

FINNEY COUNTY, KANSAS

Regulatory Basis
Financial Statement

For the Year Ended
December 31, 2021

FINNEY COUNTY, KANSAS
Regulatory Basis Financial Statement
(Municipal and Selected Related Municipal Entities)

For the Year ended December 31, 2021

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FINANCIAL
SECTION



INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statement

Opinions

We have audited the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Finney County, Kansas, and selected related municipal entities including the Finney County Convention and Visitors Bureau and the Finney County Public Library, as of and for the year ended December 31, 2021, and the related notes to the financial statement, which collectively comprise Finney County's basic financial statement as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement presents fairly, in all material respects, the cash and unencumbered cash balance of each fund of Finney County, Kansas, and the selected related municipal entities including the Finney County Convention and Visitors Bureau and the Finney County Public Library, as of December 31, 2021, and their respective cash receipts and expenditures, and budgetary results for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1 of the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statement does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Finney County, Kansas, and the selected related municipal entities including the Finney County Convention and Visitors Bureau and the Finney County Public Library, as of December 31, 2021, or changes in financial position or 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 *Kansas Municipal Audit and Accounting Guide*, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. 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 Finney County, Kansas, 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 Finney County, Kansas, on the basis of the accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the regulatory basis of accounting and budget laws per the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 of the financial statement 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 this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 of the financial statement to demonstrate compliance with the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

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 and the *Kansas Municipal Audit and Accounting Guide* 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 and the *Kansas Municipal Audit and Accounting Guide*, 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 Finney 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 of Finney County's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The regulatory basis summary of expenditures - actual and budget, the regulatory basis individual fund schedules of receipts and expenditures - actual and budget 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 basic financial statement; however, they are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. 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 basic 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 basic financial statement. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1 of the financial statement.

Other Information

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Finney County, Kansas, as of and for the year ended December 31, 2020, (not presented herein), and have issued our report thereon dated May 13, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic 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 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures - actual and budget for the year ended December 31, 2021, (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 basic 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 2020 basic financial statement. The comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2020, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 31, 2022 on our consideration of Finney County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Finney County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Lewis, Hooper & Dick, LLC". The signature is written in a cursive, flowing style.

LEWIS, HOOPER & DICK, LLC

May 31, 2022

Financial Statement

FINNEY COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

		Unencumbered Cash (Deficit) 01/01/21	Receipts	Expenditures	Unencumbered Cash 12/31/21	Add Payables and Encumbrances	Treasurer's Cash 12/31/21
<u>General Funds</u>	<u>Fund</u>						
General		\$ 4,984,110	\$ 10,032,093	\$ 8,742,955	\$ 6,273,248	\$ 276,216	\$ 6,549,464
<u>Special Purpose Funds</u>							
Aging		12,328	349,797	362,125	-	-	-
Alcohol Programs		14,642	8,256	4,889	18,009	-	18,009
Ambulance		668,710	2,458,167	2,676,197	450,680	69,660	520,340
American Rescue Plan Act (ARPA)							
Grant		-	3,542,493	8,387	3,534,106	6,425	3,540,531
Bioterrorism Grant		91,208	-	91,208	-	-	-
Capital Improvement Program		1,089,838	1,273,571	957,568	1,405,841	59,511	1,465,352
Capital Improvement Reserve		1,655,250	251,000	312,191	1,594,059	-	1,594,059
Community Correction		276,004	524,321	420,646	379,679	14,460	394,139
Community Services Center		324,281	186,853	131,812	379,322	7,382	386,704
Connectivity Response Grant		(911,631)	911,631	-	-	-	-
County Attorney's Training		24,161	3,020	7,320	19,861	-	19,861
County Employee Benefit		5,360,129	3,961,907	3,884,191	5,437,845	494,519	5,932,364
Economic Development		5,378	133,332	138,710	-	-	-
Economic Development Incentive		1,651,339	58,483	155,854	1,553,968	-	1,553,968
Equipment Reserve		300,800	888,400	174,667	1,014,533	-	1,014,533
Finney County Fair Association		26,652	62,916	43,047	46,521	-	46,521
Free Fair and Fair Grounds		323,053	581,005	499,266	404,792	14,848	419,640
GIS		60,315	200,451	194,312	66,454	3,334	69,788
Guest Tax		-	849,204	849,204	-	-	-
Health		218,704	2,233,400	2,141,202	310,902	69,194	380,096
Historical Museum		8,172	209,080	216,000	1,252	-	1,252
Household Relief		-	253,375	253,375	-	-	-
Jail Commissary and Telephone		74,451	97,203	63,195	108,459	4,531	112,990
Juvenile Detention Center		(4,217)	1,115,221	1,104,564	6,440	34,646	41,086
Juvenile Detention Center Building		-	-	-	-	-	-
Law Enforcement		1,276,614	10,953,321	10,998,364	1,231,571	342,341	1,573,912
Library Maintenance		35,338	961,619	996,957	-	-	-
Intellectual Disability Services		7,868	203,655	210,000	1,523	-	1,523
Motor Vehicle Operating		252,620	287,594	310,694	229,520	-	229,520
Noxious Weed		351,390	402,184	402,204	351,370	4,990	356,360
Noxious Weed Capital Outlay		80,654	10,000	-	90,654	-	90,654
Oil & Gas Valuation Depletion Trust		3,230,159	-	3,798	3,226,361	-	3,226,361
Parks and Recreation		1,336	7,443	4,000	4,779	-	4,779
County Clerk's Technology		50,713	12,773	659	62,827	-	62,827
Register of Deeds' Technology		177,271	51,090	13,782	214,579	-	214,579
County Treasurer's Technology		35,182	12,772	-	47,954	-	47,954
Public Works		1,069,933	4,861,039	4,616,518	1,314,454	161,417	1,475,871
SPARK Grant		1,519,266	-	1,519,266	-	-	-
Special Alcohol and Drug		91	-	-	91	-	91
Special Highway Improvement		5,528,708	689,154	595,759	5,622,103	59,511	5,681,614
Special Road Machinery and Equipment		975,412	500,000	127,990	1,347,422	-	1,347,422
Sheriff's Crime Prevention		2,118	-	1,094	1,024	-	1,024
Sheriff's Special Account		9,968	5	10	9,963	-	9,963
Federal and State Forfeiture		58,868	383	17,418	41,833	-	41,833
State Drug Tax Assessment		7,285	22,763	8,899	21,149	-	21,149
Women, Infants and Children Grant		(135,210)	135,210	-	-	-	-
Youth Services		263,203	579,341	473,861	368,683	17,430	386,113
Total Special Purpose		26,068,354	39,843,432	34,991,203	30,920,583	1,364,199	32,284,782
<u>Capital Project Funds</u>							
Correction Services Building		2,491,744	1,278,123	715,031	3,054,836	-	3,054,836
JB Road Sales Tax		-	1,528,286	1,528,286	-	-	-
Total Capital Project		2,491,744	2,806,409	2,243,317	3,054,836	-	3,054,836
<u>Business Funds</u>							
Landfill		759,263	136,302	228,662	666,903	718	667,621
Sewer District #1		371,294	86,546	71,783	386,057	5,345	391,402
Sewer District #2		19,870	49,386	27,631	41,625	503	42,128
Sewer District #3		52,089	114,398	96,801	69,686	16,098	85,784
Sewer District #3 Bond and Interest		(1,241)	72,352	45,875	25,236	-	25,236
Total Business		1,201,275	458,984	470,752	1,189,507	22,664	1,212,171
<u>Trust Funds</u>							
CDBG Revolving Loan Fund		192,192	47,431	25,600	214,023	-	214,023

(continued)

FINNEY COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Unencumbered Cash (Deficit) 01/01/21	Receipts	Expenditures	Unencumbered Cash 12/31/21	Add Payables and Encumbrances	Treasurer's Cash 12/31/21
(continued)						
<u>Related Municipal Entities</u>						
Finney County Convention & Visitors Bureau	\$ 312,084	\$ 699,975	\$ 658,141	\$ 353,918	\$ 3,216	\$ 357,134
Finney County Public Library:						
General	193,489	1,142,422	1,117,093	218,818	-	218,818
Capital Improvement	79,616	45,275	18,069	106,822	-	106,822
Total Related Municipal Entities	585,189	1,887,672	1,793,303	679,558	3,216	682,774
 Total Municipal Entity (excluding Agency Funds) (memorandum only)	<u>\$ 35,522,864</u>	<u>\$ 55,076,021</u>	<u>\$ 48,267,130</u>	<u>\$ 42,331,755</u>	<u>\$ 1,666,295</u>	<u>\$ 43,998,050</u>
 <u>Composition of Cash</u>						
Demand deposits:						
Commerce Bank					\$ 14,184,122	
Western State Bank					1,442,956	
Plus deposits in transit					3,962,909	
Less outstanding checks					(1,228,159)	
Total demand deposits						\$ 18,361,828
Cash on hand						3,930
Change funds						6,920
Time deposits:						
Western State Bank					2,068,447	
First National Bank					15,713,188	
American State Bank					3,254,047	
Total time deposits						21,035,682
Repurchase agreements						50,427,805
Total cash						89,836,165
Less Agency Funds per Schedule 3						(46,520,889)
Plus related municipal entities						682,774
Total Treasurer's cash (excluding Agency Funds)						<u>\$ 43,998,050</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, 2021

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 selected 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 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 Convention and Visitors Bureau. The Board is appointed by the County Commission, which also has the authority to remove appointed Board members. The County Commissioners approve the Convention and Visitors Bureau's budget and collect/disburse to them the proceeds from the County's guest bed tax for their operations. The Finney County Convention and Visitors Bureau is presented as a related municipal entity in this financial statement.

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FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2021

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* 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 *Kansas Municipal Audit and Accounting Guide* (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, 2021

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 – 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, 2021, is \$50,427,805.

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, 2021

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, 2021, 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.

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2021

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. There were no such budget amendments during the year ended December 31, 2021.

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 revenues are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the 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
- Bioterrorism Grant
- Capital Improvement Reserve
- Community Correction
- Connectivity Response Grant
- County Attorney's Training
- Equipment Reserve
- Finney County Fair Association
- Household Relief
- Jail Commissary and Telephone
- Motor Vehicle Operating
- Oil & Gas Valuation Depletion Trust
- County Clerk's Technology
- Register of Deeds' Technology
- County Treasurer's Technology
- SPARK Grant
- 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
- Women, Infants and Children Grant
- Youth Services

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2021

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. Compliance 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, 2021.

3. Detailed notes on all funds

A. Deposits and investments

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

Cash on hand	\$ 10,850
Carrying amount of deposits	39,397,510
Repurchase agreements - Treasury obligations	<u>50,427,805</u>
Total cash and investments	<u><u>\$ 89,836,165</u></u>

At December 31, 2021, the County had the following investments:

Investment Type	Fair Value	Investment Maturities (in Years)		Rating
		Less than 1	1-2	
Repurchase agreements - Treasury obligations	\$ 50,427,805	\$ 50,427,805	\$ -	N/A
Total fair value	<u><u>\$ 50,427,805</u></u>	<u><u>\$ 50,427,805</u></u>	<u><u>\$ -</u></u>	

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

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2021

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, 2021, is as follows:

<u>Investments</u>	<u>Investments</u>
Treasury obligations	100.00%

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, 2021, the County's carrying amount of deposits was \$39,397,510 and the bank balance was \$36,662,760. Of the bank balance, 100% was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$17,209,406 was covered by federal depository insurance and \$19,453,354 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:

	<u>Commerce Bank</u>	<u>Western State Bank</u>	<u>First National Bank</u>	<u>American State Bank</u>
FDIC coverage	\$ 408,698	\$ 837,520	\$ 15,713,188	\$ 250,000
Pledged securities at market value	<u>14,135,547</u>	<u>2,948,101</u>	<u>-</u>	<u>3,690,305</u>
Total coverage	<u>\$ 14,544,245</u>	<u>\$ 3,785,621</u>	<u>\$ 15,713,188</u>	<u>\$ 3,940,305</u>
Funds on deposit	<u>\$ 14,184,122</u>	<u>\$ 3,511,403</u>	<u>\$ 15,713,188</u>	<u>\$ 3,254,047</u>
Funds at risk	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The carrying amount of deposits for the Finney County Convention and Visitors Bureau was \$357,134 and the bank balance was \$369,396. 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, 2021

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 \$325,640 and the bank balance was \$326,099. 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, including related municipal entities, with approved change orders compared to disbursements and accounts payable to date from inception are as follows at December 31, 2021:

Project	Project Authorization	Disbursements and Accounts Payable to Date	Committed
2021 bituminous surfacing project	\$ 1,215,028	\$ 1,176,720	\$ -
2021 crack sealing	124,200	124,200	-
2021 sand and gravel	113,150	113,255	-
2021 road sealing project	560,555	512,152	-
Farmland Road project	953,000	30,854	922,146

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FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2021

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, 2021, were as follows:

	Date of Issue	Maximum Rate	Amount of Issue	Date of Final Maturity	Balance 01/01/21	Additions	Reductions/ Payments	Balance 12/31/21	Interest Paid
Limited obligation bonds payable: Sales Tax, Series 2014	08/01/14	3.50%	6,625,000	10/01/25	\$ 3,345,000	\$ -	\$ 625,000	\$ 2,720,000	\$ 90,031
Revenue bonds payable: Sewer Improvement - Series 2002	06/03/02	4.75%	848,500	06/01/42	650,000	-	15,000	635,000	30,875
Capital leases payable: Caterpillar Motorgraders	01/13/16	2.35%	620,262	01/13/23	240,548	-	78,328	162,220	5,653
HVAC System Upgrade	12/20/17	2.58%	6,495,000	11/01/32	5,365,000	-	385,000	4,980,000	138,417
Watch Guard Dash / Body Cam	05/31/18	11.11%	118,200	05/31/22	47,945	-	33,056	14,889	3,676
Caterpillar Motorgraders	04/06/20	2.19%	400,000	04/01/25	361,583	-	77,317	284,266	7,462
Total capital leases payable					6,015,076	-	573,701	5,441,375	155,208
Total long-term debt					\$ 10,010,076	\$ -	\$ 1,213,701	\$ 8,796,375	\$ 276,114

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

	2022	2023	2024	2025	2026	2027-2031	2032-2036	2037-2041	2042	Total
Principal:										
Limited obligation bonds payable	\$ 645,000	\$ 670,000	\$ 690,000	\$ 715,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,720,000
Revenue bonds payable	20,000	20,000	20,000	20,000	20,000	130,000	160,000	200,000	45,000	635,000
Capital leases payable	569,077	567,812	502,538	471,948	440,000	2,375,000	515,000	-	-	5,441,375
Total principal	1,234,077	1,257,812	1,212,538	1,206,948	460,000	2,505,000	675,000	200,000	45,000	8,796,375
Interest:										
Limited obligation bonds payable	71,281	51,932	36,019	18,769	-	-	-	-	-	178,001
Revenue bonds payable	30,162	29,213	28,263	27,313	26,363	115,187	81,700	40,137	2,137	380,475
Capital leases payable	138,507	124,277	110,121	97,467	85,914	253,356	13,287	-	-	822,929
Total interest	239,950	205,422	174,403	143,549	112,277	368,543	94,987	40,137	2,137	1,381,405
Total principal and interest	\$ 1,474,027	\$ 1,463,234	\$ 1,386,941	\$ 1,350,497	\$ 572,277	\$ 2,873,543	\$ 769,987	\$ 240,137	\$ 47,137	\$ 10,177,780

Subsequent to December 31, 2021, the County authorized the issuance of \$680,000 of revenue bonds at a rate of 2.05% for the purpose of prepaying the County's outstanding Sewer Improvement – Series 2002 Revenue bonds. The advance refunding was undertaken to reduce the County's total debt service payments by \$182,613 and to obtain economic gain (difference between the present values of the debt services payments on the old and new debt) of \$150,340. The revenue bonds will be repaid through ad valorem taxes. Scheduled maturities on these bonds are as follows:

Year	Principal	Interest	Total
2022	\$ 40,000	\$ 11,207	\$ 51,207
2023	25,000	12,864	37,864
2024	25,000	12,351	37,351
2025	25,000	11,839	36,839
2026	25,000	11,326	36,326
2027-2031	155,000	47,611	202,611
2032-2036	160,000	31,570	191,570
2037-2041	185,000	13,684	198,684
2042	40,000	410	40,410
Total	\$ 680,000	\$ 152,862	\$ 832,862

In addition, subsequent to year end, the County adopted Resolution 21-2022 authorizing the redemption of the outstanding Limited Obligation Sales Tax Bonds, Series 2014 of the County.

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2021

3. Detailed notes on all funds (continued)

C. Long-term debt (continued)

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, 2021, there was one series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$277,553.

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FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2021

3. Detailed notes on all funds (continued)

D. Interfund transfers

Interfund operating transfers were as follows:

From	To	Statutory Authority	
General	Capital Improvement Reserve	19-120	\$ 125,000
General	Community Services Center		90,000
General	Economic Development Incentive		45,000
General	County Employee Benefit		1,200,000
General	Equipment Reserve	19-119	219,000
General	GIS		120,000
General	Health		100,000
General	Household Relief		3,375
General	Juvenile Detention Center		289,171
Ambulance	Equipment Reserve	19-119	230,000
Bioterrorism Grant	Health		91,208
Community Services Center	Capital Improvement Reserve	19-120	26,000
Community Services Center	Equipment Reserve	19-119	4,400
Free Fair and Fair Grounds	Finney County Fair Association	2-132	53,000
Free Fair and Fair Grounds	Equipment Reserve	19-119	100,000
GIS	Equipment Reserve	19-119	35,000
Health	Women, Infants and Children Grant		135,210
Law Enforcement	Capital Improvement Reserve	19-120	100,000
Law Enforcement	Equipment Reserve	19-119	300,000
Motor Vehicle Operating	General	8-145	252,620
Noxious Weed	Noxious Weed Capital Outlay	2-1318	10,000
Public Works	Special Highway Improvement	68-590	650,000
Public Works	Special Road Machinery and Equipment	68-141g	500,000
Federal and State Forfeiture	Law Enforcement		16,781
Landfill	General		200,000
Total			<u>\$ 4,895,765</u>

Interfund operating transfers of the Finney County Public Library, a related municipal unit, were as follows:

From	To	Statutory Authority	
General	Capital Improvement	12-1258	<u>\$ 39,347</u>

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2021

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 \$4,425,439 at December 31, 2021. 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, 2021. 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.

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, 2021.

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2021

4. Other information (continued)

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, 2021, 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, 2021, 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 publically available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions: K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate 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.

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2021

4. Other information (continued)

E. Defined benefit pension plan (continued)

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 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from Finney County, Kansas were \$1,255,143 for the year ended December 31, 2021.

Net pension liability: At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was \$9,253,858. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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 operating lease agreements for the use of mailing and postage equipment. Lease payments under these agreements totaled \$4,945 for the year ended December 31, 2021. Total future minimum lease payments are as follows:

Year	Total
2022	\$ 4,620
2023	4,620
2024	4,620
2025	1,155
Total	<u>\$ 15,015</u>

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2021

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. Lease payments under this agreement totaled \$25,801 for the year ended December 31, 2021. Total future minimum lease payments are as follows:

Year	Total
2022	\$ 30,312
2023	30,312
2024	30,312
2025	30,312
2026	30,312
2027-2031	151,560
2032-2036	126,300
Total	<u>\$ 429,420</u>

Contracts - Finney County Public Library

On September 29, 2016, 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 was effective for the period January 1, 2017, through December 31, 2021. The fees under this contract for 2021 are \$1,058,135. A similar contract was approved July 20, 2021, effective January 1, 2022, through December 31, 2027. Total future minimum payments are as follows:

Year	Total
2022	\$ 1,084,588
2023	1,111,703
2024	1,139,495
2025	1,167,983
2026	1,197,182
2027	1,227,112
Total	<u>\$ 6,928,063</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, 2021

4. Other information (continued)

G. COVID-19

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

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the County to assist with the risks and help offset incurred costs of the County.

H. Subsequent events

Subsequent to December 31, 2021, the County approved a three year contract for healthcare services at the jail for \$216,768 annually with a 3% annual increase. The County also approved a bid of \$285,874 for a security system at the Juvenile Detention Center.

Regulatory Required Supplemental Information

FINNEY COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2021

	Certified Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
<u>General Fund</u>			
General	\$ 9,549,495	\$ 8,742,955	\$ (806,540)
<u>Special Purpose Funds</u>			
Aging	372,560	362,125	(10,435)
Alcohol Programs	18,119	4,889	(13,230)
Ambulance	2,849,235	2,676,197	(173,038)
Capital Improvement Program	2,830,577	957,568	(1,873,009)
Community Services Center	180,125	131,812	(48,313)
County Employee Benefit	4,613,319	3,884,191	(729,128)
Economic Development	142,700	138,710	(3,990)
Economic Development Incentive	1,983,038	155,854	(1,827,184)
Free Fair and Fair Grounds	577,395	499,266	(78,129)
GIS	240,526	194,312	(46,214)
Guest Tax	1,049,687	849,204	(200,483)
Health	2,175,193	2,141,202	(33,991)
Historical Museum	216,000	-	-
Juvenile Detention Center	1,814,583	1,104,564	(710,019)
Juvenile Detention Center Building	11,632	-	(11,632)
Law Enforcement	11,528,504	10,998,364	(530,140)
Library Maintenance	998,135	996,957	(1,178)
Intellectual Disability Services	210,000	210,000	-
Noxious Weed	420,454	402,204	(18,250)
Noxious Weed Capital Outlay	85,204	-	(85,204)
Parks and Recreation	10,968	4,000	(6,968)
Public Works	5,097,546	4,616,518	(481,028)
<u>Business Funds</u>			
Landfill	640,225	228,662	(411,563)
Sewer District #1	227,640	71,783	(155,857)
Sewer District #2	42,465	27,631	(14,834)
Sewer District #3	103,300	96,801	(6,499)
Sewer District #3 Bond and Interest	61,175	45,875	(15,300)
<u>Trust Funds</u>			
CDBG Revolving Loan Fund	371,899	25,600	(346,299)

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 support services
- *County Appraiser
- *Building maintenance
- *Agricultural extension
- *Soil conservation
- *Economic development

Public Safety

- *District Court
- *25th Judicial District
- *CASA
- *Western Kansas Child Advocacy Center

Health and Sanitation

- *Mental health and other

(continued)

FINNEY COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Receipts:				
Taxes	\$ 7,041,696	\$ 7,636,001	\$ 6,333,737	\$ 1,302,264
Intergovernmental receipts	301,895	81,867	130,000	(48,133)
Licenses and fees	489,657	476,500	265,000	211,500
Use of money and property	219,251	64,945	2,000	62,945
Other	422,012	1,320,160	151,800	1,168,360
Transfers in	-	452,620	100,000	352,620
Total receipts	<u>8,474,511</u>	<u>10,032,093</u>	<u>\$ 6,982,537</u>	<u>\$ 3,049,556</u>
Expenditures:				
General government	5,889,227	5,529,232	\$ 7,501,945	\$ (1,972,713)
Public safety	1,048,957	872,177	1,057,550	(185,373)
Health and sanitation	150,000	150,000	150,000	-
Transfers out	1,086,389	2,191,546	840,000	1,351,546
Total expenditures	<u>8,174,573</u>	<u>8,742,955</u>	<u>\$ 9,549,495</u>	<u>\$ (806,540)</u>
Receipts over expenditures	299,938	1,289,138		
Unencumbered cash, beginning of year	<u>4,684,172</u>	<u>4,984,110</u>		
Unencumbered cash, end of year	<u>\$ 4,984,110</u>	<u>\$ 6,273,248</u>		

Special Purpose Funds

Fund Descriptions

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 funds 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 its public health and economic impacts.

Bioterrorism Grant:

This fund is used to account for grant monies to be used for bioterrorism prevention in the County.

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.

Connectivity Response Grant:

This fund is used to account for grant monies received to establish a contractual relationship between commerce and the County to address the impact of the COVID-19 public health and economic crisis, including the increased need for internet connectivity in Kansas.

Special Purpose Funds

(continued)

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 self-funded health insurance program and other employee benefits.

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.

Household Relief:

This fund is used to account for funds allocated by the County to assist residents as needed during the COVID-19 pandemic.

(continued)

Special Purpose Funds

(continued)

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

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 for the Finney County Public Library.

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.

Parks and Recreation:

This fund is used to account for monies generated by state alcohol tax funds which the County uses to support 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 operation of the Finney County Public Works department, which develops and maintains the County's public road system.

SPARK Grant:

This fund is used to account for monies received from the State of Kansas through the Strengthening People and Revitalizing Kansas (SPARK) program.

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.

(continued)

Special Purpose Funds

(continued)

Women, Infants and Children Grant:

This fund is used to account for grant monies for the Women, Infants and Children program in the County.

Youth Services:

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

Note: The County budgets all special purpose funds except for American Rescue Plan Act (ARPA) Grant; Bioterrorism Grant; Capital Improvement Reserve; Community Correction; Connectivity Response Grant; County Attorney's Training; Equipment Reserve; Finney County Fair Association; Household Relief; Jail Commissary and Telephone; Motor Vehicle Operating; Oil & Gas Valuation Depletion Trust; County Clerk's Technology; Register of Deeds' Technology; County Treasurer's Technology; SPARK Grant; 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; Women, Infants and Children Grant; and Youth Services funds.

(continued)

FINNEY COUNTY, KANSAS
Aging Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 301,226	\$ 301,673	\$ 312,813	\$ (11,140)
Motor vehicle	32,895	33,054	30,351	2,703
Delinquent property	5,842	9,222	-	9,222
Motor vehicle excise tax	436	298	485	(187)
Recreational vehicle tax	-	398	465	(67)
In lieu of	4,986	5,152	4,624	528
Total receipts	345,385	349,797	\$ 348,738	\$ 1,059
Expenditures:				
Other public service:				
Committee on Aging	352,000	362,125	\$ 362,560	\$ (435)
Other	-	-	10,000	(10,000)
Total expenditures	352,000	362,125	\$ 372,560	\$ (10,435)
Receipts under expenditures	(6,615)	(12,328)		
Unencumbered cash, beginning of year	18,943	12,328		
Unencumbered cash, end of year	\$ 12,328	\$ -		

FINNEY COUNTY, KANSAS
 Alcohol Programs Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental receipts	\$ 7,282	\$ 7,443	\$ 15,000	\$ (7,557)
Other	-	813	-	813
Total receipts	<u>7,282</u>	<u>8,256</u>	<u>\$ 15,000</u>	<u>\$ (6,744)</u>
Expenditures:				
Health and sanitation:				
Contractual	<u>2,438</u>	<u>4,889</u>	<u>\$ 18,119</u>	<u>\$ (13,230)</u>
Total expenditures	<u>2,438</u>	<u>4,889</u>	<u>\$ 18,119</u>	<u>\$ (13,230)</u>
Receipts over expenditures	4,844	3,367		
Unencumbered cash, beginning of year	<u>9,798</u>	<u>14,642</u>		
Unencumbered cash, end of year	<u>\$ 14,642</u>	<u>\$ 18,009</u>		

FINNEY COUNTY, KANSAS
 Ambulance Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 1,652,986	\$ 1,805,767	\$ 1,872,343	\$ (66,576)
Motor vehicle	147,882	175,153	166,606	8,547
Delinquent property	25,898	47,585	-	47,585
Motor vehicle excise tax	1,925	1,546	2,661	(1,115)
Recreational vehicle tax	-	2,115	2,554	(439)
In lieu of	27,364	30,839	25,376	5,463
Intergovernmental receipts	11,075	36,545	-	36,545
Licenses and fees	609,394	298,424	350,000	(51,576)
Other	632	60,193	-	60,193
Total receipts	<u>2,477,156</u>	<u>2,458,167</u>	<u>\$ 2,419,540</u>	<u>\$ 38,627</u>
Expenditures:				
Ambulance / EMS:				
Personnel services	1,657,431	1,570,871	\$ 1,687,709	\$ (116,838)
Contractual services	127,365	134,252	433,665	(299,413)
Commodities	99,507	114,436	111,641	2,795
Capital outlay	3,150	144,474	300,667	(156,193)
Building maintenance reimbursement	1,000	1,000	-	1,000
Health insurance reimbursement	295,000	302,400	-	302,400
Total ambulance / EMS	<u>2,183,453</u>	<u>2,267,433</u>	<u>2,533,682</u>	<u>(266,249)</u>
Emergency management:				
Personnel services	123,300	130,852	150,003	(19,151)
Contractual services	4,822	4,304	47,400	(43,096)
Commodities	20,082	13,508	19,150	(5,642)
Capital outlay	9,566	4,900	9,000	(4,100)
Health insurance reimbursement	-	25,200	-	25,200
Total emergency management	<u>157,770</u>	<u>178,764</u>	<u>225,553</u>	<u>(46,789)</u>
Other	<u>-</u>	<u>-</u>	<u>90,000</u>	<u>(90,000)</u>
Transfers out:				
Equipment Reserve	<u>100,000</u>	<u>230,000</u>	<u>-</u>	<u>230,000</u>
Total expenditures	<u>2,441,223</u>	<u>2,676,197</u>	<u>\$ 2,849,235</u>	<u>\$ (173,038)</u>
Receipts over (under) expenditures	35,933	(218,030)		
Unencumbered cash, beginning of year	<u>632,777</u>	<u>668,710</u>		
Unencumbered cash, end of year	<u>\$ 668,710</u>	<u>\$ 450,680</u>		

FINNEY COUNTY, KANSAS
American Rescue Plan Act (ARPA) Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts:		
State and federal aid	\$ -	\$ 3,541,644
Use of money and property	-	849
Total receipts	-	3,542,493
Expenditures:		
General and administrative:		
Contractual services	-	8,387
Total expenditures	-	8,387
Receipts over expenditures	-	3,534,106
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	\$ -	\$ 3,534,106

FINNEY COUNTY, KANSAS
 Bioterrorism Grant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts:		
State and federal aid	\$ 28,683	\$ -
Total receipts	<u>28,683</u>	<u>-</u>
Expenditures:		
Public safety:		
Contractual services	9,475	-
Commodities	2,211	-
Transfers out:		
Health	<u>-</u>	<u>91,208</u>
Total expenditures	<u>11,686</u>	<u>91,208</u>
Receipts over (under) expenditures	16,997	(91,208)
Unencumbered cash, beginning of year	<u>74,211</u>	<u>91,208</u>
Unencumbered cash, end of year	<u><u>\$ 91,208</u></u>	<u><u>\$ -</u></u>

FINNEY COUNTY, KANSAS
 Capital Improvement Program Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Receipts:				
Taxes:				
Local sales	\$ 1,123,139	\$ 1,273,571	\$ 950,000	\$ 323,571
Total receipts	<u>1,123,139</u>	<u>1,273,571</u>	<u>\$ 950,000</u>	<u>\$ 323,571</u>
Expenditures:				
General government:				
Capital outlay	<u>1,463,879</u>	<u>957,568</u>	<u>\$ 2,830,577</u>	<u>\$ (1,873,009)</u>
Total expenditures	<u>1,463,879</u>	<u>957,568</u>	<u>\$ 2,830,577</u>	<u>\$ (1,873,009)</u>
Receipts over (under) expenditures	(340,740)	316,003		
Unencumbered cash, beginning of year	<u>1,430,578</u>	<u>1,089,838</u>		
Unencumbered cash, end of year	<u>\$ 1,089,838</u>	<u>\$ 1,405,841</u>		

FINNEY COUNTY, KANSAS
 Capital Improvement Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in:		
General	\$ 250,000	\$ 125,000
Community Services Center	-	26,000
Law enforcement	-	100,000
Total receipts	<u>250,000</u>	<u>251,000</u>
Expenditures:		
General government:		
Capital outlay	<u>337,883</u>	<u>312,191</u>
Total expenditures	<u>337,883</u>	<u>312,191</u>
Receipts under expenditures	(87,883)	(61,191)
Unencumbered cash, beginning of year	<u>1,743,133</u>	<u>1,655,250</u>
Unencumbered cash, end of year	<u><u>\$ 1,655,250</u></u>	<u><u>\$ 1,594,059</u></u>

FINNEY COUNTY, KANSAS
Community Correction Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts:		
State and federal aid	\$ 430,134	\$ 436,209
Rent	-	925
Reimbursements and restitution	80,908	87,187
Total receipts	511,042	524,321
Expenditures:		
Public safety:		
Personnel services	520,160	377,560
Contractual services	23,379	33,754
Commodities	6,457	9,162
Capital outlay	-	170
Total expenditures	549,996	420,646
Receipts over (under) expenditures	(38,954)	103,675
Unencumbered cash, beginning of year	314,958	276,004
Unencumbered cash, end of year	\$ 276,004	\$ 379,679

FINNEY COUNTY, KANSAS
Community Services Center Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Rents	\$ 77,175	\$ 96,853	\$ 90,000	\$ 6,853
Transfers in:				
General	100,562	90,000	100,500	(10,500)
Total receipts	177,737	186,853	\$ 190,500	\$ (3,647)
Expenditures:				
Building operations:				
Contractual	70,224	57,027	\$ 83,295	\$ (26,268)
Commodities	5,135	320	1,850	(1,530)
Capital outlay	-	-	700	(700)
Status Offenders/Diversion:				
Personnel	84,940	37,979	80,880	(42,901)
Contractual	-	565	2,400	(1,835)
Commodities	4,341	5,521	11,000	(5,479)
Transfers out:				
Capital Improvement Reserve	-	26,000	-	26,000
Equipment Reserve	-	4,400	-	4,400
Total expenditures	164,640	131,812	\$ 180,125	\$ (48,313)
Receipts over expenditures	13,097	55,041		
Unencumbered cash, beginning of year	311,184	324,281		
Unencumbered cash, end of year	\$ 324,281	\$ 379,322		

FINNEY COUNTY, KANSAS
Connectivity Response Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts:		
State and federal aid	\$ 911,631	\$ 911,631
Total receipts	911,631	911,631
Expenditures:		
General government:		
Contractual services	891,713	-
Capital outlay	931,549	-
Total expenditures	1,823,262	-
Receipts over (under) expenditures	(911,631)	911,631
Unencumbered cash (deficit), beginning of year	-	(911,631)
Unencumbered cash (deficit), end of year	\$ (911,631)	\$ -

FINNEY COUNTY, KANSAS
County Attorney's Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 3,676	\$ 3,020
Total receipts	<u>3,676</u>	<u>3,020</u>
Expenditures:		
Public safety:		
Contractual services	2,702	1,403
Commodities	<u>70</u>	<u>5,917</u>
Total expenditures	<u>2,772</u>	<u>7,320</u>
Receipts over (under) expenditures	904	(4,300)
Unencumbered cash, beginning of year	<u>23,257</u>	<u>24,161</u>
Unencumbered cash, end of year	<u><u>\$ 24,161</u></u>	<u><u>\$ 19,861</u></u>

FINNEY COUNTY, KANSAS
County Employee Benefit Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Under
Receipts:				
Taxes:				
Ad valorem property	\$ 1,632,759	\$ 1,934,293	\$ 2,005,696	\$ (71,403)
Motor vehicle	229,912	193,827	164,551	29,276
Delinquent property	40,343	55,134	-	55,134
Motor vehicle excise tax	2,866	1,835	2,629	(794)
Recreational vehicle tax	-	2,316	2,523	(207)
In lieu of	27,028	33,035	25,060	7,975
Other	-	541,467	-	541,467
Transfers in:				
General	-	1,200,000	-	1,200,000
Total receipts	<u>1,932,908</u>	<u>3,961,907</u>	<u>\$ 2,200,459</u>	<u>\$ 1,761,448</u>
Expenditures:				
General government:				
Health insurance	1,424,607	2,890,031	\$ 2,943,319	\$ (53,288)
KPERS	-	356,177	610,000	(253,823)
Social Security	-	314,985	475,000	(160,015)
Workers compensation	-	181,115	110,000	71,115
Unemployment insurance	-	3,433	15,000	(11,567)
Personnel services	-	40,125	37,500	2,625
Contractual services	56,390	87,015	33,000	54,015
Commodities	-	11,238	14,500	(3,262)
Capital outlay	-	72	-	72
Miscellaneous	-	-	75,000	(75,000)
Transfers out:				
Health	-	-	300,000	(300,000)
Total expenditures	<u>1,480,997</u>	<u>3,884,191</u>	<u>\$ 4,613,319</u>	<u>\$ (729,128)</u>
Receipts over expenditures	451,911	77,716		
Unencumbered cash, beginning of year	<u>4,908,218</u>	<u>5,360,129</u>		
Unencumbered cash, end of year	<u>\$ 5,360,129</u>	<u>\$ 5,437,845</u>		

FINNEY COUNTY, KANSAS
Economic Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 115,963	\$ 114,899	\$ 119,143	\$ (4,244)
Motor vehicle	12,292	12,669	11,668	1,001
Delinquent property	2,197	3,535	-	3,535
Motor vehicle excise tax	161	114	186	(72)
Recreational vehicle tax	-	153	179	(26)
In lieu of	1,920	1,962	1,780	182
Total receipts	<u>132,533</u>	<u>133,332</u>	<u>\$ 132,956</u>	<u>\$ 376</u>
Expenditures:				
Other public service:				
Economic Development Commission	<u>135,889</u>	<u>138,710</u>	<u>\$ 142,700</u>	<u>\$ (3,990)</u>
Total expenditures	<u>135,889</u>	<u>138,710</u>	<u>\$ 142,700</u>	<u>\$ (3,990)</u>
Receipts under expenditures	(3,356)	(5,378)		
Unencumbered cash, beginning of year	<u>8,734</u>	<u>5,378</u>		
Unencumbered cash, end of year	<u>\$ 5,378</u>	<u>\$ -</u>		

FINNEY COUNTY, KANSAS
Economic Development Incentive Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Receipts:				
Intergovernmental receipts:				
City of Garden City	\$ 6,463	\$ 13,483	\$ 60,000	\$ (46,517)
Transfers in:				
General	45,000	45,000	125,000	(80,000)
Total receipts	51,463	58,483	\$ 185,000	\$ (126,517)
Expenditures:				
General government:				
Economic development incentives	-	-	\$ 1,033,038	\$ (1,033,038)
Farmland Road	32,849	155,854	950,000	(794,146)
Total expenditures	32,849	155,854	\$ 1,983,038	\$ (1,827,184)
Receipts over (under) expenditures	18,614	(97,371)		
Unencumbered cash, beginning of year	1,632,725	1,651,339		
Unencumbered cash, end of year	\$ 1,651,339	\$ 1,553,968		

FINNEY COUNTY, KANSAS
 Equipment Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in:		
General	\$ -	\$ 219,000
Ambulance	100,000	230,000
Community Services Center	-	4,400
Free Fair and Fair Grounds	25,000	100,000
GIS	-	35,000
Law Enforcement	175,800	300,000
Total receipts	<u>300,800</u>	<u>888,400</u>
Expenditures:		
General government:		
Capital outlay	<u>-</u>	<u>174,667</u>
Total expenditures	<u>-</u>	<u>174,667</u>
Receipts over expenditures	300,800	713,733
Unencumbered cash, beginning of year	<u>-</u>	<u>300,800</u>
Unencumbered cash, end of year	<u><u>\$ 300,800</u></u>	<u><u>\$ 1,014,533</u></u>

FINNEY COUNTY, KANSAS
 Finney County Fair Association Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 7,381	\$ 9,910
Use of money and property	-	6
Transfers in:		
Free Fair and Fair Grounds	53,000	53,000
Total receipts	60,381	62,916
Expenditures:		
Culture and recreation:		
Personnel services	1,326	1,680
Contractual services	25,076	33,848
Commodities	9,030	7,519
Total expenditures	35,432	43,047
Receipts over expenditures	24,949	19,869
Unencumbered cash, beginning of year	1,703	26,652
Unencumbered cash, end of year	\$ 26,652	\$ 46,521

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, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 444,434	\$ 400,160	\$ 414,933	\$ (14,773)
Motor vehicle	31,705	45,061	44,780	281
Delinquent property	6,096	12,365	-	12,365
Motor vehicle excise tax	426	386	715	(329)
Recreational vehicle tax	-	547	687	(140)
In lieu of	7,357	6,834	6,820	14
Licenses and fees	-	3,614	-	3,614
Use of money and property	48,517	81,308	45,000	36,308
Other	10,514	30,730	-	30,730
Total receipts	549,049	581,005	\$ 512,935	\$ 68,070
Expenditures:				
Culture and recreation:				
Personnel services	238,633	181,695	\$ 309,235	\$ (127,540)
Contractual services	136,882	153,039	189,060	(36,021)
Commodities	3,094	7,732	6,100	1,632
Capital outlay	-	3,800	20,000	(16,200)
Transfers out:				
Finney County Fair Association	53,000	53,000	53,000	-
Equipment Reserve	25,000	100,000	-	100,000
Total expenditures	456,609	499,266	\$ 577,395	\$ (78,129)
Receipts over expenditures	92,440	81,739		
Unencumbered cash, beginning of year	230,613	323,053		
Unencumbered cash, end of year	\$ 323,053	\$ 404,792		

FINNEY COUNTY, KANSAS
GIS Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Receipts:				
Intergovernmental receipts:				
City of Garden City	\$ 80,000	\$ 80,000	\$ 120,000	\$ (40,000)
Other	5,524	451	-	451
Transfers in:				
General	80,000	120,000	120,000	-
Total receipts	<u>165,524</u>	<u>200,451</u>	<u>\$ 240,000</u>	<u>\$ (39,549)</u>
Expenditures:				
Other public service:				
Personnel services	144,875	118,804	\$ 144,876	\$ (26,072)
Contractual services	2,922	790	39,150	(38,360)
Commodities	50,000	-	11,500	(11,500)
Capital outlay	38,355	39,718	45,000	(5,282)
Transfers out:				
Equipment Reserve	-	35,000	-	35,000
Total expenditures	<u>236,152</u>	<u>194,312</u>	<u>\$ 240,526</u>	<u>\$ (46,214)</u>
Receipts over (under) expenditures	(70,628)	6,139		
Unencumbered cash, beginning of year	<u>130,943</u>	<u>60,315</u>		
Unencumbered cash, end of year	<u>\$ 60,315</u>	<u>\$ 66,454</u>		

FINNEY COUNTY, KANSAS
 Guest Tax Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Receipts:				
Taxes:				
Transient guest tax	\$ 784,789	\$ 849,204	\$ 1,000,000	\$ (150,796)
Other	-	-	50,000	(50,000)
Total receipts	<u>784,789</u>	<u>849,204</u>	<u>\$ 1,050,000</u>	<u>\$ (200,796)</u>
Expenditures:				
Culture and recreation:				
Convention and Visitors Bureau	664,127	697,064	\$ 800,000	\$ (102,936)
City of Garden City	120,662	152,140	169,687	(17,547)
Transfers out:				
Economic Development Incentives	-	-	80,000	(80,000)
Total expenditures	<u>784,789</u>	<u>849,204</u>	<u>\$ 1,049,687</u>	<u>\$ (200,483)</u>
Receipts over expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ -</u>		

FINNEY COUNTY, KANSAS
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 522,530	\$ 492,229	\$ 510,418	\$ (18,189)
Motor vehicle	54,602	56,832	52,646	4,186
Delinquent property	9,820	15,878	-	15,878
Motor vehicle excise tax	723	510	841	(331)
Recreational vehicle tax	-	685	807	(122)
In lieu of	8,650	8,407	8,020	387
Intergovernmental receipts:				
State and federal aid	590,293	1,051,799	300,000	751,799
Licenses and fees	487,679	405,271	325,000	80,271
Other	668	10,581	450,000	(439,419)
Transfers in:				
General	-	100,000	-	100,000
Bioterrorism Grant	-	91,208	-	91,208
County Employee Benefits	-	-	300,000	(300,000)
Total receipts	1,674,965	2,233,400	\$ 1,947,732	\$ 285,668
Expenditures:				
Health general:				
Personnel services	337,391	261,113	\$ 257,532	\$ 3,581
Contractual services	42,954	43,370	50,000	(6,630)
Commodities	98,283	40,757	24,200	16,557
Capital outlay	368	-	14,000	(14,000)
Total health general	478,996	345,240	345,732	(492)
Grants:				
Personnel services	651,152	942,104	881,631	60,473
Contractual services	54,645	82,698	99,800	(17,102)
Commodities	224,368	382,634	439,500	(56,866)
Capital outlay	243,003	12,421	-	12,421
Total grants	1,173,168	1,419,857	1,420,931	(1,074)
Expansion and wellness:				
Personnel services	224,758	119,884	220,980	(101,096)
Contractual services	53,960	85,519	102,050	(16,531)
Commodities	4,489	23,006	50,500	(27,494)
Capital outlay	-	12,486	35,000	(22,514)
Total expansion and wellness	283,207	240,895	408,530	(167,635)
Transfers out:				
Women, Infants and Children Grant	-	135,210	-	135,210
Total expenditures	1,935,371	2,141,202	\$ 2,175,193	\$ (33,991)
Receipts over (under) expenditures	(260,406)	92,198		
Unencumbered cash, beginning of year	479,110	218,704		
Unencumbered cash, end of year	\$ 218,704	\$ 310,902		

FINNEY COUNTY, KANSAS
 Historical Museum Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 184,341	\$ 179,791	\$ 186,433	\$ (6,642)
Motor vehicle	19,645	20,139	18,569	1,570
Delinquent property	3,552	5,655	-	5,655
Motor vehicle excise tax	258	182	297	(115)
Recreational vehicle tax	-	242	285	(43)
In lieu of	3,052	3,071	2,825	246
Total receipts	<u>210,848</u>	<u>209,080</u>	<u>\$ 208,409</u>	<u>\$ 671</u>
Expenditures:				
Culture and recreation:				
Historical society	<u>216,000</u>	<u>216,000</u>	<u>\$ 216,000</u>	<u>\$ -</u>
Total expenditures	<u>216,000</u>	<u>216,000</u>	<u>\$ 216,000</u>	<u>\$ -</u>
Receipts under expenditures	(5,152)	(6,920)		
Unencumbered cash, beginning of year	<u>13,324</u>	<u>8,172</u>		
Unencumbered cash, end of year	<u>\$ 8,172</u>	<u>\$ 1,252</u>		

FINNEY COUNTY, KANSAS
Household Relief Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts:		
Reimbursements	\$ -	\$ 250,000
Transfers in:		
General	-	3,375
Total receipts	-	253,375
Expenditures:		
Health and sanitation:		
Grant awards	-	253,375
Total expenditures	-	253,375
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	\$ -	\$ -

FINNEY COUNTY, KANSAS
 Jail Commissary and Telephone Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 52,825	\$ 69,102
Other	35,401	28,101
Total receipts	88,226	97,203
Expenditures:		
Public safety:		
Contractual services	6,679	3,714
Commodities	44,275	59,481
Capital outlay	14,505	-
Total expenditures	65,459	63,195
Receipts over expenditures	22,767	34,008
Unencumbered cash, beginning of year	51,684	74,451
Unencumbered cash, end of year	\$ 74,451	\$ 108,459

FINNEY COUNTY, KANSAS
 Juvenile Detention Center Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Under
Receipts:				
Intergovernmental receipts:				
State and federal aid	\$ 9,657	\$ 3,000	\$ 20,000	\$ (17,000)
Other counties/agencies	507,144	455,452	655,000	(199,548)
Shelter care placement	-	282,427	1,156,000	(873,573)
Licenses and fees	-	7,286	-	7,286
Other	30,055	77,885	-	77,885
Transfers in:				
General	417,653	289,171	280,000	9,171
Total receipts	964,509	1,115,221	\$ 2,111,000	\$ (995,779)
Expenditures:				
Juvenile Detention Center:				
Personnel services	786,368	993,689	\$ 1,369,683	\$ (375,994)
Contractual services	120,569	52,668	71,160	(18,492)
Commodities	61,789	58,207	90,240	(32,033)
Other	-	-	143,500	(143,500)
Total juvenile detention center	968,726	1,104,564	1,674,583	(570,019)
Transfers out:				
Juvenile Detention Center Building	-	-	140,000	(140,000)
Total expenditures	968,726	1,104,564	\$ 1,814,583	\$ (710,019)
Receipts over (under) expenditures	(4,217)	10,657		
Unencumbered cash (deficit), beginning of year	-	(4,217)		
Unencumbered cash (deficit), end of year	\$ (4,217)	\$ 6,440		

FINNEY COUNTY, KANSAS
 Juvenile Detention Center Building Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Use of money and property	\$ 869	\$ -	\$ -	\$ -
Total receipts	<u>869</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:				
Public safety:				
Capital outlay	12,502	-	\$ 11,632	\$ (11,632)
Total expenditures	<u>12,502</u>	<u>-</u>	<u>\$ 11,632</u>	<u>\$ (11,632)</u>
Receipts over (under) expenditures	(11,633)	-		
Unencumbered cash, beginning of year	<u>11,633</u>	<u>-</u>		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ -</u>		

FINNEY COUNTY, KANSAS
Law Enforcement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 9,566,544	\$ 9,082,883	\$ 9,418,206	\$ (335,323)
Motor vehicle	963,040	1,031,104	964,251	66,853
Delinquent property	163,502	279,030	-	279,030
Motor vehicle excise tax	12,829	9,203	15,403	(6,200)
Recreational vehicle tax	-	12,432	14,784	(2,352)
In lieu of	158,365	155,124	146,850	8,274
Licenses and fees	-	34,531	-	34,531
Intergovernmental receipts	-	44,880	-	44,880
Other	347,275	287,353	200,000	87,353
Transfers in:				
Federal and State Forfeiture	-	16,781	-	16,781
Total receipts	11,211,555	10,953,321	\$ 10,759,494	\$ 193,827
Expenditures:				
Sheriff:				
Personnel services	5,790,219	5,599,914	\$ 5,998,410	\$ (398,496)
Contractual services	537,742	681,709	1,909,524	(1,227,815)
Commodities	652,355	714,903	700,625	14,278
Capital outlay	254,063	228,332	313,579	(85,247)
Building maintenance reimbursement	90,173	192,000	-	192,000
Health insurance reimbursement	1,170,694	1,285,200	-	1,285,200
Total Sheriff	8,495,246	8,702,058	8,922,138	(220,080)
County Attorney:				
Personnel services	1,547,193	1,366,535	1,774,023	(407,488)
Contractual services	62,831	54,055	434,804	(380,749)
Commodities	70,745	70,043	91,239	(21,196)
Capital outlay	28,511	102,176	16,300	85,876
Building maintenance reimbursement	1,116	26,297	-	26,297
Health insurance reimbursement	241,104	277,200	-	277,200
Total County Attorney	1,951,500	1,896,306	2,316,366	(420,060)
Other	-	-	290,000	(290,000)
Transfers out:				
Capital Improvement Reserve	-	100,000	-	100,000
Equipment Reserve	175,800	300,000	-	300,000
Total transfers out	175,800	400,000	-	400,000
Total expenditures	10,622,546	10,998,364	\$ 11,528,504	\$ (530,140)
Receipts over (under) expenditures	589,009	(45,043)		
Unencumbered cash, beginning of year	687,605	1,276,614		
Unencumbered cash, end of year	\$ 1,276,614	\$ 1,231,571		

FINNEY COUNTY, KANSAS
Library Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 823,292	\$ 831,110	\$ 861,803	\$ (30,693)
Motor vehicle	84,999	89,339	82,950	6,389
Delinquent property	15,438	25,098	-	25,098
Motor vehicle excise tax	1,125	801	1,325	(524)
Recreational vehicle tax	-	1,076	1,272	(196)
In lieu of	13,628	14,195	12,635	1,560
Total receipts	<u>938,482</u>	<u>961,619</u>	<u>\$ 959,985</u>	<u>\$ 1,634</u>
Expenditures:				
Culture and recreation:				
Finney County Library	<u>962,156</u>	<u>996,957</u>	<u>\$ 998,135</u>	<u>\$ (1,178)</u>
Total expenditures	<u>962,156</u>	<u>996,957</u>	<u>\$ 998,135</u>	<u>\$ (1,178)</u>
Receipts under expenditures	(23,674)	(35,338)		
Unencumbered cash, beginning of year	<u>59,012</u>	<u>35,338</u>		
Unencumbered cash, end of year	<u>\$ 35,338</u>	<u>\$ -</u>		

FINNEY COUNTY, KANSAS
Intellectual Disability Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 174,639	\$ 175,686	\$ 182,175	\$ (6,489)
Motor vehicle	19,149	19,177	17,600	1,577
Delinquent property	3,463	5,388	-	5,388
Motor vehicle excise tax	254	173	281	(108)
Recreational vehicle tax	-	231	269	(38)
In lieu of	2,890	3,000	2,680	320
Total receipts	<u>200,395</u>	<u>203,655</u>	<u>\$ 203,005</u>	<u>\$ 650</u>
Expenditures:				
Health and sanitation:				
Distributions	<u>205,000</u>	<u>210,000</u>	<u>\$ 210,000</u>	<u>\$ -</u>
Total expenditures	<u>205,000</u>	<u>210,000</u>	<u>\$ 210,000</u>	<u>\$ -</u>
Receipts under expenditures	(4,605)	(6,345)		
Unencumbered cash, beginning of year	<u>12,473</u>	<u>7,868</u>		
Unencumbered cash, end of year	<u>\$ 7,868</u>	<u>\$ 1,523</u>		

FINNEY COUNTY, KANSAS
 Motor Vehicle Operating Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 276,775	\$ 283,679
Other receipts	-	3,915
Total receipts	<u>276,775</u>	<u>287,594</u>
Expenditures:		
General government:		
Personnel services	-	44,530
Commodities	7,837	8,269
Capital outlay	16,318	5,275
Transfers out:		
General	-	252,620
Total expenditures	<u>24,155</u>	<u>310,694</u>
Receipts over (under) expenditures	252,620	(23,100)
Unencumbered cash, beginning of year	-	252,620
Unencumbered cash, end of year	<u>\$ 252,620</u>	<u>\$ 229,520</u>

FINNEY COUNTY, KANSAS
 Noxious Weed Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 242,552	\$ 140,284	\$ 145,487	\$ (5,203)
Motor vehicle	31,726	28,074	24,418	3,656
Delinquent property	5,409	7,555	-	7,555
Motor vehicle excise tax	404	262	390	(128)
Recreational vehicle tax	-	336	374	(38)
In lieu of	4,015	2,396	3,720	(1,324)
Other	-	2,582	-	2,582
Licenses and fees	191,391	220,695	75,000	145,695
Total receipts	475,497	402,184	\$ 249,389	\$ 152,795
Expenditures:				
Public works:				
Personnel services	140,374	165,956	\$ 169,107	\$ (3,151)
Contractual services	7,631	10,043	10,840	(797)
Commodities	146,516	216,205	230,507	(14,302)
Capital outlay	-	-	10,000	(10,000)
Transfers out:				
Noxious Weed Capital Outlay	20,000	10,000	-	10,000
Total expenditures	314,521	402,204	\$ 420,454	\$ (18,250)
Receipts over (under) expenditures	160,976	(20)		
Unencumbered cash, beginning of year	190,414	351,390		
Unencumbered cash, end of year	\$ 351,390	\$ 351,370		

FINNEY COUNTY, KANSAS
 Noxious Weed Capital Outlay Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Transfers in:				
Noxious Weed	\$ 20,000	\$ 10,000	\$ -	\$ 10,000
Total receipts	20,000	10,000	\$ -	\$ 10,000
Expenditures:				
Public works:				
Capital outlay	24,550	-	\$ 85,204	\$ (85,204)
Total expenditures	24,550	-	\$ 85,204	\$ (85,204)
Receipts over (under) expenditures	(4,550)	10,000		
Unencumbered cash, beginning of year	85,204	80,654		
Unencumbered cash, end of year	\$ 80,654	\$ 90,654		

FINNEY COUNTY, KANSAS
Oil & Gas Valuation Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in:		
General	\$ 197,014	\$ -
Total receipts	197,014	-
Expenditures:		
Other public service	143,537	3,798
Total expenditures	143,537	3,798
Receipts over (under) expenditures	53,477	(3,798)
Unencumbered cash, beginning of year	3,176,682	3,230,159
Unencumbered cash, end of year	<u>\$ 3,230,159</u>	<u>\$ 3,226,361</u>

FINNEY COUNTY, KANSAS
Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Receipts:				
Intergovernmental receipts:				
Alcohol tax	\$ 7,282	\$ 7,443	\$ 10,467	\$ (3,024)
Total receipts	<u>7,282</u>	<u>7,443</u>	<u>\$ 10,467</u>	<u>\$ (3,024)</u>
Expenditures:				
Culture and recreation:				
Distributions	<u>8,750</u>	<u>4,000</u>	<u>\$ 10,968</u>	<u>\$ (6,968)</u>
Total expenditures	<u>8,750</u>	<u>4,000</u>	<u>\$ 10,968</u>	<u>\$ (6,968)</u>
Receipts over (under) expenditures	(1,468)	3,443		
Unencumbered cash, beginning of year	<u>2,804</u>	<u>1,336</u>		
Unencumbered cash, end of year	<u>\$ 1,336</u>	<u>\$ 4,779</u>		

FINNEY COUNTY, KANSAS
County Clerk's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 14,967	\$ 12,773
Total receipts	14,967	12,773
Expenditures:		
General government:		
Commodities	1,220	248
Capital outlay	1,220	411
Total expenditures	2,440	659
Receipts over expenditures	12,527	12,114
Unencumbered cash, beginning of year	38,186	50,713
Unencumbered cash, end of year	\$ 50,713	\$ 62,827

FINNEY COUNTY, KANSAS
 Register of Deeds' Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 59,866	\$ 51,090
Total receipts	<u>59,866</u>	<u>51,090</u>
Expenditures:		
General government:		
Contractual services	<u>4,159</u>	<u>13,782</u>
Total expenditures	<u>4,159</u>	<u>13,782</u>
Receipts over expenditures	55,707	37,308
Unencumbered cash, beginning of year	<u>121,564</u>	<u>177,271</u>
Unencumbered cash, end of year	<u><u>\$ 177,271</u></u>	<u><u>\$ 214,579</u></u>

FINNEY COUNTY, KANSAS
County Treasurer's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 14,967	\$ 12,772
Total receipts	<u>14,967</u>	<u>12,772</u>
Expenditures:		
General government:		
Contractual services	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	14,967	12,772
Unencumbered cash, beginning of year	<u>20,215</u>	<u>35,182</u>
Unencumbered cash, end of year	<u><u>\$ 35,182</u></u>	<u><u>\$ 47,954</u></u>

FINNEY COUNTY, KANSAS
Public Works Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 2,774,799	\$ 2,853,048	\$ 2,958,397	\$ (105,349)
Motor vehicle	263,512	294,470	279,671	14,799
Delinquent property	48,569	83,013	-	83,013
Motor vehicle excise tax	3,572	2,601	4,468	(1,867)
Recreational vehicle tax	-	3,556	4,288	(732)
In lieu of	45,933	48,727	42,595	6,132
Intergovernmental receipts:				
State of Kansas	1,144,502	1,503,675	1,191,000	312,675
Other	47,811	71,949	-	71,949
Transfers in:				
Landfill	-	-	90,000	(90,000)
Total receipts	<u>4,328,698</u>	<u>4,861,039</u>	<u>\$ 4,570,419</u>	<u>\$ 290,620</u>
Expenditures:				
Public works:				
Personnel services	1,877,841	1,566,362	\$ 2,179,791	\$ (613,429)
Contractual services	1,215,947	1,252,286	1,638,740	(386,454)
Commodities	391,463	438,270	461,735	(23,465)
Capital outlay	-	209,600	607,280	(397,680)
Other	-	-	110,000	(110,000)
Transfers out:				
Special Highway Improvement	325,000	650,000	-	650,000
Special Road Machinery and Equipment	<u>250,000</u>	<u>500,000</u>	<u>100,000</u>	<u>400,000</u>
Total expenditures	<u>4,060,251</u>	<u>4,616,518</u>	<u>\$ 5,097,546</u>	<u>\$ (481,028)</u>
Receipts over expenditures	268,447	244,521		
Unencumbered cash, beginning of year	<u>801,486</u>	<u>1,069,933</u>		
Unencumbered cash, end of year	<u>\$ 1,069,933</u>	<u>\$ 1,314,454</u>		

FINNEY COUNTY, KANSAS
 SPARK Grant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts:		
State and federal aid	\$ 10,924,665	\$ -
Total receipts	<u>10,924,665</u>	<u>-</u>
Expenditures:		
Health and sanitation:		
Personnel services	509,000	250,000
Contractual services	1,127,205	100,064
Commodities	57,556	-
Capital outlay	2,200,945	6,561
Grant awards	<u>5,510,693</u>	<u>1,162,641</u>
Total expenditures	<u>9,405,399</u>	<u>1,519,266</u>
Receipts over (under) expenditures	1,519,266	(1,519,266)
Unencumbered cash, beginning of year	<u>-</u>	<u>1,519,266</u>
Unencumbered cash, end of year	<u>\$ 1,519,266</u>	<u>\$ -</u>

FINNEY COUNTY, KANSAS
Special Alcohol and Drug Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

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

FINNEY COUNTY, KANSAS
Special Highway Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts:		
State and federal aid	\$ 203,368	\$ -
Other	33,165	39,154
Transfers in:		
Public Works	<u>325,000</u>	<u>650,000</u>
Total receipts	<u>561,533</u>	<u>689,154</u>
Expenditures:		
Public works:		
Capital outlay	<u>1,187,560</u>	<u>595,759</u>
Total expenditures	<u>1,187,560</u>	<u>595,759</u>
Receipts over (under) expenditures	(626,027)	93,395
Unencumbered cash, beginning of year	<u>6,154,735</u>	<u>5,528,708</u>
Unencumbered cash, end of year	<u>\$ 5,528,708</u>	<u>\$ 5,622,103</u>

FINNEY COUNTY, KANSAS
Special Road Machinery and Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in:		
Public Works	\$ 250,000	\$ 500,000
Total receipts	<u>250,000</u>	<u>500,000</u>
Expenditures:		
Public works:		
Capital outlay	<u>188,779</u>	<u>127,990</u>
Total expenditures	<u>188,779</u>	<u>127,990</u>
Receipts over expenditures	61,221	372,010
Unencumbered cash, beginning of year	<u>914,191</u>	<u>975,412</u>
Unencumbered cash, end of year	<u><u>\$ 975,412</u></u>	<u><u>\$ 1,347,422</u></u>

FINNEY COUNTY, KANSAS
 Sheriff's Crime Prevention Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	\$ 2,035	\$ -
Total receipts	2,035	-
Expenditures:		
Public safety:		
Commodities	-	1,094
Total expenditures	-	1,094
Receipts over (under) expenditures	2,035	(1,094)
Unencumbered cash, beginning of year	83	2,118
Unencumbered cash, end of year	\$ 2,118	\$ 1,024

FINNEY COUNTY, KANSAS
 Sheriff's Special Account Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Other	\$ 4,747	\$ 5
Total receipts	4,747	5
Expenditures:		
Public safety:		
Contractual services	4,747	10
Total expenditures	4,747	10
Receipts over (under) expenditures	-	(5)
Unencumbered cash, beginning of year	9,968	9,968
Unencumbered cash, end of year	\$ 9,968	\$ 9,963

FINNEY COUNTY, KANSAS
Federal and State Forfeiture Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Use of money and property	\$ 52	\$ -
Forfeitures	<u>2,864</u>	<u>383</u>
Total receipts	<u>2,916</u>	<u>383</u>
Expenditures:		
Public safety:		
Commodities	-	637
Transfers out:		
Law Enforcement	<u>-</u>	<u>16,781</u>
Total expenditures	<u>-</u>	<u>17,418</u>
Receipts over (under) expenditures	2,916	(17,035)
Unencumbered cash, beginning of year	<u>55,952</u>	<u>58,868</u>
Unencumbered cash, end of year	<u><u>\$ 58,868</u></u>	<u><u>\$ 41,833</u></u>

FINNEY COUNTY, KANSAS
State Drug Tax Assessment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts:		
State and federal aid	\$ 1,470	\$ 22,299
Other	-	464
Total receipts	<u>1,470</u>	<u>22,763</u>
Expenditures:		
Public safety:		
Contractual services	4,785	8,899
Commodities	<u>2,500</u>	<u>-</u>
Total expenditures	<u>7,285</u>	<u>8,899</u>
Receipts over (under) expenditures	(5,815)	13,864
Unencumbered cash, beginning of year	<u>13,100</u>	<u>7,285</u>
Unencumbered cash, end of year	<u>\$ 7,285</u>	<u>\$ 21,149</u>

FINNEY COUNTY, KANSAS
 Women, Infants and Children Grant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts:		
State and federal aid	\$ 420,838	\$ -
Transfers in:		
Health	-	135,210
Total receipts	420,838	135,210
Expenditures:		
Health and sanitation:		
Personnel services	420,318	-
Contractual services	5,787	-
Commodities	11,683	-
Total expenditures	437,788	-
Receipts over (under) expenditures	(16,950)	135,210
Unencumbered cash (deficit), beginning of year	(118,260)	(135,210)
Unencumbered cash (deficit), end of year	\$ (135,210)	\$ -

FINNEY COUNTY, KANSAS
Youth Services Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts:		
State and federal aid	\$ 511,651	\$ 576,948
Reimbursements and restitution	746	2,393
Total receipts	<u>512,397</u>	<u>579,341</u>
Expenditures:		
Public safety:		
Personnel services	342,834	263,927
Contractual services	202,243	198,914
Commodities	6,593	11,020
Transfers out:		
Juvenile Detention Center	<u>3,840</u>	<u>-</u>
Total expenditures	<u>555,510</u>	<u>473,861</u>
Receipts over (under) expenditures	(43,113)	105,480
Unencumbered cash, beginning of year	<u>306,316</u>	<u>263,203</u>
Unencumbered cash, end of year	<u><u>\$ 263,203</u></u>	<u><u>\$ 368,683</u></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

FINNEY COUNTY, KANSAS
Correction Services Building Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Taxes:		
Local sales	\$ 1,123,139	\$ 1,273,571
Use of money and property	374	4,552
Total receipts	<u>1,123,513</u>	<u>1,278,123</u>
Expenditures:		
Debt service:		
Bond costs	4,500	-
Bond principal	600,000	625,000
Bond interest	<u>108,031</u>	<u>90,031</u>
Total expenditures	<u>712,531</u>	<u>715,031</u>
Receipts over expenditures	410,982	563,092
Unencumbered cash, beginning of year	<u>2,080,762</u>	<u>2,491,744</u>
Unencumbered cash, end of year	<u><u>\$ 2,491,744</u></u>	<u><u>\$ 3,054,836</u></u>

FINNEY COUNTY, KANSAS
 JB Road Sales Tax Fund
 Schedule of Cash Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Taxes:		
Local sales	\$ 1,273,769	\$ 1,528,286
Total receipts	<u>1,273,769</u>	<u>1,528,286</u>
Expenditures:		
General government:		
Capital outlay	<u>1,273,769</u>	<u>1,528,286</u>
Total expenditures	<u>1,273,769</u>	<u>1,528,286</u>
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	<u>-</u>	<u>-</u>
Unencumbered cash, end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Business Funds

Enterprise Funds

Fund Description

The Business Enterprise 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 Enterprise 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 retirement of debt and 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 retirement of debt and operation of 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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Receipts:				
Interest and royalties	\$ 243	\$ -	\$ -	\$ -
Licenses and fees	135,399	136,302	125,000	11,302
Total receipts	135,642	136,302	\$ 125,000	\$ 11,302
Expenditures:				
Health and sanitation:				
Personnel services	11,514	10,108	\$ 15,225	\$ (5,117)
Contractual services	99,927	18,554	325,000	(306,446)
Commodities	70	-	10,000	(10,000)
Capital outlay	-	-	100,000	(100,000)
Transfers out:				
General	-	200,000	190,000	10,000
Total expenditures	111,511	228,662	\$ 640,225	\$ (411,563)
Receipts over (under) expenditures	24,131	(92,360)		
Unencumbered cash, beginning of year	735,132	759,263		
Unencumbered cash, end of year	\$ 759,263	\$ 666,903		

FINNEY COUNTY, KANSAS
 Sewer District #1 Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 12,340	\$ 9,440	\$ 10,296	\$ (856)
Motor vehicle	1,467	1,822	1,682	140
Delinquent property	572	980	-	980
Recreational vehicle tax	-	20	26	(6)
User fees	75,971	74,284	75,000	(716)
Total receipts	90,350	86,546	\$ 87,004	\$ (458)
Expenditures:				
Health and sanitation:				
Personnel services	11,143	10,467	\$ 12,690	\$ (2,223)
Contractual services	53,033	56,015	201,750	(145,735)
Commodities	2,247	129	3,200	(3,071)
Capital outlay	2,018	5,172	10,000	(4,828)
Total expenditures	68,441	71,783	\$ 227,640	\$ (155,857)
Receipts over expenditures	21,909	14,763		
Unencumbered cash, beginning of year	349,385	371,294		
Unencumbered cash, end of year	\$ 371,294	\$ 386,057		

FINNEY COUNTY, KANSAS
 Sewer District #2 Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 35,461	\$ 34,959	\$ 35,712	\$ (753)
Motor vehicle	7,699	7,951	7,701	250
Delinquent property	358	465	-	465
Recreational vehicle tax	-	84	92	(8)
User fees	5,536	4,927	-	4,927
Other	1,000	1,000	-	1,000
Total receipts	<u>50,054</u>	<u>49,386</u>	<u>\$ 43,505</u>	<u>\$ 5,881</u>
Expenditures:				
Health and sanitation:				
Personnel services	12,959	10,467	\$ 7,365	\$ 3,102
Contractual services	18,482	14,605	31,500	(16,895)
Commodities	1,738	461	3,600	(3,139)
Capital outlay	-	2,098	-	2,098
Total expenditures	<u>33,179</u>	<u>27,631</u>	<u>\$ 42,465</u>	<u>\$ (14,834)</u>
Receipts over expenditures	16,875	21,755		
Unencumbered cash, beginning of year	<u>2,995</u>	<u>19,870</u>		
Unencumbered cash, end of year	<u>\$ 19,870</u>	<u>\$ 41,625</u>		

FINNEY COUNTY, KANSAS
 Sewer District #3 Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Taxes:				
Special assessments	\$ 52,300	\$ 63,278	\$ 22,450	\$ 40,828
User fees	44,640	51,120	60,000	(8,880)
Total receipts	<u>96,940</u>	<u>114,398</u>	<u>\$ 82,450</u>	<u>\$ 31,948</u>
Expenditures:				
Health and sanitation:				
Personnel services	12,070	15,700	\$ 15,225	\$ 475
Contractual services	71,498	79,848	78,150	1,698
Commodities	1,186	204	1,925	(1,721)
Capital outlay	-	1,049	8,000	(6,951)
Total expenditures	<u>84,754</u>	<u>96,801</u>	<u>\$ 103,300</u>	<u>\$ (6,499)</u>
Receipts over expenditures	12,186	17,597		
Unencumbered cash, beginning of year	<u>39,903</u>	<u>52,089</u>		
Unencumbered cash, end of year	<u>\$ 52,089</u>	<u>\$ 69,686</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, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Receipts:				
Taxes:				
Ad valorem	\$ 12,188	\$ 17,849	\$ 3,030	\$ 14,819
Motor vehicle	4,320	5,409	4,986	423
Delinquent taxes	9,583	14,678	-	14,678
Recreational vehicle tax	-	74	69	5
Special assessments	31,912	34,342	48,669	(14,327)
Transfers in	-	-	7,000	(7,000)
Total receipts	<u>58,003</u>	<u>72,352</u>	<u>\$ 63,754</u>	<u>\$ 8,598</u>
Expenditures:				
Debt service:				
Principal	15,000	15,000	\$ 15,000	\$ -
Bond interest	31,588	30,875	30,875	-
Cash basis reserve	-	-	2,300	(2,300)
Transfers out	-	-	13,000	(13,000)
Total expenditures	<u>46,588</u>	<u>45,875</u>	<u>\$ 61,175</u>	<u>\$ (15,300)</u>
Receipts over expenditures	11,415	26,477		
Unencumbered cash (deficit), beginning of year	<u>(12,656)</u>	<u>(1,241)</u>		
Unencumbered cash (deficit), end of year	<u>\$ (1,241)</u>	<u>\$ 25,236</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, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Loan repayments	\$ 6,521	\$ 47,431	\$ -	\$ 47,431
Total receipts	6,521	47,431	\$ -	\$ 47,431
Expenditures:				
Other public service:				
Loan distributions	186,000	25,000	\$ 371,899	\$ (346,899)
Contractual services	229	600	-	600
Total expenditures	186,229	25,600	\$ 371,899	\$ (346,299)
Receipts over (under) expenditures	(179,708)	21,831		
Unencumbered cash, beginning of year	371,900	192,192		
Unencumbered cash, end of year	\$ 192,192	\$ 214,023		

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, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year	Actual	Internal Budget*	Variance Over (Under)
Receipts:				
Intergovernmental receipts	\$ 715,721	\$ 697,064	\$ 800,000	\$ (102,936)
Use of money and property	2,055	1,775	-	1,775
Other	52,112	1,136	-	1,136
Total receipts	<u>769,888</u>	<u>699,975</u>	<u>\$ 800,000</u>	<u>\$ (100,025)</u>
Expenditures:				
Culture and recreation:				
Personnel services	161,471	178,840	\$ 197,000	\$ (18,160)
Contractual services	580,537	438,801	556,100	(117,299)
Commodities	57,276	40,500	-	40,500
Total expenditures	<u>799,284</u>	<u>658,141</u>	<u>\$ 753,100</u>	<u>\$ (94,959)</u>
Receipts over (under) expenditures	(29,396)	41,834		
Unencumbered cash, beginning of year	<u>341,480</u>	<u>312,084</u>		
Unencumbered cash, end of year	<u>\$ 312,084</u>	<u>\$ 353,918</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, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year	Actual	Internal Budget*	Variance Over (Under)
Receipts:				
Intergovernmental receipts	\$ 972,781	\$ 1,007,323	\$ 1,008,135	\$ (812)
Licenses and fees	12,864	22,760	30,000	(7,240)
Use of money and property	202	169	500	(331)
Other	99,513	100,901	40,650	60,251
Transfers in	-	11,269	-	11,269
Total receipts	<u>1,085,360</u>	<u>1,142,422</u>	<u>\$ 1,079,285</u>	<u>\$ 63,137</u>
Expenditures:				
Culture and recreation:				
Contractual services	1,036,951	1,059,049	\$ 1,058,135	\$ 914
Commodities	8,882	18,607	13,201	5,406
Capital outlay	823	90	2,000	(1,910)
Transfers out	9,500	39,347	-	39,347
Total expenditures	<u>1,056,156</u>	<u>1,117,093</u>	<u>\$ 1,073,336</u>	<u>\$ 43,757</u>
Receipts over expenditures	29,204	25,329		
Unencumbered cash, beginning of year	<u>164,285</u>	<u>193,489</u>		
Unencumbered cash, end of year	<u>\$ 193,489</u>	<u>\$ 218,818</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, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Use of money and property	\$ 333	\$ 167
Other	10,080	5,761
Transfers in	9,500	39,347
Total receipts	<u>19,913</u>	<u>45,275</u>
Expenditures:		
Culture and recreation:		
Capital outlay	15,687	6,800
Transfers out	-	11,269
Total expenditures	<u>15,687</u>	<u>18,069</u>
Receipts over expenditures	4,226	27,206
Unencumbered cash, beginning of year	<u>75,390</u>	<u>79,616</u>
Unencumbered cash, end of year	<u>\$ 79,616</u>	<u>\$ 106,822</u>

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 inmate purchases.

Sheriff Offender:

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

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, Sales Tax Collections, and Wildlife and Parks Account:

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. In addition, this fund is used to account for the user fees collected from individuals to permit access to State parks and recreational areas, and to permit the harvesting of fish and game in the State. The funds included are: annual camping permits, archery permits, fish and game licenses, waterfowl stamps, turkey licenses, boat permits, rattlesnake permits and trout permits. The fees collected are remitted quarterly to the State of Kansas.

County Treasurer - Tax Collections:

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

County Treasurer - Tax Distributions:

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

(continued)

FINNEY COUNTY, KANSAS
 Agency Funds
 Schedule of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2021

	Cash Balance 01/01/21	Receipts	Disburse- ments	Cash Balance 12/31/21
Trust and Agency Funds:				
County Clerk	\$ 12,051	\$ 17,124	\$ 17,234	\$ 11,941
County Attorney	15,856	282,550	288,678	9,728
Register of Deeds	43,337	464,920	470,298	37,959
Fair Grounds	60,115	74,331	76,082	58,364
District Court	664,121	2,331,925	1,759,339	1,236,707
Law Library	155,793	22,244	19,339	158,698
Sheriff	3,033	68,069	70,496	606
Sheriff Bond	7,824	274,049	271,423	10,450
Sheriff Inmate	13,488	151,672	141,588	23,572
Sheriff Offender	24,359	18,316	4,340	38,335
County Treasurer:				
Heritage Trust	4,880	25,545	26,711	3,714
Payroll	-	2,517	-	2,517
Motor Vehicle Fees, Sales Tax Collection, and Wildlife and Parks Account	153,289	4,406,816	4,394,430	165,675
Tax Collections	42,262,688	80,584,338	79,247,964	43,599,062
Tax Distributions	1,274,933	53,011,153	53,122,525	1,163,561
Total	<u>\$ 44,695,767</u>	<u>\$ 141,735,569</u>	<u>\$ 139,910,447</u>	<u>\$ 46,520,889</u>

Other Supplemental Information

FINNEY COUNTY, KANSAS
 Reconciliation of 2020 Tax Roll
 Regulatory Basis
 For the Year Ended December 31, 2021

2020 Tax Roll as Adjusted:		
County Clerk's abstract of taxes levied		\$ 72,498,416
Supplemental tax roll		260,712
2020 taxes added/abated, net change		<u>(161,083)</u>
2020 tax roll as adjusted		<u><u>\$ 72,598,045</u></u>
2020 Tax Roll Accounted For:		
2020 current tax collections		\$ 69,920,967
Delinquent taxes:		
Personal property tax warrants	\$ 100,424	
Real estate taxes	<u>2,576,654</u>	<u>2,677,078</u>
2020 total tax roll		<u><u>\$ 72,598,045</u></u>

FINNEY COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Under (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 3,991,566	\$ 3,986,871	\$ 4,134,046	\$ (147,175)
Motor vehicle	368,423	447,457	405,279	42,178
Delinquent property	81,230	126,383	-	126,383
Motor vehicle excise tax	5,154	3,890	6,474	(2,584)
Recreational vehicle tax	85	5,241	6,215	(974)
Interest and fees:				
Current	75,933	61,490	20,000	41,490
Vehicle	4,877	5,388	-	5,388
Delinquent	219,551	384,048	100,000	284,048
Local sales	2,228,317	2,547,143	1,600,000	947,143
In lieu of	66,560	68,090	61,723	6,367
Total taxes	7,041,696	7,636,001	6,333,737	1,302,264
Intergovernmental receipts:				
Local alcoholic liquor tax	7,282	7,443	10,000	(2,557)
Severance tax	229,497	74,424	120,000	(45,576)
State and federal aid	65,116	-	-	-
Total intergovernmental receipts	301,895	81,867	130,000	(48,133)
Licenses and fees:				
Officers' fees	459,578	447,379	250,000	197,379
Franchise fees	30,079	29,121	15,000	14,121
Total licenses and fees	489,657	476,500	265,000	211,500
Use of money and property:				
Interest on investments	219,095	64,934	2,000	62,934
Royalties	156	11	-	11
Total use of money and property	219,251	64,945	2,000	62,945
Other:				
Library reimbursement	42,900	46,800	46,800	-
Sale of County assets	-	118,562	-	118,562
Other	379,112	1,154,798	105,000	1,049,798
Total other	422,012	1,320,160	151,800	1,168,360
Transfers in:				
Motor Vehicle Operating	-	252,620	-	252,620
Landfill	-	200,000	100,000	100,000
Total transfers in	-	452,620	100,000	352,620
Total receipts	8,474,511	10,032,093	\$ 6,982,537	\$ 3,049,556

(continued)

FINNEY COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
(continued)				
Expenditures:				
General government:				
General and administrative:				
Personnel services	\$ 102,057	\$ -	\$ -	\$ -
Contractual services	1,465,755	1,647,541	1,807,100	(159,559)
Commodities	109,699	36,218	194,656	(158,438)
Capital outlay	10,308	145	415,000	(414,855)
State and other county payments	-	-	525,000	(525,000)
Total general and administrative	1,687,819	1,683,904	2,941,756	(1,257,852)
County Commission:				
Personnel services	91,460	74,534	76,479	(1,945)
Contractual services	-	84	-	84
Commodities	3,572	4,592	15,550	(10,958)
Capital outlay	-	580	10,000	(9,420)
Total County Commission	95,032	79,790	102,029	(22,239)
County Administrator:				
Personnel services	283,922	302,130	292,610	9,520
Contractual services	195	1,995	71,500	(69,505)
Commodities	4,312	5,570	37,437	(31,867)
Capital outlay	1,152	2,385	-	2,385
Total County Administrator	289,581	312,080	401,547	(89,467)
Human resources:				
Personnel services	195,706	110,579	186,767	(76,188)
Contractual services	2,079	21,872	30,794	(8,922)
Commodities	14,919	4,346	15,496	(11,150)
Capital outlay	-	1,326	1,000	326
Total human resources	212,704	138,123	234,057	(95,934)
County Treasurer:				
Personnel services	457,741	387,439	397,408	(9,969)
Contractual services	36,227	61,997	44,569	17,428
Commodities	26,848	14,781	42,715	(27,934)
Capital outlay	-	1,244	9,760	(8,516)
Total County Treasurer	520,816	465,461	494,452	(28,991)
County Clerk:				
Personnel services	295,676	179,172	181,282	(2,110)
Contractual services	52,857	19,684	18,078	1,606
Commodities	58,206	3,107	9,040	(5,933)
Capital outlay	8,861	2,811	12,000	(9,189)
Total County Clerk	415,600	204,774	220,400	(15,626)

FINNEY COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Under
(continued)				
Elections:				
Personnel services	\$ -	\$ 53,568	\$ 35,183	\$ 18,385
Contractual services	-	56,452	35,946	20,506
Commodities	-	6,409	9,381	(2,972)
Capital outlay	-	25,007	98,500	(73,493)
Total elections	-	141,436	179,010	(37,574)
Register of Deeds:				
Personnel services	206,276	117,668	174,690	(57,022)
Contractual services	2,481	50	2,500	(2,450)
Commodities	2,437	2,998	5,320	(2,322)
Capital outlay	-	-	500	(500)
Total Register of Deeds	211,194	120,716	183,010	(62,294)
Computer support services:				
Personnel services	323,254	336,569	366,010	(29,441)
Contractual services	282,783	321,472	265,850	55,622
Commodities	10,659	12,922	22,200	(9,278)
Capital outlay	-	60	142,500	(142,440)
Total computer support services	616,696	671,023	796,560	(125,537)
County Appraiser:				
Personnel services	568,067	471,337	485,754	(14,417)
Contractual services	72,834	95,803	121,310	(25,507)
Commodities	18,758	16,842	25,525	(8,683)
Capital outlay	11,003	9,430	7,000	2,430
Total County Appraiser	670,662	593,412	639,589	(46,177)
Building maintenance:				
Personnel services	437,789	486,273	475,892	10,381
Contractual services	157,377	222,025	228,343	(6,318)
Commodities	75,736	79,636	64,300	15,336
Capital outlay	228,221	219,289	506,000	(286,711)
Total building maintenance	899,123	1,007,223	1,274,535	(267,312)
Other agencies:				
Agricultural extension	160,000	-	-	-
Soil conservation	30,000	35,000	35,000	-
Economic development	80,000	76,290	-	76,290
Total other agencies	270,000	111,290	35,000	76,290
Total general government	5,889,227	5,529,232	7,501,945	(1,972,713)

(continued)

FINNEY COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
(continued)				
Public safety:				
District Court:				
Contractual services	\$ 839,804	\$ 707,486	\$ 791,250	\$ (83,764)
Commodities	17,842	15,548	42,700	(27,152)
Capital outlay	8,232	17,433	110,000	(92,567)
Total District Court	865,878	740,467	943,950	(203,483)
25th Judicial District:				
Contractual services	57,968	69,085	43,500	25,585
Commodities	26,879	23,652	35,100	(11,448)
Capital outlay	73,232	3,973	-	3,973
Total 25th Judicial District	158,079	96,710	78,600	18,110
Other Agencies:				
CASA	15,000	25,000	25,000	-
Western Kansas Child Advocacy Center	10,000	10,000	10,000	-
Total Other Agencies	25,000	35,000	35,000	-
Total public safety	1,048,957	872,177	1,057,550	(185,373)
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	250,000	125,000	-	125,000
Community Corrections	-	-	90,000	(90,000)
Community Services Center	100,562	90,000	100,000	(10,000)
Economic Development Incentive	45,000	45,000	80,000	(35,000)
Employee Benefit	-	1,200,000	-	1,200,000
Equipment Reserve	-	219,000	-	219,000
GIS	80,000	120,000	120,000	-
Health	-	100,000	-	100,000
Household Relief	-	3,375	-	3,375
Juvenile Detention Center	413,813	289,171	450,000	(160,829)
Oil & Gas Depletion Trust	197,014	-	-	-
Total transfers out	1,086,389	2,191,546	840,000	1,351,546
Total expenditures	8,174,573	8,742,955	\$ 9,549,495	\$ (806,540)
Receipts over expenditures	\$ 299,938	\$ 1,289,138		

FINNEY COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
Regulatory Basis
For the Year Ended December 31, 2021

Federal Agency / Program	Federal Assistance Listing Number	Grant Number	Passed through to Subrecipients	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	202222W100343	\$ -	\$ 81,861
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557	202121W100343	-	284,297
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557	202222W500343	-	8,724
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557	202121W500343	-	9,230
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557	202020W100643	-	5,343
				<u>\$ 389,455</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE				<u>389,455</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>25,600</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				<u>25,600</u>
U.S. DEPARTMENT OF JUSTICE				
Passed through Kansas Department of Justice:				
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034		-	<u>3,543</u>
TOTAL U.S. DEPARTMENT OF JUSTICE				<u>3,543</u>
U.S. DEPARTMENT OF TRANSPORTATION				
Passed through Kansas Department of Transportation:				
Highway Planning and Construction	20.205		-	<u>7,399</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				<u>7,399</u>
U.S. DEPARTMENT OF TREASURY				
Passed through Kansas Office of Recovery:				
COVID-19 Coronavirus Relief Fund	21.019		-	1,519,266
Passed through Kansas Office of the Governor:				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (SLFRF)	21.027		-	<u>8,387</u>
TOTAL U.S. DEPARTMENT OF TREASURY				<u>1,527,653</u>
NATIONAL ENDOWMENT FOR THE HUMANITIES (NEH)				
Passed through State Library of Kansas:				
COVID-19 Grants to States	45.310	21-LSTA-ARPA-116	-	<u>10,322</u>
TOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES (NEH)				<u>10,322</u>

FINNEY COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
Regulatory Basis
For the Year Ended December 31, 2021

Federal Agency / Program	Federal Assistance Listing Number	Grant Number	Passed through to Subrecipients	Expenditures
(continued)				
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through Kansas Department of Health and Environment:				
Public Health Emergency Preparedness	93.069	NU90TP922049-03	\$ -	\$ 14,317
Public Health Emergency Preparedness	93.069	NU90TP922049-02	-	13,173
				\$ 27,490
Family Planning Services	93.217	FPHPA006448-03	-	36,455
Family Planning Services	93.217	FPHPA006448-02	-	65,532
				101,987
Consolidated Health Centers - Migrant Health Centers	93.224	H80CS00131-20	-	181
Consolidated Health Centers - Migrant Health Centers	93.224	H80CS00131-19	-	294
				475
Immunization Cooperative Agreements	93.268	NH23IP922627-03	-	3,240
Immunization Cooperative Agreements	93.268	NH23IP922627-02	-	2,021
				5,261
COVID-19 Epidemiology and Laboratory Capacity for Capacity for Infectious Diseases (ELC)	93.323	NU50CK000549-01	-	25,692
COVID-19 Epidemiology and Laboratory Capacity for Capacity for Infectious Diseases (ELC)	93.323		-	224,786
				250,478
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations financed in part by Prevention and Public Health Funds	93.898	NU58DP006273-05	-	87
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations financed in part by Prevention and Public Health Funds	93.898	NU58DP006273-04	-	2,049
				2,136
Maternal and Child Health Services Block Grant to the States	93.994	B04MC40135-01	-	21,644
Maternal and Child Health Services Block Grant to the States	93.994	B04MC33839-01	-	27,133
				48,777
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				436,604
U.S. EXECUTIVE OFFICE OF THE PRESIDENT				
Passed through Kansas Bureau of Investigation:				
High Intensity Drug Trafficking Areas Program	95.001	G21MW003A	-	20,168
High Intensity Drug Trafficking Areas Program	95.001	G20MW003A	-	40,319
				60,487
TOTAL U.S. EXECUTIVE OFFICE OF THE PRESIDENT				60,487

FINNEY COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
Regulatory Basis
For the Year Ended December 31, 2021

Federal Agency / Program	Federal Assistance Listing Number	Grant Number	Passed through to Subrecipients	Expenditures
(continued)				
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed through Kansas Emergency Management:				
Disaster Grants - Public Assistance				
(Presidentially Declared Disasters)	97.036		\$ -	\$ 69,552
Emergency Management Performance Grants	97.042	EMK-2020-EP-00001	-	29,935
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				<u>99,487</u>
TOTAL FEDERAL GRANTS				<u>\$ 2,560,550</u>

FINNEY COUNTY, KANSAS
Notes to Schedule of Expenditures of Federal Awards
December 31, 2021

1. General

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity programs of Finney County, Kansas, under programs of the federal government for the year ended December 31, 2021. 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, 2021, totaled \$167,786.

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* issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, issued by the State of Kansas, the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Finney County, Kansas, as of and for the year ended December 31, 2021, and the related notes to the financial statement which collectively comprise the County's basic financial statement as listed in the table of contents, and have issued our report thereon dated May 31, 2022. 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.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered Finney 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 Finney County's internal control. Accordingly, we do not express an opinion on the effectiveness of Finney 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 entity'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 over financial reporting was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs, as finding 2021-1 that we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Finney County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 *Government Auditing Standards*.

We noted certain matters that we have reported to management of Finney County in a separate letter dated May 31, 2022.

Finney County's Response to Findings

Finney County's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Finney County's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

Purpose of this Report

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


LEWIS, HOOPER & DICK, LLC

May 31, 2022



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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Program

We have audited Finney County's 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 Finney County's major federal programs for the year ended December 31, 2021. Finney County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Finney 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, 2021. 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, Finney 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, 2021.

Basis for Opinion on Each Major Federal Program

We have 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*; the standards applicable to financial audits contained in *Government Auditing Standards* 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 Finney 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 Finney 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 Finney 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 *Kansas Municipal Audit and Accounting Guide*, *Government Auditing Standards*, 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 *Kansas Municipal Audit and Accounting Guide*, *Government Auditing Standards*, and the Uniform Guidance, we:

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

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

Report on Internal Control over Compliance

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

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

Our 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. *Government Auditing Standards* requires the auditor to perform limited procedures on Finney County's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Finney County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

A handwritten signature in cursive script that reads "Lewis, Hooper & Dick, LLC".

LEWIS, HOOPER & DICK, LLC

May 31, 2022

FINNEY COUNTY, KANSAS
Schedule of Findings and Questioned Costs
December 31, 2021

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? Yes
 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:

CFDA	Program	Expenditures
21.019	COVID-19 Coronavirus Relief Fund	\$ 1,519,266

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

- Auditee qualified as low-risk auditee? No

FINNEY COUNTY, KANSAS
Schedule of Findings and Questioned Costs
December 31, 2021

II. FINANCIAL STATEMENT FINDINGS

Finding 2021-1

Finding: Control procedures over cash were not in place.

Criteria: Control procedures over cash should be in place to prevent, detect, and correct potential misstatements in the financial statements, along with helping to prevent the potential misappropriation of funds. This includes proper review and reconciliation functions. In addition, K.S.A. 10-1118 requires the Treasurer to keep a record showing at all times the amount of money in each fund.

Condition: Effective control procedures over cash reconciliation were not in place for the County.

Context: Cash balances were not properly reconciled at year-end.

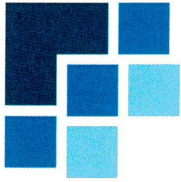
Effect: Adjustments for reconciling items totaling \$372,685.72 were needed to get the Commerce Bank operating account in balance. Transactions making up this amount were for payments that had already cleared the bank before year-end, but they had not been fully processed in the County's accounting system and, therefore, were still included as year-end payables in the County's system.

Cause: Cash and accounts payable balances were not properly reconciled as of year-end resulting in incorrect balances.

Recommendation: We recommend monitoring activity that has cleared the bank to ensure transactions are recorded properly in the general ledger.

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, 2021

May 31, 2022

Finney County, Kansas, respectfully submits the following corrective action plan for the year ended December 31, 2021.

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

Audit period: January 1, 2021, through December 31, 2021

The findings from the December 31, 2021, 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

Finding 2021-1

The County will monitor bank reconciliations to ensure cash is reconciled on a routine basis with any adjustments posted during the reconciliation process.

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None reported.

IV. SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No prior audit findings.

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

Sincerely,

Robert E. Reece
County Administrator