

COWLEY COUNTY, KANSAS
FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2019

Prepared By

Edw. B. Stephenson & Co., CPAs Chartered
1002 Main
Winfield, Kansas

COWLEY COUNTY, KANSAS

For the Year Ended December 31, 2019

ELECTED OFFICIALS

Board of Commissioners

Wayne Wilt, Chairman

Alan Groom, Vice Chairman

Bob Voegele

County Clerk

Karen Madison

Treasurer

Maci DeCoudres

County Attorney

Larry Schwartz

Register of Deeds

Toni Long

Sheriff

David Falletti

COWLEY COUNTY, KANSAS

For the Year Ended December 31, 2019

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COWLEY COUNTY, KANSAS

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FINANCIAL SECTION

**EDW B
STEPHENSON
& CO., CPAs
CHARTERED**

EDW, B. STEPHENSON
(1905-1985)

JAMES R. DOBBS
(1927-1997)

HARRY L. SHETLAR, IR.
(1931-2000)

MORRIS W. JARVIS
(1935-1999)

N. DEAN BRADBURY
(1936-2005)

LOREN L. PONTIOUS
(Retired)

SHAREHOLDERS

AARONR. IVERSON, CPA

MAURICE P. ROBERTS, CPA

ACCOUNTANTS

HEIDI M. HUENEGARDT, CPA

1002 Main Street.
Winfield, Kansas 67156
620-221-9320
FAX 620-221-9325

INDEPENDENT AUDITORS REPORT

To the County Commissioners
Cowley County
Winfield, Kansas 67156

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Cowley County, Kansas, a Municipality, as of and for the year ended December 31, 2019 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with *the Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the 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 the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinions

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note I of the financial statement, the financial statement is prepared by the County on the basis of financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, 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 regulatory basis of accounting described in Note I and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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 Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the 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 Cowley County, Kansas, as of December 31, 2019, or the changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, **in** all material respects, the aggregate cash and unencumbered cash balance of Cowley County, Kansas, as of December 31, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note I.

Other Matters

Report on 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, and reconciliation of 2018 tax roll (schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. 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 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 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 I.

Prior Year Comparative Analysis

We also previously audited, in accordance with auditing standards generally accepted in the United States, the basic financial statement of Cowley County, KS as of and for the year ended December 31, 2018 (not presented herein), and have issued our report thereon dated August 25, 2019, which contained an unmodified opinion on the financial statement. The 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of Kansas Department of Administration, Office of Management Analysis and Standards **at the following link** <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2019 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2018 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 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 2018 basic financial statement or to the 2018 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 2018 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2018, on the basis of accounting described in Note 1.

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Edw. B. Stephenson & Co., CPAs Chartered

COWLEY COUNTY, KANSAS
 Summary Statement of Receipts, Expenditures, and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2019

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General Funds							
General	\$ 1,592,337.27	\$ -	\$ 13,020,683.03	\$ 11,608,463.74	\$ 3,004,556.56	\$ 128,056.04	\$ 3,132,612.60
Special Purpose Funds							
Road and Bridge	902,646.73		3,668,547.81	3,822,532.23	748,662.31	54,428.34	803,090.65
Noxious Weeds	38,638.78		123,989.39	107,486.26	55,141.91	548.21	55,690.12
South Annex Sales Tax Revenue	563,630.21		1,728.89	540,000.00	25,359.10	-	25,359.10
Public Safety	379,558.02		411.33	350,000.00	29,969.35	-	29,969.35
Economic Development	233,408.84		198,290.13	174,861.06	256,837.91	2,176.94	259,014.85
911 System	109,866.81		214,484.16	120,020.28	204,330.69	18,617.61	222,948.30
Joint Records Management	89,168.57	-	90,642.77	61,907.74	117,903.60	-	117,903.60
Community Corrections	80,219.48	-	389,017.64	364,131.18	105,105.94	316.25	105,422.19
Juvenile Services	220,427.37	-	567,047.84	559,904.36	227,570.85	2,397.14	229,967.99
Special Alcohol Programs	8,442.24		3,897.74	11,000.00	1,339.98	11,000.00	12,339.98
Special Parks and Recreation	17,623.91	-	3,897.75	-	21,521.66		21,521.66
County Attorney Training	19,258.12		3,834.48	1,826.74	21,265.86	423.50	21,689.36
County Attorney Forfeiture	324.15		-	-	324.15		324.15
Drug Screening	10,043.99		46,541.96	30,741.43	25,844.52	4,603.61	30,448.13
Jail Sales Tax Surplus	691,791.16	-	-	470,406.79	221,384.37	42,665.76	264,050.13
South Annex Tax Surplus	416,645.06		863,629.00	110,731.37	1,169,542.69	589.61	1,170,132.30
Special Law Enforcement	225,054.17	-	102,623.52	85,891.18	241,786.51	8,293.00	250,079.51
Firearms Range	7,443.28	-	100.00	1,385.19	6,158.09	884.01	7,042.10
Community Developmental Disability Organization	158,111.54		330,846.00	331,564.40	157,393.14	88,559.24	245,952.38
Oil and Gas Depletion	3,006.79			-	3,006.79	-	3,006.79
Self Funded Health Insurance	91,962.92		1,902,382.00	1,580,904.81	413,440.11	52,870.40	466,310.51
Special Machinery	860,074.65	-	250,000.00		1,110,074.65		1,110,074.65
Special Highway Improvement	2,173,487.01	-	265,320.16	18,446.05	2,420,361.12		2,420,361.12
Special Equipment Reserve	914,813.39		250,087.07	219,995.30	944,905.16	24,179.16	969,084.32

The notes to the financial statement are an integral part of this statement.

COWLEY COUNTY, KANSAS
 Summary Statement of Receipts, Expenditures, and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2019

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds (Continued)							
Register of Deeds Technology	\$ 44,678.40	\$	\$ 31,655.62	\$ 38,226.66	\$ 38,107.36	\$	\$ 38,107.36
County Clerk Technology	23,567.92		7,810.50	1,510.79	29,867.63		29,867.63
Treasurer Technology	20,275.50		7,810.50	10,120.73	17,965.27		17,965.27
Capital Improvements	118.93		300,006.47		300,125.40		300,125.40
South Annex Bond	31,400.23		367.38		31,767.61		31,767.61
Grants	24,168.57		73,858.34	88,726.85	9,300.06	5,914.15	15,214.21
District Court Special Fund	16,450.13		2,125.00		18,575.13		18,575.13
Bond and Interest Funds:							
Bond and Interest	7.91		0.46		8.37		8.37
2013 GOB Debt Service	323,629.18			323,629.00	0.18		0.18
Business Type Funds:							
Enterprise Funds							
Public Works Department	1,340,638.54		1,362,799.58	1,125,332.05	1,578,106.07	101,398.40	1,679,504.47
Jail Enterprise	109,546.84				109,546.84		109,546.84
Total Reporting Entity							
(Excluding Agency Funds)	\$ 11,742,466.61	\$	\$ 24,084,436.52	\$ 22,159,746.19	\$ 13,667,156.94	\$ 547,921.37	\$14,215,078.31
Total Reporting Entity							
	\$ 11,742,466.61	\$	\$ 24,084,436.52	\$ 22,159,746.19	\$ 13,667,156.94	\$ 547,921.37	\$14,215,078.31

The notes to the financial statement are an integral part of this statement.

COWLEY COUNTY, KANSAS
 Summary Statement of Receipts, Expenditures, and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2019

Composition of Cash

County General:	
Cash on Hand	\$ 1,410.00
Demand Account - RCB, Winfield, Ks	37,948,115.92
Demand Account - RCB, Winfield, Ks.	2,500.00
Demand Account - RCB, Winfield, Ks.	123,248.68
Demand Account - RCB, Winfield, Ks.	277,879.23
Certificate of Deposit - Citizens Bank of Kansas, Winfield, Ks.	1,300,000.00
Certificate of Deposit - Community National Bank, Winfield, Ks.	1,230,000.00
Certificate of Deposit - Union State Bank Winfield, Ks.	1,000,000.00
Deposits in Transit	17,210.40
Outstanding Checks	(199,763.65)
Outstanding Items	
Total Cash	<u>\$ 41,700,600.58</u>
Agency Funds Per Schedule 3	<u>(27,485,522.27)</u>
Total Reporting Entity (Excluding Agency Funds)	<u><u>\$ 14,215,078.31</u></u>

The notes to the financial statement are an integral part of this statement.

COWLEY COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2019

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Municipal Financial Reporting Entity

Cowley County is a municipal corporation governed by an elected three-member commission. Cowley County, Kansas, 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 Cowley County (the County).

Related Municipal Entities

The County, for financial purposes, includes all of the funds and account groups relevant to the operations of Cowley County, Kansas, 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.

B. Basis of Presentation — Regulatory Basis Fund Types

The financial transactions of the County are recorded in individual funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities of the County for the year 2019:

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

COWLEY COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2019

Special Purpose Fund—Used to account for the proceeds of specific tax levies and other specific regulatory receipt 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 on 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 Type Funds— Funds financed in whole or in part by fees charged to users or goods or services (i.e. enterprise and internal service fund, etc.).

Agency Fund — Funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

C. 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.

D. Budgetary Information

Kansas Statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempt 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:

COWLEY COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2019

- I. Preparation of the budget for the succeeding calendar year on or before August 1st
2. Publication in a 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.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts 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 budget was amended in 2019.

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 schedules 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 regulatory receipts 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 Funds, Trust and Agency Funds, and the following Special Purpose Funds:

Special Equipment Reserve	Special Law Enforcement
Special Machinery	County Attorney Training
Capital Improvements	Community Corrections
Special Highway Improvement	Register of Deeds Technology
Grants Fund	District Court Special Fund
County Clerk Technology	Treasurer Technology
South Annex Bond	

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

COWLEY COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2019

E. Property Taxes

In accordance with governing State statutes, property taxes levied during the current year are revenue sources to be used to finance the budget of the ensuing year. Taxes are assessed on calendar-year bases and are levied and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities with the County. Property owners have the option of paying one-half of the full amounts of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes levied and collected in the year prior to January 1 of the ensuing year.

F. Special Assessments

Projects financed in part by special assessments are funded through general obligation bonds issued by the County and listed with its other general obligation debt. Special assessments paid prior to the issuance of bonds are recorded as revenue in the appropriate project but special assessments received after the issuance of bonds are recorded as revenue in the Bond and Interest Fund, from which the bonds will be paid.

II STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Compliance with Kansas Statutes

As shown in Schedule -1-, The County had no expenditures in excess of the budgeted amounts in the current year. There is no violation of K.S.A. 79-2935.

The County's deposits were adequately secured during the year. There is no violation of K.S.A. 9-1402.

The District Court failed to comply with K.S.A. 58-3935, which requires property held by a court one year after the property becomes distributable to be turned over to the Unclaimed Property division of the Kansas State Treasurer's Office.

B. Compliance with Finance-Related Legal and Contractual Provisions

The County had no contraventions of debt covenants, or other violation of financial related legal or contractual provisions for the year ended December 31, 2019.

III. 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 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

COWLEY COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2019

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.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit 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 policy 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.

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 City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at December 31, 2019.

At December 31, 2019, the County's carrying amount of deposits was \$41,700,600.58 and the bank balance was \$42,162,892.86. As stated above, the bank balance was held in four banks resulting in a concentration of credit risk. Of the bank balance, \$1,000,000 was covered by federal depository insurance; \$41,162,892.86 was collateralized with securities held by the pledging financial institutions.

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.

IV. LONG- TERM DEBT

The County has no long-term debt or leases as of December 31, 2019.

The debt limit per K.S.A. 10-306 is three percent of the assessed tangible valuation for exempt farm property, business aircraft and motor vehicles given by the County Appraiser to the County Clerk on June 15 each year. At December 31, 2019, the statutory limit for the County was in excess of \$8,075,940 providing a debt margin of \$8,075,940.

COWLEY COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2019

V. INTERFUND TRANSFERS

Inter-fund transfer details are as follows:

From Fund	To Fund	Authority (K.S.A.)	Amount
General	Economic Development	19-4102	\$ 45,000.00
General	Joint Records Management	County Resolution	39,924.10
General	Special Equipment Reserve	19-119	195,000.00
General	Capital Improvement	19-119	300,000.00
General	Range Fund	County Resolution	100.00
General	Self Insurance	County Resolution	400,000.00
General	CDDO Fund	County Resolution	90,000.00
Road & Bridge District	Special Machinery	68-141g	250,000.00
Road & Bridge Special	Special Highway Reserve	68-590	250,000.00
Sales Tax Revenue	Surplus Sales Tax	Bond Resolution	540,000.00
Public Safety	General	County Resolution	350,000.00
911 Account	Joint Records Management	County Resolution	25,500.48
Annex Bond DS	Surplus Sales Tax	Bond Resolution	323,629.00
Total			<u><u>\$ 2,809,153.58</u></u>

W. DEFINED BENEFIT PENSION PLAN

Plan description. The County participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of 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 and KP&F issue a publicly available financial report (only one is issued) 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 S. 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. 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 at 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

COWLEY COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2019

for the Death and Disability Program) and the statutory contribution rate was 8.89% for KPERS and 22.13% for KP&F for the fiscal year ended December 31, 2019. Contributions to the pension plan from the County were \$484,063.56 for KPERS and \$273,350.55 for KP&F for the year ended December 31, 2019.

Net Pension Liability. At December 31, 2019, the County's proportionate share of the collective net pension liability reported by KPERS was \$3,933,589 and \$2,273,273 for KP&F. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. 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 website at www.kpers.org or can be obtained as described above.

VII. SELF-INSURANCE CLAIMS

The County established a limited risk management program for employees' health care insurance as of November 1, 2014. The program includes a stop-loss provision for claims over \$40,000 per individual and aggregate claims over \$1,678,076.64 and the maximum for dental claims is \$1,000. 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. The County has \$52,870.40 recorded as accounts payable in the Self-Insurance Fund for future health claims.

VIII. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

A. 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.

COWLEY COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2019

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. There is no cost to the County under this program.

B. Other Employee Benefits

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

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

Full time employees accrue vacation at the following rates:

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

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

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

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

COWLEY COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2019

Full Years of Service Percentage of Unused Sick Leave

Less than 5	5%
5 to 10	10%
10 to 14	50%
15 to 19	75%
20 or more	100%

The County's potential liability for compensated absences at December 31, 2019 was \$662,975. This is not reflected in the financial statement.

IX. 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. The estimated liability for landfill closure costs is \$728,565.94 as of December 31, 2019. The estimated liability for post-closure costs is \$656,816.71 as of December 31, 2019.

In addition, the County operates a composting facility, a transfer station landfill, a household hazardous waste facility with closure costs of \$12,443.96, \$24,596.72, \$27,000 respectively. There are no post-closure care costs associated with these facilities.

At December 31, 2019, the permit for 2019 identifies that the remaining volume capacity of the site is 88% of the original capacity and that the remaining life of the landfill is 100 years.

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(f), 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, 2019,

X. 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

COWLEY COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2019

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 2018 to 2019 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.

XL SUBSEQUENT EVENTS

In recent months, the coronavirus (COVID-19) outbreak in the United States has resulted in reduced customer traffic and the temporary closure of operating hours for our offices. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Accordingly, while management cannot quantify the financial and other impact to the County as of the date of this report, management believes that a material impact on the County's financial position and results of future operations is reasonably possible.

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

COWLEY COUNTY, KANSAS

Summary of Expenditures -Actual and Budget

Regulatory Basis

(Budgeted Funds Only)

For the Year Ended December 31, 2019

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance- Over (Under)
Governmental Type Funds:					
General Funds					
General Fund	\$ 12341,667.00		\$ 12,741,667.00	\$ 11,608,463.74	•\$ (1,133,203.26)
Special Revenue Funds					
Road and Bridge	4,221,547.00		4,221,547.00	3,822,532.23	(399,014.77)
Noxious Weeds	145,931.00		145,931.00	107,486.26	(38,444.74)
South Annex Sales Tax Revenue	540,000.00		540,000.00	540,000.00	
Public Safety	350,000.00		350,000.00	350,000.00	
Economic Development	286,992.00		286,992.00	174,861.06	(112,130.94)
911 System	218,000.00		218,000.00	120,020.28	(97,979.72)
Joint Records Management	65,000.00		65,000.00	61,907.74	(3,092.26)
Community Corrections	399,460.00		399,460.00	364,131.18	(35,328.82)
Juvenile Services	599,718.00		599,718.00	559,904.36	(39,813.64)
Special Alcohol Programs	11,000.00	-	11,000.00	11,000.00	
Special Parks and Recreation	-	-	-		
County Attorney Training	6,000.00		6,000.00	1,826.74	(4,173.26)
County Attorney Forfeiture	-		-		
Drug Screening	30,750.00		30,750.00	30,741.43	(8.57)
Jail Sales Tax Surplus	680,000.00		680,000.00	470,406.79	(209,593.21)
South Annex Sales Tax Surplus	190,000.00	-	190,000.00	110,731.37	(79,268.63)
Special Law Enforcement	120,000.00		120,000.00	85,891.18	(34,108.82)
Firearms Range	2,200.00		2,200.00	1,385.19	(814.81)
Community Developmental Disability Organization	331,581.00	-	331,581.00	331,564.40	(16.60)
Oil and Gas Depletion	-		-		
Self Funded Health Insurance	2,315,000.00		2,315,000.00	1,580,904.81	(734,095.19)
Debt Service Funds					
Bond and Interest					
2013 GOB Debt Service	323,629.00		323,629.00	323,629.00	
Capital Project Fund					
South Annex Bond Issue					
Proprietary Funds:					
Enterprise Funds					
Public Works Department	1,268,099.00		1,268,099.00	1,125,332.05	(142,766.95)
Jail Enterprise Fund					

COWLEY COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

General Fund

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Current Ad Valorem Tax	\$ 9,103,819.22	\$ 9,393,391.97	\$ 9,642,895.00	\$ (249,503.03)
Specials Tax	-	-	-	-
Delinquencies/Redemptions	206,631.69	244,448.74	-	244,448.74
Intangible Tax	74,155.00	87,542.27	75,000.00	12,542.27
DCMR Commercial Fees	9,820.18	10,388.04	-	10,388.04
DCMT Commercial Fees	11,593.51	13,007.30	-	13,007.30
Motor Vehicle Tax	1,101,165.79	1,210,350.27	1,181,724.00	28,626.27
RV Tax	20,034.01	20,730.03	20,490.00	240.03
16/20M Tax	38,499.89	38,191.86	43,182.00	(4,990.14)
Payments in Lieu of Tax	7,018.59	10,485.73	5,000.00	5,485.73
Mineral Property Tax	10,483.35	24,290.05	15,000.00	9,290.05
Liquor Control Tax	5,407.83	3,897.71	4,500.00	(602.29)
Cereal Malt Beverage Licenses	100.00	100.00	100.00	-
County Officer Fees	222,640.75	268,796.85	180,000.00	88,796.85
Game License Fees	367.00	338.50	350.00	(11.50)
Mortgage Registration Fees	42,213.85	15.46	-	15.46
Motor Vehicle License Fees	124,952.23	109,045.40	175,000.00	(65,954.60)
Delinquent Personal Tax Fees	29,131.49	32,493.89	30,000.00	2,493.89
Current Tax Penalty	178,358.92	254,470.97	100,000.00	154,470.97
Civil Process Fees	38,881.50	37,996.00	45,000.00	(7,004.00)
Vehicle Tax Penalty	3,880.95	4,624.67	5,000.00	(375.33)
Interest on Idle Funds	242,249.34	300,947.24	-	300,947.24
Work Release	9,285.90	10,269.46	17,500.00	(7,230.54)
Indigent Fees	46,330.83	59,549.48	60,000.00	(450.52)
Rentals - Farm and Annex	51,675.14	82,134.71	50,000.00	32,134.71
Memorial Lawn Cemetery Fees	16,479.40	16,190.40	16,000.00	190.40
Miscellaneous	88,980.67	176,817.77	296,504.00	(119,686.23)
Attorney's Diversion	11,450.00	13,950.00	12,000.00	1,950.00
Other Grants	613.39	983.49	-	983.49
Offenders Sourced Income	217,597.03	208,516.27	179,500.00	29,016.27
Permit Fees	7,055.00	7,001.00	15,000.00	(7,999.00)
Conceal and Carry	2,112.50	1,527.50	2,000.00	(472.50)
Emergency Management	28,341.00	28,190.00	25,000.00	3,190.00
Mental Health Bldg Reimbursement	-	-	-	-
Operating Transfers	-	350,000.00	-	350,000.00
Total Cash Receipts	\$ 11,951,325.95	\$ 13,020,683.03	\$ 12,196,745.00	\$ 823,938.03

COWLEY COUNTY, KANSAS

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

General Fund

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures				
Administrative	\$ 3,167,309.93	\$ 2,891,733.44	\$ 4,530,152.00	\$ (1,638,418.56)
Emergency Communications	574,101.11	564,679.71	627,470.00	(62,790.29)
Memorial Lawn Cemetery	56,111.30	54,024.54	61,108.00	(7,083.46)
County Clerk	221,320.63	222,145.44	282,164.00	(60,018.56)
County Treasurer	230,445.61	226,015.57	247,724.00	(21,708.43)
County Attorney	400,024.32	388,824.15	410,739.00	(21,914.85)
Register of Deeds	129,248.56	130,716.43	134,842.00	(4,125.57)
Appraiser	494,382.11	431,716.51	502,610.00	(70,893.49)
Sheriff	1,644,150.42	1,651,802.23	1,795,433.00	(143,630.77)
Sheriff - Jail	1,506,545.80	1,541,803.45	1,499,944.00	41,859.45
Unified Court	374,271.49	366,844.77	356,750.00	10,094.77
Management Information Systems Technology	391,689.96	557,458.60	772,995.00	(215,536.40)
Emergency Management	168,091.63	169,640.85	182,157.00	(12,516.15)
Juvenile Intake	1,763.06	2,181.64	3,160.00	(978.36)
Appropriation - Soil Conservation	41,538.00	38,000.00	38,000.00	
Appropriation - Council on Aging	177,081.00	177,081.00	177,081.00	
Appropriation - Ambulance	380,838.00	380,838.00	380,838.00	
Appropriation - Extension Council	186,568.00	180,000.00	180,000.00	
Appropriation - Historical Society	10,000.00	7,500.00	7,500.00	
Appropriation - Cherokee Strip Museum	10,000.00	7,500.00	7,500.00	
Appropriation - Joint Health Dept	340,000.00	330,000.00	330,000.00	
Appropriation - Mental Health Dept	140,000.00	150,000.00	150,000.00	
Appropriation - Reach Program	50,303.00	45,000.00	45,000.00	
Appropriation - Other	26,694.89	22,933.31	18,500.00	4,433.31
Neighborhood Revitalization Rebate				
Operating Transfers	360,100.00	1,070,024.10		1,070,024.10
Total Expenditures	\$ 11,082,578.82	\$ 11,608,463.74	\$ 12,741,667.00	\$ (1,133,203.26)
Cash Receipts Over (Under) Expenditures	\$ 868,747.13	\$ 1,412,219.29		
Unencumbered Cash, Beginning	723,590.14	1,592,337.27		
Unencumbered Cash, Ending	<u>\$ 1,592,337.27</u>	<u>\$ 3,004,556.56</u>		

COWLEY COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Road and Bridge Fund

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Current Ad Valorem Taxes	\$ 1,979,150.83	\$ 2,099,482.83	\$ 2,162,230.00	\$ (62,747.17)
DCMR Commercial Fees	2,616.68	2,265.07		2,265.07
DCMT Commercial Fees	3,089.19	2,836.19		2,836.19
Escaped Tax				
Delinquencies/Redemptions	48,423.91	62,117.30		62,117.30
Payment in Lieu of Taxes/Other	554.84	1,422.08	1,200.00	222.08
Motor Vehicle Tax	294,993.80	265,368.71	262,012.00	3,356.71
RV Tax	5,357.08	4,534.65	4,468.00	66.65
16/20M Tax	12,251.50	10,176.69	9,415.00	761.69
Motor Fuel Tax	969,887.08	951,560.78	960,000.00	(8,439.22)
State Revenue				
Miscellaneous	230,019.67	268,783.51	151,905.00	116,878.51
Total Cash Receipts	\$ 3,546,344.58	\$ 3,668,547.81	\$ 3,551,230.00	\$ 117,317.81
Expenditures				
District No. 1	\$ 941,625.62	\$ 896,476.58	\$ 1,028,303.00	\$ (131,826.42)
District No. 2	981,159.36	1,010,879.33	1,052,981.00	(42,101.67)
District No. 3	958,713.33	1,005,138.60	1,091,049.00	(85,910.40)
Special Bridge	73,467.49	84,242.55	192,406.00	(108,163.45)
Special Road and Bridge	63,713.78	91,616.74	595,000.00	(503,383.26)
District Overhead	221,514.13	234,178.43	261,808.00	(27,629.57)
MIS/GIS				
Operating Transfers	330,000.00	500,000.00		500,000.00
Total Expenditures	\$ 3,570,193.71	\$ 3,822,532.23	\$ 4,221,547.00	\$ (399,014.77)
Cash Receipts Over (Under) Expenditures	\$ (23,849.13)	\$ (153,984.42)		
Unencumbered Cash, Beginning	926,495.86	902,646.73		
Unencumbered Cash, Ending	\$ 902,646.73	\$ 748,662.31		

COWLEY COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Noxious Weeds Fund

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Current Ad Valorem Taxes	\$ 74,342.27	\$ 110,961.78	\$ 114,174.00	\$ (3,212.22)
DCIVIR Commercial Fees	99.55	85.08	-	85.08
DCMT Commercial Fees	117.53	106.52		106.52
Escaped Tax	-			
Delinquencies/Redemptions	1,648.98	2,241.79	200.00	2,041.79
Payment in Lieu of Taxes/Other	20.84	64.47	-	64.47
Motor Vehicle Tax	11,200.82	9,972.19	9,655.00	317.19
RV Tax	203.42	170.39	330.00	(159.61)
16/20M Tax	439.47	387.17	353.00	34.17
Weed Chemical Sales			-	-
Miscellaneous			757.00	(757.00)
Total Cash Receipts	88,072.88	\$ 123,989.39	\$ 125,469.00	\$ (1,479.61)
Expenditures				
Personnel Services	\$ 52,006.32	\$ 65,158.77	\$ 83,281.00	\$ (18,122.23)
Contractual Services	7,935.44	5,941.22	22,650.00	(16,708.78)
Chemicals	31,774.69	25,583.96	-	25,583.96
Commodities	5,447.70	10,802.31	40,000.00	(29,197.69)
Neighborhood Revitalization Rebate	-			
Total Expenditures	\$ 97,164.15	\$ 107,486.26	\$ 145,931.00	\$ (38,444.74)
Cash Receipts Over (Under) Expenditures	\$ (9,091.27)	\$ 16,503.13		
Unencumbered Cash, Beginning	47,730.05	38,638.78		
Unencumbered Cash, Ending	\$ 38,638.78	\$ 55,141.91		

COWLEY COUNTY, KANSAS
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

South Annex Sales Tax Revenue Fund

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Sales Tax Revenues	\$ 473,284.15	\$ 1,728.89	\$	\$ 1,728.89
Expenditures				
Operating Transfers		\$ 540,000.00	\$ 540,000.00	\$
Cash Receipts Over (Under) Expenditures	\$ 473,284.15	\$ (538,271.11)		
Unencumbered Cash, Beginning	90,346.06	563,630.21		
Unencumbered Cash, Ending	\$ 563,630.21	\$ 25,359.10		

COWLEY COUNTY, KANSAS

Schedule of Receipts and Expenditures - Actual and Budget Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Public Safety Fund

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Current Ad Valorem Taxes				
Motor Vehicle Tax			-	
RV Tax				
16/20M Tax				
Delinquencies/Redemptions		411.33		411.33
Payment in Lieu of Taxes/Other	-			
Offenders Source Income	-			
Work Release				
Miscellaneous				
Total Cash Receipts		411.33	\$	411.33
Expenditures				
Emergency Communications	\$ -	\$	\$	\$
Sheriff	-		-	
Sheriff- Jail	-		-	
County EMS Appropriation	-			
Operating Transfers		350,000.00	350,000.00	
Total Expenditures	\$ -	\$ 350,000.00	\$ 350,000.00	\$ -
Cash Receipts Over (Under) Expenditures	\$ -	\$ (349,588.67)		
Unencumbered Cash, Beginning	379,558.02	379,558.02		
Unencumbered Cash, Ending	\$ 379,558.02	\$ 29,969.35		

COWLEY COUNTY, KANSAS
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Economic Development Fund

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Appropriations	\$ 90,000.00	\$ 90,000.00	\$ 127,500.00	\$ (37,500.00)
FHLB Job Grant				
SCKEDD Grant				
Miscellaneous	96,666.56	63,290.13	43,000.00	20,290.13
Operating Transfers	45,000.00	45,000.00	45,000.00	
Total Cash Receipts	\$ 231,666.56	\$ 198,290.13	\$ 215,500.00	\$ (17,209.87)
Expenditures				
Personnel	\$ 131,372.75	\$ 122,021.68	\$ 154,492.00	\$ (32,470.32)
Contractual	45,988.15	31,944.71	54,500.00	(22,555.29)
Commodities	6,524.31	9,156.33	8,000.00	1,156.33
Capital Outlay	29,122.70	11,738.34	70,000.00	(58,261.66)
Transfer to Other Funds				
Total Expenditures	\$ 213,007.91	\$ 174,861.06	\$ 286,992.00	\$ (112,130.94)
Cash Receipts Over (Under) Expenditures	\$ 18,658.65	\$ 23,429.07		
Unencumbered Cash, Beginning	214,750.19	233,408.84		
Unencumbered Cash, Ending	\$ 233,408.84	\$ 256,837.91		

COWLEY COUNTY, KANSAS

Schedule of Receipts and Expenditures - Actual and Budget Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

911 System Fund

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
User Fees	\$ 193,027.10	\$ 214,484.16	5 200,000.00	\$ 14,484.16
Operating Transfers				
Miscellaneous			500.00	(500.00)
Total Cash Receipts	\$ 193,027.10	\$ 214,484.16	<u>\$ 200,500.00</u>	13,984.16
Expenditures				
Contractual Services	\$ 148,786.41	\$ 94,519.80	\$ 188,000.00	\$ (93,480.20)
Commodities				-
Operating Transfers		25,500.48		25,500.48
Capital Outlay	8,750.00		30,000.00	(30,000.00)
Total Expenditures	\$ 157,536.41	\$ 120,020.28	<u>\$ 218,000.00</u>	\$ (97,979.72)
Cash Receipts Over (Under) Expenditures	\$ 35,490.69	\$ 94,463.88		
Unencumbered Cash, Beginning	74,376.12	109,866.81		
Unencumbered Cash, Eliding	<u>\$ 109,866.81</u>	<u>\$ 204,330.69</u>		

COWLEY COUNTY, KANSAS
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Joint Records Management

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Contributions from Cities	\$	\$ 25,218.19	\$ 30,000.00	\$ (4,781.81)
Operating Transfers	15,000.00	65,424.58	25,000.00	40,424.58
Total Cash Receipts	<u>\$ 15,000.00</u>	<u>\$ 90,642.77</u>	<u>\$ 55,000.00</u>	<u>\$ 35,642.77</u>
Expenditures				
Commodities	\$	\$	\$	\$ -
Contractual Services	8,039.06	61,907.74	65,000.00	(3,092.26)
Capital Outlay	-	-	-	-
Total Expenditures	<u>\$ 8,039.06</u>	<u>\$ 61,907.74</u>	<u>\$ 65,000.00</u>	<u>\$ (3,092.26)</u>
Cash Receipts Over (Under) Expenditures	\$ 6,960.94	\$ 28,735.03		
Unencumbered Cash, Beginning	<u>82,207.63</u>	<u>89,168.57</u>		
Unencumbered Cash, Ending	<u>\$ 89,168.57</u>	<u>\$ 117,903.60</u>		

COWLEY COUNTY, KANSAS

Schedule of Receipts and Expenditures - Actual and Budget Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Community Corrections Fund

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Intergovernmental:				
Community Corrections Grant	\$ 359,301.06	\$ 370,569.21	\$ 337,558.00	\$ 33,011.21
Operating Transfers				
Case Management	32,048.80	18,448.43	41,791.00	(23,342.57)
Total Cash Receipts	<u>\$ 391,349.86</u>	<u>\$ 389,017.64</u>	<u>\$ 379,349.00</u>	<u>\$ 9,668.64</u>
Expenditures				
Personnel Services	\$ 363,182.60	\$ 336,995.38	\$ 372,775.00	\$ (35,779.62)
Contractual Services	25,853.75	24,117.25	23,485.00	632.25
Commodities	2,644.33	3,018.55	3,200.00	(181.45)
Capital Outlay		.	-	
Transfer to Other Funds				
Total Expenditures	<u>\$ 391,680.68</u>	<u>\$ 364,131.18</u>	<u>\$ 399,460.00</u>	<u>\$ (35,328.82)</u>
Cash Receipts Over (Under) Expenditures	(330.82)	\$ 24,886.46		
Unencumbered Cash, Beginning	80,550.30	80,219.48		
Unencumbered Cash, Ending	<u>\$ 80,219.48</u>	<u>\$ 105,105.94</u>		

COWLEY COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Juvenile Services Fund

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Graduated Sanction & Prevention	\$ 534,430.72	\$ 524,723.40	\$ 525,000.00	(276.60)
Juvenile & Other	61,612.50	42,324.44	92,000.00	(49,675.56)
Miscellaneous				
Total Cash Receipts	<u>\$ 596,043.22</u>	<u>\$ 567,047.84</u>	<u>617,000.00</u>	<u>\$ (49,952.16)</u>
Expenditures				
Graduated Sanction & Prevention	\$ 502,575.77	\$ 487,473.85	\$ 505,117.00	\$ (17,643.15)
Juvenile & Other	75,896.92	72,430.51	94,601.00	(22,170.49)
Transfer to Other Funds				
Total Expenditures	<u>\$ 578,472.69</u>	<u>\$ 559,904.36</u>	<u>\$ 599,718.00</u>	<u>\$ (39,813.64)</u>
Cash Receipts Over (Under) Expenditures	\$ 17,570.53	\$ 7,143.48		
Unencumbered Cash, Beginning	<u>202,856.84</u>	<u>220,427.37</u>		
Unencumbered Cash, Ending	<u>\$ 220,427.37</u>	<u>\$ 227,570.85</u>		

COWLEY COUNTY, KANSAS
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Special Alcohol Programs Fund

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Intergovernmental: Liquor Tax	\$ 5,407.84	\$ 3,897.74	\$ 4,500.00	\$ (602.26)
Expenditures				
Appropriations	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	\$
Cash Receipts Over (Under) Expenditures	\$ (5,592.16)	\$ (7,102.26)		
Unencumbered Cash, Beginning	14,034.40	8,442.24		
Unencumbered Cash, Ending	8,442.24	\$ 1,339.98		

COWLEY COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Special Parks and Recreation Fund

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Intergovernmental: Liquor Tax	\$ 5,407.85	\$ 3,897.75	\$ 4,500.00	\$ (602.25)
Expenditures				
Appropriations	\$	\$	\$ -	\$
Cash Receipts Over (Under) Expenditures	\$ 5,407.85	\$ 3,897.75		
Unencumbered Cash, Beginning	12,216.06	17,623.91		
Unencumbered Cash, Ending	\$ 17,623.91	\$ 21,521.66		

COWLEY COUNTY, KANSAS
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

County Attorney Training Fund

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
District Court	3,936.00	3,834.48	\$ 4,000.00	\$ (165.52)
Expenditures				
Contractual Services	\$ 1,868.00	\$ 1,826.74	\$ 6,000.00	\$ (4,173.26)
Cash Receipts Over (Under) Expenditures	2,068.00	\$ 2,007.74		
Unencumbered Cash, Beginning	17,190.12	19,258.12		
Unencumbered Cash, Ending	\$ 19,258.12	\$ 21,265.86		

COWLEY COUNTY, KANSAS
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

County Attorney Forfeiture Fund

	Prior Year <u>Actual</u>	Current Year		Variance Over <u>(Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Miscellaneous				==
Expenditures				
Contractual				
Cash Receipts Over (Under) Expenditures	\$ -	\$		
Unencumbered Cash, Beginning	<u>324.15</u>	<u>324.15</u>		
Unencumbered Cash, Ending	<u>\$ 324.15</u>	<u>\$ 324.15</u>		

COWLEY COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Drug Screening Fund

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Program Revenues	\$ 22,864.22	\$ 46,541.96	\$ 26,500.00	\$ 20,041.96
Transfer In from Other Funds	-			
Total Cash Receipts	<u>\$ 22,864.22</u>	<u>\$ 46,541.96</u>	<u>\$ 26,500.00</u>	<u>\$ 20,041.96</u>
Expenditures				
Testing Fees and Refunds	\$ 26,174.60	\$ 30,741.43	\$ 30,750.00	\$ (8.57)
Cash Receipts Over (Under) Expenditures	\$ (3,310.38)	\$ 15,800.53		
Unencumbered Cash, Beginning	<u>13,354.37</u>	<u>10,043.99</u>		
Unencumbered Cash, Ending	<u>\$ 10,043.99</u>	<u>\$ 25,844.52</u>		

COWLEY COUNTY, KANSAS

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Jail Sales Tax Surplus Fund

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Interest Income			\$ 4,000.00	\$ (4,000.00)
Miscellaneous	5,707.51			
Operating Transfers				
Total Cash Receipts	\$ 5,707.51	\$	\$ 4,000.00	\$ (4,000.00)
Expenditures				
Contractual	\$ 39,998.96	\$ 470,406.79	\$ 680,000.00	\$ (209,593.21)
Commodities				
Capital Outlay				
Total Expenditures	\$ 39,998.96	\$ 470,406.79	\$ 680,000.00	\$ (209,593.21)
Cash Receipts Over (Under) Expenditures	\$ (34,291.45)	\$ (470,406.79)		
Unencumbered Cash, Beginning	726,082.61	691,791.16		
Unencumbered Cash, Ending	\$ 691,791.16	\$ 221,384.37		

COWLEY COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

South Annex Sales Tax Surplus Fund

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Operating Transfers		\$ 863,629.00	\$	863,629.00
Expenditures				
Capital Outlay	\$ 1,799.86	\$ 82,131.32	\$ 190,000.00	\$ (107,868.68)
Contractual	2,570.00	27,689.59		27,689.59
Commodities		910.46		910.46
Note Principle				
Note Interest				
Total Expenditures	\$ 4,369.86	\$ 110,731.37	\$ 190,000.00	\$ (79,268.63)
Cash Receipts Over (Under) Expenditures	\$ (4,369.86)	\$ 752,897.63		
Unencumbered Cash, Beginning	421,014.92	416,645.06		
Unencumbered Cash, Ending	\$ 416,645.06	\$ 1,169,542.69		

COWLEY COUNTY, KANSAS

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Special Law Enforcement Fund

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Cash Receipts				
Miscellaneous	\$ 92,805.21	\$ 102,623.52	\$ 70,000.00	\$ 32,623.52
Expenditures				
Contractual	\$ 4,963.35	\$ 1,000.00	\$ -	\$ 1,000.00
Commodities		8,828.44	20,000.00	(11,171.56)
Miscellaneous	887.02		-	
Capital Outlay	44,336.73	76,062.74	100,000.00	(23,937.26)
Total Expenditures	\$ 50,187.10	\$ 85,891.18	\$ 120,000.00	\$ (34,108.82)
Cash Receipts Over (Under) Expenditures	\$ 42,618.11	\$ 16,732.34		
Unencumbered Cash, Beginning	182,436.06	225,054.17		
Unencumbered Cash, Ending	\$ 225,054.17	\$ 241,786.51		

COWLEY COUNTY, KANSAS

Schedule of Receipts and Expenditures - Actual and Budget Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Firearms Range Fund

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Miscellaneous			\$ 4,000.00	\$ (4,000.00)
Operating Transfers	100.00	100.00	1,000.00	(900.00)
Total Cash Receipts	100.00	\$ 100.00	5,000.00	\$ (4,900.00)
Expenditures				
Contractual	\$ 551.52	\$ 545.19	\$ 1,000.00	\$ (454.81)
Commodities	28.49	840.00	1,200.00	(360.00)
Capital Outlay	12.88			
Total Expenditures	\$ 592.89	\$ 1,385.19	\$ 2,200.00	\$ (814.81)
Cash Receipts Over (Under) Expenditures	\$ (492.89)	\$ (1,285.19)		
Unencumbered Cash, Beginning	7,936.17	7,443.28		
Unencumbered Cash, Ending	\$ 7,443.28	\$ 6,158.09		

COWLEY COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Community Developmental Disability Organization Fund

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
State Aide	\$ 46,904.00	\$ 46,904.00	\$ 46,904.00	
Administration	174,131.00	175,042.00	174,131.00	911.00
Screening Revenue	19,620.00	18,900.00	90,000.00	(71,100.00)
Operating Transfers	90,000.00	90,000.00	21,000.00	69,000.00
Total Cash Receipts	<u>\$ 330,655.00</u>	<u>\$ 330,846.00</u>	<u>\$ 332,035.00</u>	<u>\$ (1,189.00)</u>
Expenditures				
Personnel Services	\$ 190,053.95	\$ 192,865.23	\$ 180,589.00	\$ 12,276.23
Contractual	139,757.11	137,017.10	145,992.00	(8,974.90)
Commodities	3,525.88	1,682.07	2,000.00	(317.93)
Capital Outlay	60.00			
Operating Transfers			3,000.00	(3,000.00)
Total Expenditures	<u>\$ 333,396.94</u>	<u>\$ 331,564.40</u>	<u>\$ 331,581.00</u>	<u>\$ (16.60)</u>
Cash Receipts Over (Under) Expenditures	\$ (2,741.94)	\$ (718.40)		
Unencumbered Cash, Beginning	<u>160,853.48</u>	<u>158,111.54</u>		
Unencumbered Cash, Ending	<u>\$ 158,111.54</u>	<u>\$ 157,393.14</u>		

COWLEY COUNTY, KANSAS

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Oil and Gas Depletion Fund

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Oil and Gas Depletion				
Miscellaneous Income				
Total Cash Receipts				
Expenditures				
Operating Transfers	\$ -	\$	\$	\$
Total Expenditures	\$	\$	\$ -	\$
Cash Receipts Over (Under) Expenditures	\$	\$		
Unencumbered Cash, Beginning	3,006.79	3,006.79		
Unencumbered Cash, Ending	\$ 3,006.79	\$ 3,006.79		

COWLEY COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Self Funded Health Insurance Fund

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Contributions	\$ 1,721,905.96	\$ 1,500,770.24	\$ 2,422,256.00	\$ (921,485.76)
Miscellaneous Income	1,434.08	1,611.76	10,000.00	(8,388.24)
Operating Transfers		400,000.00		400,000.00
Total Cash Receipts	\$ 1,723,340.04	\$ 1,902,382.00	\$ 2,432,256.00	\$ (529,874.00)
Expenditures				
Health Insurance Premiums	\$ 491,100.11	\$ 579,458.63	\$ 500,000.00	\$ 79,458.63
Dental Claims	90,670.15	74,087.00	100,000.00	(25,913.00)
Health Care Claims	1,104,738.31	809,826.51	1,500,000.00	(690,173.49)
Administrative Fees	114,741.85	112,921.27	200,000.00	(87,078.73)
Miscellaneous		4,611.40	15,000.00	(10,388.60)
Total Expenditures	\$ 1,801,250.42	\$ 1,580,904.81	\$ 2,315,000.00	\$ (734,095.19)
Cash Receipts Over (Under) Expenditures	\$ (77,910.38)	\$ 321,477.19		
Unencumbered Cash, Beginning	169,873.30	91,962.92		
Unencumbered Cash, Ending	\$ 91,962.92	\$ 413,440.11		

COWLEY COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Special Machinery Fund

	2018	2019
Cash Receipts		
Miscellaneous Revenue	\$ 85,460.00	\$
Operating Transfers	130,000.00	250,000.00
Total Cash Receipts	\$ 215,460.00	\$ 250,000.00
Expenditures		
Road Equipment	\$ 44,395.00	\$
Cash Receipts Over (Under) Expenditures	\$ 171,065.00	\$ 250,000.00
Unencumbered Cash, Beginning	689,009.65	860,074.65
Unencumbered Cash, Ending	\$ 860,074.65	\$ 1,110,074.65

COWLEY COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Special Highway Improvement Fund

	2018	2019
Cash Receipts		
Miscellaneous Revenue	\$ 207,499.03	\$ 15,320.16
Operating Transfers	200,000.00	250,000.00
Total Cash Receipts	\$ 407,499.03	\$ 265,320.16
Expenditures		
Construction	\$ 203,215.65	\$ 18,446.05
Professional Services		-
Transfers to Other Funds		
Total Expenditures	\$ 203,215.65	\$ 18,446.05
Cash Receipts Over (Under) Expenditures	\$ 204,283.38	\$ 246,874.11
Unencumbered Cash, Beginning	1,969,203.63	2,173,487.01
Unencumbered Cash, Ending	\$ 2,173,487.01	\$ 2,420,361.12

COWLEY COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Special Equipment Reserve Fund

	2018	2019
Cash Receipts		
Interest on Idle Funds	\$ 7,395.15	\$ 9,266.69
Miscellaneous Income	23,035.85	45,820.38
Operating Transfers	210,000.00	195,000.00
Total Cash Receipts	\$ 240,431.00	\$ 250,087.07
Expenditures		
Office Equipment	\$ 72,928.56	\$ 49,317.01
Other Equipment	116,987.03	170,088.49
Professional Tech Services		589.80
Operating Transfers		
Total Expenditures	\$ 189,915.59	219,995.30
Cash Receipts Over (Under) Expenditures	\$ 50,515.41	\$ 30,091.77
Unencumbered Cash, Beginning	864,297.98	914,813.39
Unencumbered Cash, Ending	\$ 914,813.39	\$ 944,905.16

COWLEY COUNTY, KANSAS

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Register of Deeds Technology Fund

	2018	2019
Cash Receipts		
Fees	\$ 29,544.00	\$ 31,242.00
Interest on Idle Funds	286.90	413.62
Misc Revenue		
Total Cash Receipts	\$ 29,830.90	\$ 31,655.62
Expenditures		
Contractual	\$ 15,927.35	\$ 38,226.66
Cash Receipts Over (Under) Expenditures	\$ 13,903.55	\$ (6,571.04)
Unencumbered Cash, Beginning	30,774.85	44,678.40
Unencumbered Cash, Ending	\$ 44,678.40	\$ 38,107.36

COWLEY COUNTY, KANSAS
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

County Clerk Technology Fund

	2018	2019
Cash Receipts		
Fees	\$ 7,386.00	\$ 7,810.50
Interest on Idle Funds		
Misc Revenue		
Total Cash Receipts	7,386.00	\$ 7,810.50
Expenditures		
Contractual		133.44
Commodities		
Capital Outlay	1,751.60	1,377.35
Total Expenditures	\$ 1,751.60	\$ 1,510.79
Cash Receipts Over (Under) Expenditures	\$ 5,634.40	\$ 6,299.71
Unencumbered Cash, Beginning	17,933.52	23,567.92
Unencumbered Cash, Ending	\$ 23,567.92	\$ 29,867.63

COWLEY COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Treasurer Technology Fund

	2018	2019
Cash Receipts		
Fees	\$ 7,386.00	\$ 7,810.50
Interest on Idle Funds		
Misc Revenue		
Total Cash Receipts	\$ 7,386.00	\$ 7,810.50
Expenditures		
Contractual		
Capital Outlay	11,007.50	10,120.73
Total Expenditures	\$ 11,007.50	\$ 10,120.73
Cash Receipts Over (Under) Expenditures	\$ (3,621.50)	\$ (2,310.23)
Unencumbered Cash, Beginning	23,897.00	20,275.50
Unencumbered Cash, Ending	\$ 20,275.50	\$ 17,965.27

COWLEY COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Capital Improvements Fund

	2018	2019
Cash Receipts		
Interest on Idle Funds	6.47	\$ 6.47
Operating Transfers		300,000.00
		<hr/>
Total Cash Receipts	6.47	\$ 300,006.47
		<hr/>
Expenditures		
Capital Outlay	\$ 534.18	
		<hr/>
Cash Receipts Over (Under) Expenditures	(527.71)	\$ 300,006.47
Unencumbered Cash, Beginning	646.64	118.93
		<hr/>
Unencumbered Cash, Ending	118.93	\$ 300,125.40
		<hr/> <hr/>

COWLEY COUNTY, KANSAS
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

South Annex Bonds Fund

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Interest on Idle Funds	472.40	367.38	\$	367.38
Total Cash Receipts	472.40	367.38	\$	367.38
Expenditures				
Contractual				
Capital Outlay				
Total Expenditures				
Cash Receipts Over (Under) Expenditures	472.40	367.38		
Unencumbered Cash, Beginning	30,927.83	31,400.23		
Unencumbered Cash, Ending	\$ 31,400.23	\$ 31,767.61		

COWLEY COUNTY, KANSAS
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Grants Fund

	2018	2019
Cash Receipts		
Grants Received	\$ 43,219.85	\$ 73,858.34
Operating Transfers		
Total Cash Receipts	\$ 43,219.85	\$ 73,858.34
Expenditures		
Grant Expenditures	\$ 19,673.78	\$ 88,726.85
Cash Receipts Over (Under) Expenditures	\$ 23,546.07	\$ (14,868.51)
Unencumbered Cash, Beginning	622.50	24,168.57
Unencumbered Cash, Ending	\$ 24,168.57	\$ 9,300.06

COWLEY COUNTY, KANSAS
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

District Court Special Fund

	2018	2019
Cash Receipts		
Income	\$ 1,925.00	\$ 2,125.00
Expenditures		
Expenditures	\$ 1,233.85	\$
Cash Receipts Over (Under) Expenditures	691.15	\$ 2,125.00
Unencumbered Cash, Beginning	15,758.98	16,450.13
Unencumbered Cash, Ending	\$ 16,450.13	\$ 18,575.13

COWLEY COUNTY, KANSAS

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Bond and Interest Fund

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Delinquencies and Redemptions	2.52	\$ 0.46	\$	0.46
16/20M Tax				
Current Ad Valorem				
Miscellaneous Revenues				
Total Cash Receipts	2.52	\$ 0.46	\$	0.46
Expenditures				
Bond Principal				
Interest		-		
Transfers to Other Funds				
Other				
Total Expenditures				
Cash Receipts Over (Under) Expenditures	\$ 2.52	\$ 0.46		
Unencumbered Cash, Beginning	5.39	7.91		
Unencumbered Cash, Ending	\$ 7.91	\$ 8.37		

COWLEY COUNTY, KANSAS

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

2013 GOB Debt Service Fund

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Operating Transfers				
Expenditures				
Note Principal				
Note Interest				
Transfer to Surplus Account		323,629.00	323,629.00	
Total Expenditures	\$ -	\$ 323,629.00	323,629.00	\$
Cash Receipts Over (Under) Expenditures	\$	\$ (323,629.00)		
Unencumbered Cash, Beginning	323,629.18	323,629.18		
Unencumbered Cash, Ending	\$ 323,629.18	\$ 0.18		

COWLEY COUNTY, KANSAS
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Public Works Department Fund

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Landfill Revenue	\$ 1,272,913.42	\$ 1,360,836.15		\$ 1,360,836.15
Miscellaneous		1,963.43		1,963.43
Total Cash Receipts	<u>\$ 1,272,913.42</u>	<u>\$ 1,362,799.58</u>	<u>\$</u>	<u>\$ 1,362,799.58</u>
Expenditures				
Personnel Services	\$ 275,586.89	\$ 263,078.65	\$ 323,199.00	\$ (60,120.35)
Tonnage Fees	39,220.01	39,473.99	40,000.00	(526.01)
Solid Waste Fees	13,794.85	8,038.36	11,000.00	(2,961.64)
Hauling Fees	672,408.32	672,908.07	655,000.00	17,908.07
Other Contractual Services	63,503.75	50,442.98	83,700.00	(33,257.02)
Commodities	40,514.82	56,390.00	35,200.00	21,190.00
Capital Outlay	98,101.60	35,000.00	120,000.00	(85,000.00)
Transfer to Other Funds				
Total Expenditures	<u>\$ 1,203,130.24</u>	<u>\$ 1,125,332.05</u>	<u>\$ 1,268,099.00</u>	<u>\$ (142,766.95)</u>
Cash Receipts Over (Under) Expenditures	\$ 69,783.18	\$ 237,467.53		
Unencumbered Cash, Beginning	<u>1,270,855.36</u>	<u>1,340,638.54</u>		
Unencumbered Cash, Ending	<u>\$ 1,340,638.54</u>	<u>\$ 1,578,106.07</u>		

COWLEY COUNTY, KANSAS

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals For the Prior Year Ended December 31, 2018)

Jail Enterprise Fund

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Miscellaneous	\$	\$	\$	\$
Total Cash Receipts	\$	\$ -	\$	\$
Expenditures				
Personnel Services	\$	\$	\$	\$
Contractual Services				
Commodities				
Operating Transfers				
Total Expenditures	\$	\$ -	\$	\$
Cash Receipts Over (Under) Expenditures	\$	\$ -		
Unencumbered Cash, Beginning	109,546.84	109,546.84		
Unencumbered Cash, Ending	\$ 109,546.84	\$ 109,546.84		

COWLEY COUNTY, KANSAS
 Schedule of Cash Receipts and Cash Disbursements - Actual
 Regulatory Basis
 For the Year Ended December 31, 2019

Agency Funds

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 25,571,223.55	\$ 1,725,477.12	\$ 649,804.27	\$ 26,646,896.40
Current Tax Refunds	(16,147.75)	36,915.20	35,011.22	(14,243.77)
Redemptions	384,563.17	(22,072.86)		362,490.31
Delinquent Per. Prop. Tax	8,578.17	(2,910.95)		5,667.22
Foreclosure Sale	1,700.00	(20.00)		1,680.00
Foreclosure Costs	122,044.11	(61,376.75)	57,149.58	3,517.78
Oil and Gas Depletion Fund				
Vehicle Taxes	131,079.54	120,072.93	69,885.35	181,267.12
Commerical Vehicle	5,393.97	114,408.29	114,462.57	5,339.69
RV Taxes	1,159.09	2,257.79	1,154.04	2,262.84
Cereal Malt Beverage	50.00	75.00	50.00	75.00
Candidate Filing Fee		150.00		150.00
Delinquent P.P. Tax - Partial	2,736.44	5,022.50	5,014.50	2,744.44
Total Distributable Funds	\$ 26,212,380.29	\$ 1,917,998.27	\$ 932,531.53	\$ 27,197,847.03
State Funds:				
State Educational Building	\$	\$ 302,644.96	\$ 302,644.96	\$
State Institutional Building		151,322.46	151,322.46	
State Correctional Building	-	0.03	0.03	
Game Licenses	89.50	11,919.50	11,967.50	41.50
State Motor Vehicle		1,797,462.84	1,797,462.84	
Auto Sales Tax	86,379.63	1,508,368.86	1,486,007.97	108,740.52
Heritage Trust Fund	3,512.00	15,621.00	15,267.00	3,866.00
Total State Funds	\$ 89,981.13	\$ 3,787,339.65	\$ 3,764,672.76	\$ 112,648.02

COWLEY COUNTY, KANSAS
 Schedule of Cash Receipts and Cash Disbursements - Actual
 Regulatory Basis
 For the Year Ended December 31, 2019

Agency Funds

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Subdivision Funds:				
School Districts	\$	\$ 21,983,377.78	\$ 21,983,377.78	\$
Cities		9,467,579.01	9,467,579.01	
Townships		2,301,120.47	2,301,120.47	
Cemeteries	18.66	38,490.45	38,509.11	
Watersheds		104,911.67	104,911.67	
Community Building	124.51	33,173.04	33,297.55	
Fire Districts	328.52	885,570.02	885,646.88	251.66
SC Regional Library	-	192,106.41	192,106.41	
Improvement Districts	-	6,029.94	6,029.94	
Total Subdivision Funds	\$ 471.69	\$ 35,012,358.79	\$ 35,012,578.82	\$ 251.66
Other Agency Funds:				
Cash Over and Short	\$ 1,053.11	\$ 54,853.93	\$ 54,885.43	\$ 1,021.61
Joint Accounts	-	441,455.79	441,455.79	
Pay In Lieu of Tax	13,654.41	(13,654.41)		
PP Tax Pd Adv	-			
Severance Tax	11,264.80	(11,264.80)		
Spl Co/City/Township	166,215.26	5,031.87		171,247.13
County Drug Task Force	2,506.82			2,506.82
Memorial Lawn Cemetery	-			
Probate Unclaimed Money	-	12,658.43	12,658.43	
Stray Animal Rescue	6,921.63		6,921.63	
Total Other Agency Funds	\$ 201,616.03	\$ 489,080.81	\$ 515,921.28	\$ 174,775.56
Total Agency Funds	\$ 26,504,449.14	\$ 41,206,777.52	\$ 40,225,704.39	\$ 27,485,522.27

**OTHER
SUPPLEMENTARY INFORMATION**

COWLEY COUNTY, KANSAS

Reconciliation of 2018 Tax Roll

Regulatory Basis

For the Year Ended December 31, 2019

2018 Tax Roll - As Adjusted

County Clerk's Abstract of Taxes Levied		\$	45,166,749
Adjustment to original tax roll:			
Add: Supplemental Tax Roll	\$	14,808	
Deduct: Taxes Abated		(219,618)	(204,810)
			<hr/>
Adjusted 2018 Tax Roll		\$	<u>44,961,939</u>

2018 Tax Roll - Accounted For

Current Tax Collections (net of refunds)		\$	43,457,512
Delinquent taxes:			
Personal property tax warrants	\$	486,786	
Real estate taxes		1,017,641	1,504,427
			<hr/>
2018 tax roll accounted for		\$	<u>44,961,939</u>