COWLEY COUNTY, KANSAS

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

December 31, 2023

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

COWLEY COUNTY, KANSAS
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March 29, 2024

VARNEY
& ASSOCIATES, CPAs, LLC

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, 2023 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, 2023, 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, 2023, 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, 2023

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	$ 7,030,210	$ -	$ 14,757,768	$ 13,631,642	$ 8,156,336	$ 197,825	$ 8,354,161
Special Purpose Funds							
Road and Bridge	1,606,674	-	4,208,196	4,530,922	1,283,948	202,277	1,486,225
Noxious Weeds	48,832	-	284,525	153,861	179,496	1,524	181,020
South Annex Sales Tax Revenue	1,163	-	-	1,163	-	-	-
Economic Development	298,374	-	154,503	157,159	295,718	1,265	296,983
911 System	362,399	-	240,617	261,666	341,350	1,392	342,742
Joint Records Management	183,700	-	72,518	69,243	186,975	-	186,975
Community Corrections	289,087	-	506,447	433,024	362,510	2,597	365,107
Juvenile Services	360,319	-	905,776	643,532	622,563	3,012	625,575
Juvenile Services Reinvestment	2,687	-	250,525	81,494	171,718	3,266	174,984
Special Alcohol Programs	14,036	-	5,240	-	19,276	-	19,276
Special Parks and Recreation	34,217	-	5,241	-	39,458	-	39,458
County Attorney Training	28,263	-	1,195	3,017	26,441	-	26,441
County Attorney Forfeiture	324	-	-	-	324	-	324
Drug Screening	89,746	-	29,385	12,876	106,255	611	106,866
Jail Sales Tax Surplus	138,557	-	-	-	138,557	-	138,557
South Annex Tax Surplus	1,110,606	-	1,163	73,525	1,038,244	-	1,038,244
Special Law Enforcement	242,306	-	60,288	70,378	232,216	690	232,906
Firearms Range	8,917	-	3,100	2,168	9,849	121	9,970
Community Developmental Disability Organization	181,803	-	427,023	352,387	256,439	12,134	268,573
Oil and Gas Depletion	3,007	-	-	-	3,007	-	3,007
Self Funded Health Insurance	715,697	-	1,894,397	1,630,396	979,698	50,507	1,030,205
Special Machinery	1,283,264	-	169,000	397,750	1,054,514	-	1,054,514
Special Highway Improvement	2,609,463	-	197,339	824,209	1,982,593	118,789	2,101,382
Special Equipment Reserve	1,263,639	-	273,836	144,232	1,393,243	5,374	1,398,617
Register of Deeds Technology	52,137	-	32,040	17,870	66,307	6,970	73,277
County Clerk Technology	31,056	-	7,678	300	38,434	-	38,434
Treasurer Technology	17,502	-	7,678	12,131	13,049	-	13,049
Capital Improvements	1,233,496	-	575,317	145,515	1,663,298	-	1,663,298
South Annex Bond	110	-	2	-	112	-	112
Grants	126,965	-	394,874	206,133	315,706	5,220	320,926

(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, 2023

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	$ 6,418,662	$ -	$ 275,173	$ 3,482,477	$ 3,211,358	$ 361,593	$ 3,572,951
Local Assistance and Tribal Consistency	50,000	-	50,000	39,084	60,916	-	60,916
District Court Special Fund	23,175	-	1,225	-	24,400	-	24,400
Emergency Aux	-	-	5,735	-	5,735	-	5,735
2021 Series Bond Proceeds	9,976,061	-	510,402	2,698,813	7,787,650	2,161,950	9,949,600
2021 Bond Cost of Issuance	16,106	-	-	-	16,106	-	16,106
Bond and Interest Fund							
Bond and Interest	18,344	-	701,044	578,278	141,110	-	141,110
Business Fund							
Public Works Department	2,512,557	-	1,698,308	1,686,554	2,524,311	63,579	2,587,890
Jail Enterprise	109,547	-	-	-	109,547	-	109,547
Total Reporting Entity (Excluding Agency Funds)	$ 38,493,008	$ -	$ 28,707,558	$ 32,341,799	$ 34,858,767	$ 3,200,696	$ 38,059,463

Composition of Cash:	
Checking accounts	$ 61,502,663
Certificates of Deposit	12,000,000
Cash on hand	1,510
Total Cash	$ 73,504,173
Less: Agency Funds (per Schedule 3)	(35,444,710)
Total Reporting Entity (Excluding Agency Funds)	$ 38,059,463

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

Note 1: Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

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

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

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

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

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

Basis of Accounting

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

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

Regulatory Basis Fund Types

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

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

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

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

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

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

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

Note 2: Budgetary Information

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

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

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

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

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the 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
Special Machinery
Capital Improvements
Special Highway Improvement
Grants
County Clerk Technology
Emergency Aux
Local Assistance and Tribal Consistency
Oil and Gas Depletion
Bond and Interest
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, 2023.

Note 4: Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposits with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policies that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County's investments were composed entirely of KMIP deposits and certificates of deposit as of the fiscal year ended December 31, 2023.

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, 2023.

At December 31, 2023, the County's carrying amount of deposits was $73,502,663 and the bank balance was $73,762,059. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $71,279,581 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 2023 follows:

From	To	Regulatory Authority	Amount
General	Economic Development	K.S.A. 19-4102	$ 45,000
General	Joint Records Management	County Resolution	23,843
General	Special Equipment Reserve	K.S.A. 19-119	247,000
General	Capital Improvement	K.S.A. 19-119	550,000
General	Firearms Range	County Resolution	100
General	CDDO	County Resolution	90,000
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	1,163
Grants	Road and Bridge	County Resolution	128,501
911 System	General	K.S.A. 19-119	7,099
911 System	Joint Records Management	County Resolution	22,211
Drug Screen	General	K.S.A. 19-119	809
ARPA	General	K.S.A. 19-119	103,795
Community Corrections	General	K.S.A. 19-119	12,613
Total Transfers			$ 1,532,134

Note 6: Defined Benefit Pension Plan

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate a 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.43% for KPERS and 22.86% for KP&F for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County were $604,796 for KPERS and $338,716 for KP&F for the year ended December 31, 2023.

Net Pension Liability. At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was $6,652,729 and $3,694,580 for KP&F. The net pension liability was measured as of June 30, 2022 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in the financial statement.

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

Note 7: Self-Insurance Claims

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

Note 8: Other Long-Term Obligations from Operations

Other Post-Employment Benefits

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Other Employee Benefits

The County's policies regarding paid time off are the following: Full-time (forty hours per week) employees shall participate in earning paid leave time.

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

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

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

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

Note 9: Landfill Closure and Post-Closure Costs

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

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

The 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) 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. The County is in compliance with the financial test as of December 31, 2023.

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 2022 to 2023 and there were no settlements that exceeded insurance coverage in the past three years.

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

Note 11: Subsequent Events

Management has evaluated the effects on the financial statement of subsequent events occurring through March 29, 2024, 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	$ 9,280,000	$ -	$ 405,000	$ (405,000)	$ 8,875,000	$ 173,278

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

	2024	2025	2026	2027	2028	2029-2033	2034-2038	2039-2043	Total
Principal	$ 415,000	$ 425,000	$ 440,000	$ 455,000	$ 470,000	$ 2,420,000	$ 2,585,000	$ 1,665,000	$ 8,875,000
Interest	161,128	148,678	135,928	122,728	109,078	469,202	300,096	67,000	1,513,838
Total	$ 576,128	$ 573,678	$ 575,928	$ 577,728	$ 579,078	$ 2,889,202	$ 2,885,096	$ 1,732,000	$ 10,388,838

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

COWLEY COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General Fund	$ 18,311,786	$ -	$ 18,311,786	$ 13,631,642	$ (4,680,144)
Special Purpose Funds					
Road and Bridge	5,826,831	-	5,826,831	4,530,922	(1,295,909)
Noxious Weeds	313,650	-	313,650	153,861	(159,789)
South Annex Sales Tax Revenue	1,164	-	1,164	1,163	(1)
Economic Development	321,455	-	321,455	157,159	(164,296)
911 System	272,000	-	272,000	261,666	(10,334)
Joint Records Management	69,300	-	69,300	69,243	(57)
Community Corrections	532,750	-	532,750	433,024	(99,726)
Juvenile Services	837,679	-	837,679	643,532	(194,147)
Juvenile Services Reinvestment	87,213	-	87,213	81,494	(5,719)
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	3,017	(2,983)
County Attorney Forfeiture	324	-	324	-	(324)
Drug Screening	25,750	-	25,750	12,876	(12,874)
Jail Sales Tax Surplus	138,557	-	138,557	-	(138,557)
South Annex Tax Surplus	961,700	-	961,700	73,525	(888,175)
Special Law Enforcement	130,000	-	130,000	70,378	(59,622)
Firearms Range	2,260	-	2,260	2,168	(92)
Community Developmental Disability Organization	388,699	-	388,699	352,387	(36,312)
Self Funded Health Insurance	2,315,000	-	2,315,000	1,630,396	(684,604)
South Annex Bonds Fund	115	-	115	-	(115)
Bond and Interest	723,278	-	723,278	578,278	(145,000)
Public Works Department	1,686,600	-	1,686,600	1,686,554	(46)
Jail Enterprise	145,000	-	145,000	-	(145,000)
	$ 33,105,611	$ -	$ 33,105,611	$ 24,373,285	$ (8,732,326)

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, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and Shared Revenues:			
Ad valorem	$ 11,363,099	$ 11,764,772	$ (401,673)
Delinquent tax	330,470	-	330,470
Intangibles	98,183	38,737	59,446
Commercial vehicle	27,468	26,938	530
Motor vehicle	1,228,722	1,278,672	(49,950)
Recreation vehicle	22,876	23,708	(832)
16/20 vehicle	38,116	39,710	(1,594)
Payments in lieu of tax	11,242	7,000	4,242
LAVTR	37,965	5,180	32,785
Liquor control	5,241	4,000	1,241
Cereal Malt Beverage Licenses	200	200	-
County officer fees	252,538	180,000	72,538
Game license fees	-	150	(150)
Motor vehicle license fees	-	100,000	(100,000)
Delinquent personal tax fees	36,691	30,000	6,691
Current tax penalty	315,679	150,000	165,679
Civil process fees	17,259	20,000	(2,741)
Vehicle tax penalty	3,878	4,500	(622)
Interest on idle funds	321,991	20,000	301,991
Work release	6,029	14,000	(7,971)
Indigent fees	39,039	45,000	(5,961)
Rentals - Farm and annex	76,657	17,000	59,657
Memorial lawn cemetery fees	11,258	12,000	(742)
Miscellaneous	173,389	-	173,389
Reimbursements	10,800	-	10,800
Attorney's diversion	10,300	14,000	(3,700)
Other grants	398	-	398
Offenders sourced income	153,832	200,000	(46,168)
Permit fees	6,520	6,500	20
Conceal and carry	1,885	2,000	(115)
Emergency Management	31,727	25,000	6,727
Transfers in	124,316	-	124,316
Total Cash Receipts	$ 14,757,768	$ 14,029,067	$ 728,701

(Continued)

COWLEY COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
EXPENDITURES			
General Fund Payroll			
Salaries	$ 5,928,016	$ 6,905,218	$ (977,202)
Medicare	439,724	525,000	(85,276)
Health insurance	889,790	2,300,000	(1,410,210)
Retirement	685,718	810,000	(124,282)
Workers compensation	-	80,000	(80,000)
Unemployment	5,738	26,500	(20,762)
Total General Fund Payroll	$ 7,948,986	$ 10,646,718	$ (2,697,732)
County Commission			
Contractual services	$ 5,393	$ 6,225	$ (832)
Commodities	1,260	1,000	260
Capital Outlay	-	5,000	(5,000)
Total County Commission	$ 6,653	$ 12,225	$ (5,572)
General Administration			
Personnel services	$ 103,152	$ -	$ 103,152
Contractual services	560,177	408,000	152,177
Commodities	16,024	900,000	(883,976)
Capital outlay	-	1,800,000	(1,800,000)
Total General Administration	$ 679,353	$ 3,108,000	$ (2,428,647)
County Administrator			
Contractual services	$ 12,537	$ 16,200	$ (3,663)
Commodities	4,362	4,095	267
Capital Outlay	-	20,000	(20,000)
Total County Administrator	$ 16,899	$ 40,295	$ (23,396)
County Coroner			
Contractual services	$ 107,887	$ 70,000	$ 37,887
Emergency Communication			
Contractual services	$ 5,374	$ 29,900	$ (24,526)
Commodities	4,026	4,000	26
Capital outlay	-	10,000	(10,000)
Total Emergency Communication	$ 9,400	$ 43,900	$ (34,500)
Memorial Lawn Cemetery			
Contractual services	$ 8,385	$ 13,600	$ (5,215)
Commodities	5,697	20,300	(14,603)
Capital outlay	3,681	10,000	(6,319)
Total Memorial Lawn Cemetery	$ 17,763	$ 43,900	$ (26,137)
County Counselor			
Contractual services	$ 795	$ 2,200	$ (1,405)

(Continued)

COWLEY COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
EXPENDITURES			
Facility Management			
Contractual services	$ 429,922	$ 625,000	$ (195,078)
Commodities	16,864	15,000	1,864
Capital outlay	-	50,000	(50,000)
Total Facility Management	$ 446,786	$ 690,000	$ (243,214)
Juvenile Services			
Personnel services	$ -	$ -	$ -
Contractual services	15	15	-
Commodities	-	145	(145)
Total Juvenile Services	$ 15	$ 160	$ (145)
County Clerk			
Personnel services	$ 18,213	$ -	$ 18,213
Contractual services	17,694	42,700	(25,006)
Commodities	10,222	6,200	4,022
Capital outlay	683	10,000	(9,317)
Total County Clerk	$ 46,812	$ 58,900	$ (12,088)
County Treasurer			
Contractual services	$ 39,314	$ 40,800	$ (1,486)
Commodities	5,859	4,000	1,859
Capital outlay	-	5,000	(5,000)
Total County Treasurer	$ 45,173	$ 49,800	$ (4,627)
Register of Deeds			
Contractual services	$ 10,471	$ 14,300	$ (3,829)
Commodities	3,550	4,000	(450)
Capital outlay	-	5,000	(5,000)
Total Register of Deeds	$ 14,021	$ 23,300	$ (9,279)
County Attorney			
Contractual services	$ 46,894	$ 37,700	$ 9,194
Commodities	5,256	9,000	(3,744)
Capital outlay	-	10,000	(10,000)
Total County Attorney	$ 52,150	$ 56,700	$ (4,550)
District Court			
Contractual services	$ 513,556	$ 354,100	$ 159,456
Commodities	16,512	16,250	262
Capital outlay	8,929	28,000	(19,071)
Total District Court	$ 538,997	$ 398,350	$ 140,647
Emergency Management			
Contractual services	$ 13,567	$ 47,300	$ (33,733)
Commodities	4,722	9,100	(4,378)
Capital outlay	-	10,000	(10,000)
Total Emergency Management	$ 18,289	$ 66,400	$ (48,111)

(Continued)

COWLEY COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
EXPENDITURES			
Management Information Systems			
Contractual services	$ 156,198	$ 310,100	$ (153,902)
Commodities	1,874	2,500	(626)
Capital outlay	228,194	200,000	28,194
Total Management Information Systems	$ 386,266	$ 512,600	$ (126,334)
County Sheriff			
Contractual services	$ 112,422	$ 140,900	$ (28,478)
Commodities	178,801	203,900	(25,099)
Capital outlay	140,535	179,000	(38,465)
Total County Sheriff	$ 431,758	$ 523,800	$ (92,042)
County Jail			
Contractual services	$ 270,199	$ 192,700	$ 77,499
Commodities	294,633	357,500	(62,867)
Capital outlay	21,730	50,000	(28,270)
Total County Jail	$ 586,562	$ 600,200	$ (13,638)
County Appraiser			
Contractual services	$ 51,006	$ 79,000	$ (27,994)
Commodities	14,591	22,000	(7,409)
Capital outlay	-	10,000	(10,000)
Total County Appraiser	$ 65,597	$ 111,000	$ (45,403)
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	2,199	-	2,199
Total Appropriations	$ 1,255,537	$ 1,253,338	$ 2,199
Transfers out	$ 955,943	$ -	$ 955,943
Total Expenditures	$ 13,631,642	$ 18,311,786	$ (4,680,144)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,126,126		
UNENCUMBERED CASH - JANUARY 1	7,030,210		
UNENCUMBERED CASH - DECEMBER 31	$ 8,156,336		

COWLEY COUNTY, KANSAS
ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 2,685,203	$ 2,787,076	$ (101,873)
Delinquent tax	9,286	7,000	2,286
Motor vehicle tax	292,409	304,280	(11,871)
Recreational vehicle tax	5,444	5,641	(197)
16/20M tax	12,995	9,450	3,545
Commercial vehicle tax	6,537	6,410	127
Payment in lieu of taxes	1,431	1,000	431
Motor fuel tax	970,567	960,000	10,567
Redemptions	77,424	50,000	27,424
Miscellaneous	18,399	15,000	3,399
Transfers in	128,501	-	128,501
Total Cash Receipts	$ 4,208,196	$ 4,145,857	$ 62,339
EXPENDITURES			
Personnel services	$ 1,647,536	$ 2,367,025	$ (719,489)
District No. 1	747,795	672,100	75,695
District No. 2	800,586	671,300	129,286
District No. 3	680,237	670,450	9,787
Special Bridge	268,531	1,392,406	(1,123,875)
Public Works Administration	85,361	53,550	31,811
County Engineer	876	-	876
Transfers out	300,000	-	300,000
Total Expenditures	$ 4,530,922	$ 5,826,831	$ (1,295,909)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (322,726)		
UNENCUMBERED CASH - JANUARY 1	1,606,674		
UNENCUMBERED CASH - DECEMBER 31	$ 1,283,948		

COWLEY COUNTY, KANSAS
NOXIOUS WEEDS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 266,204	$ -	$ 266,204
Delinquent tax	793	-	793
Motor vehicle tax	13,065	13,562	(497)
Recreational vehicle tax	243	251	(8)
16/20M tax	450	421	29
Commercial vehicle tax	292	286	6
Payment in lieu of taxes	142	-	142
Redemptions	3,336	-	3,336
Total Cash Receipts	$ 284,525	$ 14,520	$ 270,005
EXPENDITURES			
Personnel services	$ 70,212	$ 211,000	$ (140,788)
Contractual services	11,109	22,650	(11,541)
Commodities	72,287	55,000	17,287
Capital outlay	253	25,000	(24,747)
Total Expenditures	$ 153,861	$ 313,650	$ (159,789)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 130,664		
UNENCUMBERED CASH - JANUARY 1	48,832		
UNENCUMBERED CASH - DECEMBER 31	$ 179,496		

COWLEY COUNTY, KANSAS
SOUTH ANNEX SALES TAX REVENUE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Sales tax revenues	$ -	$ 1	$ (1)
EXPENDITURES			
Transfers out	$ 1,163	$ 1,164	$ (1)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,163)		
UNENCUMBERED CASH - JANUARY 1	1,163		
UNENCUMBERED CASH - DECEMBER 31	$ -		

COWLEY COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Appropriations	$ 90,000	$ 90,000	$ -
Private Investments	17,000	37,500	(20,500)
Miscellaneous	2,503	25,000	(22,497)
Transfers in	45,000	45,000	-
Total Cash Receipts	$ 154,503	$ 197,500	$ (42,997)
EXPENDITURES			
Personnel services	$ 137,521	$ 179,155	$ (41,634)
Contractual services	14,686	47,800	(33,114)
Commodities	4,114	9,000	(4,886)
Capital outlay	838	85,500	(84,662)
Total Expenditures	$ 157,159	$ 321,455	$ (164,296)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (2,656)		
UNENCUMBERED CASH - JANUARY 1	298,374		
UNENCUMBERED CASH - DECEMBER 31	$ 295,718		

COWLEY COUNTY, KANSAS
911 SYSTEM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
User fees	$ 233,633	$ 200,000	$ 33,633
Interest on idle funds	6,984	500	6,484
Total Cash Receipts	$ 240,617	$ 200,500	$ 40,117
EXPENDITURES			
Contractual services	$ 232,356	$ 272,000	$ (39,644)
Transfers out	29,310	-	29,310
Total Expenditures	$ 261,666	$ 272,000	$ (10,334)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (21,049)		
UNENCUMBERED CASH - JANUARY 1	362,399		
UNENCUMBERED CASH - DECEMBER 31	$ 341,350		

COWLEY COUNTY, KANSAS
JOINT RECORDS MANAGEMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Contributions from cities	$ 26,464	$ 76,000	$ (49,536)
Transfers in	46,054	10,000	36,054
Total Cash Receipts	$ 72,518	$ 86,000	$ (13,482)
EXPENDITURES			
Contractual services	$ 69,243	$ 69,300	$ (57)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,275		
UNENCUMBERED CASH - JANUARY 1	183,700		
UNENCUMBERED CASH - DECEMBER 31	$ 186,975		

COWLEY COUNTY, KANSAS
COMMUNITY CORRECTIONS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Intergovernmental			
Community Corrections Grant	$ 464,269	$ 460,862	$ 3,407
Case management	21,615	15,000	6,615
Behavioral health grant	20,563	19,156	1,407
Total Cash Receipts	$ 506,447	$ 495,018	$ 11,429
EXPENDITURES			
Personnel services	$ 356,323	$ 400,000	$ (43,677)
Contractual services	26,871	125,750	(98,879)
Commodities	12,750	7,000	5,750
Capital outlay	24,467	-	24,467
Transfers out	12,613	-	12,613
Total Expenditures	$ 433,024	$ 532,750	$ (99,726)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 73,423		
UNENCUMBERED CASH - JANUARY 1	289,087		
UNENCUMBERED CASH - DECEMBER 31	$ 362,510		

COWLEY COUNTY, KANSAS
JUVENILE SERVICES FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Graduated sanction and prevention	$ 618,540	$ 579,113	$ 39,427
Juvenile and other	287,236	222,128	65,108
Total Cash Receipts	$ 905,776	$ 801,241	$ 104,535
EXPENDITURES			
Graduated sanction and prevention	$ 585,354	$ 538,449	$ 46,905
Juvenile and other	58,178	299,230	(241,052)
Total Expenditures	$ 643,532	$ 837,679	$ (194,147)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 262,244		
UNENCUMBERED CASH - JANUARY 1	360,319		
UNENCUMBERED CASH - DECEMBER 31	$ 622,563		

COWLEY COUNTY, KANSAS
JUVENILE SERVICES REINVESTMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Intergovernmental			
Juv Service Reinvestment	$ 250,525	$ 80,210	$ 170,315
EXPENDITURES			
Personnel services	$ 70,704	$ 77,002	$ (6,298)
Contractual services	4,277	916	3,361
Commodities	6,513	9,295	(2,782)
Total Expenditures	$ 81,494	$ 87,213	$ (5,719)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 169,031		
UNENCUMBERED CASH - JANUARY 1	2,687		
UNENCUMBERED CASH - DECEMBER 31	$ 171,718		

COWLEY COUNTY, KANSAS
SPECIAL ALCOHOL PROGRAMS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Liquor tax	$ 5,240	$ 4,000	$ 1,240
EXPENDITURES			
Appropriations	$ -	$ 4,500	$ (4,500)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 5,240		
UNENCUMBERED CASH - JANUARY 1	14,036		
UNENCUMBERED CASH - DECEMBER 31	$ 19,276		

COWLEY COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Liquor tax	$ 5,241	$ 4,000	$ 1,241
EXPENDITURES			
Appropriations	$ -	$ 4,000	$ (4,000)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 5,241		
UNENCUMBERED CASH - JANUARY 1	34,217		
UNENCUMBERED CASH - DECEMBER 31	$ 39,458		

COWLEY COUNTY, KANSAS
COUNTY ATTORNEY TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
District Court	$ 1,195	$ 4,000	$ (2,805)
EXPENDITURES			
Contractual services	$ 3,017	$ 6,000	$ (2,983)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,822)		
UNENCUMBERED CASH - JANUARY 1	28,263		
UNENCUMBERED CASH - DECEMBER 31	$ 26,441		

COWLEY COUNTY, KANSAS
COUNTY ATTORNEY FORFEITURE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	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, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Program revenues	$ 29,385	$ 26,500	$ 2,885
EXPENDITURES			
Testing fees and refunds	$ 12,067	$ 25,750	$ (13,683)
Transfers out	809	-	809
Total Expenditures	$ 12,876	$ 25,750	$ (12,874)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 16,509		
UNENCUMBERED CASH - JANUARY 1	89,746		
UNENCUMBERED CASH - DECEMBER 31	$ 106,255		

COWLEY COUNTY, KANSAS
JAIL SALES TAX SURPLUS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	$ -	$ -	$ -
EXPENDITURES			
Transfers out	$ -	$ 138,557	$ (138,557)
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, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Transfers in	$ 1,163	$ -	$ 1,163
EXPENDITURES			
Contractual services	$ 73,525	$ 961,700	$ (888,175)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (72,362)		
UNENCUMBERED CASH - JANUARY 1	1,110,606		
UNENCUMBERED CASH - DECEMBER 31	$ 1,038,244		

COWLEY COUNTY, KANSAS
SPECIAL LAW ENFORCEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	$ 60,288	$ 70,000	$ (9,712)
EXPENDITURES			
Contractual services	$ 602	$ -	$ 602
Commodities	11,866	80,000	(68,134)
Capital outlay	50,403	50,000	403
Miscellaneous	7,507	-	7,507
Total Expenditures	$ 70,378	$ 130,000	$ (59,622)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (10,090)		
UNENCUMBERED CASH - JANUARY 1	242,306		
UNENCUMBERED CASH - DECEMBER 31	$ 232,216		

COWLEY COUNTY, KANSAS
FIREARMS RANGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	$ 3,000	$ 2,000	$ 1,000
Transfers in	100	1,000	(900)
Total Cash Receipts	$ 3,100	$ 3,000	$ 100
EXPENDITURES			
Contractual services	$ 1,956	$ 2,260	$ (304)
Commodities	212	-	212
Total Expenditures	$ 2,168	$ 2,260	$ (92)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 932		
UNENCUMBERED CASH - JANUARY 1	8,917		
UNENCUMBERED CASH - DECEMBER 31	$ 9,849		

COWLEY COUNTY, KANSAS
COMMUNITY DEVELOPMENTAL DISABILITY ORGANIZATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
State aid	$ 46,904	$ 46,904	$ -
Administration	259,397	231,582	27,815
Screening revenue	30,600	29,375	1,225
Miscellaneous	122	-	122
Transfers in	90,000	90,000	-
Total Cash Receipts	$ 427,023	$ 397,861	$ 29,162
EXPENDITURES			
Personnel services	$ 245,259	$ 231,195	$ 14,064
Contractual services	106,565	147,004	(40,439)
Commodities	563	3,000	(2,437)
Capital outlay	-	7,500	(7,500)
Total Expenditures	$ 352,387	$ 388,699	$ (36,312)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 74,636		
UNENCUMBERED CASH - JANUARY 1	181,803		
UNENCUMBERED CASH - DECEMBER 31	$ 256,439		

COWLEY COUNTY, KANSAS
OIL AND GAS DEPLETION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

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, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Contributions	$ 1,799,917	$ 2,009,000	$ (209,083)
Miscellaneous	94,480	-	94,480
Total Cash Receipts	$ 1,894,397	$ 2,009,000	$ (114,603)
EXPENDITURES			
Health insurance premiums	$ 639,149	$ 700,000	$ (60,851)
Health care claims	982,509	1,400,000	(417,491)
Administrative fees	6,840	200,000	(193,160)
Miscellaneous	1,898	15,000	(13,102)
Total Expenditures	$ 1,630,396	$ 2,315,000	$ (684,604)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 264,001		
UNENCUMBERED CASH - JANUARY 1	715,697		
UNENCUMBERED CASH - DECEMBER 31	$ 979,698		

COWLEY COUNTY, KANSAS
SPECIAL MACHINERY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Miscellaneous	$	19,000
Transfers in		150,000
Total Cash Receipts	$	169,000
EXPENDITURES		
Capital outlay	$	397,750
RECEIPTS OVER (UNDER) EXPENDITURES	$	(228,750)
UNENCUMBERED CASH - JANUARY 1		1,283,264
UNENCUMBERED CASH - DECEMBER 31	$	1,054,514

COWLEY COUNTY, KANSAS
SPECIAL HIGHWAY IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Interest on idle funds	$	47,339
Transfers in		150,000
Total Cash Receipts	$	197,339
EXPENDITURES		
Contractual services	$	255,124
Capital outlay		569,085
Total Expenditures	$	824,209
RECEIPTS OVER (UNDER) EXPENDITURES	$	(626,870)
UNENCUMBERED CASH - JANUARY 1		2,609,463
UNENCUMBERED CASH - DECEMBER 31	$	1,982,593

COWLEY COUNTY, KANSAS
SPECIAL EQUIPMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Interest on idle funds	$	24,881
Miscellaneous		1,955
Transfers in		247,000
Total Cash Receipts	$	273,836
EXPENDITURES		
Contractual services	$	59,995
Capital outlay		84,237
Total Expenditures	$	144,232
RECEIPTS OVER (UNDER) EXPENDITURES	$	129,604
UNENCUMBERED CASH - JANUARY 1		1,263,639
UNENCUMBERED CASH - DECEMBER 31	$	1,393,243

COWLEY COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Fees	$	30,260
Interest on idle funds		1,328
Miscellaneous		452
Total Cash Receipts	$	32,040
EXPENDITURES		
Contractual services	$	17,870
RECEIPTS OVER (UNDER) EXPENDITURES	$	14,170
UNENCUMBERED CASH - JANUARY 1		52,137
UNENCUMBERED CASH - DECEMBER 31	$	66,307

COWLEY COUNTY, KANSAS
COUNTY CLERK TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Fees	$	7,678
EXPENDITURES		
Capital outlay	$	300
RECEIPTS OVER (UNDER) EXPENDITURES	$	7,378
UNENCUMBERED CASH - JANUARY 1		31,056
UNENCUMBERED CASH - DECEMBER 31	$	38,434

COWLEY COUNTY, KANSAS
TREASURER TECHNOLOGY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Fees	$	7,678
EXPENDITURES		
Capital outlay	$	12,131
RECEIPTS OVER (UNDER) EXPENDITURES	$	(4,453)
UNENCUMBERED CASH - JANUARY 1		17,502
UNENCUMBERED CASH - DECEMBER 31	$	13,049

COWLEY COUNTY, KANSAS
CAPITAL IMPROVEMENTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Interest on idle funds	$	25,317
Transfers in		550,000
Total Cash Receipts	$	575,317
EXPENDITURES		
Capital outlay	$	145,515
RECEIPTS OVER (UNDER) EXPENDITURES	$	429,802
UNENCUMBERED CASH - JANUARY 1		1,233,496
UNENCUMBERED CASH - DECEMBER 31	$	1,663,298

COWLEY COUNTY, KANSAS
SOUTH ANNEX BONDS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Interest on idle funds	$ 2	$ -	$ 2
EXPENDITURES			
Transfers out	$ -	$ 115	$ (115)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2		
UNENCUMBERED CASH - JANUARY 1	110		
UNENCUMBERED CASH - DECEMBER 31	$ 112		

COWLEY COUNTY, KANSAS
GRANTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Grant receipts and reimbursements	$	394,874
EXPENDITURES		
Contractual services	$	77,632
Transfers out		128,501
Total Expenditures	$	206,133
RECEIPTS OVER (UNDER) EXPENDITURES	$	188,741
UNENCUMBERED CASH - JANUARY 1		126,965
UNENCUMBERED CASH - DECEMBER 31	$	315,706

COWLEY COUNTY, KANSAS
CARES ACT GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Interest on idle funds	$	275,173
EXPENDITURES		
Grant expenditures	$	3,378,682
Transfers out		103,795
Total Expenditures	$	3,482,477
RECEIPTS OVER (UNDER) EXPENDITURES	$	(3,207,304)
UNENCUMBERED CASH - JANUARY 1		6,418,662
UNENCUMBERED CASH - DECEMBER 31	$	3,211,358

COWLEY COUNTY, KANSAS
LOCAL ASSISTANCE AND TRIBAL CONSISTENCY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Grant proceeds	$	50,000
EXPENDITURES		
Contractual services	$	39,084
RECEIPTS OVER (UNDER) EXPENDITURES	$	10,916
UNENCUMBERED CASH - JANUARY 1		50,000
UNENCUMBERED CASH - DECEMBER 31	$	60,916

COWLEY COUNTY, KANSAS
DISTRICT COURT SPECIAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Income	$	1,225
EXPENDITURES		
Expenditures	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	1,225
UNENCUMBERED CASH - JANUARY 1		23,175
UNENCUMBERED CASH - DECEMBER 31	$	24,400

COWLEY COUNTY, KANSAS
EMERGENCY AUX FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Miscellaneous	$	5,735
EXPENDITURES		
Expenditures	$	-
RECEIPTS OVER (UNDER) EXPENDITURES	$	5,735
UNENCUMBERED CASH - JANUARY 1		-
UNENCUMBERED CASH - DECEMBER 31	$	5,735

COWLEY COUNTY, KANSAS
2021 SERIES BOND PROCEEDS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

RECEIPTS		
Interest on idle funds	$	510,402
EXPENDITURES		
Contractual services	$	644,813
Capital outlay		2,054,000
Total Expenditures	$	2,698,813
RECEIPTS OVER (UNDER) EXPENDITURES	$	(2,188,411)
UNENCUMBERED CASH - JANUARY 1		9,976,061
UNENCUMBERED CASH - DECEMBER 31	$	7,787,650

COWLEY COUNTY, KANSAS
2021 BOND COST OF ISSUANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

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, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 627,227	$ 650,957	$ (23,730)
Motor vehicle tax	61,974	64,466	(2,492)
Delinquent tax	1,839	-	1,839
Other	10,004	4,555	5,449
Total Cash Receipts	$ 701,044	$ 719,978	$ (18,934)
EXPENDITURES			
Bond principal	$ 405,000	$ 550,000	$ (145,000)
Bond interest	173,278	173,278	-
Total Expenditures	$ 578,278	$ 723,278	$ (145,000)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 122,766		
UNENCUMBERED CASH - JANUARY 1	18,344		
UNENCUMBERED CASH - DECEMBER 31	$ 141,110		

COWLEY COUNTY, KANSAS
PUBLIC WORKS DEPARTMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Landfill revenue	$ 1,694,113	$ 1,275,000	$ 419,113
Miscellaneous	4,195	-	4,195
Total Cash Receipts	$ 1,698,308	$ 1,275,000	$ 423,308
EXPENDITURES			
Personnel services	$ 304,061	$ 305,400	$ (1,339)
Tonnage fees	23,746	40,000	(16,254)
Solid waste fees	14,876	11,000	3,876
Hauling fees	741,036	675,000	66,036
Other contractual services	395,950	500,000	(104,050)
Commodities	203,147	35,200	167,947
Building & Fixed Equip	3,738	120,000	(116,262)
Total Expenditures	$ 1,686,554	$ 1,686,600	$ (46)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 11,754		
UNENCUMBERED CASH - JANUARY 1	2,512,557		
UNENCUMBERED CASH - DECEMBER 31	$ 2,524,311		

COWLEY COUNTY, KANSAS
JAIL ENTERPRISE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	$ -	$ -	$ -
EXPENDITURES			
Transfers out	$ -	$ 145,000	$ (145,000)
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, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 31,372,643	$ 56,848,158	$ 53,841,018	$ 34,379,783
Current Tax Refunds	-	25,929	25,929	-
Redemptions	401,375	1,301,373	1,373,085	329,663
Delinquent Personal Property Tax	8,216	170,880	169,202	9,894
Foreclosure Sale	11,035	4,818	8,533	7,320
Foreclosure Costs	31,970	39,765	34,336	37,399
Vehicle Taxes	176,107	60,168	77,102	159,173
Commercial Vehicle	6,634	104,033	105,114	5,553
RV Taxes	1,648	90,519	90,026	2,141
Cereal Malt Beverage	-	100	100	-
Candidate Personal Property Tax - Partial	-	50	-	50
Personal Property Part Pay Property Tax	-	2,094	2,094	-
Total Distributable Funds	$ 32,009,628	$ 58,647,887	$ 55,726,539	$ 34,930,976
State Funds:				
State Education Building	$ -	$ 375,035	$ 375,035	$ -
State Institutional Building	-	187,518	187,518	-
State Motor Vehicle	-	2,059,309	2,059,309	-
Auto Sales Tax	103,899	1,731,332	1,713,432	121,799
Heritage Trust Fund	9,088	15,356	15,630	8,814
Total State Funds	$ 112,987	$ 4,368,550	$ 4,350,924	$ 130,613
Subdivision Funds:				
School Districts	$ (34)	$ 26,193,598	$ 26,193,785	$ (221)
Cities	-	11,454,663	11,454,663	-
Townships	-	2,363,262	2,363,262	-
Cemeteries	15	40,485	40,563	(63)
Watersheds	-	103,246	103,246	-
Community Building	107	35,077	35,184	-
Fire Districts	130	1,152,951	1,152,922	159
SC Regional Library	-	249,939	249,939	-
Improvement Districts	-	7,081	7,081	-
Total Subdivision Funds	$ 218	$ 41,600,302	$ 41,600,645	$ (125)

(Continued)

COWLEY COUNTY, KANSAS
AGENCY FUNDS (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Agency Funds:				
Cash Over and Short	$ 39	$ 78,669	$ 78,708	$ -
Joint Accounts	-	481,915	481,915	-
Severance Tax	11,246	64,684	75,930	-
City Specials	113,935	268,303	218,110	164,128
Spl Co/City/Township	-	1,200,055	1,200,055	-
County Drug Task Force	8,230	-	-	8,230
Probate Unclaimed Money	29,018	14,508	43,526	-
County Officers	37,105	222,581	226,952	32,734
Payroll Clearing	(12,643)	285,718	270,981	2,094
Stray Animal Rescue	-	5	5	-
Foreclosure Court Fee	-	316,123	236,510	79,613
Payment in Lieu	502	35,634	29,637	6,499
Cereal Malt Beverage	-	100	100	-
Total Other Agency Funds	$ 187,432	$ 2,968,295	$ 2,862,429	$ 293,298
Office Cash				
Motor vehicle	$ 5,061	$ 243,559	$ 235,505	$ 13,115
Sheriff	33,653	230,369	205,566	58,456
Law Library	4,830	31,671	34,890	1,611
Register of Deeds	20,654	284,096	287,984	16,766
Total Office Cash	$ 64,198	$ 789,695	$ 763,945	$ 89,948
Total Agency Funds	$ 32,374,463	$ 108,374,729	$ 105,304,482	$ 35,444,710