VARNEY
& ASSOCIATES, CPAs, LLC

April 5, 2023

Cowley County, Kansas
911 Fuller St
Winfield, KS 67156

We have audited the financial statement of Cowley County, Kansas as of and for the year ended December 31, 2022, and have issued our report thereon dated April 5, 2023. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit
As communicated in our engagement letter dated January 8, 2023, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statement that has been prepared by management with your oversight is presented fairly, in all material respects, in accordance with the regulatory basis of accounting prescribed by the State of Kansas in the *Kansas Municipal Audit and Accounting Guide* (KMAAG). Our audit of the financial statement does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statement is free of material misstatement. An audit of financial statement includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of Cowley County, Kansas solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit
We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence
The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices
Significant Accounting Policies
Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Cowley County, Kansas is included in Note 1 to the financial statement. There has been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2022. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Qualitative Aspects of the Entity's Significant Accounting Practices (Continued)
Significant Accounting Estimates
Accounting estimates are an integral part of the financial statement prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statement and because of the possibility that future events affecting them may differ markedly from management's current judgments.

There are no sensitive accounting estimates affecting the financial statement.

Financial Statement Disclosures
Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. There are no particularly sensitive disclosures affecting Cowley County, Kansas's financial statement.

Significant Unusual Transactions
For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. We did not identify any significant unusual transactions.

Significant Difficulties Encountered during the Audit
We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements
For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statement as a whole. There were no identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. There were no misstatements identified as a result of our audit procedures were brought to the attention of, and corrected by, management:

Disagreements with Management
For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to Cowley County, Kansas's financial statement or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management
We have requested certain written representations from management, which are included in a separate letter dated the same as this letter.

Management's Consultations with Other Accountants
In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues
In the normal course of our professional association with Cowley County, Kansas, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as auditors.

This report is intended solely for the information and use of the commission and management of Cowley County, Kansas and is not intended to be and should not be used by anyone other than these specified parties.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

COWLEY COUNTY, KANSAS

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

December 31, 2022

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

COWLEY COUNTY, KANSAS
TABLE OF CONTENTS
December 31, 2022

	Page Number
Independent Auditor's Report	1 - 2
Summary Statement of Cash Receipts, Expenditures and Unencumbered Cash - Regulatory Basis	3 - 4
Notes to Financial Statement	5 - 12
Regulatory-Required Supplementary Information	
Schedule 1	
Summary of Expenditures - Actual and Budget	14
Schedule 2	
Schedule of Receipts and Expenditures - Regulatory Basis - Actual and Budget	
General Fund	15 - 18
Special Purpose Funds	
Road and Bridge Fund	19
Noxious Weeds Fund	20
South Annex Sales Tax Revenue Fund	21
Economic Development Fund	22
911 System Fund	23
Joint Records Management	24
Community Corrections Fund	25
Juvenile Services Fund	26
Juvenile Services Reinvestment Fund	27
Special Alcohol Programs Fund	28
Special Parks and Recreation Fund	29
County Attorney Training Fund	30
County Attorney Forfeiture Fund	31
Drug Screening Fund	32
Jail Sales Tax Surplus Fund	33
South Annex Sales Tax Surplus Fund	34
Special Law Enforcement Fund	35
Firearms Range Fund	36
Community Development Disability Organization Fund	37
Oil and Gas Depletion Fund	38
Self Funded Health Insurance Fund	39
Special Machinery Fund	40
Special Highway Improvement Fund	41
Special Equipment Reserve Fund	42
Register of Deeds Technology Fund	43
County Clerk Technology Fund	44
Treasurer Technology Fund	45
Capital Improvements Fund	46
South Annex Bonds Fund	47
Grants Fund	48
Cares Act Grant Fund	49
Local Assistance and Tribal Consistency Fund	50
District Court Special Fund	51

COWLEY COUNTY, KANSAS
TABLE OF CONTENTS
December 31, 2022

	Page Number
Regulatory-Required Supplementary Information (Continued)	
Schedule 2 (Continued)	
Schedule of Receipts and Expenditures - Regulatory Basis - Actual and Budget	
Bond Service Funds	
2021 Series Bond Proceeds Fund	52
2021 Bond Cost of Issuance Fund	53
Bond and Interest Fund	54
Business Funds	
Public Works Department Fund	55
Jail Enterprise Fund	56
Schedule 3	
Schedule and Receipts and Disbursements - Regulatory Basis	
Agency Funds	57 - 58

April 5, 2023

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, 2022 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, 2022, 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, 2022, 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.

1501 Poyntz Avenue
Manhattan, KS 66502

785-537-2202 • fax 785-537-1877
http://www.varney.com

1020 Commercial St., Suite A
Emporia, KS 66801

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, 2022

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	$ 6,195,160	$ -	$ 14,236,466	$ 13,401,416	$ 7,030,210	$ 334,651	$ 7,364,861
Special Purpose Funds							
Road and Bridge	1,788,321	-	4,082,152	4,263,799	1,606,674	239,440	1,846,114
Noxious Weeds	56,660	-	135,408	143,236	48,832	3,503	52,335
South Annex Sales Tax Revenue	27,926	-	-	26,763	1,163	-	1,163
Economic Development	269,903	-	131,286	102,815	298,374	2,734	301,108
911 System	331,903	-	236,496	206,000	362,399	1,088	363,487
Joint Records Management	171,700	-	69,309	57,309	183,700	-	183,700
Community Corrections	173,995	-	476,215	361,123	289,087	8,630	297,717
Juvenile Services	255,734	-	704,547	599,962	360,319	24,443	384,762
Juvenile Services Reinvestment	7,003	-	72,472	76,788	2,687	1,314	4,001
Special Alcohol Programs	9,206	-	4,830	-	14,036	-	14,036
Special Parks and Recreation	29,388	-	4,829	-	34,217	-	34,217
County Attorney Training	25,959	-	2,304	-	28,263	-	28,263
County Attorney Forfeiture	324	-	-	-	324	-	324
Drug Screening	66,921	-	48,575	25,750	89,746	668	90,414
Jail Sales Tax Surplus	138,557	-	-	-	138,557	-	138,557
South Annex Tax Surplus	1,161,740	-	59,505	110,639	1,110,606	-	1,110,606
Special Law Enforcement	253,751	-	73,990	85,435	242,306	92	242,398
Firearms Range	8,251	-	2,145	1,479	8,917	50	8,967
Community Developmental Disability Organization	217,443	-	288,968	324,608	181,803	13,078	194,881
Oil and Gas Depletion	3,007	-	-	-	3,007	-	3,007
Self Funded Health Insurance	703,349	-	1,719,844	1,707,496	715,697	50,000	765,697
Special Machinery	1,113,249	-	181,315	11,300	1,283,264	-	1,283,264
Special Highway Improvement	2,539,052	-	171,795	101,384	2,609,463	22,000	2,631,463
Special Equipment Reserve	1,034,939	-	241,331	12,631	1,263,639	-	1,263,639
Register of Deeds Technology	21,303	-	36,119	5,285	52,137	-	52,137
County Clerk Technology	45,511	-	8,885	23,340	31,056	-	31,056
Treasurer Technology	8,617	-	8,885	-	17,502	-	17,502
Capital Improvements	646,540	-	559,598	(27,358)	1,233,496	-	1,233,496
South Annex Bond	32,579	-	273	32,742	110	-	110
Grants	131,451	-	97,440	101,926	126,965	3,575	130,540

(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, 2022

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	$ 3,390,235	$ -	$ 3,494,030	$ 465,603	$ 6,418,662	$ -	$ 6,418,662
Local Assistance and Tribal Consistency	-	-	50,000	-	50,000	-	50,000
District Court Special Fund	21,275	-	1,900	-	23,175	-	23,175
2021 Series Bond Proceeds	9,784,768	-	191,293	-	9,976,061	-	9,976,061
2021 Bond Cost of Issuance	16,106	-	-	-	16,106	-	16,106
Bond and Interest Fund							
Bond and Interest	9	-	565,524	547,189	18,344	-	18,344
Business Fund							
Public Works Department	2,159,589		1,627,111	1,274,143	2,512,557	67,764	2,580,321
Jail Enterprise	109,547	-	-	-	109,547	-	109,547
Total Reporting Entity (Excluding Agency Funds	$ 32,950,971	$ -	$ 29,584,840	$ 24,042,803	$ 38,493,008	$ 773,030	$ 39,266,038

Composition of Cash:	
Checking accounts	$ 63,408,991
Certificates of Deposit	7,230,000
Kansas Municipal Investment Pool	1,000,000
Cash on hand	1,510
Total Cash	$ 71,640,501
Less: Agency Funds (per Schedule 3)	(32,374,463)
Total Reporting Entity (Excluding Agency Funds)	$ 39,266,038

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, 2022.

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.

At December 31, 2022, the County as the following investments and maturities:

Investment Type	Fair Value	Maturity	Rating
Kansas Municipal Investment Pool	$ 1,000,000	Less than 1 year	N/A

The municipal investment pool is under the oversight of the Pooled Money Investment Board. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested indirect obligations of, or obligations that are insured as to principal and interest by the U.S. government or any agency thereof, with maturities up to four years. No more than 10 percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

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, 2022.

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, 2022.

At December 31, 2022, the County's carrying amount of deposits was $70,638,991 and the bank balance was $70,895,455. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $19,462,576 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 2022 follows:

From	To	Regulatory Authority	Amount
General	Economic Development	K.S.A. 19-4102	$ 33,750
General	Joint Records Management	County Resolution	23,809
General	Special Equipment Reserve	K.S.A. 19-119	227,000
General	Capital Improvement	K.S.A. 19-119	550,000
General	Firearms Range	County Resolution	100
General	CDDO	County Resolution	90,000
General	Refunds	K.S.A. 19-119	13,533
Road and Bridge	Special Machinery	K.S.A. 68-141g	150,000
Road and Bridge	Special Highway Reserve	K.S.A. 68-590	150,000
South Annex Sales Tax Revenue	South Annex Tax Surplus	County Resolution	26,763
South Annex Bond	South Annex Tax Surplus	County Resolution	32,742
911 System	Joint Records Management	County Resolution	19,566
Over and Short	General	K.S.A. 19-119	2,592
Total Transfers			$ 1,319,855

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 8.90% for KPERS and 22.99% for KP&F for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County were $582,295 for KPERS and $350,212 for KP&F for the year ended December 31, 2022.

Net Pension Liability. At December 31, 2022, the County's proportionate share of the collective net pension liability reported by KPERS was $5,627,816 and $3,375,544 for KP&F. The net pension liability was measured as of June 30, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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 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 1 will be no more than 720 hours. The conversion will be one (1) hour of sick leave to one (1) hour of pay.

Note 8: Other Long-Term Obligations from Operations (Continued)

Other Employee Benefits (Continued

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, 2022.

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 2021 to 2022 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 April 5, 2023, 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	$ 9,670,000	$ -	$ 390,000	$ (390,000)	$ 9,280,000	$ 184,978

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

	2023	2024	2025	2026	2027	2028-2032	2033-2037	2038-2041	Total
Principal	$ 405,000	$ 415,000	$ 425,000	$ 440,000	$ 455,000	$ 2,395,000	$ 2,545,000	$ 2,200,000	$ 9,280,000
Interest	173,278	161,128	148,678	135,928	122,728	496,068	338,308	111,000	1,687,116
Total	$ 578,278	$ 576,128	$ 573,678	$ 575,928	$ 577,728	$ 2,891,068	$ 2,883,308	$ 2,311,000	$ 10,967,116

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

COWLEY COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General Fund	$ 15,936,009	$ -	$ 15,936,009	$ 13,401,416	$ (2,534,593)
Special Purpose Funds					
Road and Bridge	4,810,373	-	4,810,373	4,263,799	(546,574)
Noxious Weeds	182,650	-	182,650	143,236	(39,414)
South Annex Sales Tax Revenue	26,763	-	26,763	26,763	-
Economic Development	294,800	-	294,800	102,815	(191,985)
911 System	206,000	-	206,000	206,000	-
Joint Records Management	69,300	-	69,300	57,309	(11,991)
Community Corrections	361,123	-	361,123	361,123	-
Juvenile Services	663,893	-	663,893	599,962	(63,931)
Juvenile Services Reinvestment	87,211	-	87,211	76,788	(10,423)
Special Alcohol Programs	4,500	-	4,500	-	(4,500)
Special Parks and Recreation	4,000	-	4,000	-	(4,000)
County Attorney Training	6,000	-	6,000	-	(6,000)
County Attorney Forfeiture	324	-	324	-	(324)
Drug Screening	25,750	-	25,750	25,750	-
Jail Sales Tax Surplus	159,340	-	159,340	-	(159,340)
South Annex Tax Surplus	950,260	-	950,260	110,639	(839,621)
Special Law Enforcement	130,000	-	130,000	85,435	(44,565)
Firearms Range	2,260	-	2,260	1,479	(781)
Community Developmental Disability Organization	368,146	-	368,146	324,608	(43,538)
Self Funded Health Insurance	2,315,000	-	2,315,000	1,707,496	(607,504)
2021 Bond Cost of Issuance	578,278	-	578,278	-	(578,278)
Public Works Department	1,342,300	-	1,342,300	1,274,143	(68,157)
GO Bridge Fund	8,000,000	-	8,000,000	-	(8,000,000)
	$ 36,524,280	$ -	$ 36,524,280	$ 22,768,761	$ (13,755,519)

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, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and Shared Revenues:			
Ad valorem	$ 11,060,742	$ 11,470,050	$ (409,308)
Delinquent tax	294,891	20,000	274,891
Intangibles	91,121	99,000	(7,879)
Commercial vehicle	26,133	23,979	2,154
Motor vehicle	1,162,254	1,163,354	(1,100)
Recreation vehicle	21,578	20,629	949
16/20 vehicle	40,405	44,766	(4,361)
Payments in lieu of tax	8,458	7,000	1,458
Mineral property tax	40,181	-	40,181
Liquor control	4,830	4,000	830
Cereal Malt Beverage Licenses	250	200	50
County officer fees	266,885	180,000	86,885
Game license fees	86	150	(64)
Motor vehicle license fees	80,061	120,000	(39,939)
Delinquent personal tax fees	32,508	30,000	2,508
Current tax penalty	281,252	150,000	131,252
Civil process fees	16,289	40,000	(23,711)
Vehicle tax penalty	4,647	4,500	147
Interest on idle funds	53,874	150,000	(96,126)
Work release	9,709	14,000	(4,291)
Indigent fees	47,220	55,000	(7,780)
Rentals - Farm and annex	57,807	17,000	40,807
Memorial lawn cemetery fees	8,683	15,000	(6,317)
Miscellaneous	130,715	23,000	107,715
Reimbursements	18,477	-	18,477
Attorney's diversion	14,325	15,000	(675)
Other grants	902	-	902
Offenders sourced income	420,861	200,000	220,861
Permit fees	6,526	10,000	(3,474)
Conceal and carry	1,495	2,000	(505)
Emergency Management	30,709	25,000	5,709
Transfers in	2,592	-	2,592
Total Cash Receipts	$ 14,236,466	$ 13,903,628	$ 332,838

COWLEY COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
EXPENDITURES			
County Commission			
Personnel services	$ 78,547	$ 62,600	$ 15,947
Contractual services	5,578	6,725	(1,147)
Commodities	118	-	118
Total County Commission	$ 84,243	$ 69,325	$ 14,918
General Administration			
Personnel services	$ 2,114,542	$ 4,757,400	$ (2,642,858)
Contractual services	537,710	407,500	130,210
Commodities	11,132	8,500	2,632
Capital outlay	-	1,650,000	(1,650,000)
Total General Administration	$ 2,663,384	$ 6,823,400	$ (4,160,016)
County Administrator			
Personnel services	$ 624,567	$ 596,000	$ 28,567
Contractual services	8,139	16,200	(8,061)
Commodities	4,197	4,095	102
Total County Administrator	$ 636,903	$ 616,295	$ 20,608
County Coroner			
Contractual services	$ 105,710	$ 70,000	$ 35,710
Emergency Communication			
Personnel services	$ 654,472	$ 572,250	$ 82,222
Contractual services	19,074	29,950	(10,876)
Commodities	3,508	4,000	(492)
Total Emergency Communication	$ 677,054	$ 606,200	$ 70,854
Memorial Lawn Cemetery			
Personnel services	$ 429	$ -	$ 429
Contractual services	7,889	13,600	(5,711)
Commodities	16,431	20,300	(3,869)
Total Memorial Lawn Cemetery	$ 24,749	$ 33,900	$ (9,151)
County Counselor			
Personnel services	$ 41,903	$ 31,870	$ 10,033
Contractual services	1,064	2,200	(1,136)
Total County Counselor	$ 42,967	$ 34,070	$ 8,897
Facility Management			
Personnel services	$ 3,370	$ -	$ 3,370
Contractual services	521,105	525,000	(3,895)
Commodities	14,550	15,000	(450)
Capital outlay	2,600	-	2,600
Total Facility Management	$ 541,625	$ 540,000	$ 1,625

COWLEY COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
EXPENDITURES			
Juvenile Services			
Personnel services	$ 3,412	$ 3,000	$ 412
Contractual services	-	15	(15)
Commodities	241	145	96
Total Juvenile Services	$ 3,653	$ 3,160	$ 493
County Clerk			
Personnel services	$ 211,546	$ 166,430	$ 45,116
Contractual services	20,837	25,950	(5,113)
Commodities	26,772	18,750	8,022
Total County Clerk	$ 259,155	$ 211,130	$ 48,025
County Treasurer			
Personnel services	$ 208,764	$ 209,500	$ (736)
Contractual services	36,110	47,900	(11,790)
Commodities	4,946	3,000	1,946
Total County Treasurer	$ 249,820	$ 260,400	$ (10,580)
Register of Deeds			
Personnel services	$ 122,886	$ 160,941	$ (38,055)
Contractual services	1,651	14,300	(12,649)
Commodities	4,311	4,000	311
Total Register of Deeds	$ 128,848	$ 179,241	$ (50,393)
County Attorney			
Personnel services	$ 484,988	$ 383,100	$ 101,888
Contractual services	35,305	37,700	(2,395)
Commodities	7,658	9,000	(1,342)
Total County Attorney	$ 527,951	$ 429,800	$ 98,151
District Court			
Personnel services	$ 386,203	$ -	$ 386,203
Contractual services	11,683	301,650	(289,967)
Commodities	11,943	46,250	(34,307)
Total District Court	$ 409,829	$ 347,900	$ 61,929
Emergency Management			
Personnel services	$ 224,446	$ 192,646	$ 31,800
Contractual services	20,193	33,400	(13,207)
Commodities	8,002	10,600	(2,598)
Total Emergency Management	$ 252,641	$ 236,646	$ 15,995
Management Information Systems			
Personnel services	$ 8,634	$ -	$ 8,634
Contractual services	385,984	345,100	40,884
Commodities	1,305	2,500	(1,195)
Capital outlay	78,369	74,000	4,369
Total Management Information Systems	$ 474,292	$ 421,600	$ 52,692

COWLEY COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
EXPENDITURES			
County Sheriff			
Personnel services	$ 1,754,988	$ 1,441,674	$ 313,314
Contractual services	69,675	124,650	(54,975)
Commodities	205,935	204,400	1,535
Capital outlay	110,647	131,000	(20,353)
Total County Sheriff	$ 2,141,245	$ 1,901,724	$ 239,521
County Jail			
Personnel services	$ 1,090,862	$ 937,480	$ 153,382
Contractual services	85,697	198,000	(112,303)
Commodities	299,406	241,000	58,406
Capital outlay	27,849	27,000	849
Total County Jail	$ 1,503,814	$ 1,403,480	$ 100,334
County Appraiser			
Personnel services	$ 414,871	$ 383,900	$ 30,971
Contractual services	44,245	86,750	(42,505)
Commodities	20,537	18,750	1,787
Capital outlay	172	-	172
Total County Appraiser	$ 479,825	$ 489,400	$ (9,575)
Appropriations			
Joint Health Department	$ 280,500	$ 280,500	$ -
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	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	2,178	5,000	(2,822)
Total Appropriations	$ 1,255,516	$ 1,258,338	$ (2,822)
Transfers out	$ 938,192	$ -	$ 938,192
Total Expenditures	$ 13,401,416	$ 15,936,009	$ (2,534,593)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 835,050		
UNENCUMBERED CASH - JANUARY 1	6,195,160		
UNENCUMBERED CASH - DECEMBER 31	$ 7,030,210		

COWLEY COUNTY, KANSAS
ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 2,628,873	$ 2,745,561	$ (116,688)
Delinquent tax	6,619	7,000	(381)
Motor vehicle tax	396,267	396,616	(349)
Recreational vehicle tax	7,357	7,033	324
16/20M tax	10,710	15,262	(4,552)
Commercial vehicle tax	8,910	-	8,910
Payment in lieu of taxes	858	1,000	(142)
Motor fuel tax	898,539	960,000	(61,461)
Redemptions	73,503	-	73,503
Miscellaneous	50,516	15,000	35,516
Total Cash Receipts	$ 4,082,152	$ 4,147,472	$ (65,320)
EXPENDITURES			
District No. 1	$ 923,540	$ 1,105,860	$ (182,320)
District No. 2	1,416,777	1,099,900	316,877
District No. 3	1,152,599	1,182,870	(30,271)
Special Bridge	144,837	192,406	(47,569)
Special Road and Bridge	27,987	945,000	(917,013)
District overhead	298,059	284,337	13,722
Transfers out	300,000	-	300,000
Total Expenditures	$ 4,263,799	$ 4,810,373	$ (546,574)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (181,647)		
UNENCUMBERED CASH - JANUARY 1	1,788,321		
UNENCUMBERED CASH - DECEMBER 31	$ 1,606,674		

COWLEY COUNTY, KANSAS
NOXIOUS WEEDS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 117,459	$ 122,570	$ (5,111)
Delinquent tax	288	13,718	(13,430)
Motor vehicle tax	13,724	243	13,481
Recreational vehicle tax	255	528	(273)
16/20M tax	421	283	138
Commercial vehicle tax	308	-	308
Payment in lieu of taxes	38	-	38
Redemptions	2,915	-	2,915
Total Cash Receipts	$ 135,408	$ 137,342	$ (1,934)
EXPENDITURES			
Personnel services	$ 77,686	$ 80,000	$ (2,314)
Contractual services	11,084	20,900	(9,816)
Commodities	53,554	56,750	(3,196)
Capital outlay	912	25,000	(24,088)
Total Expenditures	$ 143,236	$ 182,650	$ (39,414)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (7,828)		
UNENCUMBERED CASH - JANUARY 1	56,660		
UNENCUMBERED CASH - DECEMBER 31	$ 48,832		

COWLEY COUNTY, KANSAS
SOUTH ANNEX SALES TAX REVENUE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022

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

COWLEY COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Appropriations	$ 67,500	$ 90,000	$ (22,500)
Private Investments	26,500	37,500	(11,000)
Miscellaneous	3,536	25,000	(21,464)
Transfers in	33,750	45,000	(11,250)
Total Cash Receipts	$ 131,286	$ 197,500	$ (66,214)
EXPENDITURES			
Personnel services	$ 86,673	$ 152,500	$ (65,827)
Contractual services	8,389	47,800	(39,411)
Commodities	5,343	9,000	(3,657)
Capital outlay	2,410	85,500	(83,090)
Total Expenditures	$ 102,815	$ 294,800	$ (191,985)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 28,471		
UNENCUMBERED CASH - JANUARY 1	269,903		
UNENCUMBERED CASH - DECEMBER 31	$ 298,374		

COWLEY COUNTY, KANSAS
911 SYSTEM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
User fees	$ 231,948	$ 200,000	$ 31,948
Interest on idle funds	4,548	500	4,048
Total Cash Receipts	$ 236,496	$ 200,500	$ 35,996
EXPENDITURES			
Contractual services	$ 186,434	$ 206,000	$ (19,566)
Transfers out	19,566	-	19,566
Total Expenditures	$ 206,000	$ 206,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 30,496		
UNENCUMBERED CASH - JANUARY 1	331,903		
UNENCUMBERED CASH - DECEMBER 31	$ 362,399		

COWLEY COUNTY, KANSAS
JOINT RECORDS MANAGEMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Contributions from cities	$ 25,934	$ 76,000	$ (50,066)
Operating transfers	43,375	10,000	33,375
Total Cash Receipts	$ 69,309	$ 86,000	$ (16,691)
EXPENDITURES			
Contractual services	$ 57,309	$ 69,300	$ (11,991)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 12,000		
UNENCUMBERED CASH - JANUARY 1	171,700		
UNENCUMBERED CASH - DECEMBER 31	$ 183,700		

COWLEY COUNTY, KANSAS
COMMUNITY CORRECTIONS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Intergovernmental			
Community Corrections Grant	$ 462,452	$ 332,796	$ 129,656
Case management	13,763	15,000	(1,237)
Total Cash Receipts	$ 476,215	$ 347,796	$ 128,419
EXPENDITURES			
Personnel services	$ 324,820	$ 345,000	$ (20,180)
Contractual services	28,879	12,923	15,956
Commodities	7,424	3,200	4,224
Total Expenditures	$ 361,123	$ 361,123	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 115,092		
UNENCUMBERED CASH - JANUARY 1	173,995		
UNENCUMBERED CASH - DECEMBER 31	$ 289,087		

COWLEY COUNTY, KANSAS
JUVENILE SERVICES FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Graduated sanction and prevention	$ 627,292	$ 416,047	$ 211,245
Juvenile and other	76,646	72,384	4,262
Miscellaneous	609	125,263	(124,654)
Total Cash Receipts	$ 704,547	$ 613,694	$ 90,853
EXPENDITURES			
Graduated sanction and prevention	$ 548,509	$ 527,276	$ 21,233
Juvenile and other	51,453	136,617	(85,164)
Total Expenditures	$ 599,962	$ 663,893	$ (63,931)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 104,585		
UNENCUMBERED CASH - JANUARY 1	255,734		
UNENCUMBERED CASH - DECEMBER 31	$ 360,319		

COWLEY COUNTY, KANSAS
JUVENILE SERVICES REINVESTMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Intergovernmental			
Juv Service Reinvestment	$ 72,472	$ 80,210	$ (7,738)
EXPENDITURES			
Personnel services	$ 70,383	$ 77,000	$ (6,617)
Contractual services	2,028	916	1,112
Commodities	4,377	9,295	(4,918)
Total Expenditures	$ 76,788	$ 87,211	$ (10,423)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (4,316)		
UNENCUMBERED CASH - JANUARY 1	7,003		
UNENCUMBERED CASH - DECEMBER 31	$ 2,687		

COWLEY COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAMS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Liquor tax	$ 4,830	$ 4,000	$ 830
EXPENDITURES			
Appropriations	$ -	$ 4,500	$ (4,500)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 4,830		
UNENCUMBERED CASH - JANUARY 1	9,206		
UNENCUMBERED CASH - DECEMBER 31	$ 14,036		

COWLEY COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Liquor tax	$ 4,829	$ 4,000	$ 829
EXPENDITURES			
Appropriations	$ -	$ 4,000	$ (4,000)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 4,829		
UNENCUMBERED CASH - JANUARY 1	29,388		
UNENCUMBERED CASH - DECEMBER 31	$ 34,217		

COWLEY COUNTY, KANSAS
COUNTY ATTORNEY TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
District Court	$ 2,304	$ 4,000	$ (1,696)
EXPENDITURES			
Contractual services	$ -	$ 6,000	$ (6,000)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,304		
UNENCUMBERED CASH - JANUARY 1	25,959		
UNENCUMBERED CASH - DECEMBER 31	$ 28,263		

COWLEY COUNTY, KANSAS
COUNTY ATTORNEY FORFEITURE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	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, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Program revenues	$ 48,575	$ 26,500	$ 22,075
EXPENDITURES			
Testing fees and refunds	$ 25,750	$ 25,750	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 22,825		
UNENCUMBERED CASH - JANUARY 1	66,921		
UNENCUMBERED CASH - DECEMBER 31	$ 89,746		

COWLEY COUNTY, KANSAS
JAIL SALES TAX SURPLUS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	$ -	$ -	$ -
EXPENDITURES			
Contractual services	$ -	$ 159,340	$ (159,340)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	138,557		
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, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	$ 59,505	$ -	$ 59,505
EXPENDITURES			
Contractual services	$ 108,483	$ 950,260	$ (841,777)
Capital outlay	2,156	-	2,156
Total Expenditures	$ 110,639	$ 950,260	$ (839,621)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (51,134)		
UNENCUMBERED CASH - JANUARY 1	1,161,740		
UNENCUMBERED CASH - DECEMBER 31	$ 1,110,606		

COWLEY COUNTY, KANSAS
SPECIAL LAW ENFORCEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	$ 73,990	$ 70,000	$ 3,990
EXPENDITURES			
Contractual services	$ 696	$ -	$ 696
Commodities	6,410	80,000	(73,590)
Capital outlay	78,089	50,000	28,089
Miscellaneous	240	-	240
Total Expenditures	$ 85,435	$ 130,000	$ (44,565)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (11,445)		
UNENCUMBERED CASH - JANUARY 1	253,751		
UNENCUMBERED CASH - DECEMBER 31	$ 242,306		

COWLEY COUNTY, KANSAS
FIREARMS RANGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	$ 2,045	$ -	$ 2,045
Transfers in	100	-	100
Total Cash Receipts	$ 2,145	$ -	$ 2,145
EXPENDITURES			
Contractual services	$ 1,479	$ 2,260	$ (781)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 666		
UNENCUMBERED CASH - JANUARY 1	8,251		
UNENCUMBERED CASH - DECEMBER 31	$ 8,917		

COWLEY COUNTY, KANSAS
COMMUNITY DEVELOPMENTAL DISABILITY ORGANIZATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
State aid	$ 35,178	$ 46,904	$ (11,726)
Administration	131,965	170,000	(38,035)
Screening revenue	28,808	29,375	(567)
Appropriation	693	-	693
Miscellaneous	2,324	-	2,324
Transfers in	90,000	90,000	-
Total Cash Receipts	$ 288,968	$ 336,279	$ (47,311)
EXPENDITURES			
Personnel services	$ 216,847	$ 215,527	$ 1,320
Contractual services	105,835	144,819	(38,984)
Commodities	1,296	7,800	(6,504)
Capital outlay	630	-	630
Total Expenditures	$ 324,608	$ 368,146	$ (43,538)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (35,640)		
UNENCUMBERED CASH - JANUARY 1	217,443		
UNENCUMBERED CASH - DECEMBER 31	$ 181,803		

COWLEY COUNTY, KANSAS
OIL AND GAS DEPLETION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022

RECEIPTS	
Miscellaneous	$ -
EXPENDITURES	
Transfers out	$ -
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, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Contributions	$ 1,718,263	$ 2,009,000	$ (290,737)
Miscellaneous	1,581	-	1,581
Total Cash Receipts	$ 1,719,844	$ 2,009,000	$ (289,156)
EXPENDITURES			
Health insurance premiums	$ 739,725	$ 700,000	$ 39,725
Health care claims	960,134	1,400,000	(439,866)
Administrative fees	7,637	200,000	(192,363)
Miscellaneous	-	15,000	(15,000)
Total Expenditures	$ 1,707,496	$ 2,315,000	$ (607,504)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 12,348		
UNENCUMBERED CASH - JANUARY 1	703,349		
UNENCUMBERED CASH - DECEMBER 31	$ 715,697		

COWLEY COUNTY, KANSAS
SPECIAL MACHINERY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022

RECEIPTS		
Miscellaneous	$	31,315
Transfers in		150,000
Total Cash Receipts	$	181,315
EXPENDITURES		
Capital outlay	$	11,300
RECEIPTS OVER (UNDER) EXPENDITURES	$	170,015
UNENCUMBERED CASH - JANUARY 1		1,113,249
UNENCUMBERED CASH - DECEMBER 31	$	1,283,264

COWLEY COUNTY, KANSAS
SPECIAL HIGHWAY IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022

RECEIPTS		
Miscellaneous	$	21,795
Transfers in		150,000
Total Cash Receipts	$	171,795
EXPENDITURES		
Contractual services	$	9,080
Capital outlay		92,304
Total Expenditures	$	101,384
RECEIPTS OVER (UNDER) EXPENDITURES	$	70,411
UNENCUMBERED CASH - JANUARY 1		2,539,052
UNENCUMBERED CASH - DECEMBER 31	$	2,609,463

COWLEY COUNTY, KANSAS
SPECIAL EQUIPMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022

RECEIPTS		
Interest on idle funds	$	14,331
Transfers in		227,000
Total Cash Receipts	$	241,331
EXPENDITURES		
Capital outlay	$	12,631
RECEIPTS OVER (UNDER) EXPENDITURES	$	228,700
UNENCUMBERED CASH - JANUARY 1		1,034,939
UNENCUMBERED CASH - DECEMBER 31	$	1,263,639

COWLEY COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022

RECEIPTS		
Fees	$	35,540
Interest on idle funds		579
Total Cash Receipts	$	36,119
EXPENDITURES		
Contractual services	$	5,285
RECEIPTS OVER (UNDER) EXPENDITURES	$	30,834
UNENCUMBERED CASH - JANUARY 1		21,303
UNENCUMBERED CASH - DECEMBER 31	$	52,137

COWLEY COUNTY, KANSAS
COUNTY CLERK TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022

RECEIPTS		
Fees	$	8,885
EXPENDITURES		
Capital outlay	$	23,340
RECEIPTS OVER (UNDER) EXPENDITURES	$	(14,455)
UNENCUMBERED CASH - JANUARY 1		45,511
UNENCUMBERED CASH - DECEMBER 31	$	31,056

COWLEY COUNTY, KANSAS
TREASURER TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022

RECEIPTS		
Fees	$	8,885
EXPENDITURES		
Capital outlay	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	8,885
UNENCUMBERED CASH - JANUARY 1		8,617
UNENCUMBERED CASH - DECEMBER 31	$	17,502

COWLEY COUNTY, KANSAS
CAPITAL IMPROVEMENTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022

RECEIPTS		
Interest on idle funds	$	9,598
Transfers in		550,000
Total Cash Receipts	$	559,598
EXPENDITURES		
Capital outlay	$	(27,358)
RECEIPTS OVER (UNDER) EXPENDITURES	$	586,956
UNENCUMBERED CASH - JANUARY 1		646,540
UNENCUMBERED CASH - DECEMBER 31	$	1,233,496

COWLEY COUNTY, KANSAS
SOUTH ANNEX BONDS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022

RECEIPTS		
Interest on idle funds	$	273
EXPENDITURES		
Transfers out	$	32,742
RECEIPTS OVER (UNDER) EXPENDITURES	$	(32,469)
UNENCUMBERED CASH - JANUARY 1		32,579
UNENCUMBERED CASH - DECEMBER 31	$	110

COWLEY COUNTY, KANSAS
GRANTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022

RECEIPTS		
Grant receipts and reimbursements	$	97,440
EXPENDITURES		
Contractual services	$	101,926
RECEIPTS OVER (UNDER) EXPENDITURES	$	(4,486)
UNENCUMBERED CASH - JANUARY 1		131,451
UNENCUMBERED CASH - DECEMBER 31	$	126,965

COWLEY COUNTY, KANSAS
CARES ACT GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022

RECEIPTS		
Grants received	$	3,494,030
EXPENDITURES		
Grant expenditures	$	465,603
RECEIPTS OVER (UNDER) EXPENDITURES	$	3,028,427
UNENCUMBERED CASH - JANUARY 1		3,390,235
UNENCUMBERED CASH - DECEMBER 31	$	6,418,662

COWLEY COUNTY, KANSAS
LOCAL ASSISTANCE AND TRIBAL CONSISTENCY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022

RECEIPTS		
Grant proceeds	$	50,000
EXPENDITURES		
Contractual services	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	50,000
UNENCUMBERED CASH - JANUARY 1		-
UNENCUMBERED CASH - DECEMBER 31	$	50,000

COWLEY COUNTY, KANSAS
DISTRICT COURT SPECIAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022

	Actual
RECEIPTS	
Income	$ 1,900
EXPENDITURES	
Expenditures	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,900
UNENCUMBERED CASH - JANUARY 1	21,275
UNENCUMBERED CASH - DECEMBER 31	$ 23,175

COWLEY COUNTY, KANSAS
2021 SERIES BOND PROCEEDS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022

RECEIPTS	
Miscellaneous	$ 191,293
EXPENDITURES	
Contractual services	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 191,293
UNENCUMBERED CASH - JANUARY 1	9,784,768
UNENCUMBERED CASH - DECEMBER 31	$ 9,976,061

COWLEY COUNTY, KANSAS
2021 BOND COST OF ISSUANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	$ -	$ -	$ -
EXPENDITURES			
Contractual services	$ -	$ 578,278	$ (578,278)
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
Regulatory Basis
For the Year Ended December 31, 2022

RECEIPTS		
Taxes and shared revenue		
Ad valorem tax	$	563,394
Delinquent tax		1,111
Other		1,019
Total Cash Receipts	$	565,524
EXPENDITURES		
Bond principal	$	390,000
Bond interest		157,189
Total Expenditures	$	547,189
RECEIPTS OVER (UNDER) EXPENDITURES	$	18,335
UNENCUMBERED CASH - JANUARY 1		9
UNENCUMBERED CASH - DECEMBER 31	$	18,344

COWLEY COUNTY, KANSAS
PUBLIC WORKS DEPARTMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Landfill revenue	$ 1,617,388	$ 1,275,000	$ 342,388
Miscellaneous	9,723	-	9,723
Total Cash Receipts	$ 1,627,111	$ 1,275,000	$ 352,111
EXPENDITURES			
Personnel services	$ 375,108	$ 377,400	$ (2,292)
Tonnage fees	39,592	40,000	(408)
Solid waste fees	13,268	11,000	2,268
Hauling fees	670,420	675,000	(4,580)
Other contractual services	68,947	83,700	(14,753)
Commodities	99,852	35,200	64,652
Building & Fixed Equip	6,956	120,000	(113,044)
Total Expenditures	$ 1,274,143	$ 1,342,300	$ (68,157)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 352,968		
UNENCUMBERED CASH - JANUARY 1	2,159,589		
UNENCUMBERED CASH - DECEMBER 31	$ 2,512,557		

COWLEY COUNTY, KANSAS
JAIL ENTERPRISE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022

RECEIPTS	
Miscellaneous	$ -
EXPENDITURES	
Transfers out	$ -
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, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 29,494,851	$ 52,602,381	$ 50,724,589	$ 31,372,643
Current Tax Refunds	(13,533)	35,401	21,868	-
Redemptions	504,304	1,178,469	1,281,398	401,375
Delinquent Personal Property Tax	6,326	118,929	117,039	8,216
Foreclosure Sale	6,670	11,495	7,130	11,035
Foreclosure Costs	19,865	34,275	22,170	31,970
Vehicle Taxes	192,207	5,222,841	5,238,941	176,107
Commercial Vehicle	4,733	218,859	216,958	6,634
RV Taxes	1,687	91,594	91,633	1,648
Cereal Malt Beverage	-	125	125	-
Candidate Personal Property Tax - Partial	-	50	50	-
Personal Property Part Pay Property Tax	2,744	-	2,744	-
Total Distributable Funds	$ 30,219,854	$ 59,514,419	$ 57,724,645	$ 32,009,628
State Funds:				
State Education Building	$ -	$ 342,430	$ 342,430	$ -
State Institutional Building	-	171,214	171,214	-
Game Licenses	-	3,611	3,611	-
State Motor Vehicle	125	2,065,142	2,065,267	-
Auto Sales Tax	134,460	1,862,410	1,892,971	103,899
Heritage Trust Fund	10,037	17,770	18,719	9,088
Total State Funds	$ 144,622	$ 4,462,577	$ 4,494,212	$ 112,987
Subdivision Funds:				
School Districts	$ -	$ 24,991,124	$ 24,991,158	$ (34)
Cities	-	10,431,358	10,431,358	-
Townships	-	2,326,613	2,326,613	-
Cemeteries	16	41,380	41,381	15
Watersheds	-	135,666	135,666	-
Community Building	81	35,281	35,255	107
Fire Districts	292	1,080,992	1,081,154	130
SC Regional Library	-	229,351	229,351	-
Improvement Districts	-	6,852	6,852	-
Total Subdivision Funds	$ 389	$ 39,278,617	$ 39,278,788	$ 218

COWLEY COUNTY, KANSAS
AGENCY FUNDS (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Agency Funds:				
Cash Over and Short	$ 2,592	$ 102,653	$ 105,206	$ 39
Joint Accounts	-	408,949	408,949	-
Severance Tax	11,246	-	-	11,246
Spl Co/City/Township	142,380	208,207	236,652	113,935
County Drug Task Force	8,230	-	-	8,230
Probate Unclaimed Money	-	32,971	3,953	29,018
County Officers	20,652	16,453	-	37,105
Payroll Clearing	412	224,575	237,630	(12,643)
Stray Animal Rescue	5	-	5	-
Foreclosure Court Fee	-	177,933	177,933	-
Payment in Lieu	-	502	-	502
Cereal Malt Beverage	-	125	125	-
Total Other Agency Funds	$ 185,517	$ 1,172,368	$ 1,170,453	$ 187,432
Office Cash				
Motor vehicle	$ 80,061	$ 254,109	$ 329,109	$ 5,061
Sheriff	31,422	353,761	351,530	33,653
Law Library	1,751	34,136	31,057	4,830
Register of Deeds	-	347,224	326,570	20,654
Total Office Cash	$ 113,234	$ 989,230	$ 1,038,266	$ 64,198
Total Agency Funds	$ 30,663,616	$ 105,417,211	$ 103,706,364	$ 32,374,463