

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

TABLE OF CONTENTS

| | <u>Page</u> |
|---|-------------|
| INTRODUCTORY SECTION | |
| Title Page | 1 |
| Table of Contents | i |
| FINANCIAL SECTION | |
| Independent Auditor's Report | 1 |
| STATEMENT 1 | |
| Summary Statement of Receipts, Expenditures and Unencumbered Cash | 6 |
| Notes to the Financial Statement..... | 8 |
| REGULATORY REQUIRED SUPPLEMENTAL INFORMATION | |
| SCHEDULE 1 | |
| Summary of Expenditures - Actual and Budget (Budgeted Funds Only) | 26 |
| SCHEDULE 2 | |
| Schedule of Receipts and Expenditures - | |
| A. General Fund..... | 28 |
| B. Aging Fund | 34 |
| C. Alcohol Programs Fund..... | 35 |
| D. Ambulance Fund | 36 |
| E. American Rescue Plan Act (ARPA) Grant Fund | 37 |
| F. Capital Improvement Program Fund | 38 |
| G. Capital Improvement Reserve Fund..... | 39 |
| H. Community Correction Fund | 40 |
| I. Community Services Center Fund | 41 |
| J. County Attorney's Training Fund..... | 42 |
| K. County Employee Benefit Fund..... | 43 |
| L. Economic Development Fund | 44 |
| M. Economic Development Incentive Fund..... | 45 |
| N. Equipment Reserve Fund..... | 46 |
| O. Finney County Fair Association Fund | 47 |
| P. Free Fair and Fair Grounds Fund..... | 48 |
| Q. GIS Fund | 49 |
| R. Guest Tax Fund..... | 50 |
| S. Health Fund..... | 51 |
| T. Historical Museum Fund..... | 52 |
| U. HVAC Reserve Fund | 53 |
| V. Jail Commissary and Telephone Fund..... | 54 |
| W. Juvenile Detention Center Fund..... | 55 |
| X. Juvenile Detention Center Building Fund..... | 56 |

FINNEY COUNTY, KANSAS

Regulatory Basis Financial Statement

For the Year ended December 31, 2023

TABLE OF CONTENTS

| | <u>Page</u> |
|--|-------------|
| (continued) | |
| Y. Law Enforcement Fund..... | 57 |
| Z. Library Maintenance Fund..... | 58 |
| AA. Infrastructure Improvement Fund..... | 59 |
| AB. Intellectual Disability Services Fund..... | 60 |
| AC. Motor Vehicle Operating Fund..... | 61 |
| AD. Noxious Weed Fund..... | 62 |
| AE. Noxious Weed Capital Outlay Fund..... | 63 |
| AF. Oil & Gas Valuation Depletion Trust Fund..... | 64 |
| AG. Opioid Settlement Fund..... | 65 |
| AH. Parks and Recreation Fund..... | 66 |
| AI. County Clerk's Technology Fund..... | 67 |
| AJ. Register of Deeds' Technology Fund..... | 68 |
| AK. County Treasurer's Technology Fund..... | 69 |
| AL. Public Works Fund..... | 70 |
| AM. Special Alcohol and Drug Fund..... | 71 |
| AN. Special Highway Improvement Fund..... | 72 |
| AO. Special Road Machinery and Equipment Fund..... | 73 |
| AP. Sheriff's Crime Prevention Fund..... | 74 |
| AQ. Sheriff's Special Account Fund..... | 75 |
| AR. Federal and State Forfeiture Fund..... | 76 |
| AS. State Drug Tax Assessment Fund..... | 77 |
| AT. Youth Services Fund..... | 78 |
| AU. Correction Services Building Fund..... | 80 |
| AV. JB Road Sales Tax Fund..... | 81 |
| AW. LEC Construction/Renovation Fund..... | 82 |
| AX. Project Construction Fund..... | 83 |
| AY. Landfill Fund..... | 85 |
| AZ. Sewer District #1 Fund..... | 86 |
| BA. Sewer District #2 Fund..... | 87 |
| BB. Sewer District #2 Capital Improvement Fund..... | 88 |
| BC. Sewer District #3 Fund..... | 89 |
| BD. Sewer District #3 Bond and Interest Fund..... | 90 |
| BE. CDBG Revolving Loan Fund..... | 92 |
| BF. Finney County Convention & Visitors Bureau..... | 94 |
| BG. Finney County Public Library - General Fund..... | 95 |
| BH. Finney County Public Library - Capital Improvement Fund..... | 96 |
| SCHEDULE 3 Schedule of Receipts and Disbursements- Agency Funds..... | 99 |

FINNEY COUNTY, KANSAS

Regulatory Basis Financial Statement

For the Year ended December 31, 2023

TABLE OF CONTENTS

| | <u>Page</u> |
|---|-------------|
| (continued) | |
| OTHER SUPPLEMENTAL INFORMATION | |
| SCHEDULE 4 | |
| Reconciliation of 2022 Tax Roll..... | 101 |
| SCHEDULE 5 | |
| Schedule of Receipts and Expenditures - | |
| Actual and Budget - General Fund | 102 |
| SCHEDULE 6 | |
| Schedule of Expenditures of Federal Awards | 106 |
| SCHEDULE 7 | |
| Notes to Schedule of Expenditures of Federal Awards..... | 109 |
| 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 <i>Government Auditing Standards</i> | 111 |
| Independent Auditor's Report on Compliance For Each Major Federal | |
| Program and on Internal Control Over Compliance in Accordance | |
| With Uniform Guidance..... | 113 |
| Schedule of Findings and Questioned Costs | 116 |
| Corrective Action Plan and Summary Schedule of Prior Audit Findings | |
| Relating to the Federal Programs..... | 117 |

This page intentionally left blank

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

The County Commissioners
Finney County, Kansas
Page 4

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.

Lewis, Hooper & Dick, LLC

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> | Unencumbered | Prior Year | Unencumbered | | Add Payables | Treasurer's |
|---------------------------------------|----------------|--------------|--------------|---------------|---------------|--------------|-------------|
| | | Cash | Canceled | Receipts | Expenditures | Cash | and |
| | | 01/01/23 | Encumbrances | | 12/31/23 | Encumbrances | 12/31/23 |
| <u>General Funds</u> | <u>General</u> | \$ 8,045,939 | \$ - | \$ 11,573,873 | \$ 11,464,931 | \$ 8,154,881 | \$ 636,425 |
| | | | | | | | |
| <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) | | | | | | | |
| Related Municipal Entities | | | | | | | |
| 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 | <u>767,606</u> | <u>-</u> | <u>1,990,526</u> | <u>2,001,685</u> | <u>756,447</u> | <u>5,356</u> | <u>761,803</u> |
| Total Reporting Entity (excluding Agency Funds) (memorandum only) | <u><u>\$ 50,688,559</u></u> | <u><u>\$ 121,292</u></u> | <u><u>\$ 65,636,819</u></u> | <u><u>\$ 54,298,713</u></u> | <u><u>\$ 62,147,957</u></u> | <u><u>\$ 2,505,752</u></u> | <u><u>\$ 64,653,709</u></u> |
| Composition of Cash | | | | | | | |
| Demand deposits: | | | | | | | |
| Commerce Bank | | | | | | \$ 592,278 | |
| Western State Bank | | | | | | 738,956 | |
| Plus deposits in transit | | | | | | 395,105 | |
| Less outstanding checks | | | | | | <u>(510,661)</u> | |
| 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 | | | | | | <u>1,440,946</u> | |
| Total cash | | | | | | 119,466,062 | |
| Less Agency Funds per Schedule 3 | | | | | | (55,574,156) | |
| Plus related municipal entities | | | | | | <u>761,803</u> | |
| Total Treasurer's cash (excluding Agency Funds) | | | | | | <u><u>\$ 64,653,709</u></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.

Balance of page intentionally blank

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>\$ 119,466,062</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 | 1,440,946 | - | 1,440,946 | N/A |
| Total fair value | <u>\$ 83,396,726</u> | <u>\$ 81,955,780</u> | <u>\$ 1,440,946</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 | <u>2,797,116</u> | <u>-</u> | <u>146,557</u> | <u>3,158,328</u> | <u>2,467,359</u> | <u>989,590</u> |
| Total coverage | <u><u>\$ 3,469,876</u></u> | <u><u>\$ 22,214,139</u></u> | <u><u>\$ 396,557</u></u> | <u><u>\$ 3,408,328</u></u> | <u><u>\$ 7,783,547</u></u> | <u><u>\$ 1,739,590</u></u> |
| Funds on deposit | <u><u>\$ 1,592,278</u></u> | <u><u>\$ 22,214,139</u></u> | <u><u>\$ 269,761</u></u> | <u><u>\$ 3,068,951</u></u> | <u><u>\$ 7,566,188</u></u> | <u><u>\$ 1,449,085</u></u> |
| Funds at risk | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <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.

Balance of page intentionally blank

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 HVAC System Upgrade Caterpillar Motorgraders | 01/13/16 12/20/17 04/06/20 | 2.35% 2.58% 2.19% | 620,262 6,495,000 400,000 | 01/13/23 11/01/32 04/01/25 | 82,052 4,585,000 205,246 | \$ - - - | 82,052 405,000 80,760 | - 4,180,000 124,486 | 1,928 118,484 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> |

Balance of page intentionally blank

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 | <u>1,155</u> |
| Total | <u><u>\$ 5,775</u></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:

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

| Year | Total |
|-------|---------------------|
| 2024 | \$ 1,139,495 |
| 2025 | 1,167,983 |
| 2026 | 1,197,182 |
| 2027 | <u>1,227,112</u> |
| 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.

This page intentionally left blank

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) |
|-------------------------------------|---------------------|---|-----------------------------|
| General Fund | | | |
| General | \$ 11,822,396 | \$ 11,464,931 | \$ (357,465) |
| Special Purpose Funds | | | |
| 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) |
| Business Funds | | | |
| 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) |
| Trust Funds | | | |
| 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 Over (Under) |
|--------------------------------------|----------------------|---------------------|----------------------|-----------------------------|
| | Prior Year Actual | Actual | Budget | |
| 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 | <u>229,520</u> | <u>1,555,926</u> | <u>1,500,000</u> | <u>55,926</u> |
| Total receipts | <u>9,977,865</u> | <u>11,573,873</u> | <u>\$ 8,104,938</u> | <u>\$ 3,468,935</u> |
| 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 | <u>1,563,332</u> | <u>3,871,251</u> | <u>-</u> | <u>3,871,251</u> |
| Total expenditures | <u>8,205,174</u> | <u>11,464,931</u> | <u>\$ 11,822,396</u> | <u>\$ (357,465)</u> |
| Receipts over expenditures | 1,772,691 | 108,942 | | |
| Unencumbered cash, beginning of year | <u>6,273,248</u> | <u>8,045,939</u> | | |
| Unencumbered cash, end of year | <u>\$ 8,045,939</u> | <u>\$ 8,154,881</u> | | |

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.

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.

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 Over (Under) | |
|--------------------------------------|----------------|------------------|-------------------|-------------------|-----------------------------|--|
| | Prior Year | | Budget | | | |
| | Actual | Actual | | | | |
| 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 | <u>5,092</u> | <u>5,479</u> | <u>5,382</u> | <u>97</u> | | |
| 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 | | | | Variance Over (Under) |
|--------------------------------------|------------------|------------------|------------------|-------------------|-----------------------------|
| | Prior Year | | Actual | Budget | |
| | Actual | Actual | Budget | Budget | |
| 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 | 5,033 | 6,996 | \$ 14,486 | \$ (7,490) | |
| 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 Over (Under) |
|---|----------------------|---------------------|---------------------|-----------------------------|
| | Prior Year Actual | Actual | Budget | |
| | | | | |
| 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 | <u>30,845</u> | <u>155,021</u> |
| 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 | <u>825,000</u> | <u>278,350</u> |
| 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 | <u>-</u> | <u>3,796,849</u> |
| 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 | <u>2,425,493</u> | <u>(5,531,248)</u> |
| 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 Over (Under) |
|--------------------------------------|----------------------|---------------------|---------------------|-----------------------------|
| | Prior Year Actual | Actual | Budget | |
| 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 | - | 374,000 | - | 374,000 |
| 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 |
| Total receipts | 608,883 | 1,270,000 |
| Expenditures: | | |
| Transfers out: | | |
| Equipment Reserve | 439,340 | - |
| Total expenditures | 439,340 | - |
| Receipts over expenditures | 169,543 | 1,270,000 |
| Unencumbered cash, beginning of year | 1,594,059 | 1,763,602 |
| Unencumbered cash, end of year | \$ 1,763,602 | \$ 3,033,602 |

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>\$ 315,443</u> | <u>\$ 310,037</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 Over (Under) | |
|--------------------------------------|-------------------|-------------------|-------------------|--------------------|-----------------------------|--|
| | Prior Year | | Budget | | | |
| | Actual | Actual | | | | |
| 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 | <u>99,622</u> | <u>130,300</u> | <u>\$ 183,049</u> | <u>\$ (52,749)</u> | | |
| 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 | <u>52,921</u> | <u>47,432</u> | <u>97,213</u> | <u>(49,781)</u> | | |
| 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 | <u>23,000</u> | <u>40,037</u> | <u>78,786</u> | <u>(38,749)</u> | | |
| Transfers out: | | | | | | |
| Capital Improvement Reserve | 25,600 | - | - | - | | |
| Total expenditures | <u>101,521</u> | <u>87,469</u> | <u>\$ 175,999</u> | <u>\$ (88,530)</u> | | |
| Receipts over (under) expenditures | (1,899) | 42,831 | | | | |
| Unencumbered cash, beginning of year | <u>379,322</u> | <u>377,423</u> | | | | |
| Unencumbered cash, end of year | <u>\$ 377,423</u> | <u>\$ 420,254</u> | | | | |

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 | 6,897 | 2,682 |
| Expenditures: | | |
| Public safety: | | |
| Contractual services | 423 | 1,786 |
| Commodities | 1,380 | 1,050 |
| Total expenditures | 1,803 | 2,836 |
| Receipts over (under) expenditures | 5,094 | (154) |
| Unencumbered cash, beginning of year | 19,861 | 24,955 |
| Unencumbered cash, end of year | \$ 24,955 | \$ 24,801 |

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 Over (Under) |
|--------------------------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------------|
| | Prior Year Actual | Actual | Budget | | |
| | | | | | |
| 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 Over (Under) |
|--------------------------------------|----------------------|------------------|-------------------|-----------------------------|
| | Prior Year Actual | Actual | Budget | |
| 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 | <u>130,853</u> | <u>148,725</u> | <u>\$ 148,753</u> | <u>\$ (28)</u> |
| Expenditures: | | | | |
| Other public service: | | | | |
| Economic Development Commission | <u>125,000</u> | <u>135,000</u> | <u>\$ 139,500</u> | <u>\$ (4,500)</u> |
| Total expenditures | <u>125,000</u> | <u>135,000</u> | <u>\$ 139,500</u> | <u>\$ (4,500)</u> |
| Receipts over expenditures | 5,853 | 13,725 | | |
| Unencumbered cash, beginning of year | - | 5,853 | | |
| Unencumbered cash, end of year | <u>\$ 5,853</u> | <u>\$ 19,578</u> | | |

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 | | | Variance Over (Under) |
|---------------------------------------|--------------------------|--------------------------|-------------------|-----------------------------|
| | Prior Year Actual | Actual | Budget | |
| 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 | <u>1,553,968</u> | <u>879,230</u> | | |
| Unencumbered cash, end of year | <u>\$ 879,230</u> | <u>\$ 924,230</u> | | |

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 | <u>100,000</u> | <u>172,000</u> |
| 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 | <u>1,101,258</u> | <u>1,288,904</u> |
| 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 | <u>53,000</u> | <u>53,000</u> |
| 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 | | | Variance Over (Under) |
|---------------------------------------|----------------------|-------------------|-------------------|-----------------------------|
| | Prior Year Actual | Actual | Budget | |
| 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 Over (Under) | |
|--------------------------------------|------------------|-------------------|-------------------|-------------------|-----------------------------|--|
| | Prior Year | | Budget | | | |
| | Actual | Actual | | | | |
| 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 | 66,454 | 95,326 | | | | |
| 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)

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

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 Over (Under) |
|---|------------------------------|---------------------|---------------------|--------------------------------------|
| | Prior Year Actual | Actual | Budget | |
| 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 | 2,442,125 | 3,014,060 | \$ 3,072,310 | \$ (58,250) |
| 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 | 584 | 5,206 | - | 5,206 |
| Total health general | 546,916 | 1,018,950 | 862,115 | 156,835 |
| 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 | 26,590 | 11,414 | 186,951 | (175,537) |
| Total grants | 1,494,462 | 1,451,915 | 1,997,084 | (545,169) |
| Transfers out: | | | | |
| Equipment Reserve | - | 250,000 | - | 250,000 |
| Total expenditures | 2,041,378 | 2,720,865 | \$ 2,859,199 | \$ (138,334) |
| Receipts over expenditures | 400,747 | 293,195 | | |
| Unencumbered cash, beginning of year | 310,902 | 711,649 | | |
| Unencumbered cash, end of year | \$ 711,649 | \$ 1,004,844 | | |

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 Over (Under) |
|--------------------------------------|----------------------|------------------|-------------------|-----------------------------|
| | Prior Year Actual | Actual | Budget | |
| | | | | |
| 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 | - - | <u>374,000</u> |
| Total receipts | - - | <u>474,000</u> |
| Expenditures: | | |
| General government: | | |
| Capital outlay | - - | - - |
| Total expenditures | - - | - - |
| Receipts over expenditures | | 474,000 |
| Unencumbered cash, beginning of year | - - | - - |
| Unencumbered cash, end of year | <u>\$ -</u> | <u>\$ 474,000</u> |

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>\$ 165,564</u> | <u>\$ 241,525</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 Over (Under) |
|--|--------------------------|--------------------------|----------------------------|-----------------------------|
| | Prior Year Actual | Actual | Budget | |
| 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 | <u>491,101</u> | <u>646,413</u> | <u>-</u> | <u>646,413</u> |
| 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 | <u>50,000</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 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 | <u>50,000</u> | <u>-</u> |
| Expenditures: | | |
| Public safety: | | |
| Capital outlay | - | - |
| Total expenditures | <u>-</u> | <u>-</u> |
| Receipts over expenditures | 50,000 | - |
| Unencumbered cash, beginning of year | - | 50,000 |
| Unencumbered cash, end of year | <u>\$ 50,000</u> | <u>\$ 50,000</u> |

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)

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|--------------------------------------|----------------------|---------------------|---------------------|-----------------------------|
| | | Actual | Budget | |
| 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 | <u>7,191,010</u> | <u>9,321,397</u> | <u>\$ 9,089,842</u> | <u>\$ 231,555</u> |
| 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 | <u>5,895,676</u> | <u>6,683,334</u> | <u>6,865,881</u> | <u>(182,547)</u> |
| 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 | <u>1,585,825</u> | <u>1,870,802</u> | <u>2,020,646</u> | <u>(149,844)</u> |
| Transfers out: | | | | |
| Capital Improvement Reserve | - | 160,000 | - | 160,000 |
| Equipment Reserve | 100,000 | 172,000 | - | 172,000 |
| Total transfers out | <u>100,000</u> | <u>332,000</u> | <u>-</u> | <u>332,000</u> |
| Total expenditures | <u>7,581,501</u> | <u>8,886,136</u> | <u>\$ 8,886,527</u> | <u>\$ (391)</u> |
| Receipts over (under) expenditures | (390,491) | 435,261 | | |
| Unencumbered cash, beginning of year | <u>1,231,571</u> | <u>841,080</u> | | |
| Unencumbered cash, end of year | <u>\$ 841,080</u> | <u>\$ 1,276,341</u> | | |

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 Over (Under) |
|--------------------------------------|----------------------|------------------|---------------------|-----------------------------|
| | Prior Year Actual | Actual | Budget | |
| 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 | - | 30,632 | | |
| 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 | <u>\$ 475,192</u> | <u>\$ 1,402,861</u> |
| Total receipts | <u>475,192</u> | <u>1,402,861</u> |
| 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 | <u>\$ 475,192</u> | <u>\$ 1,878,053</u> |

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 Over (Under) | |
|--------------------------------------|-----------------|------------------|-------------------|-----------------|-----------------------------|--|
| | Prior Year | | Budget | | | |
| | Actual | Actual | | | | |
| 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 | <u>3,030</u> | <u>2,900</u> | <u>3,204</u> | <u>(304)</u> | | |
| 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>\$ 255,926</u> | <u>\$ 229,906</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 Over (Under) |
|---|--------------------------|--------------------------|--------------------------|-----------------------------|
| | Prior Year Actual | Actual | Budget | |
| 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 | <u>142,952</u> | <u>221,530</u> | <u>100,000</u> | <u>121,530</u> |
| Total receipts | <u>356,018</u> | <u>341,513</u> | <u>\$ 218,922</u> | <u>\$ 122,591</u> |
| 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 | <u>326,703</u> | <u>441,234</u> | <u>440,055</u> | <u>1,179</u> |
| Transfers out: | | | | |
| Noxious Weed Capital Outlay | <u>30,000</u> | <u>5,000</u> | <u>10,000</u> | <u>(5,000)</u> |
| Total expenditures | <u>356,703</u> | <u>446,234</u> | <u>\$ 450,055</u> | <u>\$ (3,821)</u> |
| Receipts under expenditures | (685) | (104,721) | | |
| Unencumbered cash, beginning of year | <u>351,370</u> | <u>350,685</u> | | |
| Unencumbered cash, end of year | <u>\$ 350,685</u> | <u>\$ 245,964</u> | | |

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

| | Current Year | | | | Variance Over (Under) |
|--------------------------------------|----------------------|-----------------|-----------------|-----------------|-----------------------------|
| | Prior Year Actual | Actual | Budget | | |
| | | | | | |
| Receipts: | | | | | |
| Intergovernmental receipts: | | | | | |
| Alcohol tax | \$ 9,492 | \$ 11,654 | \$ 8,000 | \$ 3,654 | |
| Other | - | 468 | - | 468 | |
| Total receipts | <u>9,492</u> | <u>12,122</u> | <u>\$ 8,000</u> | <u>\$ 4,122</u> | |
| Expenditures: | | | | | |
| Culture and recreation: | | | | | |
| Distributions | 8,415 | 7,998 | \$ 8,000 | \$ (2) | |
| Total expenditures | <u>8,415</u> | <u>7,998</u> | <u>\$ 8,000</u> | <u>\$ (2)</u> | |
| Receipts over expenditures | 1,077 | 4,124 | | | |
| Unencumbered cash, beginning of year | <u>4,779</u> | <u>5,856</u> | | | |
| 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 | <u>\$ 10,065</u> | <u>\$ 8,474</u> |
| 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>\$ 70,697</u> | <u>\$ 62,990</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 | <u>\$ 40,258</u> | <u>\$ 33,894</u> |
| Total receipts | <u>40,258</u> | <u>33,894</u> |
| Expenditures: | | |
| General government: | | |
| Contractual services | <u>12,961</u> | <u>14,041</u> |
| 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>\$ 241,483</u> | <u>\$ 257,313</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 | <u>\$ 10,065</u> | <u>\$ 8,473</u> |
| Total receipts | <u>10,065</u> | <u>8,473</u> |
| Expenditures: | | |
| General government: | | |
| Contractual services | - | - |
| Total expenditures | - | - |
| Receipts over expenditures | 10,065 | 8,473 |
| Unencumbered cash, beginning of year | <u>47,954</u> | <u>58,019</u> |
| 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 Over (Under) | |
|---|---------------------|---------------------|---------------------|--------------------|-----------------------------|--|
| | Prior Year | | Budget | | | |
| | Actual | Actual | | | | |
| 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 | <u>49,742</u> | <u>44,193</u> | <u>-</u> | <u>44,193</u> | | |
| Total receipts | <u>4,449,083</u> | <u>4,734,811</u> | <u>\$ 4,417,171</u> | <u>\$ 317,640</u> | | |
| 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 | <u>201,471</u> | <u>259,083</u> | <u>775,500</u> | <u>(516,417)</u> | | |
| Total public works | <u>3,427,852</u> | <u>3,405,906</u> | <u>4,673,916</u> | <u>(1,268,010)</u> | | |
| Transfers out: | | | | | | |
| Special Highway Improvement | 300,000 | 900,000 | 100,000 | 800,000 | | |
| Special Road Machinery and Equipment | <u>800,000</u> | <u>500,000</u> | <u>100,000</u> | <u>400,000</u> | | |
| Total transfers out | <u>1,100,000</u> | <u>1,400,000</u> | <u>200,000</u> | <u>1,200,000</u> | | |
| Total expenditures | <u>4,527,852</u> | <u>4,805,906</u> | <u>\$ 4,873,916</u> | <u>\$ (68,010)</u> | | |
| Receipts under expenditures | (78,769) | (71,095) | | | | |
| Unencumbered cash, beginning of year | <u>1,314,454</u> | <u>1,235,685</u> | | | | |
| Unencumbered cash, end of year | <u>\$ 1,235,685</u> | <u>\$ 1,164,590</u> | | | | |

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 | <u><u>\$ 91</u></u> | <u><u>\$ 91</u></u> |

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 | <u>300,000</u> | <u>900,000</u> |
| Total receipts | <u>331,383</u> | <u>912,348</u> |
| Expenditures: | | |
| Public works: | | |
| Capital outlay | <u>404,749</u> | <u>-</u> |
| Total expenditures | <u>404,749</u> | <u>-</u> |
| 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 | <u>-</u> | <u>121,292</u> |
| Unencumbered cash, end of year | <u>\$ 5,548,737</u> | <u>\$ 6,582,377</u> |

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)

| | Prior Year Actual | Current Year Actual |
|--------------------------------------|----------------------|------------------------|
| Receipts: | | |
| Transfers in: | | |
| Public Works | \$ 800,000 | \$ 500,000 |
| Total receipts | 800,000 | 500,000 |
| Expenditures: | | |
| Public works: | | |
| Capital outlay | 223,213 | 417,493 |
| Total expenditures | 223,213 | 417,493 |
| Receipts over expenditures | 576,787 | 82,507 |
| Unencumbered cash, beginning of year | 1,347,422 | 1,924,209 |
| Unencumbered cash, end of year | <u>\$ 1,924,209</u> | <u>\$ 2,006,716</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 | <u>\$ 274</u> | <u>\$ 10,474</u> |

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 | 1,638 | - |
| 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>\$ 9,968</u> | <u>\$ 13,250</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 | <u>\$ 14,571</u> | <u>\$ -</u> |
| Total receipts | <u>14,571</u> | <u>-</u> |
| Expenditures: | | |
| Public safety: | | |
| Contractual services | <u>4,249</u> | <u>-</u> |
| Commodities | <u>7,532</u> | <u>-</u> |
| Total expenditures | <u>11,781</u> | <u>-</u> |
| Receipts over expenditures | <u>2,790</u> | <u>-</u> |
| Unencumbered cash, beginning of year | <u>41,833</u> | <u>44,623</u> |
| Unencumbered cash, end of year | <u>\$ 44,623</u> | <u>\$ 44,623</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 | <u>309</u> | <u>17,328</u> |
| Expenditures: | | |
| Public safety: | | |
| Contractual services | - | 11,834 |
| Commodities | - | 4,823 |
| Total expenditures | <u>-</u> | <u>16,657</u> |
| Receipts over expenditures | 309 | 671 |
| Unencumbered cash, beginning of year | <u>21,149</u> | <u>21,458</u> |
| Unencumbered cash, end of year | <u>\$ 21,458</u> | <u>\$ 22,129</u> |

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 | 2,156 | 1,185 |
| Total public works | <u>590,966</u> | <u>455,627</u> |
| Transfers out: | | |
| Community Correction | - | 125 |
| 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 | <u>15,405</u> | <u>-</u> |
| 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 | <u>71,281</u> | <u>-</u> |
| 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>\$ 1,185,741</u> | <u>\$ 1,042,683</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 | <u>\$ 1,847,740</u> | <u>\$ 1,683,434</u> |
| Total receipts | <u>1,847,740</u> | <u>1,683,434</u> |
| Expenditures: | | |
| General government: | | |
| Capital outlay | <u>1,847,740</u> | <u>1,683,434</u> |
| Total expenditures | <u>1,847,740</u> | <u>1,683,434</u> |
| Receipts over expenditures | - | - |
| Unencumbered cash, beginning of year | - | - |
| Unencumbered cash, end of year | <u>\$ -</u> | <u>\$ -</u> |

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 | <u>\$ -</u> | <u>\$ 1,350,000</u> |

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 |
| Total receipts | - | 4,006,849 |
| Expenditures: | | |
| General government: | | |
| Capital outlay | - | - |
| Total expenditures | - | - |
| Receipts over expenditures | - | 4,006,849 |
| Unencumbered cash, beginning of year | - | - |
| Unencumbered cash, end of year | \$ - | \$ 4,006,849 |

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 Over (Under) |
|---------------------------------------|----------------------|-------------------|-------------------|-----------------------------|
| | Prior Year Actual | Actual | Budget | |
| | | | | |
| 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 Over (Under) |
|---|--------------------------|--------------------------|--------------------------|-----------------------------|
| | Prior Year Actual | Actual | Budget | |
| | | | | |
| 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 | <u>73,953</u> | <u>73,347</u> | <u>75,000</u> | <u>(1,653)</u> |
| Total receipts | <u>86,504</u> | <u>87,786</u> | <u>\$ 86,216</u> | <u>\$ 1,570</u> |
| 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 | <u>70,645</u> | <u>80,957</u> | <u>241,150</u> | <u>(160,193)</u> |
| Transfers out: | | | | |
| Project Construction | - | 200,000 | 200,000 | - |
| Total expenditures | <u>70,645</u> | <u>280,957</u> | <u>\$ 441,150</u> | <u>\$ (160,193)</u> |
| Receipts over (under) expenditures | <u>15,859</u> | <u>(193,171)</u> | | |
| Unencumbered cash, beginning of year | <u>386,057</u> | <u>401,916</u> | | |
| Unencumbered cash, end of year | <u>\$ 401,916</u> | <u>\$ 208,745</u> | | |

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 Over (Under) | |
|---------------------------------------|------------------|------------------|------------------|--------------------|-----------------------------|--|
| | Prior Year | | Budget | | | |
| | Actual | Actual | | | | |
| 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 | - | - | - | | |
| Total receipts | <u>48,576</u> | <u>48,514</u> | <u>\$ 47,199</u> | <u>\$ 1,315</u> | | |
| 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) | | |
| Total health and sanitation | <u>43,465</u> | <u>24,128</u> | <u>65,040</u> | <u>(40,912)</u> | | |
| Transfers out: | | | | | | |
| Project Construction | - | 10,000 | - | 10,000 | | |
| Sewer District #2 Capital Improvement | - | 20,000 | - | 20,000 | | |
| Total transfers out | <u>-</u> | <u>30,000</u> | <u>-</u> | <u>30,000</u> | | |
| 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 | <u>\$ - </u> | <u>\$ 20,000</u> |

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 Over (Under) | |
|--------------------------------------|------------------|-------------------|-------------------|-------------------|-----------------------------|--|
| | Prior Year | | Budget | | | |
| | Actual | Actual | | | | |
| Receipts: | | | | | | |
| Taxes: | | | | | | |
| Special assessments | \$ 69,792 | \$ 77,900 | \$ 33,166 | \$ 44,734 | | |
| User fees | <u>48,960</u> | <u>72,208</u> | <u>41,000</u> | <u>31,208</u> | | |
| Total receipts | <u>118,752</u> | <u>150,108</u> | <u>\$ 74,166</u> | <u>\$ 75,942</u> | | |
| 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 | <u>91,936</u> | <u>107,678</u> | <u>\$ 110,925</u> | <u>\$ (3,247)</u> | | |
| Receipts over expenditures | 26,816 | 42,430 | | | | |
| Unencumbered cash, beginning of year | <u>69,686</u> | <u>96,502</u> | | | | |
| Unencumbered cash, end of year | <u>\$ 96,502</u> | <u>\$ 138,932</u> | | | | |

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 Over (Under) |
|--------------------------------------|----------------------|------------------|------------------|-----------------------------|
| | Prior Year Actual | Actual | Budget | |
| | | | | |
| 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 | <u>33,625</u> | <u>34,575</u> | <u>30,000</u> | <u>4,575</u> |
| Total receipts | <u>77,417</u> | <u>66,759</u> | <u>\$ 44,540</u> | <u>\$ 22,219</u> |
| Expenditures: | | | | |
| Debt service: | | | | |
| Principal | 40,000 | 25,000 | \$ 38,120 | \$ (13,120) |
| Bond interest | <u>8,437</u> | <u>12,864</u> | <u>5,000</u> | <u>7,864</u> |
| Total debt service | <u>48,437</u> | <u>37,864</u> | <u>43,120</u> | <u>(5,256)</u> |
| Transfers out | - | - | 10,000 | (10,000) |
| Total expenditures | <u>48,437</u> | <u>37,864</u> | <u>\$ 53,120</u> | <u>\$ (15,256)</u> |
| Receipts over expenditures | 28,980 | 28,895 | | |
| Unencumbered cash, beginning of year | <u>25,236</u> | <u>54,216</u> | | |
| Unencumbered cash, end of year | <u>\$ 54,216</u> | <u>\$ 83,111</u> | | |

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

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 | | Variance Over (Under) |
|--------------------------------------|----------------------|-------------------|---------------------|--------------------|-----------------------------|
| | Prior Year Actual | Actual | Internal Budget* | | |
| 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 | | Variance Over (Under) |
|--------------------------------------|----------------------|-------------------|---------------------|------------------|-----------------------------|
| | Prior Year Actual | Actual | Internal Budget* | | |
| 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 | 5,000 | 9,995 | - | 9,995 | |
| 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.

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.

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 | <u>1,257,935</u> | <u>60,480,187</u> | <u>60,322,117</u> | <u>1,416,005</u> |
| 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> |
| 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 Over (Under) | |
|----------------------------------|-------------------------|--------------------------|----------------------------|----------------------------|-----------------------------|--|
| | Prior Year | | Budget | | | |
| | Actual | Actual | | | | |
| 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 | <u>8,179,462</u> | <u>6,797,191</u> | <u>5,949,805</u> | <u>847,386</u> | | |
| Intergovernmental receipts: | | | | | | |
| Local alchoholic liquor tax | 9,492 | 11,654 | 8,133 | 3,521 | | |
| Severance tax | <u>164,992</u> | <u>184,685</u> | <u>120,000</u> | <u>64,685</u> | | |
| Total intergovernmental receipts | <u>174,484</u> | <u>196,339</u> | <u>128,133</u> | <u>68,206</u> | | |
| Licenses and fees: | | | | | | |
| Officers' fees | 326,042 | 330,495 | 250,000 | 80,495 | | |
| Franchise fees | <u>26,871</u> | <u>24,731</u> | <u>15,000</u> | <u>9,731</u> | | |
| Total licenses and fees | <u>352,913</u> | <u>355,226</u> | <u>265,000</u> | <u>90,226</u> | | |
| Use of money and property: | | | | | | |
| Interest on investments | 387,672 | 2,147,197 | 2,000 | 2,145,197 | | |
| Royalties | <u>925</u> | <u>284</u> | <u>-</u> | <u>284</u> | | |
| Total use of money and property | <u>388,597</u> | <u>2,147,481</u> | <u>2,000</u> | <u>2,145,481</u> | | |
| Other: | | | | | | |
| Library reimbursement | 43,000 | 46,800 | - | 46,800 | | |
| Sale of County assets | 5,000 | - | - | - | | |
| Other | <u>604,889</u> | <u>474,910</u> | <u>260,000</u> | <u>214,910</u> | | |
| Total other | <u>652,889</u> | <u>521,710</u> | <u>260,000</u> | <u>261,710</u> | | |
| Transfers in: | | | | | | |
| ARPA | - | 1,300,000 | 1,500,000 | (200,000) | | |
| Motor Vehicle Operating | <u>229,520</u> | <u>255,926</u> | <u>-</u> | <u>255,926</u> | | |
| Total transfers in | <u>229,520</u> | <u>1,555,926</u> | <u>1,500,000</u> | <u>55,926</u> | | |
| Total receipts | <u>9,977,865</u> | <u>11,573,873</u> | <u>\$ 8,104,938</u> | <u>\$ 3,468,935</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)

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|----------------------------------|----------------------|------------------|------------------|-----------------------------|
| | | Actual | Budget | |
| (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 | <u>1,298,266</u> | <u>1,692,323</u> | <u>4,526,779</u> | <u>(2,834,456)</u> |
| County Commission: | | | | |
| Personnel services | 75,231 | 78,057 | 76,000 | 2,057 |
| Contractual services | - | 764 | - | 764 |
| Commodities | <u>8,668</u> | <u>9,395</u> | <u>16,400</u> | <u>(7,005)</u> |
| Total County Commission | <u>83,899</u> | <u>88,216</u> | <u>92,400</u> | <u>(4,184)</u> |
| 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 | <u>951</u> | <u>953</u> | <u>2,000</u> | <u>(1,047)</u> |
| Total County Administrator | <u>374,107</u> | <u>397,485</u> | <u>448,300</u> | <u>(50,815)</u> |
| 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 | <u>2,330</u> | <u>90</u> | <u>500</u> | <u>(410)</u> |
| Total human resources | <u>204,038</u> | <u>207,735</u> | <u>246,780</u> | <u>(39,045)</u> |
| 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 | <u>1,452</u> | <u>414</u> | <u>2,000</u> | <u>(1,586)</u> |
| Total County Treasurer | <u>468,731</u> | <u>537,802</u> | <u>588,900</u> | <u>(51,098)</u> |
| 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 | <u>53</u> | <u>128</u> | <u>1,000</u> | <u>(872)</u> |
| Total County Clerk | <u>213,539</u> | <u>240,271</u> | <u>266,970</u> | <u>(26,699)</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)

| | Prior Year Actual | Current Year | | | Variance Over (Under) | | |
|--|-------------------------|-------------------------|--------------------------|---------------------------|-----------------------------|--|--|
| | | Actual | Budget | | | | |
| 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 | <u>213,269</u> | <u>204,726</u> | <u>257,840</u> | <u>(53,114)</u> | | | |
| 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 | <u>132,422</u> | <u>146,687</u> | <u>162,540</u> | <u>(15,853)</u> | | | |
| 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 | <u>795,259</u> | <u>783,901</u> | <u>1,284,195</u> | <u>(500,294)</u> | | | |
| 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 | <u>627,111</u> | <u>643,295</u> | <u>721,710</u> | <u>(78,415)</u> | | | |
| 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 | <u>1,081,982</u> | <u>1,384,931</u> | <u>2,103,245</u> | <u>(718,314)</u> | | | |
| Other agencies: | | | | | | | |
| Soil conservation | 30,000 | 35,000 | - | 35,000 | | | |
| Economic development | 90,000 | 80,000 | - | 80,000 | | | |
| Total other agencies | <u>120,000</u> | <u>115,000</u> | <u>-</u> | <u>115,000</u> | | | |
| Total general government | <u>5,612,623</u> | <u>6,442,372</u> | <u>10,699,659</u> | <u>(4,257,287)</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 Over (Under) | |
|------------------------------------|----------------------|-------------------|----------------------|---------------------|-----------------------------|--|
| | Prior Year Actual | Actual | Budget | | | |
| | | | | | | |
| 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 | <u>\$ 1,772,691</u> | <u>\$ 108,942</u> | | | | |

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 <u>\$ 577,980</u> |
| TOTAL U.S. DEPARTMENT OF AGRICULTURE | | | <u>577,980</u> |
| 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 | <u>2,259</u> |
| TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | <u>2,259</u> |
| 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 | | <u>1,889,421</u> |
| TOTAL U.S. DEPARTMENT OF TREASURY | | | <u>1,917,408</u> |
| 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 | <u>15,234</u> 29,585 |
| Family Planning Services | 93.217 | FPPHA006552-02/03 | 37,253 |
| Family Planning Services | 93.217 | FPPHA006552-01/02 | <u>134,231</u> 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 | <u>4,318</u> 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 | <u>46,904</u> 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 | BO4MC45217-01 BO4MC47419-01 BO4MC40135-01 BO4MC45217-01 | 5,140 | | | |
| Maternal and Child Health Services Block Grants to the States | 93.994 | | 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 | | |

This page intentionally left blank

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.

The County Commissioners
Finney County, Kansas
Page 2

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
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 is 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

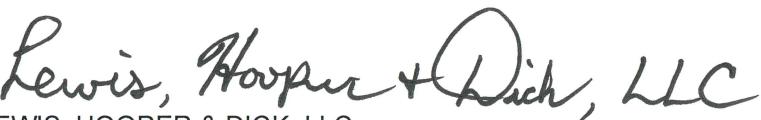
A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement 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.

The County Commissioners
Finney County, Kansas
Page 3

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 |

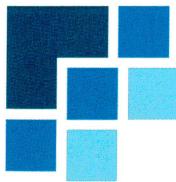
- Dollar threshold used to distinguish between type A and B programs: \$750,000
- Auditee qualified as low-risk auditee? No

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,

A handwritten signature in black ink, appearing to read "Robert E. Reece".

Robert E. Reece
County Administrator