

FINNEY COUNTY, KANSAS

Regulatory Basis
Financial Statement

For the Year Ended
December 31, 2023

FINNEY COUNTY, KANSAS
Regulatory Basis Financial Statement
For the Year ended December 31, 2023

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FINANCIAL
SECTION



INDEPENDENT AUDITOR'S REPORT

The County Commissioners
Finney County, Kansas
Garden City, Kansas 67846

Report on the Audit of the Financial Statement

Opinions

We have audited the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Finney County, Kansas (the County), as of and for the year ended December 31, 2023, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement presents fairly, in all material respects, the aggregate cash and unencumbered cash of the County, as of December 31, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the basis of accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *Kansas Municipal Audit and Accounting Guide's (KMAAG)* regulatory basis of accounting and budget laws as described in Note 1.

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 section of our report, the accompanying financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County, as of December 31, 2023, or changes in net position and cash flows thereof for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the KMAAG, and the standards applicable to financial audits contained in *Government Auditing Standards (GAS)* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *KMAAG's* regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *KMAAG's* regulatory basis of accounting and budget laws. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, the *KMAAG* and *GAS* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, the *KMAAG* and *GAS*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplemental Information

Our audit was conducted for the purpose of forming an opinion on the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash (the financial statement) as a whole. The regulatory basis summary of expenditures - actual and budget, the regulatory basis individual fund schedules of receipts and expenditures and the regulatory basis schedule of receipts and disbursements – agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the financial statement; however, they are required to be presented under the provisions of the *KMAAG*. In addition, the other supplemental information (Schedules 4 through 7 as listed in the table of contents) which includes the Schedule of Expenditures of Federal Awards, as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the *Uniform Guidance*), are presented for purposes of additional analysis and are not a required part of the financial statement. 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 financial statement. The 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 financial statement or to the financial statement itself, and other additional procedures in accordance with GAAS, the *KMAAG* and *GAS*. In our opinion, the supplementary information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with GAAS, the *KMAAG* and *GAS*, the financial statement of the County, as of and for the year ended December 31, 2022, (not presented herein), and have issued our report thereon dated May 30, 2023, which contained an unmodified opinion on the financial statement. The 2022 financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: <https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits>. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2023, (Schedules 2 and 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement. Such 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 2022 financial statement. The comparative information was subjected to the auditing procedures applied in the audit of the 2022 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 financial statement or to the 2022 financial statement itself, and other additional procedures in accordance with GAAS, the *KMAAG* and *GAS*. In our opinion, the 2022 comparative information is fairly stated in all material respects in relation to the financial statement as a whole for the year ended December 31, 2022, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *GAS*, we have also issued our report dated May 8, 2024, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 internal control over

financial reporting or on compliance. That report is an integral part of an audit performed in accordance with GAS in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Lewis, Hooper & Dick, LLC". The script is cursive and fluid, with the company name written in a single line.

LEWIS, HOOPER & DICK, LLC

May 8, 2024

Financial Statement

FINNEY COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

<u>Funds</u>	<u>Unencumbered Cash 01/01/23</u>	<u>Prior Year Canceled Encumbrances</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Unencumbered Cash 12/31/23</u>	<u>Add Payables and Encumbrances</u>	<u>Treasurer's Cash 12/31/23</u>
<u>General Funds</u>							
General	\$ 8,045,939	\$ -	\$ 11,573,873	\$ 11,464,931	\$ 8,154,881	\$ 636,425	\$ 8,791,306
<u>Special Purpose Funds</u>							
Aging	790	-	410,172	384,314	26,648	-	26,648
Alcohol Programs	22,656	-	12,654	6,996	28,314	-	28,314
Ambulance	306,849	-	2,988,474	2,284,242	1,011,081	380,168	1,391,249
American Rescue Plan Act (ARPA)							
Grant	5,959,599	-	155,021	5,686,269	428,351	-	428,351
Capital Improvement Program	2,545,874	-	1,402,861	779,000	3,169,735	-	3,169,735
Capital Improvement Reserve	1,763,602	-	1,270,000	-	3,033,602	-	3,033,602
Community Correction	315,443	-	695,918	701,324	310,037	24,348	334,385
Community Services Center	377,423	-	130,300	87,469	420,254	2,583	422,837
County Attorney's Training	24,955	-	2,682	2,836	24,801	-	24,801
County Employee Benefit	8,252,432	-	8,425,246	5,385,213	11,292,465	402,290	11,694,755
Economic Development	5,853	-	148,725	135,000	19,578	-	19,578
Economic Development Incentive	879,230	-	45,000	-	924,230	-	924,230
Equipment Reserve	2,115,791	-	1,495,000	206,096	3,404,695	-	3,404,695
Finney County Fair Association	38,318	-	145,447	163,040	20,725	-	20,725
Free Fair and Fair Grounds	345,489	-	550,908	529,256	367,141	20,446	387,587
GIS	95,326	-	255,812	242,114	109,024	5,608	114,632
Guest Tax	-	-	1,051,356	925,543	125,813	-	125,813
Health	711,649	-	3,014,060	2,720,865	1,004,844	96,221	1,101,065
Historical Museum	7,232	-	230,142	220,000	17,374	-	17,374
HVAC Reserve	-	-	474,000	-	474,000	-	474,000
Jail Commissary and Telephone	165,564	-	173,282	97,321	241,525	4,812	246,337
Juvenile Detention Center	193,355	-	1,797,307	1,339,331	651,331	37,675	689,006
Juvenile Detention Center Building	50,000	-	-	-	50,000	-	50,000
Law Enforcement	841,080	-	9,321,397	8,886,136	1,276,341	475,264	1,751,605
Library Maintenance	30,632	-	1,083,931	1,030,703	83,860	-	83,860
Infrastructure Improvement	475,192	-	1,402,861	-	1,878,053	-	1,878,053
Intellectual Disability Services	7,232	-	219,875	210,000	17,107	-	17,107
Motor Vehicle Operating	255,926	-	280,262	306,282	229,906	10,472	240,378
Noxious Weed	350,685	-	341,513	446,234	245,964	53,155	299,119
Noxious Weed Capital Outlay	120,654	-	5,000	-	125,654	-	125,654
Oil & Gas Valuation Depletion Trust	3,226,361	-	-	-	3,226,361	-	3,226,361
Opioid Settlement	-	-	97,025	-	97,025	-	97,025
Parks and Recreation	5,856	-	12,122	7,998	9,980	-	9,980
County Clerk's Technology	70,697	-	8,474	16,181	62,990	-	62,990
Register of Deeds' Technology	241,483	-	33,894	18,064	257,313	19	257,332
County Treasurer's Technology	58,019	-	8,473	-	66,492	-	66,492
Public Works	1,235,685	-	4,734,811	4,805,906	1,164,590	166,862	1,331,452
Special Alcohol and Drug	91	-	-	-	91	-	91
Special Highway Improvement	5,548,737	121,292	912,348	-	6,582,377	100,000	6,682,377
Special Road Machinery and Equipment	1,924,209	-	500,000	417,493	2,006,716	-	2,006,716
Sheriff's Crime Prevention	274	-	10,200	-	10,474	-	10,474
Sheriff's Special Account	9,968	-	3,282	-	13,250	-	13,250
Federal and State Forfeiture	44,623	-	-	-	44,623	-	44,623
State Drug Tax Assessment	21,458	-	17,328	16,657	22,129	11,694	33,823
Youth Services	362,602	-	602,864	455,752	509,714	15,023	524,737
Total Special Purpose	39,008,894	121,292	44,470,027	38,513,635	45,086,578	1,806,640	46,893,218
<u>Capital Project Funds</u>							
Correction Services Building	1,185,741	-	-	143,058	1,042,683	-	1,042,683
JB Road Sales Tax	-	-	1,683,434	1,683,434	-	-	-
LEC Construction/Renovation	-	-	1,350,000	-	1,350,000	-	1,350,000
Project Construction	-	-	4,006,849	-	4,006,849	-	4,006,849
Total Capital Project	1,185,741	-	7,040,283	1,826,492	6,399,532	-	6,399,532
<u>Business Funds</u>							
Landfill	769,841	-	141,003	8,807	902,037	-	902,037
Sewer District #1	401,916	-	87,786	280,957	208,745	24,695	233,440
Sewer District #2	46,736	-	48,514	54,128	41,122	1,154	42,276
Sewer District #2 Capital Improvement	-	-	20,000	-	20,000	-	20,000
Sewer District #3	96,502	-	150,108	107,678	138,932	31,206	170,138
Sewer District #3 Bond and Interest	54,216	-	66,759	37,864	83,111	-	83,111
Total Business	1,369,211	-	514,170	489,434	1,393,947	57,055	1,451,002
<u>Trust Funds</u>							
CDBG Revolving Loan Fund	311,168	-	47,940	2,536	356,572	276	356,848

(continued)

FINNEY COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Unencumbered Cash 01/01/23	Prior Year Canceled Encumbrances	Receipts	Expenditures	Unencumbered Cash 12/31/23	Add Payables and Encumbrances	Treasurer's Cash 12/31/23
(continued)							
<u>Related Municipal Entities</u>							
Finney County Convention & Visitors Bureau	\$ 437,371	\$ -	\$ 811,036	\$ 857,056	\$ 391,351	\$ 5,356	\$ 396,707
Finney County Public Library:							
General	270,798	-	1,165,217	1,143,968	292,047	-	292,047
Capital Improvement	59,437	-	14,273	661	73,049	-	73,049
Total Related Municipal Entities	767,606	-	1,990,526	2,001,685	756,447	5,356	761,803
Total Reporting Entity (excluding Agency Funds) (memorandum only)	<u>\$ 50,688,559</u>	<u>\$ 121,292</u>	<u>\$ 65,636,819</u>	<u>\$ 54,298,713</u>	<u>\$ 62,147,957</u>	<u>\$ 2,505,752</u>	<u>\$ 64,653,709</u>
<u>Composition of Cash</u>							
Demand deposits:							
Commerce Bank						\$ 592,278	
Western State Bank						738,956	
Plus deposits in transit						395,105	
Less outstanding checks						(510,661)	
Total demand deposits							\$ 1,215,678
Cash on hand							17,690
Change funds							6,800
Time deposits:							
Dream First Bank						22,214,139	
Equity Bank						269,761	
Valley State Bank						5,066,188	
Western State Bank						710,129	
Total time deposits							28,260,217
Certificates of deposit							6,568,951
Repurchase agreements - Treasury obligations							31,956,380
Treasury bills							49,999,400
Treasury notes							1,440,946
Total cash							119,466,062
Less Agency Funds per Schedule 3							(55,574,156)
Plus related municipal entities							761,803
Total Treasurer's cash (excluding Agency Funds)							<u>\$ 64,653,709</u>

The accompanying Notes to the Financial Statement are an integral part of this statement.

Notes to the
Financial Statement

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2023

1. Summary of significant accounting policies

Finney County, Kansas, (the County) was established in 1887 and is an organized county having the powers, duties and privileges granted to counties by K.S.A. 19-101.

A. Financial reporting entity

The County is a municipal corporation governed by an elected five-member commission. This financial statement presents Finney County (the municipality) and its related municipal entities. The related municipal entities discussed below are included in the County's reporting entity because they were established to benefit the County and/or its constituents.

Sewer District #1, Sewer District #2 and Sewer District #3 operate the County's sewer districts. The Board of each district consists of the County Commissioners. The County Commissioners approve the sewer districts' budgets and levy taxes for operations. The sewer improvements and equipment are titled to the County. Bond issuances must be approved by the County. The sewer districts have been determined to be blended related municipal entities created under K.S.A. 19-27a01. Sewer District #1, Sewer District #2 and Sewer District #3 are presented in this financial statement as business funds.

The Southwest Kansas Regional Juvenile Detention Center is a jointly governed organization between eighteen counties in southwest Kansas created under an interlocal agreement. The Southwest Kansas Regional Juvenile Detention Center is governed by a board appointed by the participating parties. The Southwest Kansas Regional Juvenile Detention Center was established to operate a juvenile correctional facility located in Garden City, Kansas. The primary source of funding for the Southwest Kansas Regional Juvenile Detention Center is from the participating parties with additional support from grants. Finney County functions as the operator of the Southwest Kansas Regional Juvenile Detention Center. Finney County has an equity interest and is a material contributor to the continued existence of the Southwest Kansas Regional Juvenile Detention Center. The Southwest Kansas Regional Juvenile Detention Center is presented in this financial statement as a special purpose fund.

The Finney County Convention and Visitors Bureau operates the County's Convention and Visitors Bureau and provides services for the residents of the County. It has its own Board of Directors, who operates independently from the County. The Board of Directors is responsible for the management and fiscal accountability of the Convention and Visitors Bureau. The Board is appointed by the County Commission, which also has the authority to remove appointed Board members. The County Commissioners approve the Convention and Visitors Bureau's budget and collect/disburse to them the proceeds from the County's guest bed tax for their operations. The Finney County Convention and Visitors Bureau is presented as a related municipal entity in this financial statement.

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FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2023

1. Summary of significant accounting policies (continued)

A. Financial reporting entity (continued)

The Finney County Public Library operates the County's library and provides services for the residents of Finney County. It has its own Board of Directors, who operates independently from the County. The Board of Directors is responsible for the management and fiscal accountability of the Public Library. The Board is appointed by the County Commission, who also has the authority to remove appointed Board members. The County Commissioners approve the Library's budget and levy taxes for library operations. The library building is titled to the Library Board and was financed with Finney County general obligation bonds retired in part by tax levy and in part by private donation. Bond issuances for the Library's benefit must be approved by the County. The Finney County Public Library is presented as a related municipal entity in this financial statement.

B. 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.

C. Regulatory basis fund types

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 fund types are used by the County:

General fund – the chief operating fund; used to account for all resources except those required to be accounted for in another fund.

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

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

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2023

1. Summary of significant accounting policies (continued)

C. Regulatory basis fund types (continued)

Capital Project funds – 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 funds – activities financed in whole or in part by fees charged to users of the goods or services (i.e., enterprise and internal service fund etc...).

Trust funds – used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e., pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc...).

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

D. Cash and investments

Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by the County (except for investments in the Kansas Municipal Investment Pool). Cash includes amounts in demand deposits, time deposits and certificates of deposit. Investments of the pooled accounts consist primarily of investments in the Kansas Municipal Investment Pool and U.S. government securities carried at cost, which approximates market. Interest income earned, unless specifically designated, is allocated to the general fund.

State statutes authorize the County to invest idle funds in U.S. government securities, temporary notes, no-fund warrants, repurchase agreements and the Kansas Municipal Investment Pool. Investments of the County are stated at fair value which equals cost. The aggregate value of the investments, including certificates of deposit, at December 31, 2023, is \$89,965,677.

E. Property taxes and special assessments

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the counties. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

Taxes are assessed on a calendar year basis, are levied and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing the taxes collected in the year levied prior to January 1st of the ensuing year. One-half of the property taxes are due December 20th and distributed by January 20th to finance a portion of the current year's budget. The second half is due May 10th and distributed by June 5th.

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2023

1. Summary of significant accounting policies (continued)

E. Property taxes and special assessments (continued)

Kansas statutes require projects financed in part by special assessments to be financed through the issuance of general obligation bonds which are secured by the full faith and credit of the County. Special assessments received prior to the issuance of general obligation bonds are recorded as receipts in the appropriate project fund. Further, state statutes require levying additional general ad valorem property taxes in the Bond and Interest fund to finance delinquent special assessments receivable.

Special assessments are levied over a ten or fifteen year period and annual installments are due and payable with annual ad valorem property taxes. The County may foreclose liens against property benefited by special assessments when delinquent assessments are two years in arrears. At December 31, 2023, the special assessment taxes levied are a lien on the property.

F. Interfund transactions and reimbursements

Quasi-external transactions (i.e., transactions that would be treated as receipts or expenditures if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as receipts or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

G. Memorandum totals

Totals on the financial statement are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. No consolidated financial information is presented nor are all required disclosures presented for these amounts.

2. Stewardship, compliance and accountability

A. Budgetary information

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

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

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

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2023

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in receipts other than ad valorem property taxes. To do this, a notice of 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. An amendment made to the original budget for Sewer District #1 was approved by the governing body during the year, resulting in additional budget authority for the Sewer District #1 fund of \$200,000.

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 County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds and the following special purpose funds:

- American Rescue Plan Act (ARPA) Grant
- Capital Improvement Reserve
- Community Correction
- County Attorney's Training
- Equipment Reserve
- Finney County Fair Association
- HVAC Reserve
- Jail Commissary and Telephone
- Juvenile Detention Center Building
- Infrastructure Improvement
- Motor Vehicle Operating
- Oil & Gas Valuation Depletion Trust
- Opioid Settlement
- County Clerk's Technology
- Register of Deeds' Technology
- County Treasurer's Technology
- Special Alcohol and Drug
- Special Highway Improvement
- Special Road Machinery and Equipment
- Sheriff's Crime Prevention
- Sheriff's Special Account
- Federal and State Forfeiture
- State Drug Tax Assessment
- Youth Services

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2023

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)

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

B. Noncompliance with finance-related legal and contractual provisions

References made herein to the statutes are not intended as interpretation of law, but are offered for consideration of the Kansas Department of Administration's Chief Financial Officer and interpretation by the County Attorney and the legal representative of the County.

There are no known material violations of finance-related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended December 31, 2023.

3. Detailed notes on all funds

A. Deposits and investments

Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

A reconciliation of cash and investments as shown in the composition of cash summary on Statement 1 is as follows:

Cash on hand	\$ 24,490
Carrying amount of deposits	36,044,846
Repurchase agreements - Treasury obligations	31,956,380
Treasury bills	49,999,400
Treasury notes	<u>1,440,946</u>
Total cash and investments	<u><u>\$ 119,466,062</u></u>

At December 31, 2023, the County had the following investments:

Investment Type	Fair Value	Investment Maturities (in Years)		Rating
		Less than 1	2-10	
Repurchase agreements - Treasury obligations	\$ 31,956,380	\$ 31,956,380	\$ -	N/A
Treasury bills	49,999,400	49,999,400	-	N/A
Treasury notes	<u>1,440,946</u>	<u>-</u>	<u>1,440,946</u>	N/A
Total fair value	<u><u>\$ 83,396,726</u></u>	<u><u>\$ 81,955,780</u></u>	<u><u>\$ 1,440,946</u></u>	

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 risk.

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2023

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

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

Concentration of credit risk

State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405. The County's allocation of investments as of December 31, 2023, is as follows:

Investments	Percentage of Investments
Treasury obligations	38.32%
Treasury bills	59.95%
Treasury notes	1.73%

Custodial credit risk - deposits

Custodial credit risk for deposits 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%. The County does not use designated "peak periods".

At December 31, 2023, the County's carrying amount of deposits was \$36,044,846 and the bank balance was \$36,160,402. Of the bank balance, 90.84% was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$29,453,087 was covered by federal depository insurance and \$6,707,315 was collateralized with securities held by the pledging financial institutions' agents in the County's name. The County's cash deposits by financial institution and category of coverage at year end are as follows:

	Commerce Bank	Dream First Bank	Equity Bank	KCB Bank	Valley State Bank	Western State Bank
FDIC coverage	\$ 672,760	\$ 22,214,139	\$ 250,000	\$ 250,000	\$ 5,316,188	\$ 750,000
Pledged securities at market value	2,797,116	-	146,557	3,158,328	2,467,359	989,590
Total coverage	<u>\$ 3,469,876</u>	<u>\$ 22,214,139</u>	<u>\$ 396,557</u>	<u>\$ 3,408,328</u>	<u>\$ 7,783,547</u>	<u>\$ 1,739,590</u>
Funds on deposit	<u>\$ 1,592,278</u>	<u>\$ 22,214,139</u>	<u>\$ 269,761</u>	<u>\$ 3,068,951</u>	<u>\$ 7,566,188</u>	<u>\$ 1,449,085</u>
Funds at risk	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The carrying amount of deposits for the Finney County Convention and Visitors Bureau was \$396,707 and the bank balance was \$408,966. The bank balance was held by three banks resulting in a concentration of credit risk. All of the bank balance was covered by federal depository insurance.

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2023

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

Custodial credit risk - deposits (continued)

The carrying amount of deposits for the Finney County Public Library was \$365,096 and the bank balance was \$311,546. The bank balance was held by one bank resulting in a concentration of credit risk. All of the bank balance was covered by federal depository insurance.

Credit risk - investments

Custodial credit risk for an investment 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.

B. Capital projects in process

Capital project authorizations with approved change orders compared to expenditures to date from inception are as follows at December 31, 2023:

Project	Project Authorization	Expenditures to Date	Committed
2023 chip sealing	\$ 706,598	\$ 662,301	\$ -
2024 high risk rural road project - VFW Road	229,000	17,592	211,408
Alarm system - County building	225,735	112,867	112,868
Alarm system - JDC building	295,455	295,455	-
Fiber connectivity	400,000	200,000	200,000
LEC building assessment	50,000	54,563	-
Sewer Districts #1, #2 and #3 repairs and maintenance	3,500,000	365,779	3,134,221
Modernization of County's sewer systems	3,958,757	-	3,958,757

During the year, the County also approved a bid of \$3,209,571 for the 2024 bituminous surfacing project.

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FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2023

3. Detailed notes on all funds (continued)

C. Long-term debt

Changes in long-term debt for the County for the year ended December 31, 2023, were as follows:

	Date of Issue	Maximum Rate	Amount of Issue	Date of Final Maturity	Balance 01/01/23	Additions	Reductions/ Payments	Balance 12/31/23	Interest Paid
General obligation bonds: Refunding bonds, Series 2022	02/01/22	2.05%	\$ 680,000	06/01/42	\$ 640,000	\$ -	\$ 25,000	\$ 615,000	\$ 12,864
Finance leases:									
Caterpillar Motorgraders	01/13/16	2.35%	620,262	01/13/23	82,052	-	82,052	-	1,928
HVAC System Upgrade	12/20/17	2.58%	6,495,000	11/01/32	4,585,000	-	405,000	4,180,000	118,484
Caterpillar Motorgraders	04/06/20	2.19%	400,000	04/01/25	205,246	-	80,760	124,486	4,019
Total financed leases					4,872,298	-	567,812	4,304,486	124,431
Total long-term debt					\$ 5,512,298	\$ -	\$ 592,812	\$ 4,919,486	\$ 137,295

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

	Year								
	2024	2025	2026	2027	2028	2029-2033	2034-2038	2029-2042	Total
Principal:									
General obligation bonds	\$ 25,000	\$ 25,000	\$ 25,000	\$ 30,000	\$ 30,000	\$ 155,000	\$ 175,000	\$ 150,000	\$ 615,000
Finance leases	502,538	471,948	440,000	450,000	465,000	1,975,000	-	-	4,304,486
Total principal	527,538	496,948	465,000	480,000	495,000	2,130,000	175,000	150,000	4,919,486
Interest:									
General obligation bonds	12,351	11,839	11,326	10,762	10,148	41,256	24,754	6,355	128,791
Finance leases	110,121	97,467	85,914	74,562	62,952	129,129	-	-	560,145
Total interest	122,472	109,306	97,240	85,324	73,100	170,385	24,754	6,355	688,936
Total principal and interest	\$ 650,010	\$ 606,254	\$ 562,240	\$ 565,324	\$ 568,100	\$ 2,300,385	\$ 199,754	\$ 156,355	\$ 5,608,422

Legal debt margin

The debt limit per K.S.A. 10-306 is three percent of the assessed tangible valuation within the County as certified by the County Assessor to the County Clerk on August 25th each year. Per K.S.A. 10-307, certain bond issues are not subject to the bonded indebtedness limitation; these include refunding bonds, and limited obligation bonds issued for the purpose of financing the construction and remodeling of the courthouse, jail and law enforcement center, to be paid from sales tax proceeds. The amount of debt outstanding does not exceed the statutory limit.

Conduit debt obligations

From time to time, the County has issued Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. The County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statement. As of December 31, 2023, there was one series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$22,837.

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2023

3. Detailed notes on all funds (continued)

D. Interfund transfers

Interfund operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Capital Improvement Reserve	19-120	\$ 1,034,000
General	Community Services Center		50,000
General	Economic Development Incentive		45,000
General	Equipment Reserve	19-119	524,000
General	GIS		121,838
General	HVAC Reserve	19-120	100,000
General	Juvenile Detention Center	38-504	646,413
General	LEC Construction/Renovation	19-120	1,350,000
Ambulance	Equipment Reserve	12-110d	439,000
ARPA	General	12-1663	1,300,000
ARPA	Community Services Center	12-1663	26,000
ARPA	Project Construction	12-1663	3,796,849
Capital Improvement Program	HVAC Reserve	19-120	374,000
Equipment Reserve	Capital Improvement Reserve	19-120	76,000
Free Fair and Fair Grounds	Finney County Fair Association	2-132	53,000
Free Fair and Fair Grounds	Equipment Reserve	19-119	70,000
GIS	Equipment Reserve	19-119	40,000
Health	Equipment Reserve	65-204	250,000
Law Enforcement	Capital Improvement Reserve	19-120	160,000
Law Enforcement	Equipment Reserve	19-119	172,000
Motor Vehicle Operating	General	8-145	255,926
Noxious Weed	Noxious Weed Capital Outlay	2-1318	5,000
Public Works	Special Highway Improvement	68-590	900,000
Public Works	Special Road Machinery and Equipment	68-141g	500,000
Youth Services	Community Correction		125
Sewer District #1	Project Construction	12-631o	200,000
Sewer District #2	Project Construction	12-631o	10,000
Sewer District #2	Sewer District #2 Capital Improvement	12-631o	20,000
Total			<u>\$ 12,519,151</u>

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FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2023

3. Detailed notes on all funds (continued)

D. Interfund transfers (continued)

Interfund operating transfers of the Finney County Public Library, were as follows:

From	To	Statutory Authority	Amount
General	Capital Improvement	12-1258	\$ 9,995

4. Other information

A. Risk management and self-insurance

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. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

The County has partially self-funded employees' health care costs. "Stop loss" coverage is maintained for claims above \$3,588,821 at December 31, 2023. Payments for medical insurance premiums and self-insured medical costs not covered by the insurance carrier are paid out of the Employee Benefit fund as they are billed to the County.

B. Municipal solid waste landfill

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste, and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and post-closure care costs are paid only near or after the date that the landfill stops accepting waste, the County has reported a portion of these closure and post-closure care costs as an operating expense in previous periods based on landfill capacity used as of each fiscal year end. The County has no landfill closure and post-closure care liability at December 31, 2023. The County completed transfer and sale of the landfill in 2000, and its permit was absorbed by Browning-Ferris Industries of Western Kansas, Inc.

C. Post-employment health care benefits

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 premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the County under this program.

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2023

4. Other information (continued)

C. Post-employment health care benefits (continued)

Death and disability other post-employment benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2023.

D. Compensated absences

The County's policy regarding vacation leave pay permits employees to earn vacation leave days at a maximum rate of 24 days per year; employees can carryover a maximum of 24 days to the following year. Upon resignation or retirement, employees are entitled to payment for all accrued vacation earned up to a special cap of 30 days provided they give their department head and the County Commission two weeks written notice. If an employee fails to give the two weeks written notice, no accrued vacation leave is paid unless a waiver is agreed to by the department head and the County Commissioners. Upon termination, payment is made to an employee for the accrued vacation leave. The cost of the accrued vacation leave at December 31, 2023, has not been quantified in this financial statement.

The County's policy regarding sick leave pay permits employees to accumulate leave days at a maximum rate of 12 days per year up to 60 days. The County's policy is to recognize the costs of sick leave when actually paid since employees are not reimbursed for unused sick leave when they leave the County's employ.

The Finney County Convention and Visitors Bureau's policy regarding vacation leave pay permits employees to earn vacation leave days at a maximum rate of 24 days per year; employees can carryover a maximum of 24 days to the following year. Upon resignation, retirement, or termination, employees are entitled to payment for a maximum of 30 days accrued vacation earned. The cost of the accrued vacation leave at December 31, 2023, has not been quantified in this financial statement.

E. Defined benefit pension plan

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

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2023

4. Other information (continued)

E. Defined benefit pension plan (continued)

Contributions: K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. 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 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from Finney County, Kansas, were \$1,215,606 for the year ended December 31, 2023.

Net pension liability: At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was \$13,813,886. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

F. Commitments and contingencies

Operating leases

The County has entered into an operating lease agreement for the use of mailing and postage equipment. Lease payments under these agreements totaled \$4,620 for the year ended December 31, 2023. Total future minimum lease payments are as follows:

Year	Total
2024	\$ 4,620
2025	1,155
Total	<u>\$ 5,775</u>

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2023

4. Other information (continued)

F. Commitments and contingencies (continued)

Contracts

The County entered into an energy savings agreement with Future Energy Solutions Maintenance, LLC in October 2020. The agreement was effective as of the date of the agreement and extends 15 years after the first payment is made. Payments under this agreement totaled \$27,786 for the year ended December 31, 2023. Total future minimum payments are as follows:

<u>Year</u>	<u>Total</u>
2024	\$ 30,312
2025	30,312
2026	30,312
2027	30,312
2028	30,312
2029-2033	151,560
2034-2036	65,676
Total	<u>\$ 368,796</u>

Contracts - Finney County Public Library

On July 20, 2021, the Library Board of Trustees entered into a contract with Library Systems & Services, LLC for the management and operation of the Finney County Public Library. The contract is effective for the period January 1, 2022, through December 31, 2027. The fees under this contract for 2023 were \$1,111,704. Total future minimum payments are as follows:

<u>Year</u>	<u>Total</u>
2024	\$ 1,139,495
2025	1,167,983
2026	1,197,182
2027	1,227,112
Total	<u>\$ 4,731,772</u>

Litigation

The County is named as a party in various lawsuits. Most of these lawsuits are in the discovery stages and the effect, if any, on the County is not determinable at this time; in the opinion of management, the ultimate outcome of these lawsuits will not have a material adverse effect on the County.

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2023

4. Other information (continued)

F. Commitments and contingencies (continued)

Grant audits

The County receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the applicable funds. The amount of expenditures that may be disallowed by the grantor cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

G. Subsequent events

Subsequent to December 31, 2023, the County approved the purchases of a loader totaling \$400,000, an ambulance remount totaling \$179,677, and an electrical receptacle upgrade totaling \$149,618. The County also approved the 2024 chip sealing project for \$998,528 plus \$129,200 of materials for the project. In addition, the County is in the beginning phase of a potential construction project for a new EMS/Health department facility.

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Regulatory Required Supplemental Information

FINNEY COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2023

	Certified Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
<u>General Fund</u>			
General	\$ 11,822,396	\$ 11,464,931	\$ (357,465)
<u>Special Purpose Funds</u>			
Aging	384,314	384,314	-
Alcohol Programs	14,486	6,996	(7,490)
Ambulance	2,284,867	2,284,242	(625)
Capital Improvement Program	1,616,003	779,000	(837,003)
Community Services Center	175,999	87,469	(88,530)
County Employee Benefit	11,365,882	5,385,213	(5,980,669)
Economic Development	139,500	135,000	(4,500)
Economic Development Incentive	870,000	-	(870,000)
Free Fair and Fair Grounds	612,090	529,256	(82,834)
GIS	243,675	242,114	(1,561)
Guest Tax	970,000	925,543	(44,457)
Health	2,859,199	2,720,865	(138,334)
Historical Museum	220,000	220,000	-
Juvenile Detention Center	1,962,614	1,339,331	(623,283)
Law Enforcement	8,886,527	8,886,136	(391)
Library Maintenance	1,030,703	1,030,703	-
Intellectual Disability Services	210,000	210,000	-
Noxious Weed	450,055	446,234	(3,821)
Noxious Weed Capital Outlay	70,000	-	(70,000)
Parks and Recreation	8,000	7,998	(2)
Public Works	4,873,916	4,805,906	(68,010)
<u>Business Funds</u>			
Landfill	575,690	8,807	(566,883)
Sewer District #1	441,150	280,957	(160,193)
Sewer District #2	65,040	54,128	(10,912)
Sewer District #3	110,925	107,678	(3,247)
Sewer District #3 Bond and Interest	53,120	37,864	(15,256)
<u>Trust Funds</u>			
CDBG Revolving Loan Fund	265,000	2,536	(262,464)

General Fund

Fund Description

The General fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

The General fund functions are reported in three categories as follows:

General Government

- *General and administrative
- *County Commission
- *County Administrator
- *Human resources
- *County Treasurer
- *County Clerk
- *Elections
- *Register of Deeds
- *Computer information technology
- *County Appraiser
- *Building maintenance
- *Soil conservation
- *Economic development

Public Safety

- *District Court

Health and Sanitation

- *Mental health and other

FINNEY COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		Variance
	Prior Year	Actual	Budget	Over
	Actual			(Under)
Receipts:				
Taxes	\$ 8,179,462	\$ 6,797,191	\$ 5,949,805	\$ 847,386
Intergovernmental receipts	174,484	196,339	128,133	68,206
Licenses and fees	352,913	355,226	265,000	90,226
Use of money and property	388,597	2,147,481	2,000	2,145,481
Other	652,889	521,710	260,000	261,710
Transfers in	229,520	1,555,926	1,500,000	55,926
Total receipts	9,977,865	11,573,873	\$ 8,104,938	\$ 3,468,935
Expenditures:				
General government	5,612,623	6,442,372	\$ 10,699,659	\$ (4,257,287)
Public safety	879,219	1,001,308	1,122,737	(121,429)
Health and sanitation	150,000	150,000	-	150,000
Transfers out	1,563,332	3,871,251	-	3,871,251
Total expenditures	8,205,174	11,464,931	\$ 11,822,396	\$ (357,465)
Receipts over expenditures	1,772,691	108,942		
Unencumbered cash, beginning of year	6,273,248	8,045,939		
Unencumbered cash, end of year	\$ 8,045,939	\$ 8,154,881		

Special Purpose Funds

Fund Description

Special Purpose funds are used to account for specific receipts that are legally restricted to expenditures for particular purposes.

The Special Purpose funds used by Finney County, Kansas, are:

Aging:

This fund was created to provide funding to support services for senior citizens. These services are administered by the Finney County Senior Citizen Center.

Alcohol Programs:

This fund is used to account for monies received from state alcohol tax funds which are used to support programs to fight alcohol abuse. The supported programs are recommended by the Alcohol Fund Advisory Committee.

Ambulance:

This fund is used to account for monies used for the operation of the Finney County EMS.

American Rescue Plan Act (ARPA) Grant:

This fund is used to account for grant monies received through the American Rescue Plan Act to help fight the pandemic and support families and businesses struggling with the public health and economic impacts of COVID-19.

Capital Improvement Program:

This fund is used to account for sales tax monies to provide funding for building and road maintenance, and equipment purchases within the County.

Capital Improvement Reserve:

This fund is used to account for monies transferred from other funds of the County to finance future capital improvements for the County.

Community Correction:

This fund is used to account for monies received as grants from federal and state sources to operate a program of the Kansas Department of Corrections which assists in managing the population in the State's prisons.

Community Services Center:

This fund is used to account for monies received from departments as rent to fund the operations of the Community Services Center building and the Status Offenders/Diversion department.

County Attorney's Training:

This fund is used to account for fees received by the Clerk of the Court from certain cases. The funds are to be used exclusively for the training of personnel in the County Attorney's office and costs related thereto.

County Employee Benefit:

This fund is used to account for monies levied to fund the County's employer taxes and employee benefits.

(continued)

Special Purpose Funds

(continued)

Economic Development:

This fund is used to account for funds expended to promote expansion of the County's economic base, including funding for the Finney County Economic Development Corporation and other projects and programs related to economic development.

Economic Development Incentive:

This fund is used to account for monies received from the City of Garden City and monies transferred from other funds of the County to support economic development projects within Finney County.

Equipment Reserve:

This fund is used to account for monies set aside to finance the acquisition of equipment for the County.

Finney County Fair Association:

This fund is used to account for monies used to operate the County's annual free fair.

Free Fair and Fair Grounds:

This fund is used to account for funds provided to the Finney County Fair Association to operate the annual Finney County Fair and for monies used to operate the fair grounds.

GIS:

This fund is used to account for monies used for computer mapping under the Geographical Information Systems.

Guest Tax:

This fund is used to account for monies received through the transient guest tax levied in Finney County, Kansas, to fund the Finney County Convention and Visitors Bureau.

Health:

This fund is used to account for monies used to operate the Finney County Health Department, including operation of the general clinic and providing matching funds for health grants.

Historical Museum:

This fund is used to provide monies to support the Finney County Historical Society and its operation, and maintenance of the Finney County Museum.

HVAC Reserve:

This fund is used to account for monies set aside to finance repairs and maintenance to the County's HVAC system.

Jail Commissary and Telephone:

This fund is used to account for funds received through the jail pay telephone and commissary sales which in turn fund the provision of the jail inmates' commissary.

Juvenile Detention Center:

This fund is used to account for monies for the operation of the Southwest Kansas Regional Juvenile Detention Center, which is managed by Finney County to serve eighteen counties in southwest Kansas.

(continued)

Special Purpose Funds

(continued)

Juvenile Detention Center Building:

This fund is used to account for monies to be used for building maintenance at the Southwest Kansas Regional Juvenile Detention Center.

Law Enforcement:

This fund is used to account for monies to carry out the operations of the Sheriff department and County Attorney's office.

Library Maintenance:

This fund is used to account for monies to fund the operating budget of the Finney County Public Library.

Infrastructure Improvement:

This fund is used to account for monies set aside to finance the County's infrastructure improvement program.

Intellectual Disability Services:

This fund is used to account for monies used by Finney County to contract for intellectual disability services.

Motor Vehicle Operating:

This fund is used to account for funds received from the registration fees collected for the State of Kansas motor vehicle department. The funds are appropriated for the use of the County Treasurer in paying for necessary personnel and expenses incidental to the administration of duties in accordance with the provisions of law. The funds are also used for the extra compensation to the County Treasurer for the services performed in administering the motor vehicle department.

Noxious Weed:

This fund is used to account for monies which are used to pay for salaries, and purchase equipment and chemicals used to eradicate noxious weeds in Finney County.

Noxious Weed Capital Outlay:

This fund is used to account for monies transferred in from the Noxious Weed fund which will be used for capital outlay purchases to support the Noxious Weed Department.

Oil & Gas Valuation Depletion Trust:

This fund is used to account for monies from the oil and gas valuation depletion trust fund created under the provisions of K.S.A. 79-4231 for transfer to the County's general fund as oil and gas reserves decline resulting in a decrease in valuation.

Opioid Settlement:

This fund is used to account for monies received for the prevention, treatment and recovery activities related to opioid use.

Parks and Recreation:

This fund is used to account for monies generated by state alcohol tax funds which the County uses to support park and recreational programs in Finney County.

(continued)

Special Purpose Funds

(continued)

County Clerk's Technology:

This fund is used to account for monies used to acquire equipment and technological services for the office of the County Clerk.

Register of Deeds' Technology:

This fund is used to account for monies used to acquire equipment and technological services for the storing, recording, archiving, retrieving, maintaining and handling of data recorded or stored in the office of the Register of Deeds.

County Treasurer's Technology:

This fund is used to account for monies used to acquire equipment and technological services for the office of the County Treasurer.

Public Works:

This fund is used to account for monies which finance the operation of the Finney County Public Works department, which develops and maintains the County's public road system.

Special Alcohol and Drug:

This fund is used to account for monies which are used to fund programs specifically designed to address social problems associated with alcohol or drug abuse.

Special Highway Improvement:

This fund is used to account for monies received from the state and federal governments, which are used to improve secondary roads in Finney County.

Special Road Machinery and Equipment:

This fund is used to account for monies transferred from the Public Works fund to finance the Public Works department's capital equipment purchasing plan.

Sheriff's Crime Prevention:

This fund is used to account for donations from individuals to be used towards crime prevention programs, the purchase of awareness materials, and sponsorship of public programs.

Sheriff's Special Account:

This fund is used to account for monies used in investigations by the Sheriff's department.

Federal and State Forfeiture:

This fund is used to account for monies from DEA forfeitures, which are to be expended for drug control type expenditures.

State Drug Tax Assessment:

This fund is used to account for monies from drug control assessments.

Youth Services:

This fund is used to account for monies which provide for youth services in Finney County.

(continued)

Special Purpose Funds

(continued)

Note: The County budgets all special purpose funds except for American Rescue Plan Act (ARPA) Grant; Capital Improvement Reserve; Community Correction; County Attorney's Training; Equipment Reserve; Finney County Fair Association; HVAC Reserve; Jail Commissary and Telephone; Juvenile Detention Center Building; Infrastructure Improvement; Motor Vehicle Operating; Oil & Gas Valuation Depletion Trust; Opioid Settlement; County Clerk's Technology; Register of Deeds' Technology; County Treasurer's Technology; Special Alcohol and Drug; Special Highway Improvement; Special Road Machinery and Equipment; Sheriff's Crime Prevention; Sheriff's Special Account; Federal and State Forfeiture; State Drug Tax Assessment; and Youth Services funds.

(continued)

FINNEY COUNTY, KANSAS
Aging Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		Variance
	Prior Year	Actual	Budget	Over
	Actual			(Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 313,154	\$ 359,319	\$ 371,704	\$ (12,385)
Motor vehicle	32,194	33,685	33,856	(171)
Delinquent property	11,995	10,692	-	10,692
Motor vehicle excise tax	525	615	427	188
Recreational vehicle tax	390	382	557	(175)
In lieu of	5,092	5,479	5,382	97
Total receipts	<u>363,350</u>	<u>410,172</u>	<u>\$ 411,926</u>	<u>\$ (1,754)</u>
Expenditures:				
Other public service:				
Committee on Aging	<u>362,560</u>	<u>384,314</u>	<u>\$ 384,314</u>	<u>\$ -</u>
Total expenditures	<u>362,560</u>	<u>384,314</u>	<u>\$ 384,314</u>	<u>\$ -</u>
Receipts over expenditures	790	25,858		
Unencumbered cash, beginning of year	<u>-</u>	<u>790</u>		
Unencumbered cash, end of year	<u>\$ 790</u>	<u>\$ 26,648</u>		

FINNEY COUNTY, KANSAS
 Alcohol Programs Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2023
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental receipts:				
Alcohol tax	\$ 9,492	\$ 11,654	\$ 8,000	\$ 3,654
Other	188	1,000	-	1,000
Total receipts	<u>9,680</u>	<u>12,654</u>	<u>\$ 8,000</u>	<u>\$ 4,654</u>
Expenditures:				
Health and sanitation:				
Contractual	<u>5,033</u>	<u>6,996</u>	<u>\$ 14,486</u>	<u>\$ (7,490)</u>
Total expenditures	<u>5,033</u>	<u>6,996</u>	<u>\$ 14,486</u>	<u>\$ (7,490)</u>
Receipts over expenditures	4,647	5,658		
Unencumbered cash, beginning of year	<u>18,009</u>	<u>22,656</u>		
Unencumbered cash, end of year	<u>\$ 22,656</u>	<u>\$ 28,314</u>		

FINNEY COUNTY, KANSAS
 Ambulance Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2023
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		Variance
	Prior Year	Actual	Budget	Over
	Actual			(Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 1,350,976	\$ 1,654,748	\$ 1,712,776	\$ (58,028)
Motor vehicle	189,594	156,201	146,045	10,156
Delinquent property	64,951	51,489	-	51,489
Motor vehicle excise tax	3,143	2,653	1,845	808
Recreational vehicle tax	2,289	1,798	2,402	(604)
In lieu of	21,964	25,230	23,220	2,010
Intergovernmental receipts:				
State and federal aid	70,900	30,358	-	30,358
Licenses and fees	82,457	1,064,304	300,000	764,304
Other	1,316	1,693	-	1,693
Total receipts	1,787,590	2,988,474	\$ 2,186,288	\$ 802,186
Expenditures:				
Ambulance / EMS:				
Personnel services	1,176,586	1,106,094	\$ 1,519,660	\$ (413,566)
Contractual services	146,347	156,720	151,401	5,319
Commodities	94,839	101,836	102,496	(660)
Capital outlay	236,250	315,183	313,300	1,883
Total ambulance / EMS	1,654,022	1,679,833	2,086,857	(407,024)
Emergency management:				
Personnel services	108,364	105,766	143,510	(37,744)
Contractual services	11,523	32,513	27,150	5,363
Commodities	25,512	24,310	14,650	9,660
Capital outlay	-	2,820	12,700	(9,880)
Total emergency management	145,399	165,409	198,010	(32,601)
Transfers out:				
Capital Improvement Reserve	12,000	-	-	-
Equipment Reserve	120,000	439,000	-	439,000
Total transfers out	132,000	439,000	-	439,000
Total expenditures	1,931,421	2,284,242	\$ 2,284,867	\$ (625)
Receipts over (under) expenditures	(143,831)	704,232		
Unencumbered cash, beginning of year	450,680	306,849		
Unencumbered cash, end of year	\$ 306,849	\$ 1,011,081		

FINNEY COUNTY, KANSAS
American Rescue Plan Act (ARPA) Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts:		
State and federal aid	\$ 3,541,644	\$ -
Use of money and property	30,845	155,021
Total receipts	<u>3,572,489</u>	<u>155,021</u>
Expenditures:		
General and administrative:		
Contractual services	321,023	285,070
Commodities	973	-
Capital outlay	825,000	278,350
Total general and administrative	<u>1,146,996</u>	<u>563,420</u>
Transfers out:		
General	-	1,300,000
Community Services Center	-	26,000
Project Construction	-	3,796,849
Total transfers out	<u>-</u>	<u>5,122,849</u>
Total expenditures	<u>1,146,996</u>	<u>5,686,269</u>
Receipts over (under) expenditures	2,425,493	(5,531,248)
Unencumbered cash, beginning of year	<u>3,534,106</u>	<u>5,959,599</u>
Unencumbered cash, end of year	<u>\$ 5,959,599</u>	<u>\$ 428,351</u>

FINNEY COUNTY, KANSAS
 Capital Improvement Program Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2023
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
Receipts:				
Taxes:				
Local sales	\$ 1,539,783	\$ 1,402,861	\$ 1,100,000	\$ 302,861
Total receipts	<u>1,539,783</u>	<u>1,402,861</u>	<u>\$ 1,100,000</u>	<u>\$ 302,861</u>
Expenditures:				
General government:				
Capital outlay	399,750	405,000	\$ 1,616,003	\$ (1,211,003)
Transfers out:				
HVAC Reserve	<u>-</u>	<u>374,000</u>	<u>-</u>	<u>374,000</u>
Total expenditures	<u>399,750</u>	<u>779,000</u>	<u>\$ 1,616,003</u>	<u>\$ (837,003)</u>
Receipts over expenditures	1,140,033	623,861		
Unencumbered cash, beginning of year	<u>1,405,841</u>	<u>2,545,874</u>		
Unencumbered cash, end of year	<u>\$ 2,545,874</u>	<u>\$ 3,169,735</u>		

FINNEY COUNTY, KANSAS
 Capital Improvement Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2023
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in:		
General	\$ 524,000	\$ 1,034,000
Ambulance	12,000	-
Community Services Center	25,600	-
Equipment Reserve	-	76,000
Free Fair and Fair Grounds	47,283	-
Law Enforcement	-	160,000
	<u>608,883</u>	<u>1,270,000</u>
Total receipts		
Expenditures:		
Transfers out:		
Equipment Reserve	439,340	-
	<u>439,340</u>	<u>-</u>
Total expenditures		
Receipts over expenditures	169,543	1,270,000
Unencumbered cash, beginning of year	<u>1,594,059</u>	<u>1,763,602</u>
Unencumbered cash, end of year	<u>\$ 1,763,602</u>	<u>\$ 3,033,602</u>

FINNEY COUNTY, KANSAS
Community Correction Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts:		
State and federal aid	\$ 526,442	\$ 603,662
Reimbursements and restitution	90,895	92,131
Transfers in:		
Youth Services	-	125
Total receipts	<u>617,337</u>	<u>695,918</u>
Expenditures:		
Public safety:		
Personnel services	627,201	611,317
Contractual services	43,807	37,531
Commodities	10,565	18,675
Capital outlay	-	33,801
Total expenditures	<u>681,573</u>	<u>701,324</u>
Receipts under expenditures	(64,236)	(5,406)
Unencumbered cash, beginning of year	<u>379,679</u>	<u>315,443</u>
Unencumbered cash, end of year	<u><u>\$ 315,443</u></u>	<u><u>\$ 310,037</u></u>

FINNEY COUNTY, KANSAS
Community Services Center Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
Receipts:				
Rents	\$ 99,622	\$ 54,300	\$ 90,000	\$ (35,700)
Transfers in:				
General	-	50,000	93,049	(43,049)
ARPA	-	26,000	-	26,000
Total receipts	99,622	130,300	\$ 183,049	\$ (52,749)
Expenditures:				
Building operations:				
Contractual	52,216	45,045	\$ 61,920	\$ (16,875)
Commodities	705	1,390	-	1,390
Capital outlay	-	997	35,293	(34,296)
Total building operations	52,921	47,432	97,213	(49,781)
Status Offenders/Diversion:				
Personnel	21,494	39,554	63,840	(24,286)
Contractual	-	450	-	450
Commodities	1,506	33	14,946	(14,913)
Total status offenders/diversion	23,000	40,037	78,786	(38,749)
Transfers out:				
Capital Improvement Reserve	25,600	-	-	-
Total expenditures	101,521	87,469	\$ 175,999	\$ (88,530)
Receipts over (under) expenditures	(1,899)	42,831		
Unencumbered cash, beginning of year	379,322	377,423		
Unencumbered cash, end of year	\$ 377,423	\$ 420,254		

FINNEY COUNTY, KANSAS
County Attorney's Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 2,247	\$ 2,682
Other	4,650	-
Total receipts	<u>6,897</u>	<u>2,682</u>
Expenditures:		
Public safety:		
Contractual services	423	1,786
Commodities	1,380	1,050
Total expenditures	<u>1,803</u>	<u>2,836</u>
Receipts over (under) expenditures	5,094	(154)
Unencumbered cash, beginning of year	<u>19,861</u>	<u>24,955</u>
Unencumbered cash, end of year	<u><u>\$ 24,955</u></u>	<u><u>\$ 24,801</u></u>

FINNEY COUNTY, KANSAS
County Employee Benefit Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		Variance
	Prior Year	Actual	Budget	Over
	Actual			(Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 6,977,429	\$ 7,455,347	\$ 7,712,852	\$ (257,505)
Motor vehicle	200,237	647,223	754,443	(107,220)
Delinquent property	81,637	176,326	-	176,326
Motor vehicle excise tax	3,367	13,702	9,532	4,170
Recreational vehicle tax	2,411	7,114	12,409	(5,295)
In lieu of	113,450	113,665	119,936	(6,271)
Other	239,750	11,869	700,000	(688,131)
Total receipts	<u>7,618,281</u>	<u>8,425,246</u>	<u>\$ 9,309,172</u>	<u>\$ (883,926)</u>
Expenditures:				
General government:				
Personnel services	4,619,956	4,851,792	\$ 9,862,382	\$ (5,010,590)
Contractual services	148,323	510,769	496,500	14,269
Commodities	35,415	22,631	7,000	15,631
Capital outlay	-	21	-	21
Miscellaneous	-	-	1,000,000	(1,000,000)
Total expenditures	<u>4,803,694</u>	<u>5,385,213</u>	<u>\$ 11,365,882</u>	<u>\$ (5,980,669)</u>
Receipts over expenditures	2,814,587	3,040,033		
Unencumbered cash, beginning of year	<u>5,437,845</u>	<u>8,252,432</u>		
Unencumbered cash, end of year	<u>\$ 8,252,432</u>	<u>\$ 11,292,465</u>		

FINNEY COUNTY, KANSAS
Economic Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		Variance
	Prior Year	Actual	Budget	Over
	Actual			(Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 111,841	\$ 130,279	\$ 134,434	\$ (4,155)
Motor vehicle	12,288	12,185	12,047	138
Delinquent property	4,557	3,917	-	3,917
Motor vehicle excise tax	200	220	152	68
Recreational vehicle tax	149	138	198	(60)
In lieu of	1,818	1,986	1,922	64
Total receipts	130,853	148,725	\$ 148,753	\$ (28)
Expenditures:				
Other public service:				
Economic Development Commission	125,000	135,000	\$ 139,500	\$ (4,500)
Total expenditures	125,000	135,000	\$ 139,500	\$ (4,500)
Receipts over expenditures	5,853	13,725		
Unencumbered cash, beginning of year	-	5,853		
Unencumbered cash, end of year	\$ 5,853	\$ 19,578		

FINNEY COUNTY, KANSAS
Economic Development Incentive Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental receipts:				
City of Garden City	\$ 19,747	\$ -	\$ -	\$ -
Other	125,000	-	70,000	(70,000)
Interest on investments	417	-	-	-
Transfers in:				
General	45,000	45,000	-	45,000
Total receipts	190,164	45,000	\$ 70,000	\$ (25,000)
Expenditures:				
General government:				
Economic development incentives	-	-	\$ 870,000	\$ (870,000)
Farmland Road	864,902	-	-	-
Total expenditures	864,902	-	\$ 870,000	\$ (870,000)
Receipts over (under) expenditures	(674,738)	45,000		
Unencumbered cash, beginning of year	1,553,968	879,230		
Unencumbered cash, end of year	\$ 879,230	\$ 924,230		

FINNEY COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in:		
General	\$ 387,401	\$ 524,000
Ambulance	120,000	439,000
Capital Improvement Reserve	439,340	-
Free Fair and Fair Grounds	86,660	70,000
GIS	57,251	40,000
Health	-	250,000
Law Enforcement	100,000	172,000
Total receipts	<u>1,190,652</u>	<u>1,495,000</u>
Expenditures:		
General government:		
Capital outlay	89,394	130,096
Transfers out:		
Capital Improvement Reserve	<u>-</u>	<u>76,000</u>
Total expenditures	<u>89,394</u>	<u>206,096</u>
Receipts over expenditures	1,101,258	1,288,904
Unencumbered cash, beginning of year	<u>1,014,533</u>	<u>2,115,791</u>
Unencumbered cash, end of year	<u>\$ 2,115,791</u>	<u>\$ 3,404,695</u>

FINNEY COUNTY, KANSAS
 Finney County Fair Association Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2023
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 17,743	\$ 91,447
Intergovernmental receipts:		
Local grant	1,000	1,000
Transfers in:		
Free Fair and Fair Grounds	53,000	53,000
Total receipts	<u>71,743</u>	<u>145,447</u>
Expenditures:		
Culture and recreation:		
Personnel services	2,043	1,962
Contractual services	58,873	140,290
Commodities	<u>19,030</u>	<u>20,788</u>
Total expenditures	<u>79,946</u>	<u>163,040</u>
Receipts under expenditures	(8,203)	(17,593)
Unencumbered cash, beginning of year	<u>46,521</u>	<u>38,318</u>
Unencumbered cash, end of year	<u>\$ 38,318</u>	<u>\$ 20,725</u>

FINNEY COUNTY, KANSAS
 Free Fair and Fair Grounds Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2023
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 315,962	\$ 379,269	\$ 392,520	\$ (13,251)
Motor vehicle	43,634	36,053	34,114	1,939
Delinquent property	15,236	12,075	-	12,075
Motor vehicle excise tax	697	620	-	620
Recreational vehicle tax	531	414	561	(147)
In lieu of	5,137	5,783	5,431	352
Use of money and property	93,666	114,871	-	114,871
Other	1,506	1,823	-	1,823
Total receipts	476,369	550,908	\$ 432,626	\$ 118,282
Expenditures:				
Culture and recreation:				
Personnel services	124,030	150,921	\$ 234,020	\$ (83,099)
Contractual services	151,112	144,020	213,595	(69,575)
Commodities	20,351	34,598	11,475	23,123
Capital outlay	53,236	76,717	100,000	(23,283)
Total culture and recreation	348,729	406,256	559,090	(152,834)
Transfers out:				
Finney County Fair Association	53,000	53,000	53,000	-
Capital Improvement Reserve	47,283	-	-	-
Equipment Reserve	86,660	70,000	-	70,000
Total transfers out	186,943	123,000	53,000	70,000
Total expenditures	535,672	529,256	\$ 612,090	\$ (82,834)
Receipts over (under) expenditures	(59,303)	21,652		
Unencumbered cash, beginning of year	404,792	345,489		
Unencumbered cash, end of year	\$ 345,489	\$ 367,141		

FINNEY COUNTY, KANSAS
GIS Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		Variance
	Prior Year	Actual	Budget	Over
	Actual			(Under)
Receipts:				
Intergovernmental receipts:				
City of Garden City	\$ 115,830	\$ 121,838	\$ 120,000	\$ 1,838
Other	6,491	12,136	-	12,136
Transfers in:				
General	115,830	121,838	120,000	1,838
Total receipts	<u>238,151</u>	<u>255,812</u>	<u>\$ 240,000</u>	<u>\$ 15,812</u>
Expenditures:				
Other public service:				
Personnel services	107,275	154,186	\$ 155,200	\$ (1,014)
Contractual services	997	4,803	43,975	(39,172)
Commodities	1,588	517	7,500	(6,983)
Capital outlay	42,168	42,608	37,000	5,608
Total other public service	<u>152,028</u>	<u>202,114</u>	<u>243,675</u>	<u>(41,561)</u>
Transfers out:				
Equipment Reserve	57,251	40,000	-	40,000
Total expenditures	<u>209,279</u>	<u>242,114</u>	<u>\$ 243,675</u>	<u>\$ (1,561)</u>
Receipts over expenditures	28,872	13,698		
Unencumbered cash, beginning of year	<u>66,454</u>	<u>95,326</u>		
Unencumbered cash, end of year	<u>\$ 95,326</u>	<u>\$ 109,024</u>		

FINNEY COUNTY, KANSAS
 Guest Tax Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2023
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		Variance
	Prior Year	Actual	Budget	Over
	Actual			(Under)
Receipts:				
Taxes:				
Transient guest tax	\$ 1,027,756	\$ 1,051,356	\$ 1,070,000	\$ (18,644)
Total receipts	1,027,756	1,051,356	\$ 1,070,000	\$ (18,644)
Expenditures:				
Culture and recreation:				
Convention and Visitors Bureau	850,229	800,000	\$ 800,000	\$ -
City of Garden City	177,527	125,543	170,000	(44,457)
Total expenditures	1,027,756	925,543	\$ 970,000	\$ (44,457)
Receipts over expenditures	-	125,813		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	\$ -	\$ 125,813		

FINNEY COUNTY, KANSAS
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		Variance
	Prior Year	Actual	Budget	Over
	Actual			(Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 917,523	\$ 1,244,658	\$ 1,288,463	\$ (43,805)
Motor vehicle	53,174	90,242	99,197	(8,955)
Delinquent property	20,444	27,019	-	27,019
Motor vehicle excise tax	857	1,802	1,253	549
Recreational vehicle tax	645	1,005	1,632	(627)
In lieu of	14,918	18,975	15,771	3,204
Intergovernmental receipts:				
State and federal aid	962,885	1,050,605	1,265,994	(215,389)
Licenses and fees	450,030	563,069	400,000	163,069
Other	21,649	16,685	-	16,685
Total receipts	<u>2,442,125</u>	<u>3,014,060</u>	<u>\$ 3,072,310</u>	<u>\$ (58,250)</u>
Expenditures:				
Health general:				
Personnel services	469,844	863,517	\$ 732,420	\$ 131,097
Contractual services	41,105	90,031	97,495	(7,464)
Commodities	35,383	60,196	32,200	27,996
Capital outlay	<u>584</u>	<u>5,206</u>	<u>-</u>	<u>5,206</u>
Total health general	<u>546,916</u>	<u>1,018,950</u>	<u>862,115</u>	<u>156,835</u>
Grants:				
Personnel services	1,030,989	898,130	1,233,230	(335,100)
Contractual services	124,814	98,106	109,100	(10,994)
Commodities	312,069	444,265	467,803	(23,538)
Capital outlay	<u>26,590</u>	<u>11,414</u>	<u>186,951</u>	<u>(175,537)</u>
Total grants	<u>1,494,462</u>	<u>1,451,915</u>	<u>1,997,084</u>	<u>(545,169)</u>
Transfers out:				
Equipment Reserve	<u>-</u>	<u>250,000</u>	<u>-</u>	<u>250,000</u>
Total expenditures	<u>2,041,378</u>	<u>2,720,865</u>	<u>\$ 2,859,199</u>	<u>\$ (138,334)</u>
Receipts over expenditures	400,747	293,195		
Unencumbered cash, beginning of year	<u>310,902</u>	<u>711,649</u>		
Unencumbered cash, end of year	<u>\$ 711,649</u>	<u>\$ 1,004,844</u>		

FINNEY COUNTY, KANSAS
Historical Museum Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		Variance
	Prior Year	Actual	Budget	Over
	Actual			(Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 195,721	\$ 199,082	\$ 205,885	\$ (6,803)
Motor vehicle	19,287	20,864	21,146	(282)
Delinquent property	7,243	6,539	-	6,539
Motor vehicle excise tax	313	384	267	117
Recreational vehicle tax	234	237	347	(110)
In lieu of	3,182	3,036	3,364	(328)
Total receipts	<u>225,980</u>	<u>230,142</u>	<u>\$ 231,009</u>	<u>\$ (867)</u>
Expenditures:				
Culture and recreation:				
Historical society	<u>220,000</u>	<u>220,000</u>	<u>\$ 220,000</u>	<u>\$ -</u>
Total expenditures	<u>220,000</u>	<u>220,000</u>	<u>\$ 220,000</u>	<u>\$ -</u>
Receipts over expenditures	5,980	10,142		
Unencumbered cash, beginning of year	<u>1,252</u>	<u>7,232</u>		
Unencumbered cash, end of year	<u>\$ 7,232</u>	<u>\$ 17,374</u>		

FINNEY COUNTY, KANSAS
 HVAC Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2023
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in:		
General	\$ -	\$ 100,000
Capital Improvement Program	-	374,000
Total receipts	-	474,000
Expenditures:		
General government:		
Capital outlay	-	-
Total expenditures	-	-
Receipts over expenditures	-	474,000
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	\$ -	\$ 474,000

FINNEY COUNTY, KANSAS
 Jail Commissary and Telephone Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2023
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 87,347	\$ 96,332
Other	58,366	76,950
Total receipts	<u>145,713</u>	<u>173,282</u>
Expenditures:		
Public safety:		
Contractual services	2,111	-
Commodities	80,991	97,321
Capital outlay	5,506	-
Total expenditures	<u>88,608</u>	<u>97,321</u>
Receipts over expenditures	57,105	75,961
Unencumbered cash, beginning of year	<u>108,459</u>	<u>165,564</u>
Unencumbered cash, end of year	<u><u>\$ 165,564</u></u>	<u><u>\$ 241,525</u></u>

FINNEY COUNTY, KANSAS
 Juvenile Detention Center Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2023
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Under
Receipts:				
Intergovernmental receipts:				
State and federal aid	\$ 70,039	\$ -	\$ -	\$ -
Other counties/agencies	710,127	806,124	1,893,520	(1,087,396)
Shelter care placement	309,219	340,733	-	340,733
Licenses and fees	3,909	-	-	-
Other	10,059	4,037	69,100	(65,063)
Transfers in:				
General	491,101	646,413	-	646,413
Total receipts	<u>1,594,454</u>	<u>1,797,307</u>	<u>\$ 1,962,620</u>	<u>\$ (165,313)</u>
Expenditures:				
Juvenile Detention Center:				
Personnel services	1,263,301	1,243,079	\$ 1,714,535	\$ (471,456)
Contractual services	49,646	50,701	79,599	(28,898)
Commodities	44,530	44,919	83,541	(38,622)
Capital outlay	62	632	84,939	(84,307)
Total juvenile detention center	<u>1,357,539</u>	<u>1,339,331</u>	<u>1,962,614</u>	<u>(623,283)</u>
Transfers out:				
Juvenile Detention Center Building	50,000	-	-	-
Total expenditures	<u>1,407,539</u>	<u>1,339,331</u>	<u>\$ 1,962,614</u>	<u>\$ (623,283)</u>
Receipts over expenditures	186,915	457,976		
Unencumbered cash, beginning of year	<u>6,440</u>	<u>193,355</u>		
Unencumbered cash, end of year	<u>\$ 193,355</u>	<u>\$ 651,331</u>		

FINNEY COUNTY, KANSAS
 Juvenile Detention Center Building Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2023
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in:		
Juvenile Detention Center	\$ 50,000	\$ -
Total receipts	50,000	-
Expenditures:		
Public safety:		
Capital outlay	-	-
Total expenditures	-	-
Receipts over expenditures	50,000	-
Unencumbered cash, beginning of year	-	50,000
Unencumbered cash, end of year	\$ 50,000	\$ 50,000

FINNEY COUNTY, KANSAS
Law Enforcement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		Variance
	Prior Year	Actual	Budget	Over
	Actual			(Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 5,536,041	\$ 7,815,861	\$ 8,093,805	\$ (277,944)
Motor vehicle	979,618	676,404	598,485	77,919
Delinquent property	352,617	239,338	-	239,338
Motor vehicle excise tax	15,810	10,870	7,561	3,309
Recreational vehicle tax	11,887	7,861	9,844	(1,983)
In lieu of	90,001	119,168	95,147	24,021
Licenses and fees	32,620	35,365	-	35,365
Intergovernmental receipts:				
State and federal aid	44,064	87,231	-	87,231
Other	128,352	329,299	285,000	44,299
Total receipts	7,191,010	9,321,397	\$ 9,089,842	\$ 231,555
Expenditures:				
Sheriff:				
Personnel services	4,474,877	4,805,765	\$ 4,956,650	\$ (150,885)
Contractual services	569,982	853,632	786,875	66,757
Commodities	612,850	733,513	782,755	(49,242)
Capital outlay	237,967	290,424	339,601	(49,177)
Total Sheriff	5,895,676	6,683,334	6,865,881	(182,547)
County Attorney:				
Personnel services	1,307,313	1,562,362	1,598,980	(36,618)
Contractual services	69,548	109,805	278,427	(168,622)
Commodities	72,377	117,602	106,239	11,363
Capital outlay	136,587	81,033	37,000	44,033
Total County Attorney	1,585,825	1,870,802	2,020,646	(149,844)
Transfers out:				
Capital Improvement Reserve	-	160,000	-	160,000
Equipment Reserve	100,000	172,000	-	172,000
Total transfers out	100,000	332,000	-	332,000
Total expenditures	7,581,501	8,886,136	\$ 8,886,527	\$ (391)
Receipts over (under) expenditures	(390,491)	435,261		
Unencumbered cash, beginning of year	1,231,571	841,080		
Unencumbered cash, end of year	\$ 841,080	\$ 1,276,341		

FINNEY COUNTY, KANSAS
Library Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		Variance
	Prior Year	Actual	Budget	Over
	Actual			(Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 918,485	\$ 938,690	\$ 970,841	\$ (32,151)
Motor vehicle	88,559	97,638	99,302	(1,664)
Delinquent property	32,773	30,381	-	30,381
Motor vehicle excise tax	1,447	1,804	1,254	550
Recreational vehicle tax	1,072	1,106	1,633	(527)
In lieu of	14,934	14,312	15,787	(1,475)
Total receipts	<u>1,057,270</u>	<u>1,083,931</u>	<u>\$ 1,088,817</u>	<u>\$ (4,886)</u>
Expenditures:				
Culture and recreation:				
Finney County Library	<u>1,026,638</u>	<u>1,030,703</u>	<u>\$ 1,030,703</u>	<u>\$ -</u>
Total expenditures	<u>1,026,638</u>	<u>1,030,703</u>	<u>\$ 1,030,703</u>	<u>\$ -</u>
Receipts over expenditures	30,632	53,228		
Unencumbered cash, beginning of year	<u>-</u>	<u>30,632</u>		
Unencumbered cash, end of year	<u>\$ 30,632</u>	<u>\$ 83,860</u>		

FINNEY COUNTY, KANSAS
 Infrastructure Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2023
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Taxes:		
Local sales	\$ 475,192	\$ 1,402,861
Total receipts	475,192	1,402,861
Expenditures:		
General government:		
Capital outlay	-	-
Total expenditures	-	-
Receipts over expenditures	475,192	1,402,861
Unencumbered cash, beginning of year	-	475,192
Unencumbered cash, end of year	\$ 475,192	\$ 1,878,053

FINNEY COUNTY, KANSAS
Intellectual Disability Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		Variance
	Prior Year	Actual	Budget	Over
	Actual			(Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 186,401	\$ 190,153	\$ 196,601	\$ (6,448)
Motor vehicle	18,733	19,967	20,122	(155)
Delinquent property	7,012	6,263	-	6,263
Motor vehicle excise tax	306	366	254	112
Recreational vehicle tax	227	226	330	(104)
In lieu of	3,030	2,900	3,204	(304)
Total receipts	<u>215,709</u>	<u>219,875</u>	<u>\$ 220,511</u>	<u>\$ (636)</u>
Expenditures:				
Health and sanitation:				
Distributions	<u>210,000</u>	<u>210,000</u>	<u>\$ 210,000</u>	<u>\$ -</u>
Total expenditures	<u>210,000</u>	<u>210,000</u>	<u>\$ 210,000</u>	<u>\$ -</u>
Receipts over expenditures	5,709	9,875		
Unencumbered cash, beginning of year	<u>1,523</u>	<u>7,232</u>		
Unencumbered cash, end of year	<u>\$ 7,232</u>	<u>\$ 17,107</u>		

FINNEY COUNTY, KANSAS
 Motor Vehicle Operating Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2023
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 276,566	\$ 276,761
Other receipts	2,866	3,501
Total receipts	<u>279,432</u>	<u>280,262</u>
Expenditures:		
General government:		
Personnel services	10,829	23,813
Contractual services	2,984	-
Commodities	8,703	14,118
Capital outlay	990	12,425
Total general government	<u>23,506</u>	<u>50,356</u>
Transfers out:		
General	<u>229,520</u>	<u>255,926</u>
Total expenditures	<u>253,026</u>	<u>306,282</u>
Receipts over (under) expenditures	26,406	(26,020)
Unencumbered cash, beginning of year	<u>229,520</u>	<u>255,926</u>
Unencumbered cash, end of year	<u><u>\$ 255,926</u></u>	<u><u>\$ 229,906</u></u>

FINNEY COUNTY, KANSAS
 Noxious Weed Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2023
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		Variance
	Prior Year	Actual	Budget	Over
	Actual			(Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 184,542	\$ 92,908	\$ 95,261	\$ (2,353)
Motor vehicle	17,096	19,041	19,907	(866)
Delinquent property	7,690	6,040	-	6,040
Motor vehicle excise tax	244	362	254	108
Recreational vehicle tax	212	214	328	(114)
In lieu of	3,000	1,418	3,172	(1,754)
Other	282	-	-	-
Licenses and fees	142,952	221,530	100,000	121,530
Total receipts	356,018	341,513	\$ 218,922	\$ 122,591
Expenditures:				
Public works:				
Personnel services	136,850	122,756	\$ 154,460	\$ (31,704)
Contractual services	11,390	24,876	31,730	(6,854)
Commodities	178,463	292,328	235,865	56,463
Capital outlay	-	1,274	18,000	(16,726)
Total public works	326,703	441,234	440,055	1,179
Transfers out:				
Noxious Weed Capital Outlay	30,000	5,000	10,000	(5,000)
Total expenditures	356,703	446,234	\$ 450,055	\$ (3,821)
Receipts under expenditures	(685)	(104,721)		
Unencumbered cash, beginning of year	351,370	350,685		
Unencumbered cash, end of year	\$ 350,685	\$ 245,964		

FINNEY COUNTY, KANSAS
 Noxious Weed Capital Outlay Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2023
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		Variance
	Prior Year	Actual	Budget	Over
	Actual			(Under)
Receipts:				
Transfers in:				
Noxious Weed	\$ 30,000	\$ 5,000	\$ 10,000	\$ (5,000)
Total receipts	30,000	5,000	<u>10,000</u>	<u>(5,000)</u>
Expenditures:				
Public works:				
Capital outlay	-	-	\$ 70,000	\$ (70,000)
Total expenditures	-	-	<u>70,000</u>	<u>(70,000)</u>
Receipts over expenditures	30,000	5,000		
Unencumbered cash, beginning of year	90,654	120,654		
Unencumbered cash, end of year	<u>\$ 120,654</u>	<u>\$ 125,654</u>		

FINNEY COUNTY, KANSAS
Oil & Gas Valuation Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	\$ -	\$ -
Total receipts	-	-
Expenditures:		
Other public service	-	-
Total expenditures	-	-
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	3,226,361	3,226,361
Unencumbered cash, end of year	<u>\$ 3,226,361</u>	<u>\$ 3,226,361</u>

FINNEY COUNTY, KANSAS
 Opioid Settlement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2023
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental revenue:		
State and federal aid	\$ -	\$ 97,025
Total receipts	-	97,025
Expenditures:		
Health and sanitation:		
Commodities	-	-
Total expenditures	-	-
Receipts over expenditures	-	97,025
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	\$ -	\$ 97,025

FINNEY COUNTY, KANSAS
Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Intergovernmental receipts:				
Alcohol tax	\$ 9,492	\$ 11,654	\$ 8,000	\$ 3,654
Other	-	468	-	468
Total receipts	9,492	12,122	<u>8,000</u>	<u>4,122</u>
Expenditures:				
Culture and recreation:				
Distributions	8,415	7,998	<u>8,000</u>	<u>(2)</u>
Total expenditures	8,415	7,998	<u>8,000</u>	<u>(2)</u>
Receipts over expenditures	1,077	4,124		
Unencumbered cash, beginning of year	4,779	5,856		
Unencumbered cash, end of year	<u>\$ 5,856</u>	<u>\$ 9,980</u>		

FINNEY COUNTY, KANSAS
County Clerk's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 10,065	\$ 8,474
Total receipts	<u>10,065</u>	<u>8,474</u>
Expenditures:		
General government:		
Commodities	-	6,346
Contractual services	2,195	5,335
Capital outlay	<u>-</u>	<u>4,500</u>
Total expenditures	<u>2,195</u>	<u>16,181</u>
Receipts over (under) expenditures	7,870	(7,707)
Unencumbered cash, beginning of year	<u>62,827</u>	<u>70,697</u>
Unencumbered cash, end of year	<u><u>\$ 70,697</u></u>	<u><u>\$ 62,990</u></u>

FINNEY COUNTY, KANSAS
Register of Deeds' Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 40,258	\$ 33,894
Total receipts	<u>40,258</u>	<u>33,894</u>
Expenditures:		
General government:		
Contractual services	12,961	14,041
Commodities	<u>393</u>	<u>4,023</u>
Total expenditures	<u>13,354</u>	<u>18,064</u>
Receipts over expenditures	26,904	15,830
Unencumbered cash, beginning of year	<u>214,579</u>	<u>241,483</u>
Unencumbered cash, end of year	<u><u>\$ 241,483</u></u>	<u><u>\$ 257,313</u></u>

FINNEY COUNTY, KANSAS
County Treasurer's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 10,065	\$ 8,473
Total receipts	10,065	8,473
Expenditures:		
General government:		
Contractual services	-	-
Total expenditures	-	-
Receipts over expenditures	10,065	8,473
Unencumbered cash, beginning of year	47,954	58,019
Unencumbered cash, end of year	<u>\$ 58,019</u>	<u>\$ 66,492</u>

FINNEY COUNTY, KANSAS
Public Works Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		Variance
	Prior Year	Actual	Budget	Over
	Actual			(Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 2,513,652	\$ 2,859,762	\$ 2,959,587	\$ (99,825)
Motor vehicle	302,942	279,696	271,760	7,936
Delinquent property	109,363	90,615	-	90,615
Motor vehicle excise tax	4,966	4,936	3,433	1,503
Recreational vehicle tax	3,665	3,196	4,470	(1,274)
In lieu of	40,868	43,605	43,204	401
Intergovernmental receipts:				
State of Kansas	1,423,885	1,408,808	1,134,717	274,091
Other	49,742	44,193	-	44,193
Total receipts	4,449,083	4,734,811	\$ 4,417,171	\$ 317,640
Expenditures:				
Public works:				
Personnel services	1,215,342	1,398,212	\$ 1,820,000	\$ (421,788)
Contractual services	1,623,774	1,436,760	1,604,916	(168,156)
Commodities	387,265	311,851	473,500	(161,649)
Capital outlay	201,471	259,083	775,500	(516,417)
Total public works	3,427,852	3,405,906	4,673,916	(1,268,010)
Transfers out:				
Special Highway Improvement	300,000	900,000	100,000	800,000
Special Road Machinery and Equipment	800,000	500,000	100,000	400,000
Total transfers out	1,100,000	1,400,000	200,000	1,200,000
Total expenditures	4,527,852	4,805,906	\$ 4,873,916	\$ (68,010)
Receipts under expenditures	(78,769)	(71,095)		
Unencumbered cash, beginning of year	1,314,454	1,235,685		
Unencumbered cash, end of year	\$ 1,235,685	\$ 1,164,590		

FINNEY COUNTY, KANSAS
Special Alcohol and Drug Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Taxes:		
Delinquent taxes	\$ -	\$ -
Total receipts	-	-
Expenditures:		
Health and sanitation	-	-
Total expenditures	-	-
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	91	91
Unencumbered cash, end of year	\$ 91	\$ 91

FINNEY COUNTY, KANSAS
Special Highway Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Other	\$ 31,383	\$ 12,348
Transfers in:		
Public Works	300,000	900,000
Total receipts	331,383	912,348
Expenditures:		
Public works:		
Capital outlay	404,749	-
Total expenditures	404,749	-
Receipts over (under) expenditures	(73,366)	912,348
Unencumbered cash, beginning of year	5,622,103	5,548,737
Adjustment to unencumbered cash for prior year canceled encumbrances	-	121,292
Unencumbered cash, end of year	\$ 5,548,737	\$ 6,582,377

FINNEY COUNTY, KANSAS
 Special Road Machinery and Equipment Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2023
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Transfers in:		
Public Works	<u>\$ 800,000</u>	<u>\$ 500,000</u>
Total receipts	<u>800,000</u>	<u>500,000</u>
Expenditures:		
Public works:		
Capital outlay	<u>223,213</u>	<u>417,493</u>
Total expenditures	<u>223,213</u>	<u>417,493</u>
Receipts over expenditures	576,787	82,507
Unencumbered cash, beginning of year	<u>1,347,422</u>	<u>1,924,209</u>
Unencumbered cash, end of year	<u><u>\$ 1,924,209</u></u>	<u><u>\$ 2,006,716</u></u>

FINNEY COUNTY, KANSAS
 Sheriff's Crime Prevention Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2023
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	\$ -	\$ 200
Other	-	10,000
Total receipts	-	10,200
Expenditures:		
Public safety:		
Commodities	750	-
Total expenditures	750	-
Receipts over (under) expenditures	(750)	10,200
Unencumbered cash, beginning of year	1,024	274
Unencumbered cash, end of year	\$ 274	\$ 10,474

FINNEY COUNTY, KANSAS
 Sheriff's Special Account Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2023
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Other	\$ 1,643	\$ 3,282
Total receipts	<u>1,643</u>	<u>3,282</u>
Expenditures:		
Public safety:		
Contractual services	<u>1,638</u>	<u>-</u>
Total expenditures	<u>1,638</u>	<u>-</u>
Receipts over expenditures	5	3,282
Unencumbered cash, beginning of year	<u>9,963</u>	<u>9,968</u>
Unencumbered cash, end of year	<u><u>\$ 9,968</u></u>	<u><u>\$ 13,250</u></u>

FINNEY COUNTY, KANSAS
Federal and State Forfeiture Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Forfeitures	\$ 14,571	\$ -
Total receipts	<u>14,571</u>	<u>-</u>
Expenditures:		
Public safety:		
Contractual services	4,249	-
Commodities	<u>7,532</u>	<u>-</u>
Total expenditures	<u>11,781</u>	<u>-</u>
Receipts over expenditures	2,790	-
Unencumbered cash, beginning of year	<u>41,833</u>	<u>44,623</u>
Unencumbered cash, end of year	<u><u>\$ 44,623</u></u>	<u><u>\$ 44,623</u></u>

FINNEY COUNTY, KANSAS
State Drug Tax Assessment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Other	\$ 309	\$ 17,328
Total receipts	309	17,328
Expenditures:		
Public safety:		
Contractual services	-	11,834
Commodities	-	4,823
Total expenditures	-	16,657
Receipts over expenditures	309	671
Unencumbered cash, beginning of year	21,149	21,458
Unencumbered cash, end of year	\$ 21,458	\$ 22,129

FINNEY COUNTY, KANSAS
Youth Services Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts:		
State and federal aid	\$ 580,457	\$ 598,367
Reimbursements and restitution	4,428	4,497
Total receipts	<u>584,885</u>	<u>602,864</u>
Expenditures:		
Public safety:		
Personnel services	398,312	384,169
Contractual services	178,379	50,300
Commodities	12,119	19,973
Capital outlay	<u>2,156</u>	<u>1,185</u>
Total public works	<u>590,966</u>	<u>455,627</u>
Transfers out:		
Community Correction	<u>-</u>	<u>125</u>
Total expenditures	<u>590,966</u>	<u>455,752</u>
Receipts over (under) expenditures	(6,081)	147,112
Unencumbered cash, beginning of year	<u>368,683</u>	<u>362,602</u>
Unencumbered cash, end of year	<u>\$ 362,602</u>	<u>\$ 509,714</u>

Capital Project Funds

Fund Description

The Capital Project funds are used to account for the acquisition and construction of major capital facilities other than those financed by business funds and trust funds. Financing is provided by general and limited obligation bond issues.

The following funds are used to account for the financing and construction of various improvements within the County:

- *Correction Services Building
- *JB Road Sales Tax
- *LEC Construction/Renovation
- *Project Construction

FINNEY COUNTY, KANSAS
Correction Services Building Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Taxes:		
Local sales	\$ 1,064,591	\$ -
Use of money and property	15,405	-
Total receipts	<u>1,079,996</u>	<u>-</u>
Expenditures:		
Engineering and other	2,500	-
Construction contracts	155,160	143,058
Debt service:		
Bond costs	150	-
Bond principal	2,720,000	-
Bond interest	71,281	-
Total expenditures	<u>2,949,091</u>	<u>143,058</u>
Receipts under expenditures	(1,869,095)	(143,058)
Unencumbered cash, beginning of year	<u>3,054,836</u>	<u>1,185,741</u>
Unencumbered cash, end of year	<u><u>\$ 1,185,741</u></u>	<u><u>\$ 1,042,683</u></u>

FINNEY COUNTY, KANSAS
 JB Road Sales Tax Fund
 Schedule of Cash Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2023
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Taxes:		
Local sales	\$ 1,847,740	\$ 1,683,434
Total receipts	1,847,740	1,683,434
Expenditures:		
General government:		
Capital outlay	1,847,740	1,683,434
Total expenditures	1,847,740	1,683,434
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	\$ -	\$ -

FINNEY COUNTY, KANSAS
 LEC Construction/Renovation Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2023
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in:		
General	\$ -	\$ 1,350,000
Total receipts	-	1,350,000
Expenditures:		
General government:		
Capital outlay	-	-
Total expenditures	-	-
Receipts over expenditures	-	1,350,000
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	\$ -	\$ 1,350,000

FINNEY COUNTY, KANSAS
 Project Construction Fund
 Schedule of Cash Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2023
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in:		
ARPA	\$ -	\$ 3,796,849
Sewer District #1	-	200,000
Sewer District #2	-	10,000
	<u>-</u>	<u>4,006,849</u>
Total receipts	<u>-</u>	<u>4,006,849</u>
Expenditures:		
General government:		
Capital outlay	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	-	4,006,849
Unencumbered cash, beginning of year	<u>-</u>	<u>-</u>
Unencumbered cash, end of year	<u><u>\$ -</u></u>	<u><u>\$ 4,006,849</u></u>

Business Funds

Fund Description

The Business funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the government's council is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the government's council has decided that periodic determination of net income is appropriate for accountability purposes.

The Business funds used by Finney County, Kansas, are:

Landfill:

This fund is used to account for the activities of the County's landfill monitoring programs and future planning for long-term solid waste management programs.

Sewer District #1:

This fund is used to account for the receipt of user fees and expenditures of funds for the operation of the sewer district.

Sewer District #2:

This fund is used to account for the receipt of user fees and expenditures of funds for the operation of the sewer district.

Sewer District #2 Capital Improvement

This fund is used to account for monies set aside to finance repairs and maintenance needed for the sewer district.

Sewer District #3:

This fund is used to account for the receipt of user fees and expenditures of funds for the operation of the sewer district.

Sewer District #3 Bond and Interest:

This fund is used to account for the accumulation of resources to be used for the payment of principal, interest and related costs of the bonds used to construct the infrastructure of the sewer district.

FINNEY COUNTY, KANSAS
Landfill Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		Variance
	Prior Year	Actual	Budget	Over
	Actual			(Under)
Receipts:				
Interest and royalties	\$ 35	\$ 111	\$ 1,000	\$ (889)
Licenses and fees	133,508	140,892	130,000	10,892
Other	-	-	335,000	(335,000)
Total receipts	133,543	141,003	\$ 466,000	\$ (324,997)
Expenditures:				
Health and sanitation:				
Personnel services	7,938	6,465	\$ 15,690	\$ (9,225)
Contractual services	22,547	2,342	360,000	(357,658)
Commodities	120	-	-	-
Capital outlay	-	-	100,000	(100,000)
Total health and sanitation	30,605	8,807	475,690	(466,883)
Transfers out:				
General	-	-	100,000	(100,000)
Total expenditures	30,605	8,807	\$ 575,690	\$ (566,883)
Receipts over expenditures	102,938	132,196		
Unencumbered cash, beginning of year	666,903	769,841		
Unencumbered cash, end of year	\$ 769,841	\$ 902,037		

FINNEY COUNTY, KANSAS
Sewer District #1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		Variance
	Prior Year	Actual	Budget	Over
	Actual			(Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 11,000	\$ 12,092	\$ 9,790	\$ 2,302
Motor vehicle	1,398	1,645	1,406	239
Delinquent property	135	690	-	690
Recreational vehicle tax	18	12	20	(8)
User fees	73,953	73,347	75,000	(1,653)
Total receipts	86,504	87,786	\$ 86,216	\$ 1,570
Expenditures:				
Health and sanitation:				
Personnel services	7,319	10,700	\$ 13,000	\$ (2,300)
Contractual services	61,302	68,853	199,950	(131,097)
Commodities	1,744	1,404	3,200	(1,796)
Capital outlay	280	-	25,000	(25,000)
Total health and sanitation	70,645	80,957	241,150	(160,193)
Transfers out:				
Project Construction	-	200,000	200,000	-
Total expenditures	70,645	280,957	\$ 441,150	\$ (160,193)
Receipts over (under) expenditures	15,859	(193,171)		
Unencumbered cash, beginning of year	386,057	401,916		
Unencumbered cash, end of year	\$ 401,916	\$ 208,745		

FINNEY COUNTY, KANSAS
Sewer District #2 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		Variance
	Prior Year	Actual	Budget	Over
	Actual			(Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 35,219	\$ 35,276	\$ 35,512	\$ (236)
Motor vehicle	6,919	7,743	7,076	667
Delinquent property	791	491	-	491
Recreational vehicle tax	60	47	111	(64)
User fees	5,290	4,957	4,500	457
Other	297	-	-	-
	<u>48,576</u>	<u>48,514</u>	<u>\$ 47,199</u>	<u>\$ 1,315</u>
Total receipts				
Expenditures:				
Health and sanitation:				
Personnel services	11,756	12,031	\$ 16,000	\$ (3,969)
Contractual services	28,147	10,758	39,300	(28,542)
Commodities	3,282	1,339	3,740	(2,401)
Capital outlay	280	-	6,000	(6,000)
	<u>43,465</u>	<u>24,128</u>	<u>65,040</u>	<u>(40,912)</u>
Total health and sanitation				
Transfers out:				
Project Construction	-	10,000	-	10,000
Sewer District #2 Capital Improvement	-	20,000	-	20,000
	<u>-</u>	<u>30,000</u>	<u>-</u>	<u>30,000</u>
Total transfers out				
Total expenditures	<u>43,465</u>	<u>54,128</u>	<u>\$ 65,040</u>	<u>\$ (10,912)</u>
Receipts over (under) expenditures	5,111	(5,614)		
Unencumbered cash, beginning of year	<u>41,625</u>	<u>46,736</u>		
Unencumbered cash, end of year	<u>\$ 46,736</u>	<u>\$ 41,122</u>		

FINNEY COUNTY, KANSAS
Sewer District #2 Capital Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in:		
Sewer District #2	\$ -	\$ 20,000
Total receipts	-	20,000
Expenditures:		
Health and sanitation:		
Capital outlay	-	-
Total expenditures	-	-
Receipts over expenditures	-	20,000
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	\$ -	\$ 20,000

FINNEY COUNTY, KANSAS
 Sewer District #3 Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2023
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		Variance
	Prior Year	Actual	Budget	Over
	Actual			(Under)
Receipts:				
Taxes:				
Special assessments	\$ 69,792	\$ 77,900	\$ 33,166	\$ 44,734
User fees	48,960	72,208	41,000	31,208
Total receipts	118,752	150,108	\$ 74,166	\$ 75,942
Expenditures:				
Health and sanitation:				
Personnel services	15,126	14,097	\$ 17,000	\$ (2,903)
Contractual services	74,943	88,574	81,950	6,624
Commodities	1,587	5,007	1,975	3,032
Capital outlay	280	-	10,000	(10,000)
Total expenditures	91,936	107,678	\$ 110,925	\$ (3,247)
Receipts over expenditures	26,816	42,430		
Unencumbered cash, beginning of year	69,686	96,502		
Unencumbered cash, end of year	\$ 96,502	\$ 138,932		

FINNEY COUNTY, KANSAS
Sewer District #3 Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		Variance
	Prior Year	Actual	Budget	Over
	Actual			(Under)
Receipts:				
Taxes:				
Ad valorem	\$ 17,456	\$ 7,017	\$ 7,492	\$ (475)
Motor vehicle	7,471	7,776	6,902	874
Delinquent taxes	18,771	17,286	-	17,286
Recreational vehicle tax	94	105	146	(41)
Special assessments	33,625	34,575	30,000	4,575
Total receipts	77,417	66,759	\$ 44,540	\$ 22,219
Expenditures:				
Debt service:				
Principal	40,000	25,000	\$ 38,120	\$ (13,120)
Bond interest	8,437	12,864	5,000	7,864
Total debt service	48,437	37,864	43,120	(5,256)
Transfers out	-	-	10,000	(10,000)
Total expenditures	48,437	37,864	\$ 53,120	\$ (15,256)
Receipts over expenditures	28,980	28,895		
Unencumbered cash, beginning of year	25,236	54,216		
Unencumbered cash, end of year	\$ 54,216	\$ 83,111		

Trust Funds

Nonexpendable Trust Funds

Fund Description

The Nonexpendable Trust funds are used to account for assets held by the County in a trustee capacity for which the principal cannot be spent.

The Nonexpendable Trust funds used by Finney County, Kansas, are:

CDBG Revolving Loan Fund:

This fund is used to account for loan repayments and new loan authorizations of monies available and set aside for economic development activities within the County. The monies originally resulted from the proceeds of a Community Development Block Grant for the establishment of a permanent revolving loan fund.

FINNEY COUNTY, KANSAS
 CDBG Revolving Loan Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2023
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		Variance
	Prior Year	Actual	Budget	Over
	Actual			(Under)
Receipts:				
Loan repayments	\$ 102,099	\$ 47,940	\$ -	\$ 47,940
Total receipts	102,099	47,940	\$ -	\$ 47,940
Expenditures:				
Other public service:				
Loan distributions	-	-	\$ 255,000	\$ (255,000)
Contractual services	4,954	2,536	10,000	(7,464)
Total expenditures	4,954	2,536	\$ 265,000	\$ (262,464)
Receipts over expenditures	97,145	45,404		
Unencumbered cash, beginning of year	214,023	311,168		
Unencumbered cash, end of year	\$ 311,168	\$ 356,572		

Related Municipal Entities

Fund Description

Related municipal entities are legally separate from the County. Each related municipal entity has a December 31st year end. None of the related municipal entities are subject to a legally adopted annual operating budget; however, internal operating budget information is presented.

The related municipal entities included by Finney County, Kansas, are:

Finney County Convention and Visitors Bureau:

The Convention and Visitors Bureau operates the County's Convention and Visitors Bureau and provides services for the residents of Finney County. The Board of Directors is responsible for the management and fiscal accountability of the Convention and Visitors Bureau. The Board is appointed by the County Commission, who also has the authority to remove appointed Board members. The County Commissioners approve the Convention and Visitors Bureau's budget and collect/disburse to them the proceeds from the County's guest bed tax for their operations.

Finney County Public Library:

The Library Board operates the County's library and provides services for the residents of Finney County. The Board of Directors is responsible for the management and fiscal accountability of the Library. The Board is appointed by the County Commission, who also has the authority to remove appointed Board members. The County Commissioners approve the Library's budget and levy taxes for Library operations. Bond issuances for the Library's benefit must be approved by the County.

FINNEY COUNTY, KANSAS
 Finney County Convention & Visitors Bureau
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2023
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Internal Budget*	Variance Over (Under)
Receipts:				
Intergovernmental receipts:				
Guest tax	\$ 850,229	\$ 800,000	\$ 900,000	\$ (100,000)
Use of money and property	1,590	6,036	-	6,036
Other	2,197	5,000	-	5,000
Total receipts	<u>854,016</u>	<u>811,036</u>	<u>\$ 900,000</u>	<u>\$ (88,964)</u>
Expenditures:				
Culture and recreation:				
Personnel services	144,941	177,084	\$ 250,000	\$ (72,916)
Contractual services	562,972	604,680	625,000	(20,320)
Commodities	62,650	75,292	-	75,292
Total expenditures	<u>770,563</u>	<u>857,056</u>	<u>\$ 875,000</u>	<u>\$ (17,944)</u>
Receipts over (under) expenditures	83,453	(46,020)		
Unencumbered cash, beginning of year	<u>353,918</u>	<u>437,371</u>		
Unencumbered cash, end of year	<u>\$ 437,371</u>	<u>\$ 391,351</u>		

*Note: This is an internal operating budget only. The Bureau is not subject to a legal budget.

FINNEY COUNTY, KANSAS
 Finney County Public Library
 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2023
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Internal Budget*	Variance Over (Under)
Receipts:				
Intergovernmental receipts:				
County appropriation	\$ 1,036,924	\$ 1,051,447	\$ 1,040,703	\$ 10,744
Licenses and fees	29,999	33,774	18,000	15,774
Use of money and property	745	4,101	450	3,651
Other	88,668	75,895	38,650	37,245
Total receipts	<u>1,156,336</u>	<u>1,165,217</u>	<u>\$ 1,097,803</u>	<u>\$ 67,414</u>
Expenditures:				
Culture and recreation:				
Contractual services	1,085,940	1,116,012	\$ 1,111,703	\$ 4,309
Commodities	11,778	13,677	9,401	4,276
Capital outlay	1,638	4,284	3,000	1,284
Total culture and recreation	<u>1,099,356</u>	<u>1,133,973</u>	<u>1,124,104</u>	<u>9,869</u>
Transfers out	<u>5,000</u>	<u>9,995</u>	<u>-</u>	<u>9,995</u>
Total expenditures	<u>1,104,356</u>	<u>1,143,968</u>	<u>\$ 1,124,104</u>	<u>\$ 19,864</u>
Receipts over expenditures	51,980	21,249		
Unencumbered cash, beginning of year	<u>218,818</u>	<u>270,798</u>		
Unencumbered cash, end of year	<u>\$ 270,798</u>	<u>\$ 292,047</u>		

*Note: This is an internal operating budget only. The Library is not subject to a legal budget.

FINNEY COUNTY, KANSAS
 Finney County Public Library
 Capital Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2023
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Use of money and property	\$ 160	\$ 128
Other	5,530	4,150
Transfers in	5,000	9,995
Total receipts	10,690	14,273
Expenditures:		
Culture and recreation:		
Contractual services	84	8
Capital outlay	57,991	653
Total expenditures	58,075	661
Receipts over (under) expenditures	(47,385)	13,612
Unencumbered cash, beginning of year	106,822	59,437
Unencumbered cash, end of year	\$ 59,437	\$ 73,049

Agency Funds

Fund Description

The Agency funds are used to account for assets held by the County as an agent for other funds.

The Agency funds used by Finney County, Kansas, are:

County Clerk:

This fund is used to account for fees collected by the County Clerk's office.

County Attorney:

This fund is used to account for restitutions collected by the County Attorney's office.

Register of Deeds:

This fund is used to account for mortgage fees, recording fees and miscellaneous fees for copies and faxes.

Fair Grounds:

This fund is used to account for the collection of deposits for rental of the fairground buildings by the general public.

District Court:

This fund is used to account for the collections of fines, fees and related court costs along with the collection and payment of child support and other payments as ordered by the Court.

Law Library:

This fund is used to account for funds used in the operation of the County's law library.

Sheriff:

This fund is used to account for sheriff and report fees, VIN fees, warrants, and reimbursements for use of the County jail by other law enforcement entities.

Sheriff Bond:

This fund is used to account for all monies held as bonds by the Sheriff department.

Sheriff Inmate:

This fund is used to account for monies held in trust for inmates which can be used for commissary purchases.

Sheriff Offender:

This fund is used to account for fees collected by the Sheriff department.

County Treasurer – Stray Animals:

This fund is used to account for the monies collected and the costs associated with stray animals within the County.

County Treasurer – Heritage Trust:

This fund is used to account for the fees collected to provide assistance for preservation of historic property in Kansas.

County Treasurer - Payroll:

This fund is used to account for all withholdings from County employees. These withholdings are remitted to the appropriate agency.

(continued)

Agency Funds

(continued)

County Treasurer - Motor Vehicle Fees and Sales Tax Collections:

This fund is used to account for fees assessed to register certain motor vehicles with the State of Kansas; reports and remittances are made to the State daily. This fund is also used to account for taxes collected on the sale of motor vehicles and trailers.

County Treasurer - Tax Collections:

This fund is used to account for collections of County ad valorem taxes. The funds included are: current tax, protested tax, advanced tax, motor vehicle registration tax, recreational vehicle tax, watercraft tax, and rental and excise tax.

County Treasurer - Tax Distributions:

This fund is used to account for distribution of County ad valorem taxes collected to the various taxing entities in the County. Distributions are made in January, March, May, July, September and October. Delinquent personal property taxes are distributed once a year, generally in March.

(continued)

FINNEY COUNTY, KANSAS
 Agency Funds
 Schedule of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2023

	Cash Balance 01/01/23	Receipts	Disburse- ments	Cash Balance 12/31/23
Trust and Agency Funds:				
County Clerk	\$ 11,522	\$ 9,769	\$ 10,029	\$ 11,262
County Attorney	78,850	232,732	236,528	75,054
Register of Deeds	24,849	321,480	321,927	24,402
Fair Grounds	66,695	87,779	91,925	62,549
District Court	577,754	125,316	121,823	581,247
Law Library	149,610	24,190	16,970	156,830
Sheriff	606	73,231	72,340	1,497
Sheriff Bond	8,117	194,855	182,363	20,609
Sheriff Inmate	27,808	231,462	218,396	40,874
Sheriff Offender	47,534	19,222	16,916	49,840
County Treasurer:				
Stray Animals	-	393	-	393
Heritage Trust	7,238	16,947	21,234	2,951
Payroll	2,517	58	-	2,575
Motor Vehicle Fees and Sales and Tax Collection	276,296	4,525,095	4,641,075	160,316
Tax Collections	51,413,172	92,983,544	91,428,964	52,967,752
Tax Distributions	1,257,935	60,480,187	60,322,117	1,416,005
Total	<u>\$ 53,950,503</u>	<u>\$ 159,326,260</u>	<u>\$ 157,702,607</u>	<u>\$ 55,574,156</u>

Other Supplemental Information

FINNEY COUNTY, KANSAS
 Reconciliation of 2022 Tax Roll
 Regulatory Basis
 For the Year Ended December 31, 2023

2022 Tax Roll as Adjusted:		
County Clerk's abstract of taxes levied		\$ 83,469,624
Supplemental tax roll		258,253
2022 taxes added/abated, net change		<u>(359,953)</u>
2022 tax roll as adjusted		<u>\$ 83,367,924</u>
2022 Tax Roll Accounted For:		
2022 current tax collections		\$ 80,891,685
Delinquent taxes:		
Personal property tax warrants	\$ 172,655	
Real estate taxes	2,251,657	
Special assessments	<u>51,927</u>	<u>2,476,239</u>
2022 total tax roll		<u>\$ 83,367,924</u>

FINNEY COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Under (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 3,752,296	\$ 2,877,339	\$ 2,972,939	\$ (95,600)
Motor vehicle	514,423	457,142	400,680	56,462
Delinquent property	160,292	130,600	-	130,600
Motor vehicle tax	6,940	7,368	5,018	2,350
Recreational vehicle tax	5,165	4,691	6,674	(1,983)
Interest and fees:				
Current	56,779	58,080	-	58,080
Vehicle	5,747	5,638	-	5,638
Delinquent	537,248	406,725	-	406,725
Local sales	3,079,566	2,805,723	2,500,000	305,723
In lieu of	61,006	43,885	64,494	(20,609)
Total taxes	8,179,462	6,797,191	5,949,805	847,386
Intergovernmental receipts:				
Local alcoholic liquor tax	9,492	11,654	8,133	3,521
Severance tax	164,992	184,685	120,000	64,685
Total intergovernmental receipts	174,484	196,339	128,133	68,206
Licenses and fees:				
Officers' fees	326,042	330,495	250,000	80,495
Franchise fees	26,871	24,731	15,000	9,731
Total licenses and fees	352,913	355,226	265,000	90,226
Use of money and property:				
Interest on investments	387,672	2,147,197	2,000	2,145,197
Royalties	925	284	-	284
Total use of money and property	388,597	2,147,481	2,000	2,145,481
Other:				
Library reimbursement	43,000	46,800	-	46,800
Sale of County assets	5,000	-	-	-
Other	604,889	474,910	260,000	214,910
Total other	652,889	521,710	260,000	261,710
Transfers in:				
ARPA	-	1,300,000	1,500,000	(200,000)
Motor Vehicle Operating	229,520	255,926	-	255,926
Total transfers in	229,520	1,555,926	1,500,000	55,926
Total receipts	9,977,865	11,573,873	\$ 8,104,938	\$ 3,468,935

(continued)

FINNEY COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		Variance
	Prior Year	Actual	Budget	Over
	Actual			(Under)
(continued)				
Expenditures:				
General government:				
General and administrative:				
Personnel services	\$ -	\$ -	\$ 150,000	\$ (150,000)
Contractual services	1,239,508	1,420,788	1,360,000	60,788
Commodities	57,858	88,639	111,500	(22,861)
Capital outlay	900	182,896	50,000	132,896
Other county payments	-	-	2,855,279	(2,855,279)
Total general and administrative	1,298,266	1,692,323	4,526,779	(2,834,456)
County Commission:				
Personnel services	75,231	78,057	76,000	2,057
Contractual services	-	764	-	764
Commodities	8,668	9,395	16,400	(7,005)
Total County Commission	83,899	88,216	92,400	(4,184)
County Administrator:				
Personnel services	362,531	385,052	396,800	(11,748)
Contractual services	1,390	1,839	20,500	(18,661)
Commodities	9,235	9,641	29,000	(19,359)
Capital outlay	951	953	2,000	(1,047)
Total County Administrator	374,107	397,485	448,300	(50,815)
Human resources:				
Personnel services	136,022	139,930	150,000	(10,070)
Contractual services	60,360	60,105	84,280	(24,175)
Commodities	5,326	7,610	12,000	(4,390)
Capital outlay	2,330	90	500	(410)
Total human resources	204,038	207,735	246,780	(39,045)
County Treasurer:				
Personnel services	376,342	436,358	478,500	(42,142)
Contractual services	64,204	71,394	68,000	3,394
Commodities	26,733	29,636	40,400	(10,764)
Capital outlay	1,452	414	2,000	(1,586)
Total County Treasurer	468,731	537,802	588,900	(51,098)
County Clerk:				
Personnel services	194,247	214,138	205,000	9,138
Contractual services	13,880	18,634	40,750	(22,116)
Commodities	5,359	7,371	20,220	(12,849)
Capital outlay	53	128	1,000	(872)
Total County Clerk	213,539	240,271	266,970	(26,699)

FINNEY COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over (Under)
Expenditures: (continued)				
General government: (continued)				
Elections:				
Personnel services	\$ 70,889	\$ 58,789	\$ 99,700	\$ (40,911)
Contractual services	106,679	56,709	76,500	(19,791)
Commodities	23,515	24,796	33,640	(8,844)
Capital outlay	12,186	64,432	48,000	16,432
Total elections	213,269	204,726	257,840	(53,114)
Register of Deeds:				
Personnel services	128,900	142,473	151,690	(9,217)
Contractual services	-	50	-	50
Commodities	3,242	4,022	10,350	(6,328)
Capital outlay	280	142	500	(358)
Total Register of Deeds	132,422	146,687	162,540	(15,853)
Computer information technology:				
Personnel services	362,255	347,724	364,000	(16,276)
Contractual services	412,684	399,067	474,500	(75,433)
Commodities	18,909	25,972	36,195	(10,223)
Capital outlay	1,411	11,138	409,500	(398,362)
Total computer information technology	795,259	783,901	1,284,195	(500,294)
County Appraiser:				
Personnel services	503,847	509,390	550,000	(40,610)
Contractual services	96,839	99,905	133,390	(33,485)
Commodities	25,632	31,333	30,320	1,013
Capital outlay	793	2,667	8,000	(5,333)
Total County Appraiser	627,111	643,295	721,710	(78,415)
Building maintenance:				
Personnel services	419,090	429,172	540,000	(110,828)
Contractual services	444,873	522,090	346,045	176,045
Commodities	64,031	76,385	69,200	7,185
Capital outlay	153,988	357,284	1,148,000	(790,716)
Total building maintenance	1,081,982	1,384,931	2,103,245	(718,314)
Other agencies:				
Soil conservation	30,000	35,000	-	35,000
Economic development	90,000	80,000	-	80,000
Total other agencies	120,000	115,000	-	115,000
Total general government	5,612,623	6,442,372	10,699,659	(4,257,287)

(continued)

FINNEY COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Under
Expenditures: (continued)				
Public safety:				
District Court:				
Contractual services	\$ 784,041	\$ 856,951	\$ 984,737	\$ (127,786)
Commodities	51,433	93,829	88,500	5,329
Capital outlay	43,745	50,528	49,500	1,028
Total public safety	879,219	1,001,308	1,122,737	(121,429)
Health and sanitation:				
Mental health & other	150,000	150,000	-	150,000
Total health and sanitation	150,000	150,000	-	150,000
Transfers out:				
Capital Improvement Reserve	524,000	1,034,000	-	1,034,000
Community Services Center	-	50,000	-	50,000
Economic Development Incentive	45,000	45,000	-	45,000
Equipment Reserve	387,401	524,000	-	524,000
GIS	115,830	121,838	-	121,838
HVAC Reserve	-	100,000	-	100,000
Juvenile Detention Center	491,101	646,413	-	646,413
LEC Construction/Renovation	-	1,350,000	-	1,350,000
Total transfers out	1,563,332	3,871,251	-	3,871,251
Total expenditures	8,205,174	11,464,931	\$ 11,822,396	\$ (357,465)
Receipts over expenditures	\$ 1,772,691	\$ 108,942		

FINNEY COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
Regulatory Basis
For the Year Ended December 31, 2023

Federal Agency / Program	Federal Assistance Listing Number	Grant Number	Expenditures	
U.S. DEPARTMENT OF AGRICULTURE				
Passed through Kansas Department of Health and Environment:				
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557	202323W100343	\$	134,892
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557	202323W500343		1,110
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557	202222W100343		432,649
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557	202222W500343		8,948
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557	202222W100643	381	\$ 577,980
TOTAL U.S. DEPARTMENT OF AGRICULTURE				577,980
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed through Kansas Department of Commerce:				
Community Development Block Grants / Entitlement Grants (Note 4)	14.218	86-BF-184		2,259
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				2,259
U.S. DEPARTMENT OF TREASURY				
Passed through Kansas Judicial Branch:				
COVID-19 Coronavirus Relief Fund	21.019			27,987
Passed through Kansas Office of the Governor:				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (SLFRF)	21.027			1,889,421
TOTAL U.S. DEPARTMENT OF TREASURY				1,917,408
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through Kansas Department of Health and Environment:				
Public Health Emergency Preparedness	93.069	NU90TP922049-05	14,351	
Public Health Emergency Preparedness	93.069	NU90TP922049-04	15,234	29,585
Family Planning Services	93.217	FPHPA006552-02/03	37,253	
Family Planning Services	93.217	FPHPA006552-01/02	134,231	171,484
Health Center Program	93.224	H80CS00131-21		6
COVID-19 Immunization Cooperative Agreements	93.268	NH23IP922627-02	78,163	
Immunization Cooperative Agreements	93.268	NH23IP922627-03	3,534	
Immunization Cooperative Agreements	93.268	NH23IP922627-04	4,318	86,015
COVID-19 Epidemiology and Laboratory Capacity for Capacity for Infectious Diseases (ELC)	93.323	NU50CK000549-01	90,759	
COVID-19 Epidemiology and Laboratory Capacity for Capacity for Infectious Diseases (ELC)	93.323	NU50CK000549-02	46,904	137,663

(continued)

FINNEY COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
Regulatory Basis
For the Year Ended December 31, 2023

Federal Agency / Program	Federal Assistance Listing Number	Grant Number	Expenditures	
(continued)				
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)				
Passed through Kansas Department of Health and Environment: (continued)				
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	NU58DP007104-01	\$ 986	
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	NU58DP007104-02	1,035	\$ 2,021
Maternal and Child Health Services Block Grants to the States	93.994	B04MC45217-01	5,140	
Maternal and Child Health Services Block Grants to the States	93.994	B04MC47419-01 B04MC40135-01 B04MC45217-01	25,390	30,530
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				457,304
U.S. EXECUTIVE OFFICE OF THE PRESIDENT				
Passed through Kansas Bureau of Investigation:				
High Intensity Drug Trafficking Areas Program	95.001	G23MW0003A	56,790	
High Intensity Drug Trafficking Areas Program	95.001	G22MW0003A	13,006	69,796
TOTAL U.S. EXECUTIVE OFFICE OF THE PRESIDENT				69,796
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed through Kansas Emergency Management:				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036			3,478
Emergency Management Performance Grants	97.042	DHS-23-GPD-042-07-01		26,024
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				29,502
TOTAL FEDERAL GRANTS			\$	3,054,249

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FINNEY COUNTY, KANSAS
Notes to Schedule of Expenditures of Federal Awards
December 31, 2023

1. General

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of Finney County, Kansas, under programs of the federal government for the year ended December 31, 2023. The information in this Schedule is presented in accordance with the 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)*. Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County.

2. Basis of accounting

Expenditures reported on the Schedule are reported on the regulatory basis of accounting, which is described in Note 1 to the County's regulatory basis financial statement. However, no encumbrances are included in the expenditures for federal programs. 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.

3. De minimis cost rate

The County has not elected to use the 10% de minimis indirect cost rate allowed under the *Uniform Guidance*.

4. Community Development Block Grant

Receipts are from payments received on the revolving loan fund originally established through Community Development Block Grant monies. The original program was closed out in previous years. Loans receivable at December 31, 2023, totaled \$11,674.

SINGLE AUDIT
SECTION



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

The County Commissioners
Finney County, Kansas
Garden City, Kansas 67846

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards (GAS)* issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide (KMAAG)*, issued by the State of Kansas, the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Finney County, Kansas (the County), as of and for the year ended December 31, 2023, and the related notes to the financial statement which collectively comprise the County's financial statement as listed in the table of contents, and have issued our report thereon dated May 8, 2024. The County prepares its financial statement on a regulatory 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. The financial statement includes the operations of the Finney County Convention and Visitors Bureau and the Finney County Public Library, which were not audited in accordance with *Government Auditing Standards*; accordingly, this report does not extend to those related municipal entities.

Report on 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) as a basis for designing 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 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free from 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 financial statement. 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 GAS.

We noted certain matters that we have reported to management of the County in a separate letter dated May 8, 2024.

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 County's internal control or on compliance. This report is an integral part of an audit performed in accordance with GAS in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


LEWIS, HOOPER & DICK, LLC

May 8, 2024



INDEPENDENT AUDITOR'S REPORT
ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH UNIFORM GUIDANCE

The County Commissioners
Finney County, Kansas
Garden City, Kansas 67846

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Finney County's (the County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (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, 2023. 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.

The County's financial statement includes the operations of the Finney County Convention and Visitors Bureau and the Finney County Public Library, which received no federal awards during the year ended December 31, 2023. Our compliance audit, as described below, did not include the operations of the Finney County Convention and Visitors Bureau and the Finney County Public Library because they did not expend any federal awards.

In our opinion, the County complied, in all material respects, with the 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, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with the auditing standards generally accepted in the United States of America (GAAS); the *Kansas Municipal Audit and Accounting Guide (KMAAG)*; the standards applicable to financial audits contained in *Government Auditing Standards (GAS)* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations (CFR)* part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Our responsibilities under those standards and the *Uniform Guidance* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, the *KMAAG*, *GAS*, and the *Uniform Guidance* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, the *KMAAG*, *GAS* and the *Uniform Guidance*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *Uniform Guidance*, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion on expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.


LEWIS, HOOPER & DICK, LLC

May 8, 2024

FINNEY COUNTY, KANSAS
Schedule of Findings and Questioned Costs
December 31, 2023

I. SUMMARY OF AUDITOR'S RESULTS

A. Financial Statement

- Type of auditor's report issued: Adverse (GAAP Basis)
Unmodified (Regulatory Basis)

- Internal control over financial reporting as reported in the INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS:

Are any material weaknesses identified?	No
Are any significant deficiencies identified?	None reported
Is any noncompliance material to the financial statement noted?	No

B. Federal Awards

- Internal control over major programs as reported in the INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE:

Are any material weaknesses identified?	No
Are any significant deficiencies identified?	None reported

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

- Are there any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)? No

- Identification of major programs:

Federal Assistance	Program	Expenditures
Listing Number 21.027	Coronavirus State and Local Recovery Funds (SLFRF)	\$ 1,889,421

- Dollar threshold used to distinguish between type A and B programs: \$750,000

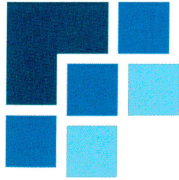
- Auditee qualified as low-risk auditee? No

II. FINANCIAL STATEMENT FINDINGS

None noted

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None noted



FINNEY COUNTY
KANSAS

COUNTY ADMINISTRATION

Robert Reece, County Administrator
rreece@finneycounty.org

T. (620) 272-3597
F. (620) 272-3599

Corrective Action Plan
and Summary Schedule of Prior Audit Findings
Relating to the Federal Award Programs
December 31, 2023

May 8, 2024

Finney County, Kansas, respectfully submits the following corrective action plan for the year ended December 31, 2023.

Name and address of independent accounting firm: Lewis, Hooper & Dick, LLC
PO Box 699
Garden City, KS 67846

Audit period: January 1, 2023, through December 31, 2023

The findings from the December 31, 2023, Schedule of Findings and Questioned Costs related to the federal award programs are discussed below. The findings are numbered consistently with the number assigned in the Schedule. Section I of the Schedule, Summary of Auditor's Results, does not include findings and is not addressed.

II. FINANCIAL STATEMENT FINDINGS

None

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None reported.

IV. SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding 2022-1

The County reviewed journal entries throughout the year to ensure proper recording of all transactions.

If there are any questions regarding this plan, please call Robert Reece at 620-272-3542.

Sincerely,

Robert E. Reece
County Administrator