COWLEY COUNTY, KANSAS

FINANCIAL STATEMENT

December 31, 2025

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

COWLEY COUNTY, KANSAS
TABLE OF CONTENTS
December 31, 2025

	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 - 11
Regulatory-Required Supplementary Information	
Schedule 1	
Summary of Expenditures - Actual and Budget	13
Schedule 2	
Schedule of Receipts and Expenditures - Regulatory Basis - Actual and Budget	
General Fund	14 - 17
Special Purpose Funds	
Road and Bridge Fund	18
Noxious Weeds Fund	19
Economic Development Fund	20
911 System Fund	21
Joint Records Management	22
Community Corrections Fund	23
Juvenile Services Fund	24
Juvenile Services Reinvestment Fund	25
Community Services Prevention Fund	26
JCAB 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
Self Funded Health Insurance Fund	38
Special Machinery Fund	39
Special Highway Improvement Fund	40
Special Equipment Reserve Fund	41
Register of Deeds Technology Fund	42
County Clerk Technology Fund	43
Treasurer Technology Fund	44
Capital Improvements Fund	45
Grants Fund	46
Cares Act Grant Fund	47
Local Assistance and Tribal Consistency Fund	48
Rural Hospital Innovation Grant Fund	49
District Court Special Fund	50
Emergency Aux Fund	51

COWLEY COUNTY, KANSAS
TABLE OF CONTENTS
December 31, 2025

	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	
Transfer Station - Landfill Fund	55
Schedule 3	
Schedule and Receipts and Disbursements - Regulatory Basis	
Agency Funds	56 - 57

March 27, 2026

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, 2025, 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, 2025, 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, 2025, 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, 2025

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	$ 9,915,633	$ -	$ 15,026,342	$ 14,689,617	$ 10,252,358	$ 167,720	$ 10,420,078
Special Purpose Funds							
Road and Bridge	1,860,180	-	5,029,801	5,344,111	1,545,870	208,575	1,754,445
Noxious Weeds	310,757	-	194,915	182,614	323,058	1,837	324,895
Economic Development	306,386	-	136,998	156,154	287,230	30	287,260
911 System	353,356	-	248,847	221,796	380,407	9,737	390,144
Joint Records Management	183,732	-	70,073	73,244	180,561	-	180,561
Community Corrections	359,246	-	647,672	417,748	589,170	1,826	590,996
Juvenile Services	738,264	-	419,384	535,462	622,186	636	622,822
Juvenile Services Reinvestment	86,728	-	37,523	91,676	32,575	-	32,575
Community Services Prevention	183,990	-	-	101,970	82,020	-	82,020
JCAB	85,750	-	25,066	67,908	42,908	-	42,908
Special Alcohol Programs	7,690	-	7,240	-	14,930	-	14,930
Special Parks and Recreation	44,735	-	4,276	-	49,011	-	49,011
County Attorney Training	23,764	-	1,808	3,032	22,540	301	22,841
County Attorney Forfeiture	324	-	-	-	324	-	324
Drug Screening	118,479	-	21,367	7,940	131,906	880	132,786
Jail Sales Tax Surplus	1,000	-	-	1,000	-	-	-
South Annex Tax Surplus	903,425	-	20,172	612,962	310,635	2,057	312,692
Special Law Enforcement	226,494	-	89,683	59,001	257,176	1,081	258,257
Firearms Range	9,913	-	2,000	1,573	10,340	150	10,490
Community Dev Disability Organization	177,129	-	560,464	374,432	363,161	9,699	372,860
Self Funded Health Insurance	1,275,198	-	1,981,964	1,579,442	1,677,720	50,302	1,728,022
Special Machinery	885,650	-	413,500	-	1,299,150	-	1,299,150
Special Highway Improvement	2,039,170	-	654,481	201,316	2,492,335	22	2,492,357
Special Equipment Reserve	1,637,397	-	312,245	44,557	1,905,085	-	1,905,085
Register of Deeds Technology	87,770	-	33,900	46,179	75,491	-	75,491
County Clerk Technology	45,275	-	8,898	8,461	45,712	9	45,721
Treasurer Technology	8,285	-	8,182	5,825	10,642	-	10,642
Capital Improvements	2,331,651	-	231,524	1,019,453	1,543,722	84,337	1,628,059

(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, 2025

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							
Grants	$ 315,466	$ -	$ 130,051	$ 201,416	$ 244,101	$ 3,844	$ 247,945
Cares Act Grant	(29,890)	29,890	-	-	-	-	-
Local Assistance and Tribal Consistency	467	-	-	467	-	-	-
Rural Hospital Innovation Grant	1,050,000	-	-	1,050,000	-	-	-
District Court Special Fund	26,125	-	1,175	-	27,300	-	27,300
Emergency Aux	3,888	-	138	32	3,994	-	3,994
2021 Series Bond Proceeds	1,781,007	-	54,867	47,970	1,787,904	-	1,787,904
2021 Bond Cost of Issuance	16,106	-	-	-	16,106	-	16,106
Bond and Interest Fund							
Bond and Interest	258,128	-	588,336	573,678	272,786	-	272,786
Business Fund							
Transfer Station - Landfill	3,011,340	-	1,896,281	1,370,292	3,537,329	75,402	3,612,731
Total Reporting Entity (Excluding Agency Funds)	$ 30,640,008	$ 29,890	$ 28,859,173	$ 29,091,328	$ 30,437,743	$ 618,445	$ 31,056,188

Composition of Cash:	
Checking accounts	$ 54,598,326
Certificates of Deposit/CDARS	12,000,000
Cash on hand	1,910
Total Cash	$ 66,600,236
Less: Agency Funds (per Schedule 3)	(35,544,048)
Total Reporting Entity (Excluding Agency Funds)	$ 31,056,188

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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. The following funds were amended during the year: Transfer Station, 911 Systems, Record Mgmt Systems, Community Service Prevention, Annex Sale Tax Surplus, GO Bridge and Special Law Enforcement.

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
Rural Hospital Innovation Grant
Community Services Prevention
2021 Series Bond Proceeds
Register of Deeds Technology
District Court Special
Treasurer Technology
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, 2025.

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. Effective January 1, 2026, K.S.A. 9-1402 authorizes financial institutions to secure deposits of public moneys of governmental units through the Kansas Collateral Pool (public moneys pooled method as defined by 2025 Senate Substitute for House Bill 2152). 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 (KMIP). 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, 2025.

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 of Kansas City, 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, 2025.

At December 31, 2025, the County's carrying amount of deposits was $66,598,326 and the bank balance was $66,845,101. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $60,218,354 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 2025 follows:

From	To	Regulatory Authority	Amount
General	Economic Development	K.S.A. 19-4102	$ 45,000
General	Joint Records Management	County Resolution	25,544
General	Special Equipment Reserve	K.S.A. 19-119	279,000
General	Capital Improvement	K.S.A. 19-119	165,000
General	CDDO	County Resolution	90,000
General	Current Tax Refunds	County Resolution	1,148
General	Payroll Clearing	County Resolution	57,307
Road and Bridge	Special Machinery	K.S.A. 68-141g	400,000
Road and Bridge	Special Highway Improvement	K.S.A. 68-590	497,625
Grants	General	County Resolution	112,380
Local Assistance and Tribal Consistency	General		227
Total Transfers			$ 1,673,231

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.kspers.gov 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 9.71% for KPERS and 24.67% for KP&F for the fiscal year ended December 31, 2025. Contributions to the pension plan from the County were $745,987 for KPERS and $368,089 for KP&F for the year ended December 31, 2025.

Net Pension Liability. At December 31, 2025, the County's proportionate share of the collective net pension liability reported by KPERS was $5,578,921 and $3,038,403 for KP&F. The net pension liability was measured as of June 30, 2024 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. 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.kspers.gov 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 2024 to 2025 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 the date of this financial statement, 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	$ 8,460,000	$ -	$ 425,000	$ (425,000)	$ 8,035,000	$ 148,678

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

	2026	2027	2028	2029	2030	2031-2035	2036-2040	2041-2045	Total
Principal	$ 440,000	$ 455,000	$ 470,000	$ 475,000	$ 475,000	$ 2,480,000	$ 2,675,000	$ 565,000	$ 8,035,000
Interest	135,928	122,728	109,078	104,378	99,628	408,510	212,482	11,300	1,204,032
Total	$ 575,928	$ 577,728	$ 579,078	$ 579,378	$ 574,628	$ 2,888,510	$ 2,887,482	$ 576,300	$ 9,239,032

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

COWLEY COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General Fund	$ 19,744,490	$ -	$ 19,744,490	$ 14,689,617	$ (5,054,873)
Special Purpose Funds					
Road and Bridge	6,338,931	-	6,338,931	5,344,111	(994,820)
Noxious Weeds	348,650	-	348,650	182,614	(166,036)
Economic Development	321,455	-	321,455	156,154	(165,301)
911 System	250,000	-	250,000	221,796	(28,204)
Joint Records Management	75,000	-	75,000	73,244	(1,756)
Community Corrections	424,750	-	424,750	417,748	(7,002)
Juvenile Services	800,000	-	800,000	535,462	(264,538)
Juvenile Services Reinvestment	106,798	-	106,798	91,676	(15,122)
Community Services Prevention	110,000	-	110,000	101,970	(8,030)
JCAB	100,000	-	100,000	67,908	(32,092)
Special Alcohol Programs	4,500	-	4,500	-	(4,500)
Special Parks and Recreation	4,500	-	4,500	-	(4,500)
County Attorney Training	4,000	-	4,000	3,032	(968)
County Attorney Forfeiture	324	-	324	-	(324)
Drug Screening	25,750	-	25,750	7,940	(17,810)
Jail Sales Tax Surplus	137,557	-	137,557	1,000	(136,557)
South Annex Tax Surplus	725,008	-	725,008	612,962	(112,046)
Special Law Enforcement	130,000	-	130,000	59,001	(70,999)
Firearms Range	6,800	-	6,800	1,573	(5,227)
Community Developmental Disability Organization	388,699	-	388,699	374,432	(14,267)
Self Funded Health Insurance	2,315,000	-	2,315,000	1,579,442	(735,558)
2021 Series Bond Proceeds	1,000,000	-	1,000,000	47,970	(952,030)
Bond and Interest	723,278	-	723,278	573,678	(149,600)
Transfer Station - Landfill	1,370,300	-	1,370,300	1,370,292	(8)
	$ 35,455,790	$ -	$ 35,455,790	$ 26,513,622	$ (8,942,168)

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, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and Shared Revenues:			
Ad valorem	$ 11,320,213	$ 11,913,572	$ (593,359)
Delinquent tax	301,807	300,000	1,807
Intangibles	139,036	89,782	49,254
Commercial vehicle	22,634	21,234	1,400
Motor vehicle	1,034,459	982,639	51,820
Recreation vehicle	17,630	17,690	(60)
16/20 vehicle	40,122	33,607	6,515
Payments in lieu of tax	12,572	7,000	5,572
Severance tax	17,782	-	17,782
Liquor control	4,276	4,000	276
Cereal Malt Beverage Licenses	50	200	(150)
County officer fees	260,678	180,000	80,678
Game license fees	20	150	(130)
Motor vehicle license fees	-	100,000	(100,000)
Delinquent personal tax fees	34,347	30,000	4,347
Current tax penalty	374,368	150,000	224,368
Civil process fees	15,150	20,000	(4,850)
Vehicle tax penalty	9,606	4,500	5,106
Interest on idle funds	984,890	20,000	964,890
Work release	2,445	14,000	(11,555)
Indigent fees	24,294	45,000	(20,706)
Rentals - Farm and annex	55,609	17,000	38,609
Memorial lawn cemetery fees	10,956	12,000	(1,044)
Miscellaneous	83,799	-	83,799
Reimbursements	4,938	-	4,938
Attorney's diversion	7,550	14,000	(6,450)
Other grants	337	-	337
Offenders sourced income	98,212	200,000	(101,788)
Permit fees	6,600	6,500	100
Conceal and carry	2,030	2,000	30
Emergency Management	27,325	40,000	(12,675)
Transfers in	112,607	-	112,607
Total Cash Receipts	$ 15,026,342	$ 14,224,874	$ 801,468

(Continued)

COWLEY COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
EXPENDITURES			
General Fund Payroll			
Salaries	$ 6,162,183	$ 7,000,000	$ (837,817)
Medicare	461,743	525,000	(63,257)
Health insurance	990,889	2,300,000	(1,309,111)
Retirement	852,125	850,000	2,125
Workers compensation	76,223	80,000	(3,777)
Unemployment	8,171	26,500	(18,329)
Total General Fund Payroll	$ 8,551,334	$ 10,781,500	$ (2,230,166)
County Commission			
Contractual services	$ 13,575	$ 6,225	$ 7,350
Commodities	1,563	1,000	563
Capital Outlay	-	5,000	(5,000)
Total County Commission	$ 15,138	$ 12,225	$ 2,913
General Administration			
Personnel services	$ 2,724	$ -	$ 2,724
Contractual services	745,007	698,526	46,481
Commodities	21,176	1,000,000	(978,824)
Capital outlay	-	2,000,000	(2,000,000)
Total General Administration	$ 768,907	$ 3,698,526	$ (2,929,619)
County Administrator			
Contractual services	$ 15,337	$ 16,200	$ (863)
Commodities	5,578	4,095	1,483
Capital outlay	5,534	20,000	(14,466)
Total County Administrator	$ 26,449	$ 40,295	$ (13,846)
County Coroner			
Contractual services	$ 73,448	$ 115,000	$ (41,552)
Emergency Communication			
Contractual services	$ 38,939	$ 29,900	$ 9,039
Commodities	6,270	4,000	2,270
Capital outlay	1,478	10,000	(8,522)
Total Emergency Communication	$ 46,687	$ 43,900	$ 2,787
Memorial Lawn Cemetery			
Contractual services	$ 10,033	$ 13,600	$ (3,567)
Commodities	6,156	20,300	(14,144)
Capital outlay	1,825	10,000	(8,175)
Total Memorial Lawn Cemetery	$ 18,014	$ 43,900	$ (25,886)
County Counselor			
Contractual services	$ 1,035	$ 2,200	$ (1,165)

(Continued)

COWLEY COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
EXPENDITURES			
Facility Management			
Contractual services	$ 427,022	$ 625,000	$ (197,978)
Commodities	27,678	15,000	12,678
Capital outlay	-	50,000	(50,000)
Total Facility Management	$ 454,700	$ 690,000	$ (235,300)
Juvenile Services			
Contractual services	$ -	$ 15	$ (15)
Commodities	-	145	(145)
Total Juvenile Services	$ -	$ 160	$ (160)
County Clerk			
Contractual services	$ 16,635	$ 75,450	$ (58,815)
Commodities	10,891	35,329	(24,438)
Capital outlay	45,087	10,000	35,087
Total County Clerk	$ 72,613	$ 120,779	$ (48,166)
County Treasurer			
Contractual services	$ 36,733	$ 42,800	$ (6,067)
Commodities	4,341	4,000	341
Capital outlay	-	5,000	(5,000)
Total County Treasurer	$ 41,074	$ 51,800	$ (10,726)
Register of Deeds			
Contractual services	$ 11,629	$ 16,800	$ (5,171)
Commodities	2,751	5,000	(2,249)
Total Register of Deeds	$ 14,380	$ 21,800	$ (7,420)
County Attorney			
Contractual services	$ 27,926	$ 39,500	$ (11,574)
Commodities	5,498	9,000	(3,502)
Capital outlay	-	10,000	(10,000)
Total County Attorney	$ 33,424	$ 58,500	$ (25,076)
District Court			
Contractual services	$ 616,129	$ 390,500	$ 225,629
Commodities	16,182	16,250	(68)
Capital outlay	3,882	28,000	(24,118)
Total District Court	$ 636,193	$ 434,750	$ 201,443
Emergency Management			
Contractual services	$ (236)	$ 47,300	$ (47,536)
Commodities	(619)	9,100	(9,719)
Capital outlay	-	10,000	(10,000)
Total Emergency Management	$ (855)	$ 66,400	$ (67,255)

(Continued)

COWLEY COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
EXPENDITURES			
Management Information Systems			
Contractual services	$ 271,638	$ 345,100	$ (73,462)
Commodities	1,966	2,500	(534)
Capital outlay	231,704	300,000	(68,296)
Total Management Information Systems	$ 505,308	$ 647,600	$ (142,292)
County Sheriff			
Contractual services	$ 159,931	$ 145,000	$ 14,931
Commodities	184,012	261,000	(76,988)
Capital outlay	153,328	194,700	(41,372)
Total County Sheriff	$ 497,271	$ 600,700	$ (103,429)
County Jail			
Contractual services	$ 469,292	$ 332,700	$ 136,592
Commodities	214,981	358,500	(143,519)
Capital outlay	3,853	37,000	(33,147)
Total County Jail	$ 688,126	$ 728,200	$ (40,074)
County Appraiser			
Contractual services	$ 53,901	$ 79,000	$ (25,099)
Commodities	18,352	22,000	(3,648)
Capital outlay	-	10,000	(10,000)
Total County Appraiser	$ 72,253	$ 111,000	$ (38,747)
Appropriations			
Joint Health Department	$ 280,500	$ 280,500	$ -
Historical Society	7,500	7,500	-
Humane Society	4,000	4,000	-
Ambulance	648,458	614,255	34,203
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	-
Farm Property	1,661	-	1,661
Total Appropriations	$ 1,511,119	$ 1,475,255	$ 35,864
Transfers out	$ 662,999	$ -	$ 662,999
Total Expenditures	$ 14,689,617	$ 19,744,490	$ (5,054,873)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 336,725		
UNENCUMBERED CASH - JANUARY 1	9,915,633		
UNENCUMBERED CASH - DECEMBER 31	$ 10,252,358		

COWLEY COUNTY, KANSAS
ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 3,411,535	$ 3,601,936	$ (190,401)
Delinquent tax	6,638	7,000	(362)
Motor vehicle tax	429,141	407,645	21,496
Recreational vehicle tax	7,314	7,338	(24)
16/20M tax	9,505	13,942	(4,437)
Commercial vehicle tax	9,389	8,809	580
Payment in lieu of taxes	2,074	1,000	1,074
Motor fuel tax	960,256	960,000	256
Redemptions	90,229	50,000	40,229
Miscellaneous	103,720	15,000	88,720
Total Cash Receipts	$ 5,029,801	$ 5,072,670	$ (42,869)
EXPENDITURES			
Personnel services	$ 1,838,555	$ 2,771,500	$ (932,945)
Contractual services	181,347	323,481	(142,134)
Commodities	2,160,121	1,818,950	341,171
Capital outlay	266,463	1,425,000	(1,158,537)
Transfers out	897,625	-	897,625
Total Expenditures	$ 5,344,111	$ 6,338,931	$ (994,820)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (314,310)		
UNENCUMBERED CASH - JANUARY 1	1,860,180		
UNENCUMBERED CASH - DECEMBER 31	$ 1,545,870		

COWLEY COUNTY, KANSAS
NOXIOUS WEEDS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 162,291	$ 171,271	$ (8,980)
Delinquent tax	347	-	347
Motor vehicle tax	24,785	23,518	1,267
Recreational vehicle tax	422	423	(1)
16/20M tax	942	804	138
Commercial vehicle tax	542	508	34
Payment in lieu of taxes	99	-	99
Redemptions	5,487	-	5,487
Total Cash Receipts	$ 194,915	$ 196,524	$ (1,609)
EXPENDITURES			
Personnel services	$ 85,821	$ 211,000	$ (125,179)
Contractual services	13,066	22,650	(9,584)
Commodities	83,695	90,000	(6,305)
Capital outlay	32	25,000	(24,968)
Total Expenditures	$ 182,614	$ 348,650	$ (166,036)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 12,301		
UNENCUMBERED CASH - JANUARY 1	310,757		
UNENCUMBERED CASH - DECEMBER 31	$ 323,058		

COWLEY COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Appropriations	$ 72,500	$ 90,000	$ (17,500)
Private investments	-	20,000	(20,000)
Miscellaneous	19,498	5,000	14,498
Transfers in	45,000	45,000	-
Total Cash Receipts	$ 136,998	$ 160,000	$ (23,002)
EXPENDITURES			
Personnel services	$ 136,221	$ 179,155	$ (42,934)
Contractual services	1,287	47,800	(46,513)
Commodities	1,123	9,000	(7,877)
Capital outlay	17,523	85,500	(67,977)
Total Expenditures	$ 156,154	$ 321,455	$ (165,301)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (19,156)		
UNENCUMBERED CASH - JANUARY 1	306,386		
UNENCUMBERED CASH - DECEMBER 31	$ 287,230		

COWLEY COUNTY, KANSAS
911 SYSTEM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
User fees	$ 241,575	$ 200,000	$ 41,575
Interest on idle funds	7,272	500	6,772
Total Cash Receipts	$ 248,847	$ 200,500	$ 48,347
EXPENDITURES			
Contractual services	$ 221,796	$ 250,000	$ (28,204)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 27,051		
UNENCUMBERED CASH - JANUARY 1	353,356		
UNENCUMBERED CASH - DECEMBER 31	$ 380,407		

COWLEY COUNTY, KANSAS
JOINT RECORDS MANAGEMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Contributions from cities	$ 44,529	$ 76,000	$ (31,471)
Transfers in	25,544	10,000	15,544
Total Cash Receipts	$ 70,073	$ 86,000	$ (15,927)
EXPENDITURES			
Contractual services	$ 73,244	$ 75,000	$ (1,756)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (3,171)		
UNENCUMBERED CASH - JANUARY 1	183,732		
UNENCUMBERED CASH - DECEMBER 31	$ 180,561		

COWLEY COUNTY, KANSAS
COMMUNITY CORRECTIONS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Intergovernmental			
Community Corrections Grant	$ 624,886	$ 539,619	$ 85,267
Case management	22,786	15,000	7,786
Behavioral health grant	-	19,155	(19,155)
Total Cash Receipts	$ 647,672	$ 573,774	$ 73,898
EXPENDITURES			
Personnel services	$ 367,503	$ 400,000	$ (32,497)
Contractual services	42,368	17,750	24,618
Commodities	3,722	7,000	(3,278)
Capital outlay	4,155	-	4,155
Total Expenditures	$ 417,748	$ 424,750	$ (7,002)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 229,924		
UNENCUMBERED CASH - JANUARY 1	359,246		
UNENCUMBERED CASH - DECEMBER 31	$ 589,170		

COWLEY COUNTY, KANSAS
JUVENILE SERVICES FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Graduated sanction and prevention	$ 413,001	$ 776,270	$ (363,269)
Juvenile and other	6,383	25,000	(18,617)
Total Cash Receipts	$ 419,384	$ 801,270	$ (381,886)
EXPENDITURES			
Graduated sanction and prevention	$ 534,979	$ 800,000	$ (265,021)
Juvenile and other	483	-	483
Total Expenditures	$ 535,462	$ 800,000	$ (264,538)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (116,078)		
UNENCUMBERED CASH - JANUARY 1	738,264		
UNENCUMBERED CASH - DECEMBER 31	$ 622,186		

COWLEY COUNTY, KANSAS
JUVENILE SERVICES REINVESTMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Intergovernmental			
Juv Service Reinvestment	$ 37,523	$ 105,210	$ (67,687)
EXPENDITURES			
Personnel services	$ 79,193	$ 98,698	$ (19,505)
Contractual services	12,483	1,700	10,783
Commodities	-	6,400	(6,400)
Total Expenditures	$ 91,676	$ 106,798	$ (15,122)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (54,153)		
UNENCUMBERED CASH - JANUARY 1	86,728		
UNENCUMBERED CASH - DECEMBER 31	$ 32,575		

COWLEY COUNTY, KANSAS
COMMUNITY SERVICES PREVENTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Prevention program grant	$ -	$ 109,620	$ (109,620)
EXPENDITURES			
Prevention services	$ 101,970	$ 110,000	$ (8,030)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (101,970)		
UNENCUMBERED CASH - JANUARY 1	183,990		
UNENCUMBERED CASH - DECEMBER 31	$ 82,020		

COWLEY COUNTY, KANSAS
JCAB FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Intergovernmental	$ 25,066	$ -	$ 25,066
Transfers in	-	100,263	(100,263)
Total Cash Receipts	$ 25,066	$ 100,263	$ (75,197)
EXPENDITURES			
Personnel services	$ 20,908	$ 100,000	$ (79,092)
Contractual services	47,000	-	47,000
Total Expenditures	$ 67,908	$ 100,000	$ (32,092)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (42,842)		
UNENCUMBERED CASH - JANUARY 1	85,750		
UNENCUMBERED CASH - DECEMBER 31	$ 42,908		

COWLEY COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAMS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Liquor tax	$ 7,240	$ 4,000	$ 3,240
EXPENDITURES			
Appropriations	$ -	$ 4,500	$ (4,500)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 7,240		
UNENCUMBERED CASH - JANUARY 1	7,690		
UNENCUMBERED CASH - DECEMBER 31	$ 14,930		

COWLEY COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Liquor tax	$ 4,276	$ 4,000	$ 276
EXPENDITURES			
Appropriations	$ -	$ 4,500	$ (4,500)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 4,276		
UNENCUMBERED CASH - JANUARY 1	44,735		
UNENCUMBERED CASH - DECEMBER 31	$ 49,011		

COWLEY COUNTY, KANSAS
COUNTY ATTORNEY TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
District Court	$ 1,808	$ -	$ 1,808
EXPENDITURES			
Contractual services	$ 3,032	$ 4,000	$ (968)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,224)		
UNENCUMBERED CASH - JANUARY 1	23,764		
UNENCUMBERED CASH - DECEMBER 31	$ 22,540		

COWLEY COUNTY, KANSAS
COUNTY ATTORNEY FORFEITURE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	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, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Program revenues	$ 21,367	$ 26,500	$ (5,133)
EXPENDITURES			
Testing fees and refunds	$ 7,940	$ 25,750	$ (17,810)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 13,427		
UNENCUMBERED CASH - JANUARY 1	118,479		
UNENCUMBERED CASH - DECEMBER 31	$ 131,906		

COWLEY COUNTY, KANSAS
JAIL SALES TAX SURPLUS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	$ -	$ -	$ -
EXPENDITURES			
Miscellaneous	$ 1,000	$ 137,557	$ (136,557)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,000)		
UNENCUMBERED CASH - JANUARY 1	1,000		
UNENCUMBERED CASH - DECEMBER 31	$ -		

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, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	$ 20,172	$ -	$ 20,172
EXPENDITURES			
Contractual services	$ 612,962	$ 725,008	$ (112,046)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (592,790)		
UNENCUMBERED CASH - JANUARY 1	903,425		
UNENCUMBERED CASH - DECEMBER 31	$ 310,635		

COWLEY COUNTY, KANSAS
SPECIAL LAW ENFORCEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	$ 89,683	$ 70,000	$ 19,683
EXPENDITURES			
Contractual services	$ 1,306	$ -	$ 1,306
Commodities	37,071	80,000	(42,929)
Capital outlay	19,191	50,000	(30,809)
Miscellaneous	1,433	-	1,433
Total Expenditures	$ 59,001	$ 130,000	$ (70,999)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 30,682		
UNENCUMBERED CASH - JANUARY 1	226,494		
UNENCUMBERED CASH - DECEMBER 31	$ 257,176		

COWLEY COUNTY, KANSAS
FIREARMS RANGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	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	$ 1,573	$ 1,200	$ 373
Commodities	-	5,600	(5,600)
Total Expenditures	$ 1,573	$ 6,800	$ (5,227)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 427		
UNENCUMBERED CASH - JANUARY 1	9,913		
UNENCUMBERED CASH - DECEMBER 31	$ 10,340		

COWLEY COUNTY, KANSAS
COMMUNITY DEVELOPMENTAL DISABILITY ORGANIZATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
State aid	$ 58,626	$ 46,904	$ 11,722
Administration	365,878	231,582	134,296
Screening revenue	45,960	29,375	16,585
Transfers in	90,000	90,000	-
Total Cash Receipts	$ 560,464	$ 397,861	$ 162,603
EXPENDITURES			
Personnel services	$ 235,415	$ 231,195	$ 4,220
Contractual services	125,031	147,004	(21,973)
Commodities	9,105	3,000	6,105
Capital outlay	4,881	7,500	(2,619)
Total Expenditures	$ 374,432	$ 388,699	$ (14,267)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 186,032		
UNENCUMBERED CASH - JANUARY 1	177,129		
UNENCUMBERED CASH - DECEMBER 31	$ 363,161		

COWLEY COUNTY, KANSAS
SELF FUNDED HEALTH INSURANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Contributions	$ 1,903,149	$ 2,300,000	$ (396,851)
Miscellaneous	78,815	-	78,815
Total Cash Receipts	$ 1,981,964	$ 2,300,000	$ (318,036)
EXPENDITURES			
Health insurance premiums	$ 625,330	$ 700,000	$ (74,670)
Health care claims	952,608	1,400,000	(447,392)
Administrative fees	1,504	215,000	(213,496)
Total Expenditures	$ 1,579,442	$ 2,315,000	$ (735,558)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 402,522		
UNENCUMBERED CASH - JANUARY 1	1,275,198		
UNENCUMBERED CASH - DECEMBER 31	$ 1,677,720		

COWLEY COUNTY, KANSAS
SPECIAL MACHINERY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Miscellaneous	$	13,500
Transfers in		400,000
Total Cash Receipts	$	413,500
EXPENDITURES		
Capital outlay	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	413,500
UNENCUMBERED CASH - JANUARY 1		885,650
UNENCUMBERED CASH - DECEMBER 31	$	1,299,150

COWLEY COUNTY, KANSAS
SPECIAL HIGHWAY IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Interest on idle funds	$	41,856
Miscellaneous		115,000
Transfers in		497,625
Total Cash Receipts	$	654,481
EXPENDITURES		
Contractual services	$	111,453
Capital outlay		89,863
Total Expenditures	$	201,316
RECEIPTS OVER (UNDER) EXPENDITURES	$	453,165
UNENCUMBERED CASH - JANUARY 1		2,039,170
UNENCUMBERED CASH - DECEMBER 31	$	2,492,335

COWLEY COUNTY, KANSAS
SPECIAL EQUIPMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Interest on idle funds	$	33,245
Transfers in		279,000
Total Cash Receipts	$	312,245
EXPENDITURES		
Contractual services	$	10,014
Capital outlay		34,543
Total Expenditures	$	44,557
RECEIPTS OVER (UNDER) EXPENDITURES	$	267,688
UNENCUMBERED CASH - JANUARY 1		1,637,397
UNENCUMBERED CASH - DECEMBER 31	$	1,905,085

COWLEY COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Fees	$	32,214
Interest on idle funds		1,686
Total Cash Receipts	$	33,900
EXPENDITURES		
Contractual services	$	46,179
RECEIPTS OVER (UNDER) EXPENDITURES	$	(12,279)
UNENCUMBERED CASH - JANUARY 1		87,770
UNENCUMBERED CASH - DECEMBER 31	$	75,491

COWLEY COUNTY, KANSAS
COUNTY CLERK TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Fees	$	8,898
EXPENDITURES		
Contractual services	$	225
Capital outlay		8,236
Total Expenditures	$	8,461
RECEIPTS OVER (UNDER) EXPENDITURES	$	437
UNENCUMBERED CASH - JANUARY 1		45,275
UNENCUMBERED CASH - DECEMBER 31	$	45,712

COWLEY COUNTY, KANSAS
TREASURER TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Fees	$	8,182
EXPENDITURES		
Capital outlay	$	5,825
RECEIPTS OVER (UNDER) EXPENDITURES	$	2,357
UNENCUMBERED CASH - JANUARY 1		8,285
UNENCUMBERED CASH - DECEMBER 31	$	10,642

COWLEY COUNTY, KANSAS
CAPITAL IMPROVEMENTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Interest on idle funds	$	42,599
Miscellaneous		23,925
Transfers in		165,000
Total Cash Receipts	$	231,524
EXPENDITURES		
Contractual services	$	806,206
Capital outlay		213,247
Total Expenditures	$	1,019,453
RECEIPTS OVER (UNDER) EXPENDITURES	$	(787,929)
UNENCUMBERED CASH - JANUARY 1		2,331,651
UNENCUMBERED CASH - DECEMBER 31	$	1,543,722

COWLEY COUNTY, KANSAS
GRANTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Grant receipts and reimbursements	$	130,051
EXPENDITURES		
Contractual services	$	67,426
Capital outlay		21,610
Transfers out		112,380
Total Expenditures	$	201,416
RECEIPTS OVER (UNDER) EXPENDITURES	$	(71,365)
UNENCUMBERED CASH - JANUARY 1		315,466
UNENCUMBERED CASH - DECEMBER 31	$	244,101

COWLEY COUNTY, KANSAS
CARES ACT GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS	
Interest on idle funds	$ -
EXPENDITURES	
Grant expenditures	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -
UNENCUMBERED CASH - JANUARY 1	(29,890)
PLUS: CANCELLATION OF ENCUMBRANCES	29,890
UNENCUMBERED CASH - DECEMBER 31	$ -

COWLEY COUNTY, KANSAS
LOCAL ASSISTANCE AND TRIBAL CONSISTENCY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Grant proceeds	$	-
EXPENDITURES		
Contractual services	$	240
Transfers out		227
Total Expenditures	$	467
RECEIPTS OVER (UNDER) EXPENDITURES	$	(467)
UNENCUMBERED CASH - JANUARY 1		467
UNENCUMBERED CASH - DECEMBER 31	$	-

COWLEY COUNTY, KANSAS
RURAL HOSPITAL INNOVATION GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

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

COWLEY COUNTY, KANSAS
DISTRICT COURT SPECIAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Income	$	1,175
EXPENDITURES		
Expenditures	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	1,175
UNENCUMBERED CASH - JANUARY 1		26,125
UNENCUMBERED CASH - DECEMBER 31	$	27,300

COWLEY COUNTY, KANSAS
EMERGENCY AUX FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

RECEIPTS		
Miscellaneous	$	138
EXPENDITURES		
Miscellaneous	$	32
RECEIPTS OVER (UNDER) EXPENDITURES	$	106
UNENCUMBERED CASH - JANUARY 1		3,888
UNENCUMBERED CASH - DECEMBER 31	$	3,994

COWLEY COUNTY, KANSAS
2021 SERIES BOND PROCEEDS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Bond proceeds	$ 54,867	$ -	$ 54,867
EXPENDITURES			
Contractual services	$ 47,970	$ 1,000,000	$ (952,030)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 6,897		
UNENCUMBERED CASH - JANUARY 1	1,781,007		
UNENCUMBERED CASH - DECEMBER 31	$ 1,787,904		

COWLEY COUNTY, KANSAS
2021 BOND COST OF ISSUANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

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, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 506,319	$ 534,773	$ (28,454)
Motor vehicle tax	61,229	58,147	3,082
Delinquent tax	1,020	-	1,020
Other	19,768	4,292	15,476
Total Cash Receipts	$ 588,336	$ 597,212	$ (8,876)
EXPENDITURES			
Bond principal	$ 425,000	$ 550,000	$ (125,000)
Bond interest	148,678	173,278	(24,600)
Total Expenditures	$ 573,678	$ 723,278	$ (149,600)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 14,658		
UNENCUMBERED CASH - JANUARY 1	258,128		
UNENCUMBERED CASH - DECEMBER 31	$ 272,786		

COWLEY COUNTY, KANSAS
TRANSFER STATION - LANDFILL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Landfill revenue	$ 1,895,387	$ 1,275,000	$ 620,387
Miscellaneous	894	-	894
Total Cash Receipts	$ 1,896,281	$ 1,275,000	$ 621,281
EXPENDITURES			
Personnel services	$ 295,779	$ 305,400	$ (9,621)
Tonnage fees	34,193	40,000	(5,807)
Solid waste fees	-	11,000	(11,000)
Hauling fees	876,744	675,000	201,744
Other contractual services	58,876	183,700	(124,824)
Commodities	95,876	35,200	60,676
Building and fixed equipment	8,824	120,000	(111,176)
Total Expenditures	$ 1,370,292	$ 1,370,300	$ (8)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 525,989		
UNENCUMBERED CASH - JANUARY 1	3,011,340		
UNENCUMBERED CASH - DECEMBER 31	$ 3,537,329		

COWLEY COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 33,014,298	$ 58,453,695	$ 57,090,594	$ 34,377,399
Current Tax Refunds	1	48,744	50,042	(1,297)
Redemptions	371,037	1,433,893	1,396,362	408,568
Delinquent Personal Property Tax	19,634	98,503	107,482	10,655
Foreclosure Sale	3,360	1,920	-	5,280
Foreclosure Costs	7,700	9,332	-	17,032
Vehicle Taxes	183,546	5,101,569	5,078,733	206,382
Commercial Vehicle	9,485	198,385	199,035	8,835
RV Taxes	1,593	81,583	81,805	1,371
Personal Property Part Pay Property Tax	-	4,654	4,654	-
Total Distributable Funds	$ 33,610,654	$ 65,432,278	$ 64,008,707	$ 35,034,225
State Funds:				
State Education Building	$ -	$ 426,845	$ 426,845	$ -
State Institutional Building	-	213,423	213,423	-
State Motor Vehicle	35	2,116,236	2,116,271	-
Auto Sales Tax	148,737	2,145,829	2,121,055	173,511
Heritage Trust Fund	9,070	16,107	15,562	9,615
Total State Funds	$ 157,842	$ 4,918,440	$ 4,893,156	$ 183,126
Subdivision Funds:				
School Districts	$ -	$ 27,698,366	$ 27,698,366	$ -
Cities	(3)	12,137,624	12,137,621	-
Townships	-	2,493,587	2,493,587	-
Cemeteries	31	44,918	44,931	18
Watersheds	(308)	98,368	98,060	-
Community Building	179	34,461	34,525	115
Fire Districts	984	1,243,954	1,244,849	89
SC Regional Library	-	257,114	257,114	-
Improvement Districts	-	6,700	6,700	-
Total Subdivision Funds	$ 883	$ 44,015,092	$ 44,015,753	$ 222

(Continued)

COWLEY COUNTY, KANSAS
AGENCY FUNDS (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Agency Funds:				
Cash Over and Short	$ -	$ 51,932	$ 51,932	$ -
Joint Accounts	-	459,785	459,785	-
Severance Tax	-	49,726	35,564	14,162
City Specials	70,728	155,553	145,441	80,840
Spl Co/City/Township	-	1,187,306	1,187,306	-
County Drug Task Force	8,230	-	-	8,230
Probate Unclaimed Money	-	873	873	-
County Officers	19,084	229,758	228,562	20,280
Payroll Clearing	3,355	297,735	301,090	-
Special JV/CC	4,686	201,537	206,223	-
Stray Animal Rescue	18,236	2,522	600	20,158
Foreclosure Court Fee	73,821	99,897	57,932	115,786
Payment in Lieu	6,474	42,209	34,819	13,864
Total Other Agency Funds	$ 204,614	$ 2,778,833	$ 2,710,127	$ 273,320
Office Cash				
Motor vehicle	$ 13,413	$ 252,025	$ 257,927	$ 7,511
Sheriff	85,789	140,860	202,852	23,797
Law Library	1,304	43,540	44,133	711
Register of Deeds	19,959	296,157	294,980	21,136
Total Office Cash	$ 120,465	$ 732,582	$ 799,892	$ 53,155
Total Agency Funds	$ 34,094,458	$ 117,877,225	$ 116,427,635	$ 35,544,048