	Amount
General	Economic Development	K.S.A. 19-4102	$ 45,000
General	Joint Records Management	County Resolution	24,677
General	Special Equipment Reserve	K.S.A. 19-119	252,000
General	Capital Improvement	K.S.A. 19-119	165,000
General	CDDO	County Resolution	90,000
Road and Bridge	Special Machinery	K.S.A. 68-141g	300,000
Road and Bridge	Special Highway Improvement	K.S.A. 68-590	300,000
South Annex Sales Tax Revenue	South Annex Sales Tax Surplus	County Resolution	4
South Annex Bonds	South Annex Sales Tax Surplus	County Resolution	112
Grants	Community Services Prevention	County Resolution	183,990
911 System	Joint Records Management	County Resolution	21,871
Cares Act Grant	General	K.S.A. 19-119	1,996,486
Jail Sales Tax Surplus	General	K.S.A. 19-119	137,557
Jail Enterprise	General	K.S.A. 19-119	109,547
Oil & Gas Depletion	General	K.S.A. 19-119	3,007
Juvenile Services	Community Services Prevention	County Resolution	92,670
Juvenile Services	JCAB	County Resolution	124,972
Community Services Prevention	Juvenile Services	County Resolution	92,670
Total Transfers			$ 3,939,563

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 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 $692,358 for KPERS and $337,993 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 $6,296,875 and $3,275,215 for KP&F. The net pension liability was measured as of June 30, 2023 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 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 the 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 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 paid time off are the following: Full-time (forty hours per week) employees shall participate in earning paid leave time.

Full-time employees accrue paid leave at the following rates:

Years of Continuous Service	Total Hours Per Year	Maximum Accrued Hours Allowed	Hours Accrued Per Month
Less than 4	100	400	50
4 to 8	200	400	100
8 or more	250	600	125

The maximum paid leave accumulation allowed to any employee is four hundred (400) hours for consecutive years of service less than eight (8) or six hundred (600) hours for consecutive years of service greater than eight (8). An employee's paid leave continues to accrue while on leave. Employees shall not earn paid leave while on leaves of absence without pay.

Employees that hold over the maximum paid leave accumulation will be paid out up to forty hours (40) at the four hundred (400) hour maximum and up to eighty hours (80) at the six hundred (600) hour maximum at the end of the year. All other accumulation above the maximum will be lost at the end of each year.

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 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) Letter 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.

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 2023 to 2024 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: Subsequent Events

Management has evaluated the effects on the financial statement of subsequent events occurring through March 25, 2025, which is the date at which the financial statement was available to be issued.

Note 12: 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	8/1/2041	$ 8,875,000	$ -	$ 415,000	$ (415,000)	$ 8,460,000	$ 161,128

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

	2025	2026	2027	2028	2029	2030-2034	2035-2039	2040-2044	Total
Principal	$ 425,000	$ 440,000	$ 455,000	$ 470,000	$ 475,000	$ 2,445,000	$ 2,630,000	$ 1,120,000	$ 8,460,000
Interest	148,678	135,928	122,728	109,078	104,378	440,106	258,114	33,700	1,352,710
Total	$ 573,678	$ 575,928	$ 577,728	$ 579,078	$ 579,378	$ 2,885,106	$ 2,888,114	$ 1,153,700	$ 9,812,710

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

COWLEY COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General Fund	$ 16,867,047	$ -	$ 16,867,047	$ 14,888,820	$ (1,978,227)
Special Purpose Funds					
Road and Bridge	5,831,831	-	5,831,831	5,114,904	(716,927)
Noxious Weeds	313,650	-	313,650	150,612	(163,038)
South Annex Sales Tax Revenue	1,163	-	1,163	4	(1,159)
Economic Development	321,455	-	321,455	126,698	(194,757)
911 System	230,000	-	230,000	234,343	4,343
Joint Records Management	69,300	-	69,300	62,939	(6,361)
Community Corrections	464,750	-	464,750	442,247	(22,503)
Juvenile Services	783,459	-	783,459	760,721	(22,738)
Juvenile Services Reinvestment	106,860	-	106,860	84,990	(21,870)
Special Alcohol Programs	13,536	-	13,536	16,863	3,327
Special Parks and Recreation	34,217	-	34,217	-	(34,217)
County Attorney Training	6,000	-	6,000	3,784	(2,216)
County Attorney Forfeiture	324	-	324	-	(324)
Drug Screening	25,750	-	25,750	17,473	(8,277)
Jail Sales Tax Surplus	137,557	-	137,557	137,557	-
South Annex Tax Surplus	1,000,000	-	1,000,000	134,935	(865,065)
Special Law Enforcement	70,000	-	70,000	27,971	(42,029)
Firearms Range	6,800	-	6,800	1,936	(4,864)
Community Developmental Disability Organization	388,699	-	388,699	330,953	(57,746)
Self Funded Health Insurance	2,315,000	-	2,315,000	1,712,914	(602,086)
South Annex Bonds Fund	112	-	112	112	-
Bond and Interest	723,278	-	723,278	576,128	(147,150)
Public Works Department	1,400,000	-	1,400,000	1,296,744	(103,256)
Jail Enterprise	109,547	-	109,547	109,547	-
	$ 31,220,335	$ -	$ 31,220,335	$ 26,233,195	$ (4,987,140)

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, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and Shared Revenues:			
Ad valorem	$ 10,362,639	$ 11,764,772	$ (1,402,133)
Delinquent tax	288,449	-	288,449
Intangibles	109,010	55,000	54,010
Commercial vehicle	24,423	25,617	(1,194)
Motor vehicle	1,161,992	1,130,815	31,177
Recreation vehicle	21,755	21,181	574
16/20 vehicle	40,890	41,086	(196)
Payments in lieu of tax	11,509	7,000	4,509
Severance tax	31,978	-	31,978
Liquor control	5,277	4,000	1,277
Cereal Malt Beverage Licenses	150	200	(50)
County officer fees	261,039	180,000	81,039
Game license fees	2	150	(148)
Motor vehicle license fees	-	100,000	(100,000)
Delinquent personal tax fees	33,729	30,000	3,729
Current tax penalty	290,162	150,000	140,162
Civil process fees	14,930	20,000	(5,070)
Vehicle tax penalty	6,448	4,500	1,948
Interest on idle funds	1,308,165	20,000	1,288,165
Work release	1,666	14,000	(12,334)
Indigent fees	37,646	45,000	(7,354)
Rentals - Farm and annex	56,950	17,000	39,950
Memorial lawn cemetery fees	11,236	12,000	(764)
Miscellaneous	161,476	-	161,476
Reimbursements	10,800	-	10,800
Attorney's diversion	8,950	14,000	(5,050)
Other grants	664	-	664
Offenders sourced income	103,547	200,000	(96,453)
Permit fees	6,500	6,500	-
Conceal and carry	2,340	2,000	340
Emergency Management	27,198	250,000	(222,802)
Transfers in	2,246,597	-	2,246,597
Total Cash Receipts	$ 16,648,117	$ 14,114,821	$ 2,533,296

(Continued)

COWLEY COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
EXPENDITURES			
General Fund Payroll			
Salaries	$ 6,041,033	$ 6,680,000	$ (638,967)
Medicare	444,497	525,000	(80,503)
Health insurance	992,125	2,300,000	(1,307,875)
Retirement	783,805	850,000	(66,195)
Workers compensation	123,624	80,000	43,624
Unemployment	5,379	26,500	(21,121)
Total General Fund Payroll	$ 8,390,463	$ 10,461,500	$ (2,071,037)
County Commission			
Contractual services	$ 5,726	$ 6,225	$ (499)
Commodities	1,879	1,000	879
Capital Outlay	-	5,000	(5,000)
Total County Commission	$ 7,605	$ 12,225	$ (4,620)
General Administration			
Personnel services	$ 6,173	$ -	$ 6,173
Contractual services	675,478	408,000	267,478
Commodities	13,543	500,000	(486,457)
Capital outlay	-	500,000	(500,000)
Total General Administration	$ 695,194	$ 1,408,000	$ (712,806)
County Administrator			
Contractual services	$ 9,649	$ 16,200	$ (6,551)
Commodities	8,243	4,095	4,148
Capital outlay	-	20,000	(20,000)
Total County Administrator	$ 17,892	$ 40,295	$ (22,403)
County Coroner			
Contractual services	$ 69,308	$ 70,000	$ (692)
Emergency Communication			
Contractual services	$ 15,623	$ 29,900	$ (14,277)
Commodities	2,431	4,000	(1,569)
Capital outlay	-	10,000	(10,000)
Total Emergency Communication	$ 18,054	$ 43,900	$ (25,846)
Memorial Lawn Cemetery			
Contractual services	$ 8,185	$ 13,600	$ (5,415)
Commodities	25,799	20,300	5,499
Capital outlay	4,286	10,000	(5,714)
Total Memorial Lawn Cemetery	$ 38,270	$ 43,900	$ (5,630)
County Counselor			
Contractual services	$ 2,544	$ 2,200	$ 344

(Continued)

COWLEY COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
EXPENDITURES			
Facility Management			
Contractual services	$ 345,435	$ 625,000	$ (279,565)
Commodities	18,107	15,000	3,107
Capital outlay	-	50,000	(50,000)
Total Facility Management	$ 363,542	$ 690,000	$ (326,458)
Juvenile Services			
Contractual services	$ 15	$ 15	$ -
Commodities	-	145	(145)
Total Juvenile Services	$ 15	$ 160	$ (145)
County Clerk			
Personnel services	$ 155	$ -	$ 155
Contractual services	29,842	75,450	(45,608)
Commodities	16,579	35,329	(18,750)
Capital outlay	43,535	10,000	33,535
Total County Clerk	$ 90,111	$ 120,779	$ (30,668)
County Treasurer			
Contractual services	$ 38,469	$ 42,800	$ (4,331)
Commodities	5,956	4,000	1,956
Capital outlay	270.00	5,000	(4,730)
Total County Treasurer	$ 44,695	$ 51,800	$ (7,105)
Register of Deeds			
Contractual services	$ 12,521	$ 16,800	$ (4,279)
Commodities	2,902	5,000	(2,098)
Total Register of Deeds	$ 15,423	$ 21,800	$ (6,377)
County Attorney			
Contractual services	$ 32,398	$ 39,500	$ (7,102)
Commodities	5,491	9,000	(3,509)
Capital outlay	-	10,000	(10,000)
Total County Attorney	$ 37,889	$ 58,500	$ (20,611)
District Court			
Contractual services	$ 557,324	$ 390,500	$ 166,824
Commodities	13,036	16,250	(3,214)
Capital outlay	10,133	28,000	(17,867)
Total District Court	$ 580,493	$ 434,750	$ 145,743
Emergency Management			
Contractual services	$ 32,140	$ 47,300	$ (15,160)
Commodities	4,759	9,100	(4,341)
Capital outlay	-	10,000	(10,000)
Total Emergency Management	$ 36,899	$ 66,400	$ (29,501)

(Continued)

COWLEY COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
EXPENDITURES			
Management Information Systems			
Contractual services	$ 232,354	$ 345,100	$ (112,746)
Commodities	581	2,500	(1,919)
Capital outlay	343,495	300,000	43,495
Total Management Information Systems	$ 576,430	$ 647,600	$ (71,170)
County Sheriff			
Contractual services	$ 139,403	$ 145,000	$ (5,597)
Commodities	169,624	261,000	(91,376)
Capital outlay	206,678	194,700	11,978
Total County Sheriff	$ 515,705	$ 600,700	$ (84,995)
County Jail			
Contractual services	$ 311,028	$ 332,700	$ (21,672)
Commodities	288,223	358,500	(70,277)
Capital outlay	3,849	37,000	(33,151)
Total County Jail	$ 603,100	$ 728,200	$ (125,100)
County Appraiser			
Contractual services	$ 65,626	$ 79,000	$ (13,374)
Commodities	13,837	22,000	(8,163)
Capital outlay	-	10,000	(10,000)
Total County Appraiser	$ 79,463	$ 111,000	$ (31,537)
Appropriations			
Joint Health Department	$ 280,500	$ 280,500	$ -
Historical Society	7,500	7,500	-
Humane Society	4,000	4,000	-
Ambulance	1,264,414	390,838	873,576
Reach	45,000	45,000	-
Cherokee Strip Museum	7,500	7,500	-
Mental Health	161,500	161,500	-
Conservation District	38,000	38,000	-
Council on Aging	151,000	151,000	-
Extension Council	153,000	153,000	-
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	2,134	-	2,134
Total Appropriations	$ 2,129,048	$ 1,253,338	$ 875,710
Transfers out	$ 576,677	$ -	$ 576,677
Total Expenditures	$ 14,888,820	$ 16,867,047	$ (1,978,227)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,759,297		
UNENCUMBERED CASH - JANUARY 1	8,156,336		
UNENCUMBERED CASH - DECEMBER 31	$ 9,915,633		

COWLEY COUNTY, KANSAS
ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 4,287,689	$ 4,492,435	$ (204,746)
Delinquent tax	11,024	7,000	4,024
Motor vehicle tax	275,288	267,890	7,398
Recreational vehicle tax	5,154	5,018	136
16/20M tax	9,731	9,733	(2)
Commercial vehicle tax	5,786	6,068	(282)
Payment in lieu of taxes	2,480	1,000	1,480
Motor fuel tax	973,433	960,000	13,433
Redemptions	72,091	50,000	22,091
Miscellaneous	48,460	15,000	33,460
Total Cash Receipts	$ 5,691,136	$ 5,814,144	$ (123,008)
EXPENDITURES			
Personnel services	$ 1,760,821	$ 2,372,025	$ (611,204)
Contractual services	147,715	215,856	(68,141)
Commodities	2,422,572	1,818,950	603,622
Capital outlay	183,796	1,425,000	(1,241,204)
Transfers out	600,000	-	600,000
Total Expenditures	$ 5,114,904	$ 5,831,831	$ (716,927)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 576,232		
UNENCUMBERED CASH - JANUARY 1	1,283,948		
UNENCUMBERED CASH - DECEMBER 31	$ 1,860,180		

COWLEY COUNTY, KANSAS
NOXIOUS WEEDS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 247,630	$ 259,177	$ (11,547)
Delinquent tax	652	-	652
Motor vehicle tax	27,284	26,545	739
Recreational vehicle tax	511	497	14
16/20M tax	435	964	(529)
Commercial vehicle tax	574	601	(27)
Payment in lieu of taxes	143	-	143
Redemptions	4,644	-	4,644
Total Cash Receipts	$ 281,873	$ 287,784	$ (5,911)
EXPENDITURES			
Personnel services	$ 72,514	$ 211,000	$ (138,486)
Contractual services	11,033	22,650	(11,617)
Commodities	62,370	55,000	7,370
Capital outlay	4,695	25,000	(20,305)
Total Expenditures	$ 150,612	$ 313,650	$ (163,038)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 131,261		
UNENCUMBERED CASH - JANUARY 1	179,496		
UNENCUMBERED CASH - DECEMBER 31	$ 310,757		

COWLEY COUNTY, KANSAS
SOUTH ANNEX SALES TAX REVENUE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Sales tax revenues	$ 4	$ -	$ 4
EXPENDITURES			
Transfers out	$ 4	$ 1,163	$ (1,159)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	-		
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, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Appropriations	$ 67,500	$ 90,000	$ (22,500)
Private investments	-	37,500	(37,500)
Miscellaneous	24,866	25,000	(134)
Transfers in	45,000	45,000	-
Total Cash Receipts	$ 137,366	$ 197,500	$ (60,134)
EXPENDITURES			
Personnel services	$ 110,304	$ 179,155	$ (68,851)
Contractual services	5,739	47,800	(42,061)
Commodities	1,352	9,000	(7,648)
Capital outlay	9,303	85,500	(76,197)
Total Expenditures	$ 126,698	$ 321,455	$ (194,757)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 10,668		
UNENCUMBERED CASH - JANUARY 1	295,718		
UNENCUMBERED CASH - DECEMBER 31	$ 306,386		

COWLEY COUNTY, KANSAS
911 SYSTEM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
User fees	$ 237,477	$ 200,000	$ 37,477
Interest on idle funds	8,872	500	8,372
Total Cash Receipts	$ 246,349	$ 200,500	$ 45,849
EXPENDITURES			
Contractual services	$ 212,472	$ 230,000	$ (17,528)
Transfers out	21,871	-	21,871
Total Expenditures	$ 234,343	$ 230,000	$ 4,343
RECEIPTS OVER (UNDER) EXPENDITURES	$ 12,006		
UNENCUMBERED CASH - JANUARY 1	341,350		
UNENCUMBERED CASH - DECEMBER 31	$ 353,356		

COWLEY COUNTY, KANSAS
JOINT RECORDS MANAGEMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Contributions from cities	$ 13,148	$ 76,000	$ (62,852)
Transfers in	46,548	10,000	36,548
Total Cash Receipts	$ 59,696	$ 86,000	$ (26,304)
EXPENDITURES			
Contractual services	$ 62,939	$ 69,300	$ (6,361)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (3,243)		
UNENCUMBERED CASH - JANUARY 1	186,975		
UNENCUMBERED CASH - DECEMBER 31	$ 183,732		

COWLEY COUNTY, KANSAS
COMMUNITY CORRECTIONS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Intergovernmental			
Community Corrections Grant	$ 410,228	$ 460,862	$ (50,634)
Case management	28,755	15,000	13,755
Behavioral health grant	-	19,156	(19,156)
Total Cash Receipts	$ 438,983	$ 495,018	$ (56,035)
EXPENDITURES			
Personnel services	$ 402,040	$ 440,000	$ (37,960)
Contractual services	35,112	17,750	17,362
Commodities	5,095	7,000	(1,905)
Total Expenditures	$ 442,247	$ 464,750	$ (22,503)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (3,264)		
UNENCUMBERED CASH - JANUARY 1	362,510		
UNENCUMBERED CASH - DECEMBER 31	$ 359,246		

COWLEY COUNTY, KANSAS
JUVENILE SERVICES FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Graduated sanction and prevention	$ 776,530	$ 579,113	$ 197,417
Juvenile and other	7,222	222,128	(214,906)
Transfers in	92,670	-	92,670
Total Cash Receipts	$ 876,422	$ 801,241	$ 75,181
EXPENDITURES			
Graduated sanction and prevention	$ 518,156	$ 583,459	$ (65,303)
Juvenile and other	24,923	200,000	(175,077)
Transfers out	217,642	-	217,642
Total Expenditures	$ 760,721	$ 783,459	$ (22,738)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 115,701		
UNENCUMBERED CASH - JANUARY 1	622,563		
UNENCUMBERED CASH - DECEMBER 31	$ 738,264		

COWLEY COUNTY, KANSAS
JUVENILE SERVICES REINVESTMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Intergovernmental			
Juv Service Reinvestment	$ -	$ 80,210	$ (80,210)
EXPENDITURES			
Personnel services	$ 74,225	$ 98,695	$ (24,470)
Contractual services	9,498	1,700	7,798
Commodities	1,267	6,465	(5,198)
Total Expenditures	$ 84,990	$ 106,860	$ (21,870)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (84,990)		
UNENCUMBERED CASH - JANUARY 1	171,718		
UNENCUMBERED CASH - DECEMBER 31	$ 86,728		

COWLEY COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAMS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Liquor tax	$ 5,277	$ 4,000	$ 1,277
EXPENDITURES			
Appropriations	$ 16,863	$ 13,536	$ 3,327
RECEIPTS OVER (UNDER) EXPENDITURES	$ (11,586)		
UNENCUMBERED CASH - JANUARY 1	19,276		
UNENCUMBERED CASH - DECEMBER 31	$ 7,690		

COWLEY COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Liquor tax	$ 5,277	$ 4,000	$ 1,277
EXPENDITURES			
Appropriations	$ -	$ 34,217	$ (34,217)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 5,277		
UNENCUMBERED CASH - JANUARY 1	39,458		
UNENCUMBERED CASH - DECEMBER 31	$ 44,735		

COWLEY COUNTY, KANSAS
COUNTY ATTORNEY TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
District Court	$ 1,107	$ 4,000	$ (2,893)
EXPENDITURES			
Contractual services	$ 3,784	$ 6,000	$ (2,216)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (2,677)		
UNENCUMBERED CASH - JANUARY 1	26,441		
UNENCUMBERED CASH - DECEMBER 31	$ 23,764		

COWLEY COUNTY, KANSAS
COUNTY ATTORNEY FORFEITURE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	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, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Program revenues	$ 29,697	$ 26,500	$ 3,197
EXPENDITURES			
Testing fees and refunds	$ 17,473	$ 25,750	$ (8,277)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 12,224		
UNENCUMBERED CASH - JANUARY 1	106,255		
UNENCUMBERED CASH - DECEMBER 31	$ 118,479		

COWLEY COUNTY, KANSAS
JAIL SALES TAX SURPLUS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	$ -	$ -	$ -
EXPENDITURES			
Transfers out	$ 137,557	$ 137,557	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (137,557)		
UNENCUMBERED CASH - JANUARY 1	138,557		
UNENCUMBERED CASH - DECEMBER 31	$ 1,000		

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, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Transfers in	$ 116	$ -	$ 116
EXPENDITURES			
Contractual services	$ 134,935	$ 1,000,000	$ (865,065)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (134,819)		
UNENCUMBERED CASH - JANUARY 1	1,038,244		
UNENCUMBERED CASH - DECEMBER 31	$ 903,425		

COWLEY COUNTY, KANSAS
SPECIAL LAW ENFORCEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	$ 22,249	$ 70,000	$ (47,751)
EXPENDITURES			
Contractual services	$ 2,113	$ -	$ 2,113
Commodities	(17,190)	20,000	(37,190)
Capital outlay	40,497	50,000	(9,503)
Miscellaneous	2,551	-	2,551
Total Expenditures	$ 27,971	$ 70,000	$ (42,029)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (5,722)		
UNENCUMBERED CASH - JANUARY 1	232,216		
UNENCUMBERED CASH - DECEMBER 31	$ 226,494		

COWLEY COUNTY, KANSAS
FIREARMS RANGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	$ 2,000	$ 2,000	$ -
Transfers in	-	1,000	(1,000)
Total Cash Receipts	$ 2,000	$ 3,000	$ (1,000)
EXPENDITURES			
Contractual services	$ 1,886	$ 1,200	$ 686
Commodities	50	5,600	(5,550)
Total Expenditures	$ 1,936	$ 6,800	$ (4,864)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 64		
UNENCUMBERED CASH - JANUARY 1	9,849		
UNENCUMBERED CASH - DECEMBER 31	$ 9,913		

COWLEY COUNTY, KANSAS
COMMUNITY DEVELOPMENTAL DISABILITY ORGANIZATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
State aid	$ 23,452	$ 46,904	$ (23,452)
Administration	115,791	231,582	(115,791)
Screening revenue	17,400	29,375	(11,975)
Miscellaneous	5,000	-	5,000
Transfers in	90,000	90,000	-
Total Cash Receipts	$ 251,643	$ 397,861	$ (146,218)
EXPENDITURES			
Personnel services	$ 230,893	$ 231,195	$ (302)
Contractual services	99,477	147,004	(47,527)
Commodities	583	3,000	(2,417)
Capital outlay	-	7,500	(7,500)
Total Expenditures	$ 330,953	$ 388,699	$ (57,746)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (79,310)		
UNENCUMBERED CASH - JANUARY 1	256,439		
UNENCUMBERED CASH - DECEMBER 31	$ 177,129		

COWLEY COUNTY, KANSAS
OIL AND GAS DEPLETION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS	
Miscellaneous	$ -
EXPENDITURES	
Transfers out	$ 3,007
RECEIPTS OVER (UNDER) EXPENDITURES	$ (3,007)
UNENCUMBERED CASH - JANUARY 1	3,007
UNENCUMBERED CASH - DECEMBER 31	$ -

COWLEY COUNTY, KANSAS
SELF FUNDED HEALTH INSURANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Contributions	$ 1,849,909	$ 2,300,000	$ (450,091)
Miscellaneous	158,505	-	158,505
Total Cash Receipts	$ 2,008,414	$ 2,300,000	$ (291,586)
EXPENDITURES			
Health insurance premiums	$ 719,379	$ 700,000	$ 19,379
Health care claims	990,774	1,400,000	(409,226)
Administrative fees	2,761	200,000	(197,239)
Miscellaneous	-	15,000	(15,000)
Total Expenditures	$ 1,712,914	$ 2,315,000	$ (602,086)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 295,500		
UNENCUMBERED CASH - JANUARY 1	979,698		
UNENCUMBERED CASH - DECEMBER 31	$ 1,275,198		

COWLEY COUNTY, KANSAS
SPECIAL MACHINERY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Miscellaneous	$	126,247
Transfers in		300,000
Total Cash Receipts	$	426,247
EXPENDITURES		
Capital outlay	$	595,111
RECEIPTS OVER (UNDER) EXPENDITURES	$	(168,864)
UNENCUMBERED CASH - JANUARY 1		1,054,514
UNENCUMBERED CASH - DECEMBER 31	$	885,650

COWLEY COUNTY, KANSAS
SPECIAL HIGHWAY IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Interest on idle funds	$	48,894
Transfers in		300,000
Total Cash Receipts	$	348,894
EXPENDITURES		
Contractual services	$	37,563
Capital outlay		254,754
Total Expenditures	$	292,317
RECEIPTS OVER (UNDER) EXPENDITURES	$	56,577
UNENCUMBERED CASH - JANUARY 1		1,982,593
UNENCUMBERED CASH - DECEMBER 31	$	2,039,170

COWLEY COUNTY, KANSAS
SPECIAL EQUIPMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Interest on idle funds	$	36,041
Miscellaneous		11,065
Transfers in		252,000
Total Cash Receipts	$	299,106
EXPENDITURES		
Contractual services	$	2,295
Capital outlay		52,657
Total Expenditures	$	54,952
RECEIPTS OVER (UNDER) EXPENDITURES	$	244,154
UNENCUMBERED CASH - JANUARY 1		1,393,243
UNENCUMBERED CASH - DECEMBER 31	$	1,637,397

COWLEY COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Fees	$	29,466
Interest on idle funds		2,073
Total Cash Receipts	$	31,539
EXPENDITURES		
Contractual services	$	10,076
RECEIPTS OVER (UNDER) EXPENDITURES	$	21,463
UNENCUMBERED CASH - JANUARY 1		66,307
UNENCUMBERED CASH - DECEMBER 31	$	87,770

COWLEY COUNTY, KANSAS
COUNTY CLERK TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Fees	$	7,367
EXPENDITURES		
Contractual services	$	107
Capital outlay		419
Total Expenditures	$	526
RECEIPTS OVER (UNDER) EXPENDITURES	$	6,841
UNENCUMBERED CASH - JANUARY 1		38,434
UNENCUMBERED CASH - DECEMBER 31	$	45,275

COWLEY COUNTY, KANSAS
TREASURER TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Fees	$	7,367
EXPENDITURES		
Capital outlay	$	12,131
RECEIPTS OVER (UNDER) EXPENDITURES	$	(4,764)
UNENCUMBERED CASH - JANUARY 1		13,049
UNENCUMBERED CASH - DECEMBER 31	$	8,285

COWLEY COUNTY, KANSAS
CAPITAL IMPROVEMENTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Interest on idle funds	$	51,979
Miscellaneous		503,124
Transfers in		165,000
Total Cash Receipts	$	720,103
EXPENDITURES		
Contractual services	$	33,263
Capital outlay		18,487
Total Expenditures	$	51,750
RECEIPTS OVER (UNDER) EXPENDITURES	$	668,353
UNENCUMBERED CASH - JANUARY 1		1,663,298
UNENCUMBERED CASH - DECEMBER 31	$	2,331,651

COWLEY COUNTY, KANSAS
SOUTH ANNEX BONDS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Interest on idle funds	$ -	$ -	$ -
EXPENDITURES			
Transfers out	$ 112	$ 112	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (112)		
UNENCUMBERED CASH - JANUARY 1	112		
UNENCUMBERED CASH - DECEMBER 31	$ -		

COWLEY COUNTY, KANSAS
GRANTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Grant receipts and reimbursements	$	277,600
EXPENDITURES		
Contractual services	$	82,310
Capital outlay		11,540
Transfers out		183,990
Total Expenditures	$	277,840
RECEIPTS OVER (UNDER) EXPENDITURES	$	(240)
UNENCUMBERED CASH - JANUARY 1		315,706
UNENCUMBERED CASH - DECEMBER 31	$	315,466

COWLEY COUNTY, KANSAS
CARES ACT GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS	
Interest on idle funds	$ -
EXPENDITURES	
Grant expenditures	$ 1,244,762
Transfers out	1,996,486
Total Expenditures	$ 3,241,248
RECEIPTS OVER (UNDER) EXPENDITURES	$ (3,241,248)
UNENCUMBERED CASH - JANUARY 1	3,211,358
UNENCUMBERED CASH - DECEMBER 31	$ (29,890)

COWLEY COUNTY, KANSAS
LOCAL ASSISTANCE AND TRIBAL CONSISTENCY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Grant proceeds	$	-
EXPENDITURES		
Contractual services	$	59,876
Commodities		573
Total Expenditures	$	60,449
RECEIPTS OVER (UNDER) EXPENDITURES	$	(60,449)
UNENCUMBERED CASH - JANUARY 1		60,916
UNENCUMBERED CASH - DECEMBER 31	$	467

COWLEY COUNTY, KANSAS
COMMUNITY SERVICES PREVENTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Transfers in	$	276,660
EXPENDITURES		
Transfers out	$	92,670
RECEIPTS OVER (UNDER) EXPENDITURES	$	183,990
UNENCUMBERED CASH - JANUARY 1		-
UNENCUMBERED CASH - DECEMBER 31	$	183,990

COWLEY COUNTY, KANSAS
JCAB FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Transfers in	$	124,972
EXPENDITURES		
Personnel services	$	18,993
Contractual services		20,229
Total Expenditures	$	39,222
RECEIPTS OVER (UNDER) EXPENDITURES	$	85,750
UNENCUMBERED CASH - JANUARY 1		-
UNENCUMBERED CASH - DECEMBER 31	$	85,750

COWLEY COUNTY, KANSAS
RURAL HOSPITAL INNOVATION GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS	
Grants	$ 1,050,000
EXPENDITURES	
Contractual services	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,050,000
UNENCUMBERED CASH - JANUARY 1	-
UNENCUMBERED CASH - DECEMBER 31	$ 1,050,000

COWLEY COUNTY, KANSAS
DISTRICT COURT SPECIAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Income	$	1,725
EXPENDITURES		
Expenditures	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	1,725
UNENCUMBERED CASH - JANUARY 1		24,400
UNENCUMBERED CASH - DECEMBER 31	$	26,125

COWLEY COUNTY, KANSAS
EMERGENCY AUX FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS		
Miscellaneous	$	-
EXPENDITURES		
Commodities	$	1,847
RECEIPTS OVER (UNDER) EXPENDITURES	$	(1,847)
UNENCUMBERED CASH - JANUARY 1		5,735
UNENCUMBERED CASH - DECEMBER 31	$	3,888

COWLEY COUNTY, KANSAS
2021 SERIES BOND PROCEEDS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS	
Interest on idle funds	$ 193,330
EXPENDITURES	
Contractual services	$ 6,199,973
RECEIPTS OVER (UNDER) EXPENDITURES	$ (6,006,643)
UNENCUMBERED CASH - JANUARY 1	7,787,650
UNENCUMBERED CASH - DECEMBER 31	$ 1,781,007

COWLEY COUNTY, KANSAS
2021 BOND COST OF ISSUANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

RECEIPTS	
Taxes and shared revenue	$ -
EXPENDITURES	
Debt service	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -
UNENCUMBERED CASH - JANUARY 1	16,106
UNENCUMBERED CASH - DECEMBER 31	$ 16,106

COWLEY COUNTY, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 611,761	$ 640,803	$ (29,042)
Motor vehicle tax	64,300	62,569	1,731
Delinquent tax	1,663	-	1,663
Other	15,422	4,862	10,560
Total Cash Receipts	$ 693,146	$ 708,234	$ (15,088)
EXPENDITURES			
Bond principal	$ 415,000	$ 550,000	$ (135,000)
Bond interest	161,128	173,278	(12,150)
Total Expenditures	$ 576,128	$ 723,278	$ (147,150)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 117,018		
UNENCUMBERED CASH - JANUARY 1	141,110		
UNENCUMBERED CASH - DECEMBER 31	$ 258,128		

COWLEY COUNTY, KANSAS
PUBLIC WORKS DEPARTMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Landfill revenue	$ 1,744,396	$ 1,275,000	$ 469,396
Miscellaneous	39,377	-	39,377
Total Cash Receipts	$ 1,783,773	$ 1,275,000	$ 508,773
EXPENDITURES			
Personnel services	$ 288,629	$ 305,400	$ (16,771)
Tonnage fees	37,254	40,000	(2,746)
Solid waste fees	-	11,000	(11,000)
Hauling fees	679,597	804,700	(125,103)
Other contractual services	90,828	83,700	7,128
Commodities	142,693	35,200	107,493
Building and fixed equip	57,743	120,000	(62,257)
Total Expenditures	$ 1,296,744	$ 1,400,000	$ (103,256)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 487,029		
UNENCUMBERED CASH - JANUARY 1	2,524,311		
UNENCUMBERED CASH - DECEMBER 31	$ 3,011,340		

COWLEY COUNTY, KANSAS
JAIL ENTERPRISE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

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

COWLEY COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 34,379,783	$ 55,139,979	$ 56,505,464	$ 33,014,298
Current Tax Refunds	-	144,305	144,304	1
Redemptions	329,663	1,291,808	1,250,434	371,037
Delinquent Personal Property Tax	9,894	155,811	146,071	19,634
Foreclosure Sale	7,320	4,800	8,760	3,360
Foreclosure Costs	37,399	28,039	57,738	7,700
Vehicle Taxes	159,173	5,005,403	4,981,030	183,546
Commercial Vehicle	5,553	189,612	185,680	9,485
RV Taxes	2,141	87,935	88,483	1,593
Cereal Malt Beverage	-	75	75	-
Candidate Personal Property Tax - Partial	50	400	450	-
Personal Property Part Pay Property Tax	-	1,584	1,584	-
Total Distributable Funds	$ 34,930,976	$ 62,049,751	$ 63,370,073	$ 33,610,654
State Funds:				
State Education Building	$ -	$ 405,177	$ 405,177	$ -
State Institutional Building	-	202,587	202,587	-
State Motor Vehicle	-	2,073,884	2,073,849	35
Auto Sales Tax	121,799	2,096,497	2,069,559	148,737
Heritage Trust Fund	8,814	14,733	14,477	9,070
Total State Funds	$ 130,613	$ 4,792,878	$ 4,765,649	$ 157,842
Subdivision Funds:				
School Districts	$ (221)	$ 27,958,916	$ 27,958,695	$ -
Cities	-	11,822,753	11,822,756	(3)
Townships	-	2,447,798	2,447,798	-
Cemeteries	(63)	43,855	43,761	31
Watersheds	-	99,101	99,409	(308)
Community Building	-	36,120	35,941	179
Fire Districts	159	1,198,825	1,198,000	984
SC Regional Library	-	249,801	249,801	-
Improvement Districts	-	6,886	6,886	-
Total Subdivision Funds	$ (125)	$ 43,864,055	$ 43,863,047	$ 883

(Continued)

COWLEY COUNTY, KANSAS
AGENCY FUNDS (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Agency Funds:				
Cash Over and Short	$ -	$ 49,543	$ 49,543	$ -
Joint Accounts	-	468,276	468,276	-
Severance Tax	-	63,956	63,956	-
City Specials	164,128	159,203	252,603	70,728
Spl Co/City/Township	-	1,203,599	1,203,599	-
County Drug Task Force	8,230	-	-	8,230
Probate Unclaimed Money	-	1,251	1,251	-
County Officers	32,734	219,584	233,234	19,084
Payroll Clearing	2,094	280,708	279,447	3,355
Special JV/CC	-	154,970	150,284	4,686
Stray Animal Rescue	-	21,945	3,709	18,236
Foreclosure Court Fee	79,613	93,247	99,039	73,821
Payment in Lieu	6,499	33,183	33,208	6,474
Cereal Malt Beverage	-	75	75	-
Total Other Agency Funds	$ 293,298	$ 2,749,540	$ 2,838,224	$ 204,614
Office Cash				
Motor vehicle	$ 13,115	$ 234,390	$ 234,092	$ 13,413
Sheriff	58,456	145,979	118,646	85,789
Law Library	1,611	40,249	40,556	1,304
Register of Deeds	16,766	278,479	275,286	19,959
Total Office Cash	$ 89,948	$ 699,097	$ 668,580	$ 120,465
Total Agency Funds	$ 35,444,710	$ 114,155,321	$ 115,505,573	$ 34,094,458