

COWLEY COUNTY, KANSAS
FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2020

Prepared By

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

COWLEY COUNTY, KANSAS

For the Year Ended December 31, 2020

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, 2020

TABLE OF CONTENTS

	Page No.
<u>FINANCIAL SECTION</u>	
Independent Auditors' Report	1
STATEMENT -1- Summary Statement of Receipts, Expenditures, and Unencumbered Cash - Regulatory Basis	5
Notes to the Financial Statement	8
<u>REGULATORY - REQUIRED SUPPLEMENTARY INFORMATION</u>	
SCHEDULE -1- Summary of Expenditures - Actual and Budget - Regulatory Basis	19
SCHEDULE -2- Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis	
<u>General Fund</u>	
General Fund	20
<u>Special Purpose Funds</u>	
Road and Bridge Fund	22
Noxious Weeds Fund	23
South Annex Sales Tax Revenue Fund	24
Public Safety Fund	25
Economic Development Fund	26
911 System Fund	27
Joint Records Management	28
Community Corrections Fund	29
Juvenile Services Fund	30
Reinvestment Grant JS Fund	31
Special Alcohol Programs Fund	32
Special Parks and Recreation Fund	33
County Attorney Training Fund	34
County Attorney Forfeiture Fund	35
Drug Screening Fund	36
Jail Sales Tax Surplus Fund	37
South Annex Sales Tax Surplus Fund	38
Special Law Enforcement Fund	39
Firearms Range Fund	40

COWLEY COUNTY, KANSAS

For the Year Ended December 31, 2020

TABLE OF CONTENTS

	Page No.
<u>REGULATORY - REQUIRED SUPPLEMENTARY INFORMATION (CONT.)</u>	
Community Developmental Disability Organization Fund	41
Oil and Gas Depletion Fund	42
Self Funded Health Insurance Fund	43
Special Machinery Fund	44
Special Highway Improvement Fund	45
Special Equipment Reserve Fund	46
Register of Deeds Technology Fund	47
County Clerk Technology Fund	48
Treasurer Technology Fund	49
Capital Improvements Fund	50
South Annex Bonds Fund	51
Grants Fund	52
Cares Act Grant Fund	53
District Court Special Fund	54
<u>Debt Service Funds</u>	
Bond and Interest Fund	55
2013 GOB Debt Service Fund	56
<u>Business Funds</u>	
Public Works Department Fund	57
Jail Enterprise Fund	58
Schedule -3- Agency Funds -Schedule of Cash Receipts and Cash Disbursements - Actual	59
<u>OTHER SUPPLEMENTAL INFORMATION</u>	
Schedule -4- Reconciliation of 2019 Tax Roll	61

COWLEY COUNTY, KANSAS

For the Year Ended December 31, 2020

TABLE OF CONTENTS

Page
No.

REGULATORY - REQUIRED SUPPLEMENTARY INFORMATION (CONT.)

APPENDICES - FEDERAL COMPLIANCE SECTION

APPENDIX -A-	Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	62
APPENDIX -B-	Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	64
APPENDIX -C-	Schedule of Expenditures of Federal Awards	66
	Notes to the Schedule of Expenditures of Federal Awards	67
APPENDIX -D-	Schedule of Findings and Questioned Costs	68
APPENDIX -E-	Summary Schedule of Prior Audit Findings	70

FINANCIAL SECTION

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

~~~~~

EDW. B. STEPHENSON  
(1905-1985)

JAMES R. DOBBS  
(1927-1997)

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

MORRIS W. JARVIS  
(1935-1999)

N. DEAN BRADBURY  
(1936-2005)

LOREN L. PONTIOUS  
(Retired)

**SHAREHOLDERS**

AARON R. IVERSON, CPA  
MAURICE P. ROBERTS, CPA

**ACCOUNTANTS**

HEIDI M. HUENEGARTD, 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, 2020 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 I; 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*, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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, 2020, 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, 2020, 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 2019 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, 2019 (not presented herein), and have issued our report thereon dated October 16, 2020, which contained an unmodified opinion on the financial statement. The 2019 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://admin.ks.gov/offices/oar/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2020 (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 2019 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 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 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, 2019, on the basis of accounting described in Note 1.

#### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprise Cowley Co, KS, basic financial statement. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulation* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is also not a required part of the basic financial statement.

The schedule of expenditures of federal awards 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. Such information has been subjected to the auditing procedures applied in the audit of the 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statement taken as a whole, on the basis of accounting described in Note I.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards* we have also issued our report dated September 21, 2021, on our consideration of Cowley Co, KS internal control over financial reporting and on our test of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

*Edw. B. Stephenson & Co CPAs Chartered*  
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, 2020**

Page 1 of 3

| Funds                                         | Beginning<br>Unencumbered<br>Cash Balance | Prior Year<br>Cancelled<br>Encumbrances | Cash<br>Receipts | Expenditures     | Ending<br>Unencumbered<br>Cash Balance | Add<br>Outstanding<br>Encumbrances<br>and Accounts<br>Payable | Ending<br>Cash Balance |
|-----------------------------------------------|-------------------------------------------|-----------------------------------------|------------------|------------------|----------------------------------------|---------------------------------------------------------------|------------------------|
|                                               |                                           |                                         |                  |                  |                                        |                                                               |                        |
| <b>Governmental Type Funds:</b>               |                                           |                                         |                  |                  |                                        |                                                               |                        |
| <b>General Funds</b>                          |                                           |                                         |                  |                  |                                        |                                                               |                        |
| General                                       | \$ 3,004,556.56                           | \$ -                                    | \$ 14,276,206.16 | \$ 12,119,970.59 | \$ 5,160,792.13                        | \$ 267,900.08                                                 | \$ 5,428,692.21        |
| <b>Special Purpose Funds</b>                  |                                           |                                         |                  |                  |                                        |                                                               |                        |
| Road and Bridge                               | 748,662.31                                | -                                       | 4,128,218.48     | 3,842,098.08     | 1,034,782.71                           | 27,037.85                                                     | 1,061,820.56           |
| Noxious Weeds                                 | 55,141.91                                 | -                                       | 120,026.10       | 113,530.60       | 61,637.41                              | 91.70                                                         | 61,729.11              |
| South Annex Sales Tax Revenue                 | 25,359.10                                 | -                                       | 1,404.26         | -                | 26,763.36                              | -                                                             | 26,763.36              |
| Public Safety                                 | 29,969.35                                 | -                                       | -                | -                | 29,969.35                              | -                                                             | 29,969.35              |
| Economic Development                          | 256,837.91                                | -                                       | 193,638.63       | 165,006.63       | 285,469.91                             | 2,183.38                                                      | 287,653.29             |
| 911 System                                    | 204,330.69                                | -                                       | 225,915.53       | 92,267.41        | 337,978.81                             | 328.62                                                        | 338,307.43             |
| Joint Records Management                      | 117,903.60                                | -                                       | 69,855.87        | 46,420.52        | 141,338.95                             | 46,420.52                                                     | 187,759.47             |
| Community Corrections                         | 105,105.94                                | -                                       | 368,065.09       | 337,011.16       | 136,159.87                             | 2,520.93                                                      | 138,680.80             |
| Juvenile Services                             | 227,570.85                                | -                                       | 524,870.27       | 497,444.55       | 254,996.57                             | 4,853.37                                                      | 259,849.94             |
| Juvenile Services Reinvestment                | -                                         | -                                       | 72,230.45        | 61,404.26        | 10,826.19                              | 247.71                                                        | 11,073.90              |
| Special Alcohol Programs                      | 1,339.98                                  | -                                       | 3,732.00         | -                | 5,071.98                               | -                                                             | 5,071.98               |
| Special Parks and Recreation                  | 21,521.66                                 | -                                       | 3,732.00         | -                | 25,253.66                              | -                                                             | 25,253.66              |
| County Attorney Training                      | 21,265.86                                 | -                                       | 3,969.13         | 1,620.00         | 23,614.99                              | -                                                             | 23,614.99              |
| County Attorney Forfeiture                    | 324.15                                    | -                                       | -                | -                | 324.15                                 | -                                                             | 324.15                 |
| Drug Screening                                | 25,844.52                                 | -                                       | 50,032.02        | 25,718.06        | 50,158.48                              | 1,599.15                                                      | 51,757.63              |
| Jail Sales Tax Surplus                        | 221,384.37                                | -                                       | -                | 39,296.41        | 182,087.96                             | 3,323.23                                                      | 185,411.19             |
| South Annex Tax Surplus                       | 1,169,542.69                              | -                                       | 55,424.75        | 24,705.58        | 1,200,261.86                           | -                                                             | 1,200,261.86           |
| Special Law Enforcement                       | 241,786.51                                | -                                       | 62,333.14        | 60,624.43        | 243,495.22                             | 52.98                                                         | 243,548.20             |
| Firearms Range                                | 6,158.09                                  | -                                       | 100.00           | 555.80           | 5,702.29                               | 45.47                                                         | 5,747.76               |
| Community Development Disability Organization | 157,393.14                                | -                                       | 338,751.50       | 336,326.77       | 159,817.87                             | 3,460.68                                                      | 163,278.55             |
| Oil and Gas Depletion                         | 3,006.79                                  | -                                       | -                | -                | 3,006.79                               | -                                                             | 3,006.79               |
| Self Funded Health Insurance                  | 413,440.11                                | -                                       | 2,179,923.65     | 1,874,136.20     | 719,227.56                             | 199,402.40                                                    | 918,629.96             |
| Special Machinery                             | 1,110,074.65                              | -                                       | 200,000.00       | 103,750.00       | 1,206,324.65                           | -                                                             | 1,206,324.65           |
| Special Highway Improvement                   | 2,420,361.12                              | -                                       | 287,419.58       | 93,757.83        | 2,614,022.87                           | -                                                             | 2,614,022.87           |
| Special Equipment Reserve                     | 944,905.16                                | -                                       | 197,845.00       | 107,393.50       | 1,035,356.66                           | -                                                             | 1,035,356.66           |

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, 2020**

Page 2 of 3

| Funds                                              | Beginning<br>Unencumbered<br>Cash Balance | Prior Year<br>Cancelled<br>Encumbrances | Cash<br>Receipts | Expenditures     | Ending<br>Unencumbered<br>Cash Balance | Add<br>Outstanding<br>Encumbrances<br>and Accounts<br>Payable | Ending<br>Cash Balance |
|----------------------------------------------------|-------------------------------------------|-----------------------------------------|------------------|------------------|----------------------------------------|---------------------------------------------------------------|------------------------|
| Special Purpose Funds (Continued)                  |                                           |                                         |                  |                  |                                        |                                                               |                        |
| Register of Deeds Technology                       | \$ 38,107.36                              | \$ -                                    | \$ 36,629.53     | \$ 21,165.25     | \$ 53,571.64                           | \$ 4,246.23                                                   | \$ 57,817.87           |
| County Clerk Technology                            | 29,867.63                                 | -                                       | 9,078.00         | 1,000.00         | 37,945.63                              | -                                                             | 37,945.63              |
| Treasurer Technology                               | 17,965.27                                 | -                                       | 9,078.00         | 9,670.00         | 17,373.27                              | -                                                             | 17,373.27              |
| Capital Improvements                               | 300,125.40                                | -                                       | 353,811.59       | 350.00           | 653,586.99                             | -                                                             | 653,586.99             |
| South Annex Bond                                   | 31,767.61                                 | -                                       | 403.45           | -                | 32,171.06                              | -                                                             | 32,171.06              |
| Grants                                             | 9,300.06                                  | -                                       | 1,110,602.49     | 1,381,491.79     | (261,589.24)                           | 92,737.70                                                     | (168,851.54)           |
| Cares Act Grant                                    | -                                         | -                                       | 7,158,135.00     | 6,859,323.38     | 298,811.62                             | 614,874.53                                                    | 913,686.15             |
| District Court Special Fund                        | 18,575.13                                 | -                                       | 1,450.00         | -                | 20,025.13                              | -                                                             | 20,025.13              |
| Bond and Interest Funds:                           |                                           |                                         |                  |                  |                                        |                                                               |                        |
| Bond and Interest                                  | 8.37                                      | -                                       | -                | -                | 8.37                                   | -                                                             | 8.37                   |
| 2013 GOB Debt Service                              | 0.18                                      | -                                       | -                | -                | 0.18                                   | -                                                             | 0.18                   |
| Business Type Funds:                               |                                           |                                         |                  |                  |                                        |                                                               |                        |
| Enterprise Funds                                   |                                           |                                         |                  |                  |                                        |                                                               |                        |
| Public Works Department                            | 1,578,106.07                              | -                                       | 1,495,136.24     | 1,300,976.29     | 1,772,266.02                           | 66,697.51                                                     | 1,838,963.53           |
| Jail Enterprise                                    | 109,546.84                                | -                                       | -                | -                | 109,546.84                             | -                                                             | 109,546.84             |
| Total Reporting Entity<br>(Excluding Agency Funds) | \$13,667,156.94                           | \$ -                                    | \$ 33,538,017.91 | \$ 29,517,015.09 | \$17,688,159.76                        | \$1,338,024.04                                                | \$19,026,183.80        |
| Total Reporting Entity                             | \$13,667,156.94                           | \$ -                                    | \$ 33,538,017.91 | \$ 29,517,015.09 | \$17,688,159.76                        | \$1,338,024.04                                                | \$19,026,183.80        |

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, 2020**

Page 3 of 3

|                                                                 |                  |
|-----------------------------------------------------------------|------------------|
| Composition of Cash                                             |                  |
| County General:                                                 |                  |
| Cash on Hand                                                    | \$ 1,410.00      |
| Demand Account - RCB, Winfield, Ks                              | 45,386,402.96    |
| Demand Account - RCB, Winfield, Ks.                             | 2,500.00         |
| Demand Account - RCB, Winfield, Ks.                             | 95,025.43        |
| Demand Account - RCB, Winfield, Ks.                             | 145,926.75       |
| 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                                             | 135,949.60       |
| Outstanding Checks                                              | (4,005,468.60)   |
| Outstanding Items                                               | -                |
| Total Cash                                                      | \$ 45,291,746.14 |
| Agency Funds Per Schedule 3                                     | (26,265,562.34)  |
| Total Reporting Entity (Excluding Agency Funds)                 | \$ 19,026,183.80 |

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

**REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION**

**COWLEY COUNTY, KANSAS**  
**NOTES TO THE FINANCIAL STATEMENT**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

**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. 9<sup>th</sup> 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 2020:

**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, 2020**

**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:

1. Preparation of the budget for the succeeding calendar year on or before August 1<sup>st</sup>.



**COWLEY COUNTY, KANSAS**  
**NOTES TO THE FINANCIAL STATEMENT**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

2. Publication in a local newspaper on or before August 5<sup>th</sup> of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15<sup>th</sup> but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25<sup>th</sup>.

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 not amended in 2020.

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            | Cares Act Grant              |

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.

**E. Property Taxes**

In accordance with governing State statutes, property taxes levied during the current

**COWLEY COUNTY, KANSAS**  
**NOTES TO THE FINANCIAL STATEMENT**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

year are revenue sources to be used to finance the budget of the ensuing year. Taxes are assessed on calendar-year basis and are levied and become a lien on the property on November 1<sup>st</sup> 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 20<sup>th</sup> during the year levied with the balance to be paid on or before May 10<sup>th</sup> of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes levied and collected in the year prior to January 1<sup>st</sup> 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 one fund, Public Works Department, with expenditures in excess of the budgeted amount in the current year. This is a violation of K.S.A. 79-2930.

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.

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

**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, 2020.

**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 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

**COWLEY COUNTY, KANSAS**  
**NOTES TO THE FINANCIAL STATEMENT**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

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, 2020.

At December 31, 2020, the County's carrying amount of deposits was \$45,291,746.14 and the bank balance was \$49,442,918.67. 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; \$48,442,918.67 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. DEFICIT FUND BALANCES**

The following fund has a deficit fund balance as of December 31, 2020:  
Grants \$168,852

This is a result of the grant monies being received on a reimbursement basis. The cash needed to reimburse the funds will be collected in the next fiscal year and does not result in any violations of Kansas Statutes.

**V. LONG-TERM DEBT**

The County has no long-term debt or leases as of December 31, 2020.

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, 2020, the statutory limit for the County was in excess of \$9,336,983 providing a debt margin of \$9,336,983.

**COWLEY COUNTY, KANSAS**  
**NOTES TO THE FINANCIAL STATEMENT**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

**VI. INTERFUND TRANSFERS**

Inter-fund transfer details are as follows:

| <b>From Fund</b>       | <b>To Fund</b>            | <b>Authority<br/>(K.S.A.)</b> | <b>Amount</b>                 |
|------------------------|---------------------------|-------------------------------|-------------------------------|
| General                | Economic Development      | 19-4102                       | \$ 45,000.00                  |
| General                | Joint Records Management  | County Resolution             | 41,739.43                     |
| General                | Special Equipment Reserve | 19-119                        | 146,000.00                    |
| General                | Capital Improvement       | 19-119                        | 350,000.00                    |
| General                | Range Fund                | County Resolution             | 100.00                        |
| General                | CDDO Fund                 | County Resolution             | 90,000.00                     |
| Road & Bridge District | Special Machinery         | 68-141g                       | 200,000.00                    |
| Road & Bridge Special  | Special Highway Reserve   | 68-590                        | 250,000.00                    |
| Juvenile Services      | Reinvestment Grant        | County Resolution             | 10,252.19                     |
| CDDO                   | Special Equipment Reserve | County Resolution             | 40,000.00                     |
| <b>Total</b>           |                           |                               | <u><u>\$ 1,173,091.62</u></u> |

**VII. 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](http://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 for the Death and Disability Program) and the statutory contribution rate was 8.61% for KPERS

**COWLEY COUNTY, KANSAS**  
**NOTES TO THE FINANCIAL STATEMENT**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

and 21.93% for KP&F for the fiscal year ended December 31, 2020. Contributions to the pension plan from the County were \$544,679.77 for KPERS and \$281,911.76 for KP&F for the year ended December 31, 2020.

*Net Pension Liability.* At December 31, 2020, the County's proportionate share of the collective net pension liability reported by KPERS was \$4,790,537 and \$2,758,330 for KP&F. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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](http://www.kpers.org) or can be obtained as described above.

**VIII. 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 \$1,286,464.10 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 \$199,402.40 recorded as accounts payable in the Self-Insurance Fund for future health claims.

**IX. 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.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible

**COWLEY COUNTY, KANSAS**  
**NOTES TO THE FINANCIAL STATEMENT**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

**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:

| <u>Years of<br/>Continuous Service</u> | <u>Total Hours<br/>Per Year</u> | <u>Maximum Accrued<br/>Hours Allowed</u> | <u>Hours Accrued<br/>Per Month</u> |
|----------------------------------------|---------------------------------|------------------------------------------|------------------------------------|
| 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:

| <u>Full Years of Service</u> | <u>Percentage of Unused Sick Leave</u> |
|------------------------------|----------------------------------------|
| Less than 5                  | 5%                                     |
| 5 to 10                      | 10%                                    |
| 10 to 14                     | 50%                                    |
| 15 to 19                     | 75%                                    |
| 20 or more                   | 100%                                   |

**COWLEY COUNTY, KANSAS**  
**NOTES TO THE FINANCIAL STATEMENT**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

The County's potential liability for compensated absences at December 31, 2020 was \$819,483. This is not reflected in the financial statement.

**X. 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 \$741,719.68 as of December 31, 2020. The estimated liability for post-closure costs is \$536,529.03 as of December 31, 2020.

In addition, the County operates a composting facility, a transfer station landfill, a household hazardous waste facility with closure costs of \$12,490.86, \$24,896.89, \$21,000 respectively. There are no post-closure care costs associated with these facilities.

At December 31, 2020, the permit for 2020 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, 2020.

**XI. 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.

**COWLEY COUNTY, KANSAS**  
**NOTES TO THE FINANCIAL STATEMENT**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

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 2019 to 2020 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.

**XII. SUBSEQUENT EVENTS**

**COVID-19**

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "Covid-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the County's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2020.

**CRF and CARES Act Funding**

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of \$400 million. The County received CRF in the amount of \$7,158,135 during 2020. The County is encouraged to share the CRF with cities, school districts and local businesses within the County. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

Under the CARES Act, the CRF may be used to cover costs that:

1. Were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020. Subsequently the date of the period during which eligible expenses may be incurred has been extended to December 31, 2021.



**COWLEY COUNTY, KANSAS**  
**NOTES TO THE FINANCIAL STATEMENT**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

2. Are necessary expenditures incurred due to the public health emergency with respect to Covid-19.
3. Are NOT accounted for in the budget most recently approved as of March 27, 2020 (date of enactment of the CARES Act) for the County. The "most recently approved" refers to the enacted budget for the relevant fiscal period for the County. A cost meets this requirement if:
  - a. The cost cannot lawfully be funded using a line item, allotment or allocation within that budget OR
  - b. The cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation.
  - c. A cost is not considered to have been accounted for in a budget merely because it could be met using a budgetary stabilization fund, rainy day fund or similar reserve account.

General Obligation Bonds

April 8, 2021, the County issued a General Obligation Bond Series 2021 in the principal amount of \$9,670,000 with interest rates ranging from 1% to 3% over 20 years.

# COWLEY COUNTY, KANSAS

## Summary of Expenditures - Actual and Budget

Regulatory Basis

(Budgeted Funds Only)

For the Year Ended December 31, 2020

| Funds                                         | Certified<br>Budget | Adjustments for<br>Qualifying<br>Budget Credits | Total<br>Budget for<br>Comparison | Expenditures<br>Chargeable to<br>Current Year | Variance-<br>Over<br>(Under) |
|-----------------------------------------------|---------------------|-------------------------------------------------|-----------------------------------|-----------------------------------------------|------------------------------|
| <b>Governmental Type Funds:</b>               |                     |                                                 |                                   |                                               |                              |
| General Funds                                 |                     |                                                 |                                   |                                               |                              |
| General Fund                                  | \$ 13,063,265.00    | \$ -                                            | \$ 13,063,265.00                  | \$ 12,119,970.59                              | \$ (943,294.41)              |
| Special Revenue Funds                         |                     |                                                 |                                   |                                               |                              |
| Road and Bridge                               | 4,206,347.00        | -                                               | 4,206,347.00                      | 3,842,098.08                                  | (364,248.92)                 |
| Noxious Weeds                                 | 141,954.00          | -                                               | 141,954.00                        | 113,530.60                                    | (28,423.40)                  |
| South Annex Sales Tax Revenue                 | 563,630.00          | -                                               | 563,630.00                        | -                                             | (563,630.00)                 |
| Economic Development                          | 295,321.00          | -                                               | 295,321.00                        | 165,006.63                                    | (130,314.37)                 |
| 911 System                                    | 218,000.00          | -                                               | 218,000.00                        | 92,267.41                                     | (125,732.59)                 |
| Joint Records Management                      | 55,000.00           | -                                               | 55,000.00                         | 46,420.52                                     | (8,579.48)                   |
| Community Corrections                         | 383,144.00          | -                                               | 383,144.00                        | 337,011.16                                    | (46,132.84)                  |
| Juvenile Services                             | 497,762.00          | -                                               | 497,762.00                        | 497,444.55                                    | (317.45)                     |
| Juvenile Services Reinvestment                | 88,769.00           | -                                               | 88,769.00                         | 61,404.26                                     | (27,364.74)                  |
| Special Alcohol Programs                      | 5,000.00            | -                                               | 5,000.00                          | -                                             | (5,000.00)                   |
| Special Parks and Recreation                  | 20,000.00           | -                                               | 20,000.00                         | -                                             | (20,000.00)                  |
| County Attorney Training                      | 6,000.00            | -                                               | 6,000.00                          | 1,620.00                                      | (4,380.00)                   |
| County Attorney Forfeiture                    | 324.00              | -                                               | 324.00                            | -                                             | (324.00)                     |
| Drug Screening                                | 25,750.00           | -                                               | 25,750.00                         | 25,718.06                                     | (31.94)                      |
| Jail Sales Tax Surplus                        | 39,791.00           | -                                               | 39,791.00                         | 39,296.41                                     | (494.59)                     |
| South Annex Sales Tax Surplus                 | 25,000.00           | -                                               | 25,000.00                         | 24,705.58                                     | (294.42)                     |
| Special Law Enforcement                       | 130,000.00          | -                                               | 130,000.00                        | 60,624.43                                     | (69,375.57)                  |
| Firearms Range                                | 2,260.00            | -                                               | 2,260.00                          | 555.80                                        | (1,704.20)                   |
| Community Development Disability Organization | 356,666.00          | -                                               | 356,666.00                        | 336,326.77                                    | (20,339.23)                  |
| Oil and Gas Depletion                         | -                   | -                                               | -                                 | -                                             | -                            |
| Self Funded Health Insurance                  | 2,790,000.00        | -                                               | 2,790,000.00                      | 1,874,136.20                                  | (915,863.80)                 |
| 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                       | -                   | -                                               | -                                 | 1,300,976.29                                  | 1,300,976.29                 |
| Jail Enterprise Fund                          | -                   | -                                               | -                                 | -                                             | -                            |

**COWLEY COUNTY, KANSAS**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**  
**(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)**

**General Fund**

|                                  | Prior<br>Year<br>Actual | Current Year     |                  | Variance<br>Over<br>(Under) |
|----------------------------------|-------------------------|------------------|------------------|-----------------------------|
|                                  |                         | Actual           | Budget           |                             |
| Cash Receipts                    |                         |                  |                  |                             |
| Taxes and Shared Revenue:        |                         |                  |                  |                             |
| Current Ad Valorem Tax           | \$ 9,393,391.97         | \$ 9,794,638.37  | \$ 10,235,404.00 | \$ (440,765.63)             |
| Specials Tax                     | -                       | -                | -                | -                           |
| Delinquencies/Redemptions        | 244,448.74              | 280,828.19       | 150,000.00       | 130,828.19                  |
| Intangible Tax                   | 87,542.27               | 99,847.68        | 74,000.00        | 25,847.68                   |
| DCMR Commercial Fees             | 10,388.04               | 10,635.72        | 22,758.00        | (12,122.28)                 |
| DCMT Commercial Fees             | 13,007.30               | 14,477.86        |                  | 14,477.86                   |
| Motor Vehicle Tax                | 1,210,350.27            | 1,219,062.02     | 1,168,887.00     | 50,175.02                   |
| RV Tax                           | 20,730.03               | 21,735.75        | 21,306.00        | 429.75                      |
| 16/20M Tax                       | 38,191.86               | 40,538.16        | 41,318.00        | (779.84)                    |
| Payments in Lieu of Tax          | 10,485.73               | 10,555.16        | 5,000.00         | 5,555.16                    |
| Mineral Property Tax             | 24,290.05               | 16,330.90        | -                | 16,330.90                   |
| Liquor Control Tax               | 3,897.71                | 3,731.97         | 4,500.00         | (768.03)                    |
| Cereal Malt Beverage Licenses    | 100.00                  | 200.00           | -                | 200.00                      |
| County Officer Fees              | 268,796.85              | 275,944.57       | 180,000.00       | 95,944.57                   |
| Game License Fees                | 338.50                  | 245.00           | 350.00           | (105.00)                    |
| Mortgage Registration Fees       | 15.46                   | -                | -                | -                           |
| Motor Vehicle License Fees       | 109,045.40              | 120,189.78       | 175,000.00       | (54,810.22)                 |
| Delinquent Personal Tax Fees     | 32,493.89               | 34,977.09        | 30,000.00        | 4,977.09                    |
| Current Tax Penalty              | 254,470.97              | 373,809.58       | 100,000.00       | 273,809.58                  |
| Civil Process Fees               | 37,996.00               | 26,450.00        | 45,000.00        | (18,550.00)                 |
| Vehicle Tax Penalty              | 4,624.67                | 5,033.94         | 5,000.00         | 33.94                       |
| Interest on Idle Funds           | 300,947.24              | 84,746.37        | 175,000.00       | (90,253.63)                 |
| Work Release                     | 10,269.46               | 5,110.70         | 17,500.00        | (12,389.30)                 |
| Indigent Fees                    | 59,549.48               | 45,656.32        | 60,000.00        | (14,343.68)                 |
| Rentals - Farm and Annex         | 82,134.71               | 64,449.55        | 50,000.00        | 14,449.55                   |
| Memorial Lawn Cemetery Fees      | 16,190.40               | 12,664.84        | 16,000.00        | (3,335.16)                  |
| Miscellaneous                    | 176,817.77              | 1,483,405.32     | 50,000.00        | 1,433,405.32                |
| Attorney's Diversion             | 13,950.00               | 11,605.00        | 12,000.00        | (395.00)                    |
| Other Grants                     | 983.49                  | 971.94           | -                | 971.94                      |
| Offenders Sourced Income         | 208,516.27              | 175,937.38       | 177,500.00       | (1,562.62)                  |
| Permit Fees                      | 7,001.00                | 11,081.00        | 15,000.00        | (3,919.00)                  |
| Conceal and Carry                | 1,527.50                | 2,210.00         | -                | 2,210.00                    |
| Emergency Management             | 28,190.00               | 29,136.00        | 25,000.00        | 4,136.00                    |
| Mental Health Bldg Reimbursement | -                       | -                | -                | -                           |
| Operating Transfers              | 350,000.00              | -                | -                | -                           |
| Total Cash Receipts              | \$ 13,020,683.03        | \$ 14,276,206.16 | \$ 12,856,523.00 | \$ 1,419,683.16             |

**COWLEY COUNTY, KANSAS****Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis****For the Year Ended December 31, 2020****(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)****General Fund**

|                                         | Prior<br>Year<br>Actual | Current Year            |                         | Variance<br>Over<br>(Under) |
|-----------------------------------------|-------------------------|-------------------------|-------------------------|-----------------------------|
|                                         |                         | Actual                  | Budget                  |                             |
| Expenditures                            |                         |                         |                         |                             |
| Administrative                          | \$ 2,891,733.44         | \$ 3,832,468.50         | \$ 5,016,700.00         | \$ (1,184,231.50)           |
| Emergency Communications                | 564,679.71              | 590,181.00              | 602,864.00              | (12,683.00)                 |
| Memorial Lawn Cemetery                  | 54,024.54               | 32,167.63               | 62,664.00               | (30,496.37)                 |
| County Clerk                            | 222,145.44              | 238,161.90              | 256,532.00              | (18,370.10)                 |
| County Treasurer                        | 226,015.57              | 244,453.31              | 255,018.00              | (10,564.69)                 |
| County Attorney                         | 388,824.15              | 397,652.95              | 422,556.00              | (24,903.05)                 |
| Register of Deeds                       | 130,716.43              | 146,874.27              | 150,127.00              | (3,252.73)                  |
| Appraiser                               | 431,716.51              | 433,677.23              | 487,550.00              | (53,872.77)                 |
| Sheriff                                 | 1,651,802.23            | 1,767,202.38            | 1,824,010.00            | (56,807.62)                 |
| Sheriff - Jail                          | 1,541,803.45            | 1,334,751.53            | 1,415,121.00            | (80,369.47)                 |
| Unified Court                           | 366,844.77              | 308,856.16              | 356,750.00              | (47,893.84)                 |
| Management Information Systems          | 557,458.60              | 587,257.99              | 659,868.00              | (72,610.01)                 |
| Technology                              | -                       | -                       | -                       | -                           |
| Emergency Management                    | 169,640.85              | 197,008.44              | 205,926.00              | (8,917.56)                  |
| Juvenile Intake                         | 2,181.64                | 365.53                  | 3,160.00                | (2,794.47)                  |
| Appropriation - Soil Conservation       | 38,000.00               | 38,000.00               | 38,000.00               | -                           |
| Appropriation - Council on Aging        | 177,081.00              | 177,081.00              | 177,081.00              | -                           |
| Appropriation - Ambulance               | 380,838.00              | 379,109.50              | 390,838.00              | (11,728.50)                 |
| Appropriation - Extension Council       | 180,000.00              | 180,000.00              | 180,000.00              | -                           |
| Appropriation - Historical Society      | 7,500.00                | 7,500.00                | 7,500.00                | -                           |
| Appropriation - Cherokee Strip Museum   | 7,500.00                | 7,500.00                | 7,500.00                | -                           |
| Appropriation - Joint Health Dept       | 330,000.00              | 330,000.00              | 330,000.00              | -                           |
| Appropriation - Mental Health Dept      | 150,000.00              | 150,000.00              | 150,000.00              | -                           |
| Appropriation - Reach Program           | 45,000.00               | 45,000.00               | 45,000.00               | -                           |
| Appropriation - Other                   | 22,933.31               | 21,861.84               | 18,500.00               | 3,361.84                    |
| Neighborhood Revitalization Rebate      | -                       | -                       | -                       | -                           |
| Operating Transfers                     | 1,070,024.10            | 672,839.43              | -                       | 672,839.43                  |
| Total Expenditures                      | <u>\$ 11,608,463.74</u> | <u>\$ 12,119,970.59</u> | <u>\$ 13,063,265.00</u> | <u>\$ (943,294.41)</u>      |
| Cash Receipts Over (Under) Expenditures | \$ 1,412,219.29         | \$ 2,156,235.57         |                         |                             |
| Unencumbered Cash, Beginning            | <u>1,592,337.27</u>     | <u>3,004,556.56</u>     |                         |                             |
| Unencumbered Cash, Ending               | <u>\$ 3,004,556.56</u>  | <u>\$ 5,160,792.13</u>  |                         |                             |

**COWLEY COUNTY, KANSAS**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**  
**(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)**

**Road and Bridge Fund**

|                                                | Prior<br>Year<br>Actual | Current Year           |                        | Variance<br>Over<br>Under |
|------------------------------------------------|-------------------------|------------------------|------------------------|---------------------------|
|                                                | Actual                  | Actual                 | Budget                 | (Under)                   |
| <b>Cash Receipts</b>                           |                         |                        |                        |                           |
| Taxes and Shared Revenue:                      |                         |                        |                        |                           |
| Current Ad Valorem Taxes                       | \$ 2,099,482.83         | \$ 2,587,930.50        | \$ 2,712,806.00        | \$ (124,875.50)           |
| DCMR Commercial Fees                           | 2,265.07                | 2,384.98               | 5,103.00               | (2,718.02)                |
| DCMT Commercial Fees                           | 2,836.19                | 3,246.48               | -                      | 3,246.48                  |
| Escaped Tax                                    | -                       | -                      | -                      | -                         |
| Delinquencies/Redemptions                      | 62,117.30               | 69,429.15              | 7,000.00               | 62,429.15                 |
| Payment in Lieu of Taxes/Other                 | 1,422.08                | 888.31                 | -                      | 888.31                    |
| Motor Vehicle Tax                              | 265,368.71              | 273,093.21             | 262,100.00             | 10,993.21                 |
| RV Tax                                         | 4,534.65                | 4,870.35               | 4,778.00               | 92.35                     |
| 16/20M Tax                                     | 10,176.69               | 8,836.58               | 9,265.00               | (428.42)                  |
| Motor Fuel Tax                                 | 951,560.78              | 917,121.52             | 960,000.00             | (42,878.48)               |
| State Revenue                                  | -                       | -                      | -                      | -                         |
| Miscellaneous                                  | 268,783.51              | 260,417.40             | 15,000.00              | 245,417.40                |
| <b>Total Cash Receipts</b>                     | <b>\$ 3,668,547.81</b>  | <b>\$ 4,128,218.48</b> | <b>\$ 3,976,052.00</b> | <b>\$ 152,166.48</b>      |
| <b>Expenditures</b>                            |                         |                        |                        |                           |
| District No. 1                                 | \$ 896,476.58           | \$ 889,571.05          | \$ 1,003,186.00        | \$ (113,614.95)           |
| District No. 2                                 | 1,010,879.33            | 1,067,034.79           | 1,067,881.00           | (846.21)                  |
| District No. 3                                 | 1,005,138.60            | 985,966.09             | 1,123,350.00           | (137,383.91)              |
| Special Bridge                                 | 84,242.55               | 136,606.61             | 192,406.00             | (55,799.39)               |
| Special Road and Bridge                        | 91,616.74               | 81,431.93              | 570,000.00             | (488,568.07)              |
| District Overhead                              | 234,178.43              | 231,487.61             | 249,524.00             | (18,036.39)               |
| MIS/GIS                                        | -                       | -                      | -                      | -                         |
| Operating Transfers                            | 500,000.00              | 450,000.00             | -                      | 450,000.00                |
| <b>Total Expenditures</b>                      | <b>\$ 3,822,532.23</b>  | <b>\$ 3,842,098.08</b> | <b>\$ 4,206,347.00</b> | <b>\$ (364,248.92)</b>    |
| <b>Cash Receipts Over (Under) Expenditures</b> | <b>\$ (153,984.42)</b>  | <b>\$ 286,120.40</b>   |                        |                           |
| <b>Unencumbered Cash, Beginning</b>            | <b>902,646.73</b>       | <b>748,662.31</b>      |                        |                           |
| <b>Unencumbered Cash, Ending</b>               | <b>\$ 748,662.31</b>    | <b>\$ 1,034,782.71</b> |                        |                           |

**COWLEY COUNTY, KANSAS****Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis****For the Year Ended December 31, 2020****(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)****Noxious Weeds Fund**

|                                         | Prior<br>Year<br>Actual | Current Year         |                      | Variance<br>Over<br>(Under) |
|-----------------------------------------|-------------------------|----------------------|----------------------|-----------------------------|
|                                         |                         | Actual               | Budget               |                             |
| Cash Receipts                           |                         |                      |                      |                             |
| Taxes and Shared Revenue:               |                         |                      |                      |                             |
| Current Ad Valorem Taxes                | \$ 110,961.78           | \$ 101,773.51        | \$ 106,593.00        | \$ (4,819.49)               |
| DCMR Commercial Fees                    | 85.08                   | 126.01               | 269.00               | (142.99)                    |
| DCMT Commercial Fees                    | 106.52                  | 171.60               | -                    | 171.60                      |
| Escaped Tax                             | -                       | -                    | -                    | -                           |
| Delinquencies/Redemptions               | 2,241.79                | 2,944.84             | 1,800.00             | 1,144.84                    |
| Payment in Lieu of Taxes/Other          | 64.47                   | 34.94                | -                    | 34.94                       |
| Motor Vehicle Tax                       | 9,972.19                | 14,287.72            | 13,840.00            | 447.72                      |
| RV Tax                                  | 170.39                  | 255.47               | 252.00               | 3.47                        |
| 16/20M Tax                              | 387.17                  | 332.01               | 489.00               | (156.99)                    |
| Weed Chemical Sales                     | -                       | -                    | -                    | -                           |
| Miscellaneous                           | -                       | 100.00               | -                    | 100.00                      |
| Total Cash Receipts                     | <u>\$ 123,989.39</u>    | <u>\$ 120,026.10</u> | <u>\$ 123,243.00</u> | <u>\$ (3,216.90)</u>        |
| Expenditures                            |                         |                      |                      |                             |
| Personnel Services                      | \$ 65,158.77            | \$ 52,686.20         | \$ 64,304.00         | \$ (11,617.80)              |
| Contractual Services                    | 5,941.22                | 11,196.94            | 22,650.00            | (11,453.06)                 |
| Chemicals                               | 25,583.96               | 42,849.66            | -                    | 42,849.66                   |
| Commodities                             | 10,802.31               | 6,797.80             | 55,000.00            | (48,202.20)                 |
| Neighborhood Revitalization Rebate      | -                       | -                    | -                    | -                           |
| Total Expenditures                      | <u>\$ 107,486.26</u>    | <u>\$ 113,530.60</u> | <u>\$ 141,954.00</u> | <u>\$ (28,423.40)</u>       |
| Cash Receipts Over (Under) Expenditures | \$ 16,503.13            | \$ 6,495.50          |                      |                             |
| Unencumbered Cash, Beginning            | <u>38,638.78</u>        | <u>55,141.91</u>     |                      |                             |
| Unencumbered Cash, Ending               | <u>\$ 55,141.91</u>     | <u>\$ 61,637.41</u>  |                      |                             |

**COWLEY COUNTY, KANSAS**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**  
**(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)**

**South Annex Sales Tax Revenue Fund**

|                                         | Prior<br>Year<br>Actual | Current Year |               | Variance<br>Over<br>(Under) |
|-----------------------------------------|-------------------------|--------------|---------------|-----------------------------|
|                                         |                         | Actual       | Budget        |                             |
| Cash Receipts                           |                         |              |               |                             |
| Sales Tax Revenues                      | \$ 1,728.89             | \$ 1,404.26  | \$ -          | \$ 1,404.26                 |
| Expenditures                            |                         |              |               |                             |
| Operating Transfers                     | \$ 540,000.00           | \$ -         | \$ 563,630.00 | \$ (563,630.00)             |
| Cash Receipts Over (Under) Expenditures | \$ (538,271.11)         | \$ 1,404.26  |               |                             |
| Unencumbered Cash, Beginning            | 563,630.21              | 25,359.10    |               |                             |
| Unencumbered Cash, Ending               | \$ 25,359.10            | \$ 26,763.36 |               |                             |

**COWLEY COUNTY, KANSAS**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**  
**(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)**

**Public Safety Fund**

|                                         | Prior<br>Year<br>Actual | Current Year |        | Variance<br>Over<br>Over<br>(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                  | -            | -      | -                                   |
| Payment in Lieu of Taxes/Other          | -                       | -            | -      | -                                   |
| Offenders Source Income                 | -                       | -            | -      | -                                   |
| Work Release                            | -                       | -            | -      | -                                   |
| Miscellaneous                           | -                       | -            | -      | -                                   |
| Total Cash Receipts                     | \$ 411.33               | \$ -         | \$ -   | \$ -                                |
| Expenditures                            |                         |              |        |                                     |
| Emergency Communications                | \$ -                    | \$ -         | \$ -   | \$ -                                |
| Sheriff                                 | -                       | -            | -      | -                                   |
| Sheriff - Jail                          | -                       | -            | -      | -                                   |
| County EMS Appropriation                | -                       | -            | -      | -                                   |
| Operating Transfers                     | 350,000.00              | -            | -      | -                                   |
| Total Expenditures                      | \$ 350,000.00           | \$ -         | \$ -   | \$ -                                |
| Cash Receipts Over (Under) Expenditures | \$ (349,588.67)         | \$ -         |        |                                     |
| Unencumbered Cash, Beginning            | 379,558.02              | 29,969.35    |        |                                     |
| Unencumbered Cash, Ending               | \$ 29,969.35            | \$ 29,969.35 |        |                                     |



**COWLEY COUNTY, KANSAS****Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis****For the Year Ended December 31, 2020****(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)****Economic Development Fund**

|                                         | Prior<br>Year<br>Actual | Current Year         |                      | Variance<br>Over<br>(Under) |
|-----------------------------------------|-------------------------|----------------------|----------------------|-----------------------------|
|                                         |                         | Actual               | Budget               |                             |
| Cash Receipts                           |                         |                      |                      |                             |
| Appropriations                          | \$ 90,000.00            | \$ 90,000.00         | \$ 90,000.00         | \$ -                        |
| FHLB Job Grant                          | -                       | -                    | -                    | -                           |
| SCKEDD Grant                            | -                       | -                    | -                    | -                           |
| Miscellaneous                           | 63,290.13               | 58,638.63            | 91,000.00            | (32,361.37)                 |
| Operating Transfers                     | 45,000.00               | 45,000.00            | 45,000.00            | -                           |
| Total Cash Receipts                     | <u>\$ 198,290.13</u>    | <u>\$ 193,638.63</u> | <u>\$ 226,000.00</u> | <u>\$ (32,361.37)</u>       |
| Expenditures                            |                         |                      |                      |                             |
| Personnel                               | \$ 122,021.68           | \$ 121,400.22        | \$ 149,571.00        | \$ (28,170.78)              |
| Contractual                             | 31,944.71               | 27,244.31            | 58,500.00            | (31,255.69)                 |
| Commodities                             | 9,156.33                | 4,171.10             | 8,750.00             | (4,578.90)                  |
| Capital Outlay                          | 11,738.34               | 12,191.00            | 78,500.00            | (66,309.00)                 |
| Transfer to Other Funds                 | -                       | -                    | -                    | -                           |
| Total Expenditures                      | <u>\$ 174,861.06</u>    | <u>\$ 165,006.63</u> | <u>\$ 295,321.00</u> | <u>\$ (130,314.37)</u>      |
| Cash Receipts Over (Under) Expenditures | \$ 23,429.07            | \$ 28,632.00         |                      |                             |
| Unencumbered Cash, Beginning            | 233,408.84              | 256,837.91           |                      |                             |
| Unencumbered Cash, Ending               | <u>\$ 256,837.91</u>    | <u>\$ 285,469.91</u> |                      |                             |

**COWLEY COUNTY, KANSAS**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**  
**(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)**

**911 System Fund**

|                                         | Prior<br>Year<br>Actual | Current Year         |                      | Variance<br>Over<br>(Under) |
|-----------------------------------------|-------------------------|----------------------|----------------------|-----------------------------|
|                                         |                         | Actual               | Budget               |                             |
| Cash Receipts                           |                         |                      |                      |                             |
| User Fees                               | \$ 214,484.16           | \$ 225,915.53        | \$ 200,000.00        | \$ 25,915.53                |
| Operating Transfers                     | -                       | -                    | -                    | -                           |
| Miscellaneous                           | -                       | -                    | -                    | -                           |
| Total Cash Receipts                     | <u>\$ 214,484.16</u>    | <u>\$ 225,915.53</u> | <u>\$ 200,000.00</u> | <u>\$ 25,915.53</u>         |
| Expenditures                            |                         |                      |                      |                             |
| Contractual Services                    | \$ 94,519.80            | \$ 92,267.41         | \$ 188,000.00        | \$ (95,732.59)              |
| Commodities                             | -                       | -                    | -                    | -                           |
| Operating Transfers                     | 25,500.48               | -                    | -                    | -                           |
| Capital Outlay                          | -                       | -                    | 30,000.00            | (30,000.00)                 |
| Total Expenditures                      | <u>\$ 120,020.28</u>    | <u>\$ 92,267.41</u>  | <u>\$ 218,000.00</u> | <u>\$ (125,732.59)</u>      |
| Cash Receipts Over (Under) Expenditures | \$ 94,463.88            | \$ 133,648.12        |                      |                             |
| Unencumbered Cash, Beginning            | <u>109,866.81</u>       | <u>204,330.69</u>    |                      |                             |
| Unencumbered Cash, Ending               | <u>\$ 204,330.69</u>    | <u>\$ 337,978.81</u> |                      |                             |

**COWLEY COUNTY, KANSAS**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**  
**(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)**

**Joint Records Management**

|                                         | Prior<br>Year<br>Actual | Current Year         |                     | Variance<br>Over<br>(Under) |
|-----------------------------------------|-------------------------|----------------------|---------------------|-----------------------------|
|                                         |                         | Actual               | Budget              |                             |
| Cash Receipts                           |                         |                      |                     |                             |
| Contributions from Cities               | \$ 25,218.19            | \$ 28,116.44         | \$ 7,600.00         | \$ 20,516.44                |
| Operating Transfers                     | 65,424.58               | 41,739.43            | 15,000.00           | 26,739.43                   |
| Total Cash Receipts                     | <u>\$ 90,642.77</u>     | <u>\$ 69,855.87</u>  | <u>\$ 22,600.00</u> | <u>\$ 47,255.87</u>         |
| Expenditures                            |                         |                      |                     |                             |
| Commodities                             | \$ -                    | \$ -                 | \$ -                | \$ -                        |
| Contractual Services                    | 61,907.74               | 46,420.52            | 55,000.00           | (8,579.48)                  |
| Capital Outlay                          | -                       | -                    | -                   | -                           |
| Total Expenditures                      | <u>\$ 61,907.74</u>     | <u>\$ 46,420.52</u>  | <u>\$ 55,000.00</u> | <u>\$ (8,579.48)</u>        |
| Cash Receipts Over (Under) Expenditures | \$ 28,735.03            | \$ 23,435.35         |                     |                             |
| Unencumbered Cash, Beginning            | <u>89,168.57</u>        | <u>117,903.60</u>    |                     |                             |
| Unencumbered Cash, Ending               | <u>\$ 117,903.60</u>    | <u>\$ 141,338.95</u> |                     |                             |

**COWLEY COUNTY, KANSAS****Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis****For the Year Ended December 31, 2020****(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)****Community Corrections Fund**

|                                         | Prior<br>Year<br>Actual | Current Year         |                      | Variance<br>Over<br>(Under) |
|-----------------------------------------|-------------------------|----------------------|----------------------|-----------------------------|
|                                         |                         | Actual               | Budget               |                             |
| Cash Receipts                           |                         |                      |                      |                             |
| Intergovernmental:                      |                         |                      |                      |                             |
| Community Corrections Grant             | \$ 370,569.21           | \$ 351,043.09        | \$ 365,274.00        | \$ (14,230.91)              |
| Operating Transfers                     | -                       | -                    | -                    | -                           |
| Case Management                         | 18,448.43               | 17,022.00            | 20,000.00            | (2,978.00)                  |
| Total Cash Receipts                     | <u>\$ 389,017.64</u>    | <u>\$ 368,065.09</u> | <u>\$ 385,274.00</u> | <u>\$ (17,208.91)</u>       |
| Expenditures                            |                         |                      |                      |                             |
| Personnel Services                      | \$ 336,995.38           | \$ 314,836.17        | \$ 307,021.00        | \$ 7,815.17                 |
| Contractual Services                    | 24,117.25               | 14,697.40            | 12,923.00            | 1,774.40                    |
| Commodities                             | 3,018.55                | 7,477.59             | 3,200.00             | 4,277.59                    |
| Capital Outlay                          | -                       | -                    | 60,000.00            | (60,000.00)                 |
| Transfer to Other Funds                 | -                       | -                    | -                    | -                           |
| Total Expenditures                      | <u>\$ 364,131.18</u>    | <u>\$ 337,011.16</u> | <u>\$ 383,144.00</u> | <u>\$ (46,132.84)</u>       |
| Cash Receipts Over (Under) Expenditures | \$ 24,886.46            | \$ 31,053.93         |                      |                             |
| Unencumbered Cash, Beginning            | 80,219.48               | 105,105.94           |                      |                             |
| Unencumbered Cash, Ending               | <u>\$ 105,105.94</u>    | <u>\$ 136,159.87</u> |                      |                             |

**COWLEY COUNTY, KANSAS**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**  
**(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)**

**Juvenile Services Fund**

|                                         | Prior<br>Year<br>Actual | Current Year         |                      | Variance<br>Over<br>Under |
|-----------------------------------------|-------------------------|----------------------|----------------------|---------------------------|
|                                         |                         | Actual               | Budget               |                           |
| Cash Receipts                           |                         |                      |                      |                           |
| Graduated Sanction & Prevention         | \$ 524,723.40           | \$ 474,739.00        | \$ 525,000.00        | \$ (50,261.00)            |
| Juvenile & Other                        | 42,324.44               | 50,131.27            | 92,000.00            | (41,868.73)               |
| Miscellaneous                           | -                       | -                    | -                    | -                         |
| Total Cash Receipts                     | <u>\$ 567,047.84</u>    | <u>\$ 524,870.27</u> | <u>\$ 617,000.00</u> | <u>\$ (92,129.73)</u>     |
| Expenditures                            |                         |                      |                      |                           |
| Graduated Sanction & Prevention         | \$ 487,473.85           | \$ 457,267.64        | \$ 467,281.00        | \$ (10,013.36)            |
| Juvenile & Other                        | 72,430.51               | 29,924.72            | 30,481.00            | (556.28)                  |
| Transfer to Other Funds                 | -                       | 10,252.19            | -                    | 10,252.19                 |
| Total Expenditures                      | <u>\$ 559,904.36</u>    | <u>\$ 497,444.55</u> | <u>\$ 497,762.00</u> | <u>\$ (317.45)</u>        |
| Cash Receipts Over (Under) Expenditures | \$ 7,143.48             | \$ 27,425.72         |                      |                           |
| Unencumbered Cash, Beginning            | <u>220,427.37</u>       | <u>227,570.85</u>    |                      |                           |
| Unencumbered Cash, Ending               | <u>\$ 227,570.85</u>    | <u>\$ 254,996.57</u> |                      |                           |

**COWLEY COUNTY, KANSAS****Schedule of Receipts and Expenditures - Actual and Budget****Regulatory Basis****For the Year Ended December 31, 2020****(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)****Reinvestment Grant JS Fund**

|                                         | Prior<br>Year<br>Actual | Current Year |              | Variance<br>Over<br>(Under) |
|-----------------------------------------|-------------------------|--------------|--------------|-----------------------------|
|                                         |                         | Actual       | Budget       |                             |
| Cash Receipts                           |                         |              |              |                             |
| Intergovernmental:                      |                         |              |              |                             |
| Juv Service Reinvestment                | \$ -                    | \$ 61,978.26 | \$ 90,000.00 | \$ (28,021.74)              |
| Operating Transfers                     | -                       | 10,252.19    | -            | 10,252.19                   |
| Total Cash Receipts                     | \$ -                    | \$ 72,230.45 | \$ 90,000.00 | \$ (17,769.55)              |
| Expenditures                            |                         |              |              |                             |
| Personnel Services                      | \$ -                    | \$ 58,209.04 | \$ 83,409.00 | \$ (25,199.96)              |
| Contractual Services                    | -                       | 596.09       | 360.00       | 236.09                      |
| Commodities                             | -                       | 2,599.13     | 5,000.00     | (2,400.87)                  |
| Capital Outlay                          | -                       | -            | -            | -                           |
| Total Expenditures                      | \$ -                    | \$ 61,404.26 | \$ 88,769.00 | \$ (27,364.74)              |
| Cash Receipts Over (Under) Expenditures | \$ -                    | \$ 10,826.19 |              |                             |
| Unencumbered Cash, Beginning            | -                       | -            |              |                             |
| Unencumbered Cash, Ending               | \$ -                    | \$ 10,826.19 |              |                             |

**COWLEY COUNTY, KANSAS**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**  
**(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)**

**Special Alcohol Programs Fund**

|                                         | Prior<br>Year<br>Actual | Current Year |             | Variance<br>Over<br>Over<br>(Under) |
|-----------------------------------------|-------------------------|--------------|-------------|-------------------------------------|
|                                         |                         | Actual       | Budget      |                                     |
| Cash Receipts                           |                         |              |             |                                     |
| Intergovernmental: Liquor Tax           | \$ 3,897.74             | \$ 3,732.00  | \$ 4,500.00 | \$ (768.00)                         |
| Expenditures                            |                         |              |             |                                     |
| Appropriations                          | \$ 11,000.00            | \$ -         | \$ 5,000.00 | \$ (5,000.00)                       |
| Cash Receipts Over (Under) Expenditures | \$ (7,102.26)           | \$ 3,732.00  |             |                                     |
| Unencumbered Cash, Beginning            | 8,442.24                | 1,339.98     |             |                                     |
| Unencumbered Cash, Ending               | \$ 1,339.98             | \$ 5,071.98  |             |                                     |

**COWLEY COUNTY, KANSAS**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**  
**(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)**

**Special Parks and Recreation Fund**

|                                         | Prior<br>Year<br>Actual | Current Year |              | Variance<br>Over<br>(Under) |
|-----------------------------------------|-------------------------|--------------|--------------|-----------------------------|
|                                         |                         | Actual       | Budget       |                             |
| Cash Receipts                           |                         |              |              |                             |
| Intergovernmental: Liquor Tax           | \$ 3,897.75             | \$ 3,732.00  | \$ 4,500.00  | \$ (768.00)                 |
| Expenditures                            |                         |              |              |                             |
| Appropriations                          | \$ -                    | \$ -         | \$ 20,000.00 | \$ (20,000.00)              |
| Cash Receipts Over (Under) Expenditures | \$ 3,897.75             | \$ 3,732.00  |              |                             |
| Unencumbered Cash, Beginning            | 17,623.91               | 21,521.66    |              |                             |
| Unencumbered Cash, Ending               | \$ 21,521.66            | \$ 25,253.66 |              |                             |



**COWLEY COUNTY, KANSAS**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**  
**(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)**

**County Attorney Training Fund**

|                                         | Prior<br>Year<br>Actual | Current Year |             | Variance<br>Over<br>(Under) |
|-----------------------------------------|-------------------------|--------------|-------------|-----------------------------|
|                                         |                         | Actual       | Budget      |                             |
| Cash Receipts                           |                         |              |             |                             |
| District Court                          | \$ 3,834.48             | \$ 3,969.13  | \$ 4,000.00 | \$ (30.87)                  |
| Expenditures                            |                         |              |             |                             |
| Contractual Services                    | \$ 1,826.74             | \$ 1,620.00  | \$ 6,000.00 | \$ (4,380.00)               |
| Cash Receipts Over (Under) Expenditures | \$ 2,007.74             | \$ 2,349.13  |             |                             |
| Unencumbered Cash, Beginning            | 19,258.12               | 21,265.86    |             |                             |
| Unencumbered Cash, Ending               | \$ 21,265.86            | \$ 23,614.99 |             |                             |

**COWLEY COUNTY, KANSAS**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**  
**(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)**

**County Attorney Forfeiture Fund**

|                                         | Prior<br>Year<br>Actual | Current Year |           | Variance<br>Over<br>Over<br>(Under) |
|-----------------------------------------|-------------------------|--------------|-----------|-------------------------------------|
|                                         |                         | Actual       | Budget    |                                     |
| Cash Receipts                           |                         |              |           |                                     |
| Miscellaneous                           | \$ -                    | \$ -         | \$ -      | \$ -                                |
| Expenditures                            |                         |              |           |                                     |
| Contractual                             | \$ -                    | \$ -         | \$ 324.00 | \$ (324.00)                         |
| Cash Receipts Over (Under) Expenditures | \$ -                    | \$ -         |           |                                     |
| Unencumbered Cash, Beginning            | 324.15                  | 324.15       |           |                                     |
| Unencumbered Cash, Ending               | \$ 324.15               | \$ 324.15    |           |                                     |

**COWLEY COUNTY, KANSAS**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**  
**(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)**

**Drug Screening Fund**

|                                         | Prior<br>Year<br>Actual | Current Year        |                     | Variance<br>Over<br>Under |
|-----------------------------------------|-------------------------|---------------------|---------------------|---------------------------|
|                                         |                         | Actual              | Budget              | (Under)                   |
| Cash Receipts                           |                         |                     |                     |                           |
| Program Revenues                        | \$ 46,541.96            | \$ 50,032.02        | \$ 26,500.00        | \$ 23,532.02              |
| Transfer In from Other Funds            | -                       | -                   | -                   | -                         |
| Total Cash Receipts                     | <u>\$ 46,541.96</u>     | <u>\$ 50,032.02</u> | <u>\$ 26,500.00</u> | <u>\$ 23,532.02</u>       |
| Expenditures                            |                         |                     |                     |                           |
| Testing Fees and Refunds                | \$ 30,741.43            | \$ 25,718.06        | \$ 25,750.00        | \$ (31.94)                |
| Cash Receipts Over (Under) Expenditures | \$ 15,800.53            | \$ 24,313.96        |                     |                           |
| Unencumbered Cash, Beginning            | <u>10,043.99</u>        | <u>25,844.52</u>    |                     |                           |
| Unencumbered Cash, Ending               | <u>\$ 25,844.52</u>     | <u>\$ 50,158.48</u> |                     |                           |

**COWLEY COUNTY, KANSAS**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**  
**(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)**

**Jail Sales Tax Surplus Fund**

|                                         | Prior<br>Year<br>Actual | Current Year         |                     | Variance<br>Over<br>Over<br>(Under) |
|-----------------------------------------|-------------------------|----------------------|---------------------|-------------------------------------|
|                                         |                         | Actual               | Budget              |                                     |
| Cash Receipts                           |                         |                      |                     |                                     |
| Interest Income                         | \$ -                    | \$ -                 | \$ 4,000.00         | \$ (4,000.00)                       |
| Miscellaneous                           | -                       | -                    | -                   | -                                   |
| Operating Transfers                     | -                       | -                    | -                   | -                                   |
| Total Cash Receipts                     | <u>\$ -</u>             | <u>\$ -</u>          | <u>\$ 4,000.00</u>  | <u>\$ (4,000.00)</u>                |
| Expenditures                            |                         |                      |                     |                                     |
| Contractual                             | \$ 470,406.79           | \$ 39,296.41         | \$ 39,791.00        | \$ (494.59)                         |
| Commodities                             | -                       | -                    | -                   | -                                   |
| Capital Outlay                          | -                       | -                    | -                   | -                                   |
| Total Expenditures                      | <u>\$ 470,406.79</u>    | <u>\$ 39,296.41</u>  | <u>\$ 39,791.00</u> | <u>\$ (494.59)</u>                  |
| Cash Receipts Over (Under) Expenditures | \$ (470,406.79)         | \$ (39,296.41)       |                     |                                     |
| Unencumbered Cash, Beginning            | <u>691,791.16</u>       | <u>221,384.37</u>    |                     |                                     |
| Unencumbered Cash, Ending               | <u>\$ 221,384.37</u>    | <u>\$ 182,087.96</u> |                     |                                     |

**COWLEY COUNTY, KANSAS**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**  
**(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)**

**South Annex Sales Tax Surplus Fund**

|                                         | Prior<br>Year<br>Actual | Current Year           |                     | Variance<br>Over<br>(Under) |
|-----------------------------------------|-------------------------|------------------------|---------------------|-----------------------------|
|                                         |                         | Actual                 | Budget              |                             |
| Cash Receipts                           |                         |                        |                     |                             |
| Operating Transfers                     | \$ 863,629.00           | \$ -                   | \$ -                | \$ -                        |
| Miscellaneous                           | -                       | 55,424.75              | -                   | 55,424.75                   |
| Total Cash Receipts                     | <u>\$ 863,629.00</u>    | <u>\$ 55,424.75</u>    | <u>\$ -</u>         | <u>\$ 55,424.75</u>         |
| Expenditures                            |                         |                        |                     |                             |
| Capital Outlay                          | \$ 82,131.32            | \$ 2,245.68            | \$ -                | \$ 2,245.68                 |
| Contractual                             | 27,689.59               | 22,459.90              | 25,000.00           | (2,540.10)                  |
| Commodities                             | 910.46                  | -                      | -                   | -                           |
| Note Principle                          | -                       | -                      | -                   | -                           |
| Note Interest                           | -                       | -                      | -                   | -                           |
| Total Expenditures                      | <u>\$ 110,731.37</u>    | <u>\$ 24,705.58</u>    | <u>\$ 25,000.00</u> | <u>\$ (294.42)</u>          |
| Cash Receipts Over (Under) Expenditures | \$ 752,897.63           | \$ 30,719.17           |                     |                             |
| Unencumbered Cash, Beginning            | <u>416,645.06</u>       | <u>1,169,542.69</u>    |                     |                             |
| Unencumbered Cash, Ending               | <u>\$ 1,169,542.69</u>  | <u>\$ 1,200,261.86</u> |                     |                             |

**COWLEY COUNTY, KANSAS**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**  
**(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)**

**Special Law Enforcement Fund**

|                                         | Prior<br>Year<br>Actual | Current Year  |               | Variance<br>Over<br>(Under) |
|-----------------------------------------|-------------------------|---------------|---------------|-----------------------------|
|                                         |                         | Actual        | Budget        |                             |
| Cash Receipts                           |                         |               |               |                             |
| Miscellaneous                           | \$ 102,623.52           | \$ 62,333.14  | \$ 70,000.00  | \$ (7,666.86)               |
| Expenditures                            |                         |               |               |                             |
| Contractual                             | \$ 1,000.00             | \$ 499.58     | \$ -          | \$ 499.58                   |
| Commodities                             | 8,828.44                | 3,279.55      | 80,000.00     | (76,720.45)                 |
| Miscellaneous                           | -                       | 1,141.08      | -             | 1,141.08                    |
| Capital Outlay                          | 76,062.74               | 55,704.22     | 50,000.00     | 5,704.22                    |
| Total Expenditures                      | \$ 85,891.18            | \$ 60,624.43  | \$ 130,000.00 | \$ (69,375.57)              |
| Cash Receipts Over (Under) Expenditures | \$ 16,732.34            | \$ 1,708.71   |               |                             |
| Unencumbered Cash, Beginning            | 225,054.17              | 241,786.51    |               |                             |
| Unencumbered Cash, Ending               | \$ 241,786.51           | \$ 243,495.22 |               |                             |

**COWLEY COUNTY, KANSAS**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**  
**(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)**

**Firearms Range Fund**

|                                         | Prior<br>Year<br>Actual | Current Year       |                    | Variance<br>Over<br>Under<br>(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                     | <u>\$ 100.00</u>        | <u>\$ 100.00</u>   | <u>\$ 5,000.00</u> | <u>\$ (4,900.00)</u>                 |
| Expenditures                            |                         |                    |                    |                                      |
| Contractual                             | \$ 545.19               | \$ 555.80          | \$ 1,200.00        | \$ (644.20)                          |
| Commodities                             | 840.00                  | -                  | 1,060.00           | (1,060.00)                           |
| Capital Outlay                          | -                       | -                  | -                  | -                                    |
| Total Expenditures                      | <u>\$ 1,385.19</u>      | <u>\$ 555.80</u>   | <u>\$ 2,260.00</u> | <u>\$ (1,704.20)</u>                 |
| Cash Receipts Over (Under) Expenditures | \$ (1,285.19)           | \$ (455.80)        |                    |                                      |
| Unencumbered Cash, Beginning            | <u>7,443.28</u>         | <u>6,158.09</u>    |                    |                                      |
| Unencumbered Cash, Ending               | <u>\$ 6,158.09</u>      | <u>\$ 5,702.29</u> |                    |                                      |

**COWLEY COUNTY, KANSAS**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**  
**(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)**

**Community Developmental Disability Organization Fund**

|                                         | Prior<br>Year<br>Actual | Current Year         |                      | Variance<br>Over<br>(Under) |
|-----------------------------------------|-------------------------|----------------------|----------------------|-----------------------------|
|                                         |                         | Actual               | Budget               |                             |
| Cash Receipts                           |                         |                      |                      |                             |
| State Aide                              | \$ 46,904.00            | \$ 46,904.00         | \$ 46,904.00         | \$ -                        |
| Administration                          | 175,042.00              | 175,952.50           | 174,131.00           | 1,821.50                    |
| Screening Revenue                       | 18,900.00               | 25,295.00            | 19,000.00            | 6,295.00                    |
| Miscellaneous                           | -                       | 600.00               | -                    | -                           |
| Operating Transfers                     | 90,000.00               | 90,000.00            | 90,000.00            | -                           |
| Total Cash Receipts                     | <u>\$ 330,846.00</u>    | <u>\$ 338,751.50</u> | <u>\$ 330,035.00</u> | <u>\$ 8,116.50</u>          |
| Expenditures                            |                         |                      |                      |                             |
| Personnel Services                      | \$ 192,865.23           | \$ 191,540.39        | \$ 209,174.00        | \$ (17,633.61)              |
| Contractual                             | 137,017.10              | 102,474.67           | 145,492.00           | (43,017.33)                 |
| Commodities                             | 1,682.07                | 1,084.86             | 2,000.00             | (915.14)                    |
| Capital Outlay                          | -                       | 1,226.85             | -                    | 1,226.85                    |
| Operating Transfers                     | -                       | 40,000.00            | -                    | 40,000.00                   |
| Total Expenditures                      | <u>\$ 331,564.40</u>    | <u>\$ 336,326.77</u> | <u>\$ 356,666.00</u> | <u>\$ (20,339.23)</u>       |
| Cash Receipts Over (Under) Expenditures | \$ (718.40)             | \$ 2,424.73          |                      |                             |
| Unencumbered Cash, Beginning            | <u>158,111.54</u>       | <u>157,393.14</u>    |                      |                             |
| Unencumbered Cash, Ending               | <u>\$ 157,393.14</u>    | <u>\$ 159,817.87</u> |                      |                             |



**COWLEY COUNTY, KANSAS**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**  
**(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)**

**Oil and Gas Depletion Fund**

|                                         | Prior<br>Year<br>Actual | Current Year |        | Variance<br>Over<br>(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, 2020**  
**(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)**

**Self Funded Health Insurance Fund**

|                                         | Prior<br>Year<br>Actual | Current Year           |                        | Variance<br>Over<br>(Under) |
|-----------------------------------------|-------------------------|------------------------|------------------------|-----------------------------|
|                                         |                         | Actual                 | Budget                 |                             |
| Cash Receipts                           |                         |                        |                        |                             |
| Contributions                           | \$ 1,500,770.24         | \$ 2,178,705.49        | \$ 2,600,000.00        | \$ (421,294.51)             |
| Miscellaneous Income                    | 1,611.76                | 1,218.16               | -                      | 1,218.16                    |
| Operating Transfers                     | 400,000.00              | -                      | -                      | -                           |
| Total Cash Receipts                     | <u>\$ 1,902,382.00</u>  | <u>\$ 2,179,923.65</u> | <u>\$ 2,600,000.00</u> | <u>\$ (420,076.35)</u>      |
| Expenditures                            |                         |                        |                        |                             |
| Health Insurance Premiums               | \$ 579,458.63           | \$ 808,972.69          | \$ 600,000.00          | \$ 208,972.69               |
| Dental Claims                           | 74,087.00               | 55,565.00              | 100,000.00             | (44,435.00)                 |
| Health Care Claims                      | 809,826.51              | 933,890.49             | 1,875,000.00           | (941,109.51)                |
| Administrative Fees                     | 112,921.27              | 71,588.58              | 200,000.00             | (128,411.42)                |
| Miscellaneous                           | 4,611.40                | 4,119.44               | 15,000.00              | (10,880.56)                 |
| Total Expenditures                      | <u>\$ 1,580,904.81</u>  | <u>\$ 1,874,136.20</u> | <u>\$ 2,790,000.00</u> | <u>\$ (915,863.80)</u>      |
| Cash Receipts Over (Under) Expenditures | \$ 321,477.19           | \$ 305,787.45          |                        |                             |
| Unencumbered Cash, Beginning            | <u>91,962.92</u>        | <u>413,440.11</u>      |                        |                             |
| Unencumbered Cash, Ending               | <u>\$ 413,440.11</u>    | <u>\$ 719,227.56</u>   |                        |                             |

**COWLEY COUNTY, KANSAS**  
**Schedule of Receipts and Expenditures - Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**  
**(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)**

**Special Machinery Fund**

|                                         | <u>2019</u>                   | <u>2020</u>                   |
|-----------------------------------------|-------------------------------|-------------------------------|
| Cash Receipts                           |                               |                               |
| Miscellaneous Revenue                   | \$ -                          | \$ -                          |
| Operating Transfers                     | <u>250,000.00</u>             | <u>200,000.00</u>             |
| Total Cash Receipts                     | <u>\$ 250,000.00</u>          | <u>\$ 200,000.00</u>          |
| Expenditures                            |                               |                               |
| Road Equipment                          | <u>\$ -</u>                   | <u>\$ 103,750.00</u>          |
| Cash Receipts Over (Under) Expenditures | \$ 250,000.00                 | \$ 96,250.00                  |
| Unencumbered Cash, Beginning            | <u>860,074.65</u>             | <u>1,110,074.65</u>           |
| Unencumbered Cash, Ending               | <u><u>\$ 1,110,074.65</u></u> | <u><u>\$ 1,206,324.65</u></u> |

**COWLEY COUNTY, KANSAS**  
**Schedule of Receipts and Expenditures - Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**  
**(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)**

**Special Highway Improvement Fund**

|                                         | <u>2019</u>                   | <u>2020</u>                   |
|-----------------------------------------|-------------------------------|-------------------------------|
| Cash Receipts                           |                               |                               |
| Miscellaneous Revenue                   | \$ 15,320.16                  | \$ 37,419.58                  |
| Operating Transfers                     | <u>250,000.00</u>             | <u>250,000.00</u>             |
| Total Cash Receipts                     | <u>\$ 265,320.16</u>          | <u>\$ 287,419.58</u>          |
| Expenditures                            |                               |                               |
| Construction                            | \$ 18,446.05                  | \$ 93,757.83                  |
| Professional Services                   | -                             | -                             |
| Transfers to Other Funds                | <u>-</u>                      | <u>-</u>                      |
| Total Expenditures                      | <u>\$ 18,446.05</u>           | <u>\$ 93,757.83</u>           |
| Cash Receipts Over (Under) Expenditures | \$ 246,874.11                 | \$ 193,661.75                 |
| Unencumbered Cash, Beginning            | <u>2,173,487.01</u>           | <u>2,420,361.12</u>           |
| Unencumbered Cash, Ending               | <u><u>\$ 2,420,361.12</u></u> | <u><u>\$ 2,614,022.87</u></u> |

**COWLEY COUNTY, KANSAS**  
**Schedule of Receipts and Expenditures - Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**  
**(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)**

**Special Equipment Reserve Fund**

|                                         | <u>2019</u>                 | <u>2020</u>                   |
|-----------------------------------------|-----------------------------|-------------------------------|
| Cash Receipts                           |                             |                               |
| Interest on Idle Funds                  | \$ 9,266.69                 | \$ 10,821.80                  |
| Miscellaneous Income                    | 45,820.38                   | 1,023.20                      |
| Operating Transfers                     | <u>195,000.00</u>           | <u>186,000.00</u>             |
| Total Cash Receipts                     | <u>\$ 250,087.07</u>        | <u>\$ 197,845.00</u>          |
| Expenditures                            |                             |                               |
| Office Equipment                        | \$ 49,317.01                | \$ 112,898.73                 |
| Other Equipment                         | 170,088.49                  | (5,505.23)                    |
| Professional Tech Services              | 589.80                      | -                             |
| Operating Transfers                     | <u>-</u>                    | <u>-</u>                      |
| Total Expenditures                      | <u>\$ 219,995.30</u>        | <u>\$ 107,393.50</u>          |
| Cash Receipts Over (Under) Expenditures | \$ 30,091.77                | \$ 90,451.50                  |
| Unencumbered Cash, Beginning            | <u>914,813.39</u>           | <u>944,905.16</u>             |
| Unencumbered Cash, Ending               | <u><u>\$ 944,905.16</u></u> | <u><u>\$ 1,035,356.66</u></u> |

**COWLEY COUNTY, KANSAS**  
**Schedule of Receipts and Expenditures - Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**  
**(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)**

**Register of Deeds Technology Fund**

|                                         | <u>2019</u>                | <u>2020</u>                |
|-----------------------------------------|----------------------------|----------------------------|
| Cash Receipts                           |                            |                            |
| Fees                                    | \$ 31,242.00               | \$ 36,152.00               |
| Interest on Idle Funds                  | 413.62                     | 477.53                     |
| Misc Revenue                            | -                          | -                          |
|                                         | <u>          </u>          | <u>          </u>          |
| Total Cash Receipts                     | <u>\$ 31,655.62</u>        | <u>\$ 36,629.53</u>        |
| Expenditures                            |                            |                            |
| Contractual                             | <u>\$ 38,226.66</u>        | <u>\$ 21,165.25</u>        |
| Cash Receipts Over (Under) Expenditures | \$ (6,571.04)              | \$ 15,464.28               |
| Unencumbered Cash, Beginning            | <u>44,678.40</u>           | <u>38,107.36</u>           |
| Unencumbered Cash, Ending               | <u><u>\$ 38,107.36</u></u> | <u><u>\$ 53,571.64</u></u> |

**COWLEY COUNTY, KANSAS**  
**Schedule of Receipts and Expenditures - Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**  
**(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)**

**County Clerk Technology Fund**

|                                         | <u>2019</u>         | <u>2020</u>         |
|-----------------------------------------|---------------------|---------------------|
| Cash Receipts                           |                     |                     |
| Fees                                    | \$ 7,810.50         | \$ 9,078.00         |
| Interest on Idle Funds                  | -                   | -                   |
| Misc Revenue                            | -                   | -                   |
|                                         | <u>          </u>   | <u>          </u>   |
| Total Cash Receipts                     | \$ 7,810.50         | \$ 9,078.00         |
|                                         | <u>          </u>   | <u>          </u>   |
| Expenditures                            |                     |                     |
| Contractual                             | \$ 133.44           | \$ -                |
| Commodities                             | -                   | -                   |
| Capital Outlay                          | 1,377.35            | 1,000.00            |
|                                         | <u>          </u>   | <u>          </u>   |
| Total Expenditures                      | \$ 1,510.79         | \$ 1,000.00         |
|                                         | <u>          </u>   | <u>          </u>   |
| Cash Receipts Over (Under) Expenditures | \$ 6,299.71         | \$ 8,078.00         |
| Unencumbered Cash, Beginning            | <u>23,567.92</u>    | <u>29,867.63</u>    |
| Unencumbered Cash, Ending               | <u>\$ 29,867.63</u> | <u>\$ 37,945.63</u> |

**COWLEY COUNTY, KANSAS**  
**Schedule of Receipts and Expenditures - Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**  
**(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)**

**Treasurer Technology Fund**

|                                         | 2019                | 2020                |
|-----------------------------------------|---------------------|---------------------|
| Cash Receipts                           |                     |                     |
| Fees                                    | \$ 7,810.50         | \$ 9,078.00         |
| Interest on Idle Funds                  | -                   | -                   |
| Misc Revenue                            | -                   | -                   |
|                                         | <u>7,810.50</u>     | <u>9,078.00</u>     |
| Total Cash Receipts                     | \$ 7,810.50         | \$ 9,078.00         |
| Expenditures                            |                     |                     |
| Contractual                             | \$ -                | \$ -                |
| Capital Outlay                          | 10,120.73           | 9,670.00            |
|                                         | <u>10,120.73</u>    | <u>9,670.00</u>     |
| Total Expenditures                      | \$ 10,120.73        | \$ 9,670.00         |
| Cash Receipts Over (Under) Expenditures | \$ (2,310.23)       | \$ (592.00)         |
| Unencumbered Cash, Beginning            | <u>20,275.50</u>    | <u>17,965.27</u>    |
| Unencumbered Cash, Ending               | <u>\$ 17,965.27</u> | <u>\$ 17,373.27</u> |



**COWLEY COUNTY, KANSAS**  
**Schedule of Receipts and Expenditures - Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**  
**(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)**

**Capital Improvements Fund**

|                                         | <u>2019</u>                 | <u>2020</u>                 |
|-----------------------------------------|-----------------------------|-----------------------------|
| Cash Receipts                           |                             |                             |
| Interest on Idle Funds                  | \$ 6.47                     | \$ 3,811.59                 |
| Operating Transfers                     | <u>300,000.00</u>           | <u>350,000.00</u>           |
| Total Cash Receipts                     | <u>\$ 300,006.47</u>        | <u>\$ 353,811.59</u>        |
| Expenditures                            |                             |                             |
| Capital Outlay                          | <u>\$ -</u>                 | <u>\$ 350.00</u>            |
| Cash Receipts Over (Under) Expenditures | \$ 300,006.47               | \$ 353,461.59               |
| Unencumbered Cash, Beginning            | <u>118.93</u>               | <u>300,125.40</u>           |
| Unencumbered Cash, Ending               | <u><u>\$ 300,125.40</u></u> | <u><u>\$ 653,586.99</u></u> |

**COWLEY COUNTY, KANSAS**  
**Schedule of Receipts and Expenditures - Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**  
**(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)**

**South Annex Bonds Fund**

|                                         | Prior<br>Year<br>Actual | Current Year        |             | Variance<br>Over<br>Over<br>(Under) |
|-----------------------------------------|-------------------------|---------------------|-------------|-------------------------------------|
|                                         |                         | Actual              | Budget      |                                     |
| Cash Receipts                           |                         |                     |             |                                     |
| Interest on Idle Funds                  | \$ 367.38               | \$ 403.45           | \$ -        | \$ 403.45                           |
| Total Cash Receipts                     | <u>\$ 367.38</u>        | <u>\$ 403.45</u>    | <u>\$ -</u> | <u>\$ 403.45</u>                    |
| Expenditures                            |                         |                     |             |                                     |
| Contractual                             | \$ -                    | \$ -                | \$ -        | \$ -                                |
| Capital Outlay                          | <u>-</u>                | <u>-</u>            | <u>-</u>    | <u>-</u>                            |
| Total Expenditures                      | <u>\$ -</u>             | <u>\$ -</u>         | <u>\$ -</u> | <u>\$ -</u>                         |
| Cash Receipts Over (Under) Expenditures | \$ 367.38               | \$ 403.45           |             |                                     |
| Unencumbered Cash, Beginning            | <u>31,400.23</u>        | <u>31,767.61</u>    |             |                                     |
| Unencumbered Cash, Ending               | <u>\$ 31,767.61</u>     | <u>\$ 32,171.06</u> |             |                                     |

**COWLEY COUNTY, KANSAS**  
**Schedule of Receipts and Expenditures - Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**  
**(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)**

**Grants Fund**

|                                         | <u>2019</u>               | <u>2020</u>                   |
|-----------------------------------------|---------------------------|-------------------------------|
| Cash Receipts                           |                           |                               |
| Grants Received                         | \$ 73,858.34              | \$ 1,110,602.49               |
| Operating Transfers                     | <u>-</u>                  | <u>-</u>                      |
| Total Cash Receipts                     | <u>\$ 73,858.34</u>       | <u>\$ 1,110,602.49</u>        |
| Expenditures                            |                           |                               |
| Grant Expenditures                      | <u>\$ 88,726.85</u>       | <u>\$ 1,381,491.79</u>        |
| Cash Receipts Over (Under) Expenditures | \$ (14,868.51)            | \$ (270,889.30)               |
| Unencumbered Cash, Beginning            | <u>24,168.57</u>          | <u>9,300.06</u>               |
| Unencumbered Cash, Ending               | <u><u>\$ 9,300.06</u></u> | <u><u>\$ (261,589.24)</u></u> |

**COWLEY COUNTY, KANSAS**  
**Schedule of Receipts and Expenditures - Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**  
**(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)**

**Cares Act Grant Fund**

|                                         | <u>2019</u>        | <u>2020</u>                 |
|-----------------------------------------|--------------------|-----------------------------|
| Cash Receipts                           |                    |                             |
| Grants Received                         | \$ -               | \$ 7,158,135.00             |
|                                         | <u>\$ -</u>        | <u>\$ 7,158,135.00</u>      |
| Total Cash Receipts                     | <u>\$ -</u>        | <u>\$ 7,158,135.00</u>      |
| Expenditures                            |                    |                             |
| Grant Expenditures                      | \$ -               | \$ 6,859,323.38             |
|                                         | <u>\$ -</u>        | <u>\$ 6,859,323.38</u>      |
| Cash Receipts Over (Under) Expenditures | \$ -               | \$ 298,811.62               |
| Unencumbered Cash, Beginning            | <u>-</u>           | <u>-</u>                    |
| Unencumbered Cash, Ending               | <u><u>\$ -</u></u> | <u><u>\$ 298,811.62</u></u> |

**COWLEY COUNTY, KANSAS**  
**Schedule of Receipts and Expenditures - Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**  
**(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)**

**District Court Special Fund**

|                                         | <u>2019</u>                | <u>2020</u>                |
|-----------------------------------------|----------------------------|----------------------------|
| Cash Receipts                           |                            |                            |
| Income                                  | <u>\$ 2,125.00</u>         | <u>\$ 1,450.00</u>         |
| Expenditures                            |                            |                            |
| Expenditures                            | <u>\$ -</u>                | <u>\$ -</u>                |
| Cash Receipts Over (Under) Expenditures | \$ 2,125.00                | \$ 1,450.00                |
| Unencumbered Cash, Beginning            | <u>16,450.13</u>           | <u>18,575.13</u>           |
| Unencumbered Cash, Ending               | <u><u>\$ 18,575.13</u></u> | <u><u>\$ 20,025.13</u></u> |

**COWLEY COUNTY, KANSAS**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**  
**(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)**

**Bond and Interest Fund**

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

**COWLEY COUNTY, KANSAS**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**  
**(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)**

**2013 GOB Debt Service Fund**

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

**COWLEY COUNTY, KANSAS****Schedule of Receipts and Expenditures - Actual and Budget****Regulatory Basis****For the Year Ended December 31, 2020****(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)****Public Works Department Fund**

|                                         | Prior<br>Year<br>Actual | Current Year           |             | Variance<br>Over<br>Under<br>(Under) |
|-----------------------------------------|-------------------------|------------------------|-------------|--------------------------------------|
|                                         |                         | Actual                 | Budget      |                                      |
| Cash Receipts                           |                         |                        |             |                                      |
| Landfill Revenue                        | \$ 1,360,836.15         | \$ 1,484,494.52        | \$ -        | \$ 1,484,494.52                      |
| Miscellaneous                           | 1,963.43                | 10,641.72              | -           | 10,641.72                            |
| Total Cash Receipts                     | <u>\$ 1,362,799.58</u>  | <u>\$ 1,495,136.24</u> | <u>\$ -</u> | <u>\$ 1,495,136.24</u>               |
| Expenditures                            |                         |                        |             |                                      |
| Personnel Services                      | \$ 263,078.65           | \$ 282,137.97          | \$ -        | \$ 282,137.97                        |
| Tonnage Fees                            | 39,473.99               | 39,080.37              | -           | 39,080.37                            |
| Solid Waste Fees                        | 8,038.36                | 9,606.95               | -           | 9,606.95                             |
| Hauling Fees                            | 672,908.07              | 679,768.44             | -           | 679,768.44                           |
| Other Contractual Services              | 50,442.98               | 81,371.89              | -           | 81,371.89                            |
| Commodities                             | 56,390.00               | 55,722.27              | -           | 55,722.27                            |
| Capital Outlay                          | 35,000.00               | 153,288.40             | -           | 153,288.40                           |
| Transfer to Other Funds                 | -                       | -                      | -           | -                                    |
| Total Expenditures                      | <u>\$ 1,125,332.05</u>  | <u>\$ 1,300,976.29</u> | <u>\$ -</u> | <u>\$ 1,300,976.29</u>               |
| Cash Receipts Over (Under) Expenditures | \$ 237,467.53           | \$ 194,159.95          |             |                                      |
| Unencumbered Cash, Beginning            | <u>1,340,638.54</u>     | <u>1,578,106.07</u>    |             |                                      |
| Unencumbered Cash, Ending               | <u>\$ 1,578,106.07</u>  | <u>\$ 1,772,266.02</u> |             |                                      |



**COWLEY COUNTY, KANSAS****Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis****For the Year Ended December 31, 2020****(With Comparative Actual Totals For the Prior Year Ended December 31, 2019)****Jail Enterprise Fund**

|                                         | Prior<br>Year<br>Actual | Current Year  |        | Variance<br>Over<br>(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, 2020**

Page 1 of 2

**Agency Funds**

| <u>Fund</u>                      | <u>Beginning<br/>Cash Balance</u> | <u>Cash<br/>Receipts</u> | <u>Cash<br/>Disbursements</u> | <u>Ending<br/>Cash Balance</u> |
|----------------------------------|-----------------------------------|--------------------------|-------------------------------|--------------------------------|
| <b>Distributable Funds:</b>      |                                   |                          |                               |                                |
| Current Tax                      | \$ 26,646,896.40                  | \$ (648,354.17)          | \$ 975,561.33                 | \$ 25,022,980.90               |
| Current Tax Refunds              | (14,243.77)                       | 19,202.91                | 16,056.50                     | (11,097.36)                    |
| Redemptions                      | 362,490.31                        | 172,189.44               | 35.66                         | 534,644.09                     |
| Delinquent Per. Prop. Tax        | 5,667.22                          | 3,654.12                 | -                             | 9,321.34                       |
| Foreclosure Sale                 | 1,680.00                          | 3,255.00                 | -                             | 4,935.00                       |
| Foreclosure Costs                | 3,517.78                          | 86,248.83                | 54,013.46                     | 35,753.15                      |
| Oil and Gas Depletion Fund       | -                                 | -                        | -                             | -                              |
| Vehicle Taxes                    | 181,267.12                        | 67,651.40                | 70,553.03                     | 178,365.49                     |
| Commerical Vehicle               | 5,339.69                          | 109,030.93               | 109,615.48                    | 4,755.14                       |
| RV Taxes                         | 2,262.84                          | 1,138.45                 | 1,626.24                      | 1,775.05                       |
| Cereal Malt Beverage             | 75.00                             | 100.00                   | 175.00                        | -                              |
| Candidate Filing Fee             | 150.00                            | 300.00                   | 150.00                        | 300.00                         |
| Delinquent P.P. Tax - Partial    | 2,744.44                          | 4,514.50                 | 4,514.50                      | 2,744.44                       |
| <b>Total Distributable Funds</b> | <b>\$ 27,197,847.03</b>           | <b>\$ (181,068.59)</b>   | <b>\$ 1,232,301.20</b>        | <b>\$ 25,784,477.24</b>        |
| <b>State Funds:</b>              |                                   |                          |                               |                                |
| State Educational Building       | \$ -                              | \$ (312,166.86)          | \$ (312,166.86)               | \$ -                           |
| State Institutional Building     | -                                 | 156,083.73               | 156,083.73                    | -                              |
| State Correctional Building      | -                                 | -                        | -                             | -                              |
| Game Licenses                    | 41.50                             | 8,563.00                 | 8,516.50                      | 88.00                          |
| State Motor Vehicle              | 137.50                            | 1,807,831.28             | 1,807,968.78                  | -                              |
| Auto Sales Tax                   | 108,740.52                        | 1,528,950.80             | 1,412,760.59                  | 224,930.73                     |
| Heritage Trust Fund              | 3,866.00                          | 18,316.00                | 17,026.00                     | 5,156.00                       |
| <b>Total State Funds</b>         | <b>\$ 112,785.52</b>              | <b>\$ 3,207,577.95</b>   | <b>\$ 3,090,188.74</b>        | <b>\$ 230,174.73</b>           |

**COWLEY COUNTY, KANSAS**  
**Schedule of Cash Receipts and Cash Disbursements - Actual**  
**Regulatory Basis**  
**For the Year Ended December 31, 2020**

Page 2 of 2

**Agency Funds**

| <u>Fund</u>              | <u>Beginning<br/>Cash Balance</u> | <u>Cash<br/>Receipts</u> | <u>Cash<br/>Disbursements</u> | <u>Ending<br/>Cash Balance</u> |
|--------------------------|-----------------------------------|--------------------------|-------------------------------|--------------------------------|
| Subdivision Funds:       |                                   |                          |                               |                                |
| School Districts         | \$ -                              | \$ 22,664,022.22         | \$ 22,664,022.22              | \$ -                           |
| Cities                   | -                                 | 9,628,276.06             | 9,628,276.06                  | -                              |
| Townships                | -                                 | 2,402,230.18             | 2,402,230.18                  | -                              |
| Cemeteries               | -                                 | 39,461.68                | 39,444.00                     | 17.68                          |
| Watersheds               | -                                 | 107,799.78               | 107,801.07                    | (1.29)                         |
| Community Building       | -                                 | 34,178.01                | 34,049.33                     | 128.68                         |
| Fire Districts           | 251.66                            | 937,279.88               | 937,168.42                    | 363.12                         |
| SC Regional Library      | -                                 | 199,563.68               | 199,563.68                    | -                              |
| Improvement Districts    | -                                 | 6,790.39                 | 6,790.39                      | -                              |
| Total Subdivision Funds  | <u>\$ 251.66</u>                  | <u>\$ 36,019,601.88</u>  | <u>\$ 36,019,345.35</u>       | <u>\$ 508.19</u>               |
| Other Agency Funds:      |                                   |                          |                               |                                |
| Cash Over and Short      | \$ 1,021.61                       | \$ 58,052.60             | \$ 57,010.37                  | \$ 2,063.84                    |
| Joint Accounts           | -                                 | 449,719.88               | 449,719.88                    | -                              |
| Pay In Lieu of Tax       | -                                 | -                        | -                             | -                              |
| PP Tax Pd Adv            | -                                 | -                        | -                             | -                              |
| Severance Tax            | -                                 | -                        | -                             | -                              |
| Spl Co/City/Township     | 171,247.13                        | 360.92                   | -                             | 171,608.05                     |
| County Drug Task Force   | 2,506.82                          | -                        | -                             | 2,506.82                       |
| Memorial Lawn Cemetery   | -                                 | -                        | -                             | -                              |
| Probate Unclaimed Money  | -                                 | 55,329.75                | 3,283.30                      | 52,046.45                      |
| County Officers          | -                                 | 21,265.50                | -                             | 21,265.50                      |
| Payroll Clearing         | -                                 | 117,003.44               | 116,091.92                    | 911.52                         |
| Stray Animal Rescue      | -                                 | -                        | -                             | -                              |
| Total Other Agency Funds | <u>\$ 174,775.56</u>              | <u>\$ 701,732.09</u>     | <u>\$ 626,105.47</u>          | <u>\$ 250,402.18</u>           |
| Total Agency Funds       | <u>\$ 27,485,659.77</u>           | <u>\$ 39,747,843.33</u>  | <u>\$ 40,967,940.76</u>       | <u>\$ 26,265,562.34</u>        |

**OTHER  
SUPPLEMENTARY INFORMATION**

**COWLEY COUNTY, KANSAS****Reconciliation of 2019 Tax Roll****Regulatory Basis****For the Year Ended December 31, 2020**2019 Tax Roll - As Adjusted

|                                         |    |                  |                   |
|-----------------------------------------|----|------------------|-------------------|
| County Clerk's Abstract of Taxes Levied |    | \$               | 47,043,335        |
| Adjustment to original tax roll:        |    |                  |                   |
| Add: Supplemental Tax Roll              | \$ | 39,195           |                   |
| Deduct: Taxes Abated                    |    | <u>(257,778)</u> | <u>(218,583)</u>  |
| Adjusted 2019 Tax Roll                  |    | \$               | <u>46,824,752</u> |

2019 Tax Roll - Accounted For

|                                          |    |                  |                     |
|------------------------------------------|----|------------------|---------------------|
| Current Tax Collections (net of refunds) |    | \$               | (45,250,095)        |
| Delinquent taxes:                        |    |                  |                     |
| Personal property tax warrants           | \$ | (691,429)        |                     |
| Real estate taxes                        |    | <u>(883,228)</u> | <u>(1,574,657)</u>  |
| 2019 tax roll accounted for              |    | \$               | <u>(46,824,752)</u> |

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

~~~~~

EDW. B. STEPHENSON
(1905-1985)

JAMES R. DOBBS
(1927-1997)

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

MORRIS W. JARVIS
(1935-1999)

N. DEAN BRADBURY
(1936-2005)

LOREN L. PONTIOUS
(Retired)

SHAREHOLDERS

MAURICE P. ROBERTS, CPA

AARON R. IVERSON, CPA

ACCOUNTANTS

HEIDI M. HUENIGGARDT, CPA

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

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT
AUDITING STANDARDS***

To the Board of County Commissioners
Cowley County, Kansas
Winfield, Kansas 67156

We have audited, in accordance with auditing standards generally accepted in the United States of America, the *Kansas Municipal Auditing and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, the financial statement of Cowley County, (the County), Kansas, as of and for the year ended December 31, 2020, and the related notes to the financial statement, which collectively comprise the County's basic financial statement and have issued our report thereon dated June 30, 2021. The report on the audited financial statement was adverse because it was not presented in conformity with accounting principles generally accepted in the United States of America; however, it was unqualified as presented on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

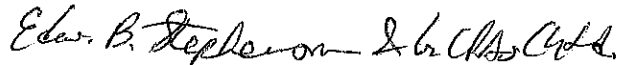
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Edw. B. Stephenson & Co., CPAs Chartered
September 21, 2021

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

~~~~~

EDW. B. STEPHENSON  
(1905-1985)

JAMES R. DOBBS  
(1927-1997)

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

MORRIS W. JARVIS  
(1935-1999)

N. DEAN BRADBURY  
(1936-2005)

LOREN L. PONTIOUS  
(Retired)

**SHAREHOLDERS**

AARON R. IVERSON, CPA  
MAURICE P. ROBERTS, CPA

**ACCOUNTANTS**

HEIDI M. HUENERGARDT, CPA

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

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH  
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of County Commissioners  
Cowley County, Kansas  
Winfield, Kansas 67156

**Report on Compliance for Each Major Program**

We have audited Cowley County, Kansas (the County) compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2020. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of the compliance in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above could have a direct and material effect on major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on the County's compliance.



**Opinion on each Major Federal Program**

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

**Report on Internal Control Over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly this report is not suitable for any other purpose.



Edw. B. Stephenson & Co., CPAs Chartered  
September 21, 2021

**COWLEY COUNTY, KS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

| <u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u> | <u>Federal CFDA Number</u> | <u>Pass Through Entity Identifying Number</u> | <u>Passed- Through To Subrecipients</u> | <u>Total Federal Expenditures</u> |
|----------------------------------------------------------------------|----------------------------|-----------------------------------------------|-----------------------------------------|-----------------------------------|
| <b>Federal Funds Paid Through State:</b>                             |                            |                                               |                                         |                                   |
| <b>Department of Education</b>                                       |                            |                                               |                                         |                                   |
| Passed Through State Board of Education                              |                            |                                               |                                         |                                   |
| KVC - Commission Administration                                      | 94.003                     |                                               | \$ -                                    | \$ 2,493                          |
| <b>Total Department of Education</b>                                 |                            |                                               | \$ -                                    | \$ 2,493                          |
| <b>Department of Homeland Security</b>                               |                            |                                               |                                         |                                   |
| Passed Through State Division of Emergency Management:               |                            |                                               |                                         |                                   |
| Emergency Management Performance Grant Program                       | 97.042                     | EMK-2020-EP-00001                             | \$ -                                    | \$ 29,136                         |
| <b>Total Department of Homeland Security</b>                         |                            |                                               | \$ -                                    | \$ 29,136                         |
| <b>Department of Housing and Urban Development</b>                   |                            |                                               |                                         |                                   |
| Passed Through State Department of Commerce:                         |                            |                                               |                                         |                                   |
| Community Development Block Grants                                   | 14.228                     |                                               | \$ -                                    | \$ 75,000                         |
| <b>Total Department of Housing and Urban Development</b>             |                            |                                               | \$ -                                    | \$ 75,000                         |
| <b>Department of Justice</b>                                         |                            |                                               |                                         |                                   |
| Drug Court Discretionary Grant Program                               | 16.585                     | 2018-DC-BX-0131                               | \$ -                                    | \$ 67,752                         |
| <b>Total Department of Justice</b>                                   |                            |                                               | \$ -                                    | \$ 67,752                         |
| <b>Department of Transportation</b>                                  |                            |                                               |                                         |                                   |
| Passed Through State Department of Transportation:                   |                            |                                               |                                         |                                   |
| Highway Planning and Construction                                    | 20.205                     | 18 C-4972-01                                  | \$ -                                    | \$ 35,434                         |
| <b>Total Department of Transportation</b>                            |                            |                                               | \$ -                                    | \$ 35,434                         |
| <b>Department of Treasury</b>                                        |                            |                                               |                                         |                                   |
| Passed Through State Office of Recovery                              |                            |                                               |                                         |                                   |
| Covid 19 - Coronavirus Relief Fund                                   | 21.019                     |                                               | \$ 4,653,721                            | \$ 6,859,323                      |
| Passed Through State Department of Emergency Management              | 21.019                     |                                               |                                         |                                   |
| Covid 19 - Emergency Operations Center Enhancement Grant             |                            |                                               | \$ -                                    | \$ 48,440                         |
| <b>Total Department of Treasury</b>                                  |                            |                                               | \$ 4,653,721                            | \$ 6,907,763                      |
| <b>Total Expenditures of Federal Awards</b>                          |                            |                                               | \$ 4,653,721                            | \$ 7,117,578                      |

**COWLEY COUNTY, KANSAS**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

**I. BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the schedule) includes the federal grant activity of Cowley Co, KS under programs of the federal government for the year ended December 31, 2020. The information in this schedule is presented in accordance with the requirements of the Title 2 U.S. *Code of Federal Regulation* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a select portion of the operations of Cowley County, KS, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County. The Schedule is presented using a regulatory basis of accounting prescribed by the Kansas Municipal Audit and Accounting Guide (as described in Note 1 to the financial statement), which is the same basis of accounting as the financial statement accompanying this schedule.

**II. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

(A) Expenditures reported on the Schedule are reported on the regulatory basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(B) The County has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**COWLEY CO, KANSAS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

---

**Section I. Summary of Auditor's Results**

---

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance to GAAP:

Adverse

Type of auditor's report issued on the basis of accounting used by the County:

Unmodified – Regulatory Basis

Internal control over financial reporting:

- Material weakness(es) identified?                            yes                        X  no
- Significant Deficiency(s)                                            yes                        X  none reported

Noncompliance material to financial statements noted?

      yes                        X  no

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified?                            yes                        X  no
- Significant Deficiency(s)                                            yes                        X  none

Type of auditor's report issued on compliance for major federal programs:

See below

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance?

      yes                        X  no

Identification of major federal programs:

| CFDA No(s). | Names of Federal Program or Cluster | Opinion    |
|-------------|-------------------------------------|------------|
| 21.019      | Coronavirus Relief Fund             | Unmodified |

Dollar threshold used to distinguish between Type A and Type B Programs

\$750,000

Auditee qualified as low-risk auditee?

      yes                        X  no

**COWLEY CO, KANSAS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

---

**Section II. Financial Statement Findings**

---

No matters were reported

---

**Section III. Federal Award Findings and Questioned Costs**

---

No matters were reported

**COWLEY CO, KANSAS**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

---

**Summary Schedule of Prior Audit Findings**

---

No matters were reported.