FINNEY COUNTY, KANSAS

Regulatory Basis
Financial Statement

For the Year Ended
December 31, 2024

FINNEY COUNTY, KANSAS

Regulatory Basis Financial Statement

For the Year ended December 31, 2024

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FINANCIAL

SECTION

LEWIS, HOOPER & DICK LLC
certified public accountants

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statement

Opinions

We have audited the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Finney County, Kansas (the County), as of and for the year ended December 31, 2024, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement presents fairly, in all material respects, the aggregate cash and unencumbered cash of the County, as of December 31, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the basis of accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *Kansas Municipal Audit and Accounting Guide's (KMAAG)* regulatory basis of accounting and budget laws as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County, as of December 31, 2024, or changes in net position and cash flows thereof for the year then ended.

Basis for Opinions

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

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

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

Responsibilities of Management for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

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

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

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 (the financial statement) as a whole. The regulatory basis summary of expenditures - actual and budget, the regulatory basis individual fund schedules of receipts and expenditures and the regulatory basis schedule of receipts and disbursements – agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the financial statement; however, they are required to be presented under the provisions of the *KMAAG*. In addition, the other supplementary information (Schedules 4 through 7 as listed in the table of contents) which includes the Schedule of Expenditures of Federal Awards, required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), are presented for purposes of additional analysis and are not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with GAAS, the *KMAAG* and *GAS*. In our opinion, the supplementary information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with GAAS, the *KMAAG* and *GAS*, the financial statement of the County, as of and for the year ended December 31, 2023, (not presented herein), and have issued our report thereon dated May 8, 2024, which contained an unmodified opinion on the financial statement. The 2023 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 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2024, (Schedules 2 and 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement. Such 2023 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 2023 financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2023 financial statement or to the 2023 financial statement itself, and other additional procedures in accordance with GAAS, the *KMAAG* and *GAS*. In our opinion, the 2023 comparative information is fairly stated in all material respects in relation to the financial statement as a whole for the year ended December 31, 2023, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *GAS,* we have also issued our report dated May 15, 2025, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial

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

Lewis, Hooper + Dick, LLC

LEWIS, HOOPER & DICK, LLC

May 15, 2025

Financial Statement

FINNEY COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Unencumbered Cash 01/01/24	Receipts	Expenditures	Unencumbered Cash 12/31/24	Add Payables and Encumbrances	Treasurer's Cash 12/31/24
General Fund						
General	$ 8,154,881	$ 14,331,730	$ 13,670,120	$ 8,816,491	$ 379,819	$ 9,196,310
Special Purpose Funds						
Aging	26,648	368,274	384,314	10,608	-	10,608
Alcohol and Drug Abuse	28,314	11,284	7,046	32,552	-	32,552
Ambulance	1,011,081	2,555,298	2,251,943	1,314,436	82,403	1,396,839
American Rescue Plan Act (ARPA) Grant	428,351	31,288	130,450	329,189	-	329,189
Capital Improvements Program	3,169,735	1,408,740	1,828,000	2,750,475	-	2,750,475
Capital Improvements Reserve	3,033,602	1,782,000	122,840	4,692,762	-	4,692,762
Community Corrections	310,037	648,636	499,289	459,384	17,076	476,460
Community Services Center	420,254	100,300	75,756	444,798	3,620	448,418
County Attorney's Training	24,801	2,581	1,991	25,391	-	25,391
Economic Development	19,578	157,949	167,000	10,527	-	10,527
Economic Development Incentives	924,230	-	-	924,230	-	924,230
Employee Benefit	11,292,465	5,154,175	6,820,689	9,625,951	641,756	10,267,707
Equipment Reserve	3,404,695	881,950	41,583	4,245,062	-	4,245,062
Finney County Fair Association	20,725	198,690	212,770	6,645	-	6,645
Fair and Fairgrounds	367,141	659,437	650,357	376,221	18,952	395,173
GIS	109,024	273,443	257,270	125,197	5,933	131,130
Guest Tax	125,813	1,109,731	991,788	243,756	-	243,756
Health	1,004,844	2,939,206	2,821,381	1,122,669	167,016	1,289,685
Historical Museum	17,374	213,568	220,000	10,942	-	10,942
HVAC/Building Reserve	474,000	508,000	-	982,000	-	982,000
Jail Commissary and Telephone	241,525	231,313	193,216	279,622	10,309	289,931
Juvenile Detention Center	651,331	1,848,647	1,582,315	917,663	51,518	969,181
Juvenile Detention Center Building	50,000	150,000	13,500	186,500	-	186,500
Law Enforcement	1,276,341	9,773,452	10,156,758	893,035	562,746	1,455,781
Library	83,860	1,024,381	1,056,471	51,770	-	51,770
Infrastructure Improvements	1,878,053	9,215,101	539,241	10,553,913	-	10,553,913
Intellectual Disability Services	17,107	203,742	210,000	10,849	-	10,849
Motor Vehicle Operating	229,906	285,509	264,715	250,700	-	250,700
Noxious Weed	245,964	473,397	444,022	275,339	11,425	286,764
Noxious Weed Capital Outlay	125,654	35,000	-	160,654	-	160,654
Oil and Gas Valuation Depletion Trust	3,226,361	-	3,226,361	-	-	-
Opioid Settlement	97,025	101,837	-	198,862	-	198,862
Parks and Recreation	9,980	11,284	15,000	6,264	-	6,264
County Clerk's Technology	62,990	9,211	6,345	65,856	-	65,856
Register of Deeds' Technology	257,312	36,844	15,109	279,047	38	279,085
County Treasurer's Technology	66,492	9,211	-	75,703	-	75,703
Road and Bridge	1,164,590	5,657,486	5,520,158	1,301,918	111,122	1,413,040
Special Alcohol and Drug	91	-	-	91	-	91
Special Highway Improvement	6,582,377	1,090,218	3,049,705	4,622,890	304,970	4,927,860
Special Road Machinery and Equipment	2,006,716	400,000	400,000	2,006,716	-	2,006,716
Sheriff's Crime Prevention	10,474	303	25	10,752	-	10,752
Sheriff's Special Account	13,250	-	-	13,250	-	13,250
Federal and State Forfeiture	44,623	-	-	44,623	-	44,623
Drug Tax Assessment	22,130	6,594	25,537	3,187	-	3,187
Youth Services	509,714	498,016	526,323	481,407	17,297	498,704
Total Special Purpose Funds	45,086,578	50,066,096	44,729,268	50,423,406	2,006,181	52,429,587
Bond and Interest Funds						
Sewer District #3 Bond and Interest	83,111	50,333	37,351	96,093	-	96,093
Capital Project Funds						
Correction Services Building	1,042,683	-	-	1,042,683	-	1,042,683
JB Road Sales Tax	-	1,690,488	1,690,488	-	-	-
LEC Construction/Renovation	1,350,000	600,000	145,318	1,804,682	1,613	1,806,295
Project Construction	4,006,849	-	3,435,005	571,844	248,672	820,516
Total Capital Project Funds	6,399,532	2,290,488	5,270,811	3,419,209	250,285	3,669,494
Business Funds						
Landfill	902,037	141,003	20,295	1,022,745	4,563	1,027,308
Eastside Sewer District #1	208,745	93,479	123,807	178,417	186	178,603
Eastside Sewer District #1 Capital Improvement	-	50,000	-	50,000	-	50,000
Sewer District #2	41,122	49,813	60,543	30,392	1,446	31,838
Sewer District #2 Capital Improvement	20,000	-	-	20,000	-	20,000
Sewer District #3	138,932	151,648	127,630	162,950	711	163,661
Sewer District #3 Capital Improvement	-	20,000	-	20,000	-	20,000
Total Business Funds	1,310,836	505,943	332,275	1,484,504	6,906	1,491,410

(continued)

FINNEY COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Unencumbered Cash 01/01/24	Receipts	Expenditures	Unencumbered Cash 12/31/24	Add Payables and Encumbrances	Treasurer's Cash 12/31/24
(continued)						
Trust Funds						
CDBG Revolving Loan	$ 356,572	$ 5,272	$ 360,072	$ 1,772	$ -	$ 1,772
Related Municipal Entities						
Finney County Convention and Visitors Bureau	391,351	903,307	874,519	420,139	3,586	423,725
Finney County Public Library:						
General	292,047	1,182,909	1,174,901	300,055	-	300,055
Capital Improvement	73,049	4,359	14,278	63,130	-	63,130
Total Related Municipal Entities	756,447	2,090,575	2,063,698	783,324	3,586	786,910
Total Reporting Entity (excluding Agency Funds) (memorandum only)	$ 62,147,957	$ 69,340,437	$ 66,463,595	$ 65,024,799	$ 2,646,777	$ 67,671,576

Composition of Cash		
Demand deposits:		
Commerce Bank	$ 610,327	
Western State Bank	803,291	
Plus deposits in transit	157,894	
Less outstanding checks	(1,622,291)	
Total demand deposits		$ (50,779)
Cash on hand		13,441
Change funds		6,800
Time deposits:		
Dream First Bank	23,211,953	
Equity Bank	276,032	
Security State Bank	5,314,602	
Western State Bank	1,029,578	
Total time deposits		29,832,165
Certificates of deposit		8,844,103
Repurchase agreements - Treasury obligations		25,027,773
Treasury bills		60,256,508
Treasury notes		1,499,184
Total cash		125,429,195
Less Agency Funds per Schedule 3		(58,544,529)
Plus related municipal entities		786,910
Total Treasurer's cash (excluding Agency Funds)		$ 67,671,576

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

Notes to the

Financial Statement

1. Summary of significant accounting policies

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

A. Financial reporting entity

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

Eastside 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. Eastside Sewer District #1, Sewer District #2 and Sewer District #3 are presented in this financial statement as business funds.

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

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

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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, which also has the authority to remove appointed Board members. The County Commissioners approve the Library's budget and levy taxes for library operations. The library building is titled to the Library Board and was financed with Finney County general obligation bonds retired in part by tax levy and in part by private donation. Bond issuances for the Library's benefit must be approved by the County. The Finney County Public Library is presented as a related municipal entity in this financial statement.

B. Regulatory basis of accounting and departure from accounting principles generally accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide (KMAAG)* regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The *KMAAG* regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

C. Regulatory basis fund types

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

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

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

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

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 - funds financed in whole or in part by fees charged to users of the goods or services (e.g., enterprise and internal service fund etc.).

Trust funds - used to report assets held in trust for the benefit of the municipal financial reporting entity (e.g., 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 (e.g., 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, 2024, is $95,627,568.

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.

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, 2024, the special assessment taxes levied are a lien on the property.

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

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

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

2. Stewardship, compliance and accountability

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

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

If the County is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met.

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)
Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The municipality did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in receipts other than ad valorem property taxes. To do this, a notice of hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. An amendment made to the original budget for the CDBG Revolving Loan fund was approved by the governing body during the year, resulting in additional budget authority of $338,000.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each budgeted fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

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

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

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)

Eastside Sewer District #1 Capital Improvement
Sewer District #2 Capital Improvement
Sewer District #3 Capital Improvement

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

B. Noncompliance with finance-related legal and contractual provisions

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

There are no known material violations of finance-related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended December 31, 2024.

3. Detailed notes on all funds

A. Deposits and investments

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

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

Cash on hand	$ 20,241
Carrying amount of deposits	38,625,489
Repurchase agreements - Treasury obligations	25,027,773
Treasury bills	60,256,508
Treasury notes	1,499,184
Total cash and investments	$ 125,429,195

At December 31, 2024, the County had the following investments:

		Investment Maturities (in Years)		
Investment Type	Cost	Less than 1	1-2	Rating
Repurchase agreements - Treasury obligations	$ 25,027,773	$ 25,027,773	$ -	N/A
Treasury bills	60,256,508	60,256,508	-	N/A
Treasury notes	1,499,184	-	1,499,184	N/A
Total cost	$ 86,783,465	$ 85,284,281	$ 1,499,184	

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)
At December 31, 2024, the Finney County Public Library had the following investments:

Investment Type	Cost	Investment Maturities (in Years) Less than 1	1-2	Rating
Repurchase agreements - Treasury obligations	$ 172,824	$ 172,824	$ -	N/A
Total cost	$ 172,824	$ 172,824	$ -	

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.

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, 2024, is as follows:

Investments	Percentage of Investments
Treasury obligations	28.84%
Treasury bills	69.43%
Treasury notes	1.73%

Custodial credit risk - deposits
Custodial credit risk for deposits is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka except during designated "peak periods" when required coverage is 50%. The County does not use designated "peak periods".

At December 31, 2024, the County's carrying amount of deposits was $38,625,489 and the bank balance was $40,089,886. Of the bank balance, 93.22% was held by four banks resulting in a concentration of credit risk. Of the bank balance, $30,699,508 was covered by federal depository insurance and $9,390,378 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

Custodial credit risk - deposits (continued)
The County's cash deposits by financial institution and category of coverage at year end are as follows:

	Commerce Bank	Dream First Bank	Equity Bank	KCB Bank	Security State Bank	Western State Bank	Grant County Bank
FDIC coverage	$ 422,953	$ 23,211,953	$ 250,000	$ 250,000	$ 5,564,602	$ 750,000	$ 250,000
Pledged securities at market value	2,272,840	-	125,835	4,607,135	2,500,000	1,153,952	2,477,971
Total coverage	$ 2,695,793	$ 23,211,953	$ 375,835	$ 4,857,135	$ 8,064,602	$ 1,903,952	$ 2,727,971
Funds on deposit	$ 610,327	$ 23,211,953	$ 276,032	$ 3,645,819	$ 7,955,668	$ 1,832,869	$ 2,557,218
Funds at risk	$ -	$ -	$ -	$ -	$ -	$ -	$ -

The carrying amount of deposits for the Finney County Convention and Visitors Bureau was $423,725 and the bank balance was $450,269. 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.

The carrying amount of deposits for the Finney County Public Library was $190,361 and the bank balance was $190,361. 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.

Custodial 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
Capital project authorizations with approved change orders compared to expenditures to date from inception are as follows at December 31, 2024:

Project	Project Authorization	Expenditures to Date	Committed
Sewer Districts #1, #2 and #3 repairs and maintenance	$ 3,500,000	$ 415,651	$ 3,084,349
County building alarm system - phase 3	235,622	239,902	-
Fiber connectivity	400,000	300,000	100,000
2024 High Risk Rural Roads project - VFW Road	229,000	74,231	154,769
Sewer system modernization and repair	3,958,757	3,186,333	772,424
2024 bituminous surfacing	3,049,705	3,049,705	-
JDC retrofit	15,335	13,500	-
2024 crack sealing	123,648	123,648	-
Exhibition Building - electrical engineer	15,200	15,200	-
Adult and juvenile needs assessment - LEC	79,360	79,360	-
LEC remodel	30,000	32,896	-
Chip sealing	1,027,292	1,027,292	-
Fairgrounds electrical receptacle	149,618	149,618	-
2025 High Risk Rural Roads project - Maple Street	113,000	27,500	85,500
County Treasurer's office renovation	450,000	-	450,000

3. Detailed notes on all funds (continued)

C. Long-term contractual liabilities

Changes in long-term contractual liabilities for the County for the year ended December 31, 2024, were as follows:

	Date of Issue	Maximum Rate	Amount of Issue	Date of Final Maturity	Balance 01/01/24	Additions	Reductions/ Payments	Balance 12/31/24	Interest Paid
General obligation bonds:									
Refunding bonds, Series 2022	02/01/22	2.05%	$ 680,000	06/01/42	$ 615,000	$ -	$ 25,000	$ 590,000	$ 12,351
Finance leases:									
HVAC System Upgrade	12/20/17	2.58%	6,495,000	11/01/32	4,180,000	-	420,000	3,760,000	107,844
Caterpillar Motorgraders	04/06/20	2.19%	400,000	04/01/25	124,486	-	82,538	41,948	2,277
Sheriff equipment and software	06/03/24	4.79%	1,078,539	10/01/33	-	1,078,539	114,012	964,527	21,063
Sheriff equipment and software add-on #1	11/04/24	4.15%	77,177	11/01/33	-	77,177	9,056	68,121	202
Sheriff equipment and software add-on #2	12/20/24	4.53%	142,477	11/01/33	-	142,477	-	142,477	-
Total finance leases					4,304,486	1,298,193	625,606	4,977,073	131,386
Total contractual liabilities					$ 4,919,486	$ 1,298,193	$ 650,606	$ 5,567,073	$ 143,737

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

	Year								
	2025	2026	2027	2028	2029	2030-2034	2035-2039	2040-2042	Total
Principal:									
General obligation bonds	$ 25,000	$ 25,000	$ 30,000	$ 30,000	$ 30,000	$ 155,000	$ 180,000	$ 115,000	$ 590,000
Finance leases	595,187	550,836	566,186	586,795	602,675	2,075,394	-	-	4,977,073
Total principal	620,187	575,836	596,186	616,795	632,675	2,230,394	180,000	115,000	5,567,073
Interest:									
General obligation bonds	11,839	11,326	10,762	10,148	9,532	38,079	21,115	3,639	116,440
Finance leases	153,141	136,701	119,999	102,780	84,903	149,272	-	-	746,796
Total interest	164,980	148,027	130,761	112,928	94,435	187,351	21,115	3,639	863,236
Total principal and interest	$ 785,167	$ 723,863	$ 726,947	$ 729,723	$ 727,110	$ 2,417,745	$ 201,115	$ 118,639	$ 6,430,309

Subsequent to year end, the Finney County Convention and Visitors Bureau entered into the following finance lease:

	Date of Issue	Interest Rate	Amount of Issue	Date of Final Maturity
Ricoh printer	02/25/25	4.52%	$ 184,626	05/25/30

The future maturities and interest for the next five years and in five year increments through maturity under this lease agreement are as follows:

Year	Principal	Interest	Total
2025	$ 32,453	$ 6,968	$ 39,421
2026	33,226	6,195	39,421
2027	34,760	4,662	39,422
2028	36,364	3,058	39,422
2029	38,042	1,380	39,422
2030	9,781	75	9,856
Total	$ 184,626	$ 22,338	$ 206,964

3. Detailed notes on all funds (continued)

C. Long-term contractual liabilities (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.

D. Interfund transfers

Interfund operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Capital Improvements Reserve	19-120	$ 1,200,000
General	Community Services Center		46,000
General	Equipment Reserve	19-119	101,450
General	GIS		135,350
General	HVAC/Building Reserve	19-120	100,000
General	Juvenile Detention Center	38-504	671,045
General	Infrastructure Improvements	19-120	3,050,000
General	LEC Construction/Renovation	19-120	600,000
Ambulance	Equipment Reserve	12-110d	75,000
Ambulance	Infrastructure Improvements	19-120	530,000
Capital Improvements Program	HVAC/Building Reserve	19-120	408,000
Capital Improvements Program	Infrastructure Improvements	19-120	1,000,000
Fair and Fairgrounds	Finney County Fair Association	2-132	53,000
Fair and Fairgrounds	Capital Improvements Reserve	19-120	125,000
Fair and Fairgrounds	Equipment Reserve	19-119	75,000
GIS	Equipment Reserve	19-119	25,000
Jail Commissary and Telephone	Law Enforcement		90,000
Juvenile Detention Center	Juvenile Detention Center Building	19-120	150,000
Law Enforcement	Capital Improvements Reserve	19-120	340,000
Law Enforcement	Equipment Reserve	19-119	260,000
Motor Vehicle Operating	General	8-145	240,378
Noxious Weed	Noxious Weed Capital Outlay	2-1318	35,000
Oil and Gas Valuation Depletion Trust	Infrastructure Improvements	79-4231	3,226,361
Road and Bridge	Capital Improvements Reserve	19-120	117,000
Road and Bridge	Equipment Reserve	19-119	345,500
Road and Bridge	Special Highway Improvement	68-590	900,000
Road and Bridge	Special Road Machinery and Equipment	68-141g	400,000
Eastside Sewer District #1	Eastside Sewer District #1 Capital Improvement	12-631o	50,000
Sewer District #3	Sewer District #3 Capital Improvement	12-631o	20,000
Total			$ 14,369,084

3. Detailed notes on all funds (continued)

D. Interfund transfers (continued)
Interfund operating transfers of the Finney County Public Library, were as follows:

From	To	Statutory Authority	Amount
Capital Improvement	General	12-1258	$ 8,775

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 $4,471,031 at December 31, 2024. 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, 2024. 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.

4. Other information (continued)

C. Post-employment health care benefits (continued)

Death and disability other post-employment benefits
As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2024.

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, 2024, 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, 2024, has not been quantified in this financial statement.

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

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4. Other information (continued)

E. Defined benefit pension plan (continued)

Contributions: K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.26% for KPERS and 23.10% for KP&F for the fiscal year ended December 31, 2024. Contributions to the pension plan from Finney County, Kansas, were $772,029 for KPERS and $1,100,366 for KP&F for the year ended December 31, 2024.

Net pension liability: At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $12,099,654 and $3,613,512 for KP&F. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. 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.

Defined contribution plan

All full-time or eligible part-time employees and elected officials employed by the County are entitled to enroll, on the first day of the calendar month following the date of employment, in a deferred compensation 457(b) program with a tenure-based employer match 401(a) program. For all employees who enroll in the plan, the County shall contribute to the Plan an amount as specified in the County's Employee Benefits Guide based on years of tenure. The County's contribution for the year ending December 31, 2024, was $84,712.

4. Other information (continued)

F. Commitments and contingencies

Operating leases

In 2020 the County entered into an operating lease agreement for the use of mailing and postage equipment. Lease payments under this agreement totaled $4,620 for the year ended December 31, 2024. Total future minimum lease payments are as follows:

Year	Total
2025	$ 1,155
Total	$ 1,155

Contracts

The County entered into an energy savings agreement with Future Energy Solutions Maintenance, LLC in October 2020. The agreement was effective as of the date of the agreement and extends 15 years after the first payment is made. Payments under this agreement totaled $30,312 for the year ended December 31, 2024. Total future minimum payments are as follows:

Year	Total
2025	$ 30,312
2026	30,312
2027	30,312
2028	30,312
2029	30,312
2030-2034	151,560
2035-2036	35,364
Total	$ 338,484

Contracts - Finney County Public Library

On July 20, 2021, the Library Board of Trustees entered into a contract with Library Systems & Services, LLC for the management and operation of the Finney County Public Library. The contract is effective for the period January 1, 2022, through December 31, 2027. The fees under this contract for 2024 were $1,139,495. Total future minimum payments are as follows:

Year	Total
2025	$ 1,167,983
2026	1,197,182
Total	$ 2,365,165

Litigation

The County is a party to various claims, none of which are expected to have a material financial impact on the financial statement.

4. Other information (continued)

F. Commitments and contingencies (continued)

Grant audits

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

G. Subsequent events

Subsequent to December 31, 2024, the County entered into contracts for the following capital projects:

Project	Project Authorization
LEC remodel - architect services	$ 1,053,500
Preliminary engineering and traffic impact study for improvements to the NW Industrial park	361,600
EMS/Health Department facility	12,983,914
Preliminary engineering for the Water Technical Assistance Project of the Sewer District 1 expansion	140,000
2025 Chip Sealing - materials	156,825
2025 Chip Sealing	892,820

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Regulatory Required Supplementary Information

FINNEY COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2024

	Certified Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund			
General	$ 13,840,240	$ 13,670,120	$ (170,120)
Special Purpose Funds			
Aging	384,314	384,314	-
Alcohol and Drug Abuse	26,796	7,046	(19,750)
Ambulance	2,294,334	2,251,943	(42,391)
Capital Improvements Program	3,529,871	1,828,000	(1,701,871)
Community Services Center	171,372	75,756	(95,616)
Economic Development	167,000	167,000	-
Economic Development Incentives	124,230	-	(124,230)
Employee Benefit	11,450,537	6,820,689	(4,629,848)
Fair and Fairgrounds	670,291	650,357	(19,934)
GIS	270,699	257,270	(13,429)
Guest Tax	1,070,000	991,788	(78,212)
Health	3,211,015	2,821,381	(389,634)
Historical Museum	220,000	220,000	-
Juvenile Detention Center	2,110,956	1,582,315	(528,641)
Juvenile Detention Center Building	50,000	13,500	(36,500)
Law Enforcement	10,744,457	10,156,758	(587,699)
Library	1,056,471	1,056,471	-
Infrastructure Improvements	3,075,192	539,241	(2,535,951)
Intellectual Disability Services	210,000	210,000	-
Noxious Weed	451,919	444,022	(7,897)
Noxious Weed Capital Outlay	70,654	-	(70,654)
Parks and Recreation	16,482	15,000	(1,482)
Road and Bridge	5,992,100	5,520,158	(471,942)
Bond and Interest Funds			
Sewer District #3 Bond and Interest	37,500	37,351	(149)
Business Funds			
Landfill	790,230	20,295	(769,935)
Eastside Sewer District #1	330,895	123,807	(207,088)
Sewer District #2	66,450	60,543	(5,907)
Sewer District #3	135,856	127,630	(8,226)
Trust Funds			
CDBG Revolving Loan	424,000	360,072	(63,928)

General Fund

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

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

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

Public safety
- *District Court

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes	$ 6,797,191	$ 9,915,595	$ 8,210,368	$ 1,705,227
Intergovernmental receipts	196,339	160,580	130,626	29,954
Licenses and fees	355,226	349,060	265,000	84,060
Use of money and property	2,147,481	3,137,141	100,000	3,037,141
Other	521,710	528,976	264,719	264,257
Transfers in	1,555,926	240,378	-	240,378
Total receipts	11,573,873	14,331,730	$ 8,970,713	$ 5,361,017
Expenditures:				
General government	6,442,372	6,579,927	$ 8,904,593	$ (2,324,666)
Public safety	1,001,308	1,036,348	1,118,582	(82,234)
Health and sanitation	150,000	150,000	-	150,000
Transfers out	3,871,251	5,903,845	3,817,065	2,086,780
Total expenditures	11,464,931	13,670,120	$ 13,840,240	$ (170,120)
Receipts over expenditures	108,942	661,610		
Unencumbered cash, beginning of year	8,045,939	8,154,881		
Unencumbered cash, end of year	$ 8,154,881	$ 8,816,491		

Special Purpose Funds

Fund Description

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

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

Aging:

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

Alcohol and Drug Abuse:

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 and emergency management services.

American Rescue Plan Act (ARPA) Grant:

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

Capital Improvements 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 Improvements 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 Corrections:

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

Community Services Center:

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

County Attorney's Training:

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

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.

(continued)

Special Purpose Funds

(continued)

Economic Development Incentives:

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.

Employee Benefit:

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

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.

Fair and Fairgrounds:

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 fairgrounds.

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, and for monies received for the funding of the City of Garden City's Community Improvement District (CID) agreement.

Health:

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

Historical Museum:

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

HVAC/Building Reserve:

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

Jail Commissary and Telephone:

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

Juvenile Detention Center:

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

(continued)

Special Purpose Funds

(continued)

Juvenile Detention Center Building:

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

Law Enforcement:

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

Library:

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

Infrastructure Improvements:

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

Intellectual Disability Services:

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

Motor Vehicle Operating:

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

Noxious Weed:

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

Noxious Weed Capital Outlay:

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

Oil and Gas Valuation Depletion Trust:

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

Opioid Settlement:

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

Parks and Recreation:

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

(continued)

Special Purpose Funds

(continued)

County Clerk's Technology:

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

Register of Deeds' Technology:

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

County Treasurer's Technology:

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

Road and Bridge:

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

Special Alcohol and Drug:

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

Special Highway Improvement:

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

Special Road Machinery and Equipment:

This fund is used to account for monies transferred from the Road and Bridge fund to finance the Road and Bridge 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.

Drug Tax Assessment:

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

Youth Services:

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

(continued)

Special Purpose Funds

(continued)

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

FINNEY COUNTY, KANSAS
Aging Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 359,319	$ 316,703	$ 326,602	$ (9,899)
Motor vehicle	33,685	36,135	33,643	2,492
Delinquent property	10,692	9,065	-	9,065
Motor vehicle excise tax	615	712	589	123
Recreational vehicle tax	382	387	574	(187)
In lieu of	5,479	5,272	6,451	(1,179)
Total receipts	410,172	368,274	$ 367,859	$ 415
Expenditures:				
Other public service:				
Committee on Aging	384,314	384,314	$ 384,314	$ -
Receipts over (under) expenditures	25,858	(16,040)		
Unencumbered cash, beginning of year	790	26,648		
Unencumbered cash, end of year	$ 26,648	$ 10,608		

FINNEY COUNTY, KANSAS
Alcohol and Drug Abuse Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Intergovernmental receipts:				
Alcohol tax	$ 11,654	$ 11,284	$ 10,626	$ 658
Other	1,000	-	-	-
Total receipts	12,654	11,284	$ 10,626	$ 658
Expenditures:				
Health and sanitation:				
Contractual services	6,996	7,046	$ 26,796	$ (19,750)
Receipts over expenditures	5,658	4,238		
Unencumbered cash, beginning of year	22,656	28,314		
Unencumbered cash, end of year	$ 28,314	$ 32,552		

FINNEY COUNTY, KANSAS
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,654,748	$ 1,482,684	$ 1,530,702	$ (48,018)
Motor vehicle	156,201	164,327	154,988	9,339
Delinquent property	51,489	42,870	-	42,870
Motor vehicle excise tax	2,653	3,278	2,713	565
Recreational vehicle tax	1,798	1,759	2,644	(885)
In lieu of	25,230	24,683	29,710	(5,027)
Intergovernmental receipts:				
State and federal aid	30,358	13,012	-	13,012
Licenses and fees	1,064,304	822,685	300,000	522,685
Other	1,693	-	-	-
Total receipts	2,988,474	2,555,298	$ 2,020,757	$ 534,541
Expenditures:				
Ambulance / EMS:				
Personnel services	1,106,094	1,214,701	$ 1,420,293	$ (205,592)
Contractual services	156,720	172,324	179,235	(6,911)
Commodities	101,836	120,509	112,574	7,935
Capital outlay	315,183	6,465	362,500	(356,035)
Total ambulance / EMS	1,679,833	1,513,999	2,074,602	(560,603)
Emergency management:				
Personnel services	105,766	88,451	139,682	(51,231)
Contractual services	32,513	35,012	28,650	6,362
Commodities	24,310	9,400	25,000	(15,600)
Capital outlay	2,820	81	26,400	(26,319)
Total emergency management	165,409	132,944	219,732	(86,788)
Transfers out:				
Equipment Reserve	439,000	75,000	-	75,000
Infrastructure Improvements	-	530,000	-	530,000
Total transfers out	439,000	605,000	-	605,000
Total expenditures	2,284,242	2,251,943	$ 2,294,334	$ (42,391)
Receipts over expenditures	704,232	303,355		
Unencumbered cash, beginning of year	306,849	1,011,081		
Unencumbered cash, end of year	$ 1,011,081	$ 1,314,436		

FINNEY COUNTY, KANSAS
American Rescue Plan Act (ARPA) Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Use of money and property	$ 155,021	$ 31,288
Expenditures:		
General and administrative:		
Personnel services	-	12,218
Contractual services	285,070	18,023
Commodities	-	209
Capital outlay	278,350	100,000
Total general and administrative	563,420	130,450
Transfers out:		
General	1,300,000	-
Community Services Center	26,000	-
Project Construction	3,796,849	-
Total transfers out	5,122,849	-
Total expenditures	5,686,269	130,450
Receipts under expenditures	(5,531,248)	(99,162)
Unencumbered cash, beginning of year	5,959,599	428,351
Unencumbered cash, end of year	$ 428,351	$ 329,189

FINNEY COUNTY, KANSAS
Capital Improvements Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes:				
Local sales	$ 1,402,861	$ 1,408,740	$ 1,300,000	$ 108,740
Expenditures:				
General government:				
Capital outlay	405,000	420,000	$ 3,529,871	$ (3,109,871)
Transfers out:				
HVAC/Building Reserve	374,000	408,000	-	408,000
Infrastructure Improvements	-	1,000,000	-	1,000,000
Total expenditures	779,000	1,828,000	$ 3,529,871	$ (1,701,871)
Receipts over (under) expenditures	623,861	(419,260)		
Unencumbered cash, beginning of year	2,545,874	3,169,735		
Unencumbered cash, end of year	$ 3,169,735	$ 2,750,475		

FINNEY COUNTY, KANSAS
Capital Improvements Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in:		
General	$ 1,034,000	$ 1,200,000
Equipment Reserve	76,000	-
Fair and Fairgrounds	-	125,000
Law Enforcement	160,000	340,000
Road and Bridge	-	117,000
Total receipts	1,270,000	1,782,000
Expenditures:		
General government:		
Capital outlay	-	122,840
Receipts over expenditures	1,270,000	1,659,160
Unencumbered cash, beginning of year	1,763,602	3,033,602
Unencumbered cash, end of year	$ 3,033,602	$ 4,692,762

FINNEY COUNTY, KANSAS
Community Corrections Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts:		
State and federal aid	$ 603,662	$ 596,683
Reimbursements and restitution	92,131	51,953
Transfers in:		
Youth Services	125	-
Total receipts	695,918	648,636
Expenditures:		
Public safety:		
Personnel services	611,317	430,519
Contractual services	37,531	51,475
Commodities	18,675	8,826
Capital outlay	33,801	8,469
Total expenditures	701,324	499,289
Receipts over (under) expenditures	(5,406)	149,347
Unencumbered cash, beginning of year	315,443	310,037
Unencumbered cash, end of year	$ 310,037	$ 459,384

FINNEY COUNTY, KANSAS
Community Services Center Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Rents	$ 54,300	$ 54,300	$ 90,000	$ (35,700)
Transfers in:				
General	50,000	46,000	60,445	(14,445)
American Rescue Plan Act (ARPA) Grant	26,000	-	-	-
Total receipts	130,300	100,300	$ 150,445	$ (50,145)
Expenditures:				
Building operations:				
Contractual services	45,045	31,039	$ 72,744	$ (41,705)
Commodities	1,390	1,290	1,890	(600)
Capital outlay	997	-	36,293	(36,293)
Total building operations	47,432	32,329	110,927	(78,598)
Youth Services Prevention:				
Personnel services	39,554	42,277	45,225	(2,948)
Contractual services	450	-	300	(300)
Commodities	33	1,150	14,500	(13,350)
Capital outlay	-	-	420	(420)
Total youth services prevention	40,037	43,427	60,445	(17,018)
Total expenditures	87,469	75,756	$ 171,372	$ (95,616)
Receipts over expenditures	42,831	24,544		
Unencumbered cash, beginning of year	377,423	420,254		
Unencumbered cash, end of year	$ 420,254	$ 444,798		

FINNEY COUNTY, KANSAS
County Attorney's Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 2,682	$ 2,581
Expenditures:		
Public safety:		
Contractual services	1,786	1,291
Commodities	1,050	700
Total expenditures	2,836	1,991
Receipts over (under) expenditures	(154)	590
Unencumbered cash, beginning of year	24,955	24,801
Unencumbered cash, end of year	$ 24,801	$ 25,391

FINNEY COUNTY, KANSAS
Economic Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 130,279	$ 138,830	$ 143,157	$ (4,327)
Motor vehicle	12,185	13,063	12,168	895
Delinquent property	3,917	3,348	-	3,348
Motor vehicle excise tax	220	258	214	44
Recreational vehicle tax	138	139	207	(68)
In lieu of	1,986	2,311	2,339	(28)
Total receipts	148,725	157,949	$ 158,085	$ (136)
Expenditures:				
Other public service:				
Economic Development Commission	135,000	167,000	$ 167,000	$ -
Receipts over (under) expenditures	13,725	(9,051)		
Unencumbered cash, beginning of year	5,853	19,578		
Unencumbered cash, end of year	$ 19,578	$ 10,527		

FINNEY COUNTY, KANSAS
Economic Development Incentives Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfers in:				
General	$ 45,000	$ -	$ 45,000	$ (45,000)
Expenditures:				
General government:				
Economic development incentives	-	-	$ 124,230	$ (124,230)
Receipts over expenditures	45,000	-		
Unencumbered cash, beginning of year	879,230	924,230		
Unencumbered cash, end of year	$ 924,230	$ 924,230		

FINNEY COUNTY, KANSAS
Employee Benefit Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 7,455,347	$ 4,105,660	$ 4,241,726	$ (136,066)
Motor vehicle	647,223	760,765	698,271	62,494
Delinquent property	176,326	163,939	-	163,939
Motor vehicle excise tax	13,702	14,766	12,222	2,544
Recreational vehicle tax	7,114	8,141	11,916	(3,775)
In lieu of	113,665	68,389	133,846	(65,457)
Other	11,869	32,515	700,000	(667,485)
Total receipts	8,425,246	5,154,175	$ 5,797,981	$ (643,806)
Expenditures:				
General government:				
Personnel services	4,851,792	6,158,288	$ 10,373,037	$ (4,214,749)
Contractual services	510,769	610,486	551,500	58,986
Commodities	22,631	51,915	26,000	25,915
Capital outlay	21	-	-	-
Miscellaneous	-	-	500,000	(500,000)
Total expenditures	5,385,213	6,820,689	$ 11,450,537	$ (4,629,848)
Receipts over (under) expenditures	3,040,033	(1,666,514)		
Unencumbered cash, beginning of year	8,252,432	11,292,465		
Unencumbered cash, end of year	$ 11,292,465	$ 9,625,951		

FINNEY COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in:		
General	$ 524,000	$ 101,450
Ambulance	439,000	75,000
Fair and Fairgrounds	70,000	75,000
GIS	40,000	25,000
Health	250,000	-
Law Enforcement	172,000	260,000
Road and Bridge	-	345,500
Total receipts	1,495,000	881,950
Expenditures:		
General government:		
Capital outlay	130,096	41,583
Transfers out:		
Capital Improvements Reserve	76,000	-
Total expenditures	206,096	41,583
Receipts over expenditures	1,288,904	840,367
Unencumbered cash, beginning of year	2,115,791	3,404,695
Unencumbered cash, end of year	$ 3,404,695	$ 4,245,062

FINNEY COUNTY, KANSAS
Finney County Fair Association Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 91,447	$ 145,690
Intergovernmental receipts:		
Local grant	1,000	-
Transfers in:		
Fair and Fairgrounds	53,000	53,000
Total receipts	145,447	198,690
Expenditures:		
Culture and recreation:		
Personnel services	1,962	2,885
Contractual services	140,290	174,439
Commodities	20,788	35,446
Total expenditures	163,040	212,770
Receipts under expenditures	(17,593)	(14,080)
Unencumbered cash, beginning of year	38,318	20,725
Unencumbered cash, end of year	$ 20,725	$ 6,645

FINNEY COUNTY, KANSAS
Fair and Fairgrounds Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 379,269	$ 481,153	$ 496,542	$ (15,389)
Motor vehicle	36,053	37,808	35,520	2,288
Delinquent property	12,075	10,178	-	10,178
Motor vehicle excise tax	620	751	622	129
Recreational vehicle tax	414	405	607	(202)
In lieu of	5,783	8,008	6,810	1,198
Use of money and property	114,871	121,009	-	121,009
Other	1,823	125	-	125
Total receipts	550,908	659,437	$ 540,101	$ 119,336
Expenditures:				
Culture and recreation:				
Personnel services	150,921	198,693	$ 210,966	$ (12,273)
Contractual services	144,020	152,889	190,700	(37,811)
Commodities	34,598	22,666	15,925	6,741
Capital outlay	76,717	23,109	199,700	(176,591)
Total culture and recreation	406,256	397,357	617,291	(219,934)
Transfers out:				
Capital Improvements Reserve	-	125,000	-	125,000
Equipment Reserve	70,000	75,000	-	75,000
Finney County Fair Association	53,000	53,000	53,000	-
Total transfers out	123,000	253,000	53,000	200,000
Total expenditures	529,256	650,357	$ 670,291	$ (19,934)
Receipts over expenditures	21,652	9,080		
Unencumbered cash, beginning of year	345,489	367,141		
Unencumbered cash, end of year	$ 367,141	$ 376,221		

FINNEY COUNTY, KANSAS
GIS Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Intergovernmental receipts:				
City of Garden City	$ 121,838	$ 135,350	$ 270,700	$ (135,350)
Other	12,136	2,743	-	2,743
Transfers in:				
General	121,838	135,350	-	135,350
Total receipts	255,812	273,443	$ 270,700	$ 2,743
Expenditures:				
Other public service:				
Personnel services	154,186	183,471	$ 176,634	$ 6,837
Contractual services	4,803	3,192	44,265	(41,073)
Commodities	517	980	7,800	(6,820)
Capital outlay	42,608	44,627	42,000	2,627
Total other public service	202,114	232,270	270,699	(38,429)
Transfers out:				
Equipment Reserve	40,000	25,000	-	25,000
Total expenditures	242,114	257,270	$ 270,699	$ (13,429)
Receipts over expenditures	13,698	16,173		
Unencumbered cash, beginning of year	95,326	109,024		
Unencumbered cash, end of year	$ 109,024	$ 125,197		

FINNEY COUNTY, KANSAS
Guest Tax Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Transient guest tax	$ 1,051,356	$ 1,109,731	$ 1,070,000	$ 39,731
Expenditures:				
Culture and recreation:				
Convention and Visitors Bureau	800,000	900,000	$ 900,000	$ -
City of Garden City	125,543	91,788	170,000	(78,212)
Total expenditures	925,543	991,788	$ 1,070,000	$ (78,212)
Receipts over expenditures	125,813	117,943		
Unencumbered cash, beginning of year	-	125,813		
Unencumbered cash, end of year	$ 125,813	$ 243,756		

FINNEY COUNTY, KANSAS
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,244,658	$ 562,060	$ 580,831	$ (18,771)
Motor vehicle	90,242	121,363	116,554	4,809
Delinquent property	27,019	26,898	-	26,898
Motor vehicle excise tax	1,802	2,465	2,040	425
Recreational vehicle tax	1,005	1,299	1,989	(690)
In lieu of	18,975	9,366	22,344	(12,978)
Intergovernmental receipts:				
State and federal aid	1,050,605	1,523,356	-	1,523,356
Licenses and fees	563,069	636,679	400,000	236,679
Other	16,685	55,720	1,300,000	(1,244,280)
Total receipts	3,014,060	2,939,206	$ 2,423,758	$ 515,448
Expenditures:				
Health general:				
Personnel services	863,517	1,005,961	$ 920,397	$ 85,564
Contractual services	90,031	169,345	102,224	67,121
Commodities	60,196	72,577	123,250	(50,673)
Capital outlay	5,206	38	500	(462)
Total health general	1,018,950	1,247,921	1,146,371	101,550
Grants:				
Personnel services	898,130	865,713	1,339,131	(473,418)
Contractual services	98,106	93,449	154,102	(60,653)
Commodities	444,265	555,112	400,111	155,001
Capital outlay	11,414	59,186	171,300	(112,114)
Total grants	1,451,915	1,573,460	2,064,644	(491,184)
Transfers out:				
Equipment Reserve	250,000	-	-	-
Total expenditures	2,720,865	2,821,381	$ 3,211,015	$ (389,634)
Receipts over expenditures	293,195	117,825		
Unencumbered cash, beginning of year	711,649	1,004,844		
Unencumbered cash, end of year	$ 1,004,844	$ 1,122,669		

FINNEY COUNTY, KANSAS
Historical Museum Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 199,082	$ 184,137	$ 189,649	$ (5,512)
Motor vehicle	20,864	20,527	18,643	1,884
Delinquent property	6,539	5,224	-	5,224
Motor vehicle excise tax	384	394	326	68
Recreational vehicle tax	237	221	318	(97)
In lieu of	3,036	3,065	3,575	(510)
Total receipts	230,142	213,568	$ 212,511	$ 1,057
Expenditures:				
Culture and recreation:				
Historical society	220,000	220,000	$ 220,000	$ -
Receipts over (under) expenditures	10,142	(6,432)		
Unencumbered cash, beginning of year	7,232	17,374		
Unencumbered cash, end of year	$ 17,374	$ 10,942		

FINNEY COUNTY, KANSAS
HVAC/Building Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in:		
General	$ 100,000	$ 100,000
Capital Improvements Program	374,000	408,000
Total receipts	474,000	508,000
Expenditures:		
General government:		
Capital outlay	-	-
Receipts over expenditures	474,000	508,000
Unencumbered cash, beginning of year	-	474,000
Unencumbered cash, end of year	$ 474,000	$ 982,000

FINNEY COUNTY, KANSAS
Jail Commissary and Telephone Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 96,332	$ 152,793
Other	76,950	78,520
Total receipts	173,282	231,313
Expenditures:		
Public safety:		
Commodities	97,321	103,216
Transfers out:		
Law Enforcement	-	90,000
Total expenditures	97,321	193,216
Receipts over expenditures	75,961	38,097
Unencumbered cash, beginning of year	165,564	241,525
Unencumbered cash, end of year	$ 241,525	$ 279,622

FINNEY COUNTY, KANSAS
Juvenile Detention Center Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental receipts:				
State and federal aid	$ -	$ 73,000	$ -	$ 73,000
Other counties/agencies	806,124	1,020,707	1,878,997	(858,290)
Shelter care placement	340,733	71,113	-	71,113
Other	4,037	12,782	69,100	(56,318)
Transfers in:				
General	646,413	671,045	-	671,045
Total receipts	1,797,307	1,848,647	$ 1,948,097	$ (99,450)
Expenditures:				
Juvenile Detention Center:				
Personnel services	1,243,079	1,273,100	$ 1,874,069	$ (600,969)
Contractual services	50,701	122,456	86,995	35,461
Commodities	44,919	36,259	84,421	(48,162)
Capital outlay	632	500	65,471	(64,971)
Total juvenile detention center	1,339,331	1,432,315	2,110,956	(678,641)
Transfers out:				
Juvenile Detention Center Building	-	150,000	-	150,000
Total expenditures	1,339,331	1,582,315	$ 2,110,956	$ (528,641)
Receipts over expenditures	457,976	266,332		
Unencumbered cash, beginning of year	193,355	651,331		
Unencumbered cash, end of year	$ 651,331	$ 917,663		

FINNEY COUNTY, KANSAS
Juvenile Detention Center Building Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfers in:				
Juvenile Detention Center	$ -	$ 150,000	$ -	$ 150,000
Expenditures:				
Public safety:				
Contractual services	-	13,500	$ -	$ 13,500
Capital outlay	-	-	50,000	(50,000)
Total expenditures	-	13,500	$ 50,000	$ (36,500)
Receipts over expenditures	-	136,500		
Unencumbered cash, beginning of year	50,000	50,000		
Unencumbered cash, end of year	$ 50,000	$ 186,500		

FINNEY COUNTY, KANSAS
Law Enforcement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 7,815,861	$ 8,266,267	$ 8,534,176	$ (267,909)
Motor vehicle	676,404	756,872	732,074	24,798
Delinquent property	239,338	205,920	-	205,920
Motor vehicle excise tax	10,870	15,480	12,814	2,666
Recreational vehicle tax	7,861	8,104	12,492	(4,388)
In lieu of	119,168	137,590	140,325	(2,735)
Licenses and fees	35,365	33,780	-	33,780
Intergovernmental receipts:				
State and federal aid	87,231	23,799	-	23,799
Other	329,299	235,640	390,000	(154,360)
Transfers in:				
Jail Commissary and Telephone	-	90,000	-	90,000
Total receipts	9,321,397	9,773,452	$ 9,821,881	$ (48,429)
Expenditures:				
Sheriff:				
Personnel services	4,805,765	5,293,249	$ 5,515,514	$ (222,265)
Contractual services	853,632	1,062,090	1,157,219	(95,129)
Commodities	733,513	819,360	832,625	(13,265)
Capital outlay	290,424	324,010	381,325	(57,315)
Total Sheriff	6,683,334	7,498,709	7,886,683	(387,974)
County Attorney:				
Personnel services	1,562,362	1,712,568	2,142,770	(430,202)
Contractual services	109,805	96,277	302,819	(206,542)
Commodities	117,602	115,909	112,421	3,488
Capital outlay	81,033	133,295	43,300	89,995
Total County Attorney	1,870,802	2,058,049	2,601,310	(543,261)
Transfers out:				
Capital Improvements Reserve	160,000	340,000	256,464	83,536
Equipment Reserve	172,000	260,000	-	260,000
Total transfers out	332,000	600,000	256,464	343,536
Total expenditures	8,886,136	10,156,758	$ 10,744,457	$ (587,699)
Receipts over (under) expenditures	435,261	(383,306)		
Unencumbered cash, beginning of year	841,080	1,276,341		
Unencumbered cash, end of year	$ 1,276,341	$ 893,035		

FINNEY COUNTY, KANSAS
Library Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 938,690	$ 885,577	$ 914,183	$ (28,606)
Motor vehicle	97,638	96,690	87,909	8,781
Delinquent property	30,381	24,477	-	24,477
Motor vehicle excise tax	1,804	1,859	1,539	320
Recreational vehicle tax	1,106	1,035	1,500	(465)
In lieu of	14,312	14,743	16,855	(2,112)
Total receipts	1,083,931	1,024,381	$ 1,021,986	$ 2,395
Expenditures:				
Culture and recreation:				
Finney County Library	1,030,703	1,056,471	$ 1,056,471	$ -
Receipts over (under) expenditures	53,228	(32,090)		
Unencumbered cash, beginning of year	30,632	83,860		
Unencumbered cash, end of year	$ 83,860	$ 51,770		

FINNEY COUNTY, KANSAS
Infrastructure Improvements Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Local sales	$ 1,402,861	$ 1,408,740	$ 1,300,000	$ 108,740
Transfers in:				
General	-	3,050,000	-	3,050,000
Ambulance	-	530,000	-	530,000
Capital Improvements Program	-	1,000,000	-	1,000,000
Oil & Gas Valuation Depletion Trust	-	3,226,361	-	3,226,361
Total receipts	1,402,861	9,215,101	$ 1,300,000	$ 7,915,101
Expenditures:				
General government:				
Contractual services	-	538,829	$ 3,075,192	$ (2,536,363)
Commodities	-	412	-	412
Total expenditures	-	539,241	$ 3,075,192	$ (2,535,951)
Receipts over expenditures	1,402,861	8,675,860		
Unencumbered cash, beginning of year	475,192	1,878,053		
Unencumbered cash, end of year	$ 1,878,053	$ 10,553,913		

FINNEY COUNTY, KANSAS
Intellectual Disability Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 190,153	$ 175,638	$ 181,126	$ (5,488)
Motor vehicle	19,967	19,594	17,802	1,792
Delinquent property	6,263	4,999	-	4,999
Motor vehicle excise tax	366	377	312	65
Recreational vehicle tax	226	210	304	(94)
In lieu of	2,900	2,924	3,414	(490)
Total receipts	219,875	203,742	$ 202,958	$ 784
Expenditures:				
Health and sanitation:				
Distributions	210,000	210,000	$ 210,000	$ -
Receipts over (under) expenditures	9,875	(6,258)		
Unencumbered cash, beginning of year	7,232	17,107		
Unencumbered cash, end of year	$ 17,107	$ 10,849		

FINNEY COUNTY, KANSAS
Motor Vehicle Operating Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 276,761	$ 282,004
Other receipts	3,501	3,505
Total receipts	280,262	285,509
Expenditures:		
General government:		
Personnel services	23,813	10,849
Commodities	14,118	12,657
Capital outlay	12,425	831
Total general government	50,356	24,337
Transfers out:		
General	255,926	240,378
Total expenditures	306,282	264,715
Receipts over (under) expenditures	(26,020)	20,794
Unencumbered cash, beginning of year	255,926	229,906
Unencumbered cash, end of year	$ 229,906	$ 250,700

FINNEY COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 92,908	$ 236,973	$ 244,290	$ (7,317)
Motor vehicle	19,041	11,704	8,662	3,042
Delinquent property	6,040	3,688	-	3,688
Motor vehicle excise tax	362	184	152	32
Recreational vehicle tax	214	125	148	(23)
In lieu of	1,418	3,942	1,669	2,273
Licenses and fees	221,530	216,781	100,000	116,781
Total receipts	341,513	473,397	$ 354,921	$ 118,476
Expenditures:				
Public works:				
Personnel services	122,756	121,477	$ 157,038	$ (35,561)
Contractual services	24,876	32,442	50,896	(18,454)
Commodities	292,328	250,489	228,985	21,504
Capital outlay	1,274	4,614	5,000	(386)
Total public works	441,234	409,022	441,919	(32,897)
Transfers out:				
Noxious Weed Capital Outlay	5,000	35,000	10,000	25,000
Total expenditures	446,234	444,022	$ 451,919	$ (7,897)
Receipts over (under) expenditures	(104,721)	29,375		
Unencumbered cash, beginning of year	350,685	245,964		
Unencumbered cash, end of year	$ 245,964	$ 275,339		

FINNEY COUNTY, KANSAS
Noxious Weed Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Transfers in:				
Noxious Weed	$ 5,000	$ 35,000	$ 10,000	$ 25,000
Expenditures:				
Public works:				
Capital outlay	-	-	$ 70,654	$ (70,654)
Receipts over expenditures	5,000	35,000		
Unencumbered cash, beginning of year	120,654	125,654		
Unencumbered cash, end of year	$ 125,654	$ 160,654		

FINNEY COUNTY, KANSAS
Oil and Gas Valuation Depletion Trust Fundand
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	$ -	$ -
Expenditures:		
Transfers out:		
Infrastructure Improvements	-	3,226,361
Receipts over (under) expenditures	-	(3,226,361)
Unencumbered cash, beginning of year	3,226,361	3,226,361
Unencumbered cash, end of year	$ 3,226,361	$ -

FINNEY COUNTY, KANSAS
Opioid Settlement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental revenue:		
State and federal aid	$ 97,025	$ 101,837
Expenditures:		
Health and sanitation:		
Commodities	-	-
Receipts over expenditures	97,025	101,837
Unencumbered cash, beginning of year	-	97,025
Unencumbered cash, end of year	$ 97,025	$ 198,862

FINNEY COUNTY, KANSAS
Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Intergovernmental receipts:				
Alcohol tax	$ 11,654	$ 11,284	$ 10,626	$ 658
Other	468	-	-	-
Total receipts	12,122	11,284	$ 10,626	$ 658
Expenditures:				
Culture and recreation:				
Distributions	7,998	15,000	$ 16,482	$ (1,482)
Receipts over (under) expenditures	4,124	(3,716)		
Unencumbered cash, beginning of year	5,856	9,980		
Unencumbered cash, end of year	$ 9,980	$ 6,264		

FINNEY COUNTY, KANSAS
County Clerk's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 8,474	$ 9,211
Expenditures:		
General government:		
Commodities	6,346	6,345
Contractual services	5,335	-
Capital outlay	4,500	-
Total expenditures	16,181	6,345
Receipts over (under) expenditures	(7,707)	2,866
Unencumbered cash, beginning of year	70,697	62,990
Unencumbered cash, end of year	$ 62,990	$ 65,856

FINNEY COUNTY, KANSAS
Register of Deeds' Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 33,894	$ 36,844
Expenditures:		
General government:		
Contractual services	14,041	14,458
Commodities	4,023	651
Total expenditures	18,064	15,109
Receipts over expenditures	15,830	21,735
Unencumbered cash, beginning of year	241,483	257,312
Unencumbered cash, end of year	$ 257,313	$ 279,047

FINNEY COUNTY, KANSAS
County Treasurer's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 8,473	$ 9,211
Expenditures:		
General government:		
Contractual services	-	-
Receipts over expenditures	8,473	9,211
Unencumbered cash, beginning of year	58,019	66,492
Unencumbered cash, end of year	$ 66,492	$ 75,703

FINNEY COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 2,859,762	$ 3,917,444	$ 4,043,316	$ (125,872)
Motor vehicle	279,696	288,075	267,879	20,196
Delinquent property	90,615	76,628	-	76,628
Motor vehicle excise tax	4,936	5,664	4,689	975
Recreational vehicle tax	3,196	3,084	4,571	(1,487)
In lieu of	43,605	65,192	51,346	13,846
Intergovernmental receipts:				
State of Kansas	1,408,808	1,231,680	1,134,718	96,962
Other	44,193	69,719	-	69,719
Total receipts	4,734,811	5,657,486	$ 5,506,519	$ 150,967
Expenditures:				
Public works:				
Personnel services	1,398,212	1,370,516	$ 2,146,956	$ (776,440)
Contractual services	1,436,760	1,890,551	2,273,395	(382,844)
Commodities	311,851	404,199	446,499	(42,300)
Capital outlay	259,083	92,392	675,250	(582,858)
Total public works	3,405,906	3,757,658	5,542,100	(1,784,442)
Transfers out:				
Capital Improvements Reserve	-	117,000	-	117,000
Equipment Reserve	-	345,500	-	345,500
Special Highway Improvement	900,000	900,000	225,000	675,000
Special Road Machinery and Equipment	500,000	400,000	225,000	175,000
Total transfers out	1,400,000	1,762,500	450,000	1,312,500
Total expenditures	4,805,906	5,520,158	$ 5,992,100	$ (471,942)
Receipts over (under) expenditures	(71,095)	137,328		
Unencumbered cash, beginning of year	1,235,685	1,164,590		
Unencumbered cash, end of year	$ 1,164,590	$ 1,301,918		

FINNEY COUNTY, KANSAS
Special Alcohol and Drug Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Taxes:		
Delinquent taxes	$ -	$ -
Expenditures:		
Health and sanitation	-	-
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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts:		
State and federal aid	$ -	$ 173,493
Other	12,348	16,725
Transfers in:		
Road and Bridge	900,000	900,000
Total receipts	912,348	1,090,218
Expenditures:		
Public works:		
Capital outlay	-	3,049,705
Total expenditures	-	3,049,705
Receipts over (under) expenditures	912,348	(1,959,487)
Unencumbered cash, beginning of year	5,548,737	6,582,377
Adjustment to unencumbered cash for prior year canceled encumbrances	121,292	-
Unencumbered cash, end of year	$ 6,582,377	$ 4,622,890

FINNEY COUNTY, KANSAS
Special Road Machinery and Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in:		
Road and Bridge	$ 500,000	$ 400,000
Expenditures:		
Public works:		
Capital outlay	417,493	400,000
Receipts over expenditures	82,507	-
Unencumbered cash, beginning of year	1,924,209	2,006,716
Unencumbered cash, end of year	$ 2,006,716	$ 2,006,716

FINNEY COUNTY, KANSAS
Sheriff's Crime Prevention Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	$ 200	$ 303
Other	10,000	-
Total receipts	10,200	303
Expenditures:		
Public safety:		
Commodities	-	25
Receipts over expenditures	10,200	278
Unencumbered cash, beginning of year	274	10,474
Unencumbered cash, end of year	$ 10,474	$ 10,752

FINNEY COUNTY, KANSAS
Sheriff's Special Account Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ 3,282	$ -
Expenditures:		
Public safety:		
Contractual services	-	-
Receipts over expenditures	3,282	-
Unencumbered cash, beginning of year	9,968	13,250
Unencumbered cash, end of year	$ 13,250	$ 13,250

FINNEY COUNTY, KANSAS
Federal and State Forfeiture Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Forfeitures	$ -	$ -
Expenditures:		
Public safety:		
Commodities	-	-
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	44,623	44,623
Unencumbered cash, end of year	$ 44,623	$ 44,623

FINNEY COUNTY, KANSAS
Drug Tax Assessment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ 17,328	$ 6,594
Expenditures:		
Public safety:		
Contractual services	11,834	13,900
Commodities	4,823	68
Capital outlay	-	11,569
Total expenditures	16,657	25,537
Receipts over (under) expenditures	671	(18,943)
Unencumbered cash, beginning of year	21,458	22,130
Unencumbered cash, end of year	$ 22,129	$ 3,187

FINNEY COUNTY, KANSAS
Youth Services Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts:		
State and federal aid	$ 598,367	$ 490,377
Reimbursements and restitution	4,497	7,639
Total receipts	602,864	498,016
Expenditures:		
Public safety:		
Personnel services	384,169	427,076
Contractual services	50,300	71,616
Commodities	19,973	20,104
Capital outlay	1,185	7,527
Total public works	455,627	526,323
Transfers out:		
Community Corrections	125	-
Total expenditures	455,752	526,323
Receipts over (under) expenditures	147,112	(28,307)
Unencumbered cash, beginning of year	362,602	509,714
Unencumbered cash, end of year	$ 509,714	$ 481,407

Bond and Interest Funds

Fund Description

Bond and Interest funds are used to account for the accumulation of resources to be used for the payment of principal, interest and related costs of the bonds and certain other long-term obligations of the County.

The Bond and Interest fund used by Finney County, Kansas, is:

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
Sewer District #3 Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem	$ 7,017	$ -	$ -	$ -
Motor vehicle	7,776	3,975	949	3,026
Delinquent taxes	17,286	11,185	-	11,185
Recreational vehicle tax	105	30	14	16
Special assessments	34,575	35,143	48,387	(13,244)
Total receipts	66,759	50,333	$ 49,350	$ 983
Expenditures:				
Debt service:				
Principal	25,000	25,000	$ 37,500	$ (12,500)
Bond interest	12,864	12,351	-	12,351
Total expenditures	37,864	37,351	$ 37,500	$ (149)
Receipts over expenditures	28,895	12,982		
Unencumbered cash, beginning of year	54,216	83,111		
Unencumbered cash, end of year	$ 83,111	$ 96,093		

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, sales taxes and transfers.

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

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

FINNEY COUNTY, KANSAS
Correction Services Building Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Taxes:		
Local sales	$ -	$ -
Expenditures:		
Construction contracts	143,058	-
Receipts over (under) expenditures	(143,058)	-
Unencumbered cash, beginning of year	1,185,741	1,042,683
Unencumbered cash, end of year	$ 1,042,683	$ 1,042,683

FINNEY COUNTY, KANSAS
JB Road Sales Tax Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Taxes:		
Local sales	$ 1,683,434	$ 1,690,488
Expenditures:		
General government:		
Capital outlay	1,683,434	1,690,488
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	$ -	$ -

FINNEY COUNTY, KANSAS
LEC Construction/Renovation Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in:		
General	$ 1,350,000	$ 600,000
Expenditures:		
General government:		
Contractual services	-	145,318
Receipts over expenditures	1,350,000	454,682
Unencumbered cash, beginning of year	-	1,350,000
Unencumbered cash, end of year	$ 1,350,000	$ 1,804,682

FINNEY COUNTY, KANSAS
Project Construction Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in:		
American Rescue Plan Act (ARPA) Grant	$ 3,796,849	$ -
Eastside Sewer District #1	200,000	-
Sewer District #2	10,000	-
Total receipts	4,006,849	-
Expenditures:		
General government:		
Capital outlay	-	3,435,005
Receipts over (under) expenditures	4,006,849	(3,435,005)
Unencumbered cash, beginning of year	-	4,006,849
Unencumbered cash, end of year	$ 4,006,849	$ 571,844

Business Funds

Fund Description

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

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

Landfill:

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

Eastside Sewer District #1:

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

Eastside Sewer District #1 Capital Improvement:

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

Sewer District #2:

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

Sewer District #2 Capital Improvement:

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

Sewer District #3:

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

Sewer District #3 Capital Improvement:

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

Note: The County budgets all business funds except for Eastside Sewer District #1 Capital Improvement, Sewer District #2 Capital Improvement, and Sewer District #3 Capital Improvement funds.

FINNEY COUNTY, KANSAS
Landfill Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Interest and royalties	$ 111	$ -	$ 1,000	$ (1,000)
Licenses and fees	140,892	141,003	130,000	11,003
Other	-	-	335,000	(335,000)
Total receipts	141,003	141,003	$ 466,000	$ (324,997)
Expenditures:				
Health and sanitation:				
Personnel services	6,465	-	$ 15,930	$ (15,930)
Contractual services	2,342	16,936	574,300	(557,364)
Commodities	-	714	-	714
Capital outlay	-	2,645	200,000	(197,355)
Total expenditures	8,807	20,295	$ 790,230	$ (769,935)
Receipts over expenditures	132,196	120,708		
Unencumbered cash, beginning of year	769,841	902,037		
Unencumbered cash, end of year	$ 902,037	$ 1,022,745		

FINNEY COUNTY, KANSAS
Eastside Sewer District #1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 12,092	$ 12,452	$ 9,758	$ 2,694
Motor vehicle	1,645	1,414	1,147	267
Delinquent property	690	493	-	493
Recreational vehicle tax	12	19	15	4
User fees	73,347	79,101	75,000	4,101
Total receipts	87,786	93,479	$ 85,920	$ 7,559
Expenditures:				
Health and sanitation:				
Personnel services	10,700	11,914	$ 13,195	$ (1,281)
Contractual services	68,853	58,405	172,250	(113,845)
Commodities	1,404	3,391	3,200	191
Capital outlay	-	97	3,500	(3,403)
Total health and sanitation	80,957	73,807	192,145	(118,338)
Transfers out:				
Project Construction Eastside Sewer District #1	200,000	-	138,750	(138,750)
Capital Improvement	-	50,000	-	50,000
Total transfers out	200,000	50,000	138,750	(88,750)
Total expenditures	280,957	123,807	$ 330,895	$ (207,088)
Receipts under expenditures	(193,171)	(30,328)		
Unencumbered cash, beginning of year	401,916	208,745		
Unencumbered cash, end of year	$ 208,745	$ 178,417		

FINNEY COUNTY, KANSAS
Eastside Sewer District #1 Capital Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in:		
Eastside Sewer District #1	$ -	$ 50,000
Expenditures:		
Health and sanitation:		
Capital outlay	-	-
Receipts over expenditures	-	50,000
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	$ -	$ 50,000

FINNEY COUNTY, KANSAS
Sewer District #2 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 35,276	$ 35,085	$ 35,435	$ (350)
Motor vehicle	7,743	7,410	6,373	1,037
Delinquent property	491	413	-	413
Recreational vehicle tax	47	44	93	(49)
User fees	4,957	6,437	4,500	1,937
Other	-	424	-	424
Total receipts	48,514	49,813	$ 46,401	$ 3,412
Expenditures:				
Health and sanitation:				
Personnel services	12,031	13,835	$ 16,240	$ (2,405)
Contractual services	10,758	37,672	31,500	6,172
Commodities	1,339	8,939	3,810	5,129
Capital outlay	-	97	12,000	(11,903)
Total health and sanitation	24,128	60,543	63,550	(3,007)
Transfers out:				
Project Construction	10,000	-	2,900	(2,900)
Sewer District #2 Capital Improvement	20,000	-	-	-
Total transfers out	30,000	-	2,900	(2,900)
Total expenditures	54,128	60,543	$ 66,450	$ (5,907)
Receipts under expenditures	(5,614)	(10,730)		
Unencumbered cash, beginning of year	46,736	41,122		
Unencumbered cash, end of year	$ 41,122	$ 30,392		

FINNEY COUNTY, KANSAS
Sewer District #2 Capital Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

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

FINNEY COUNTY, KANSAS
Sewer District #3 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Special assessments	$ 77,900	$ 92,488	$ 20,506	$ 71,982
Motor vehicle tax	-	4,219	1,670	2,549
Recreational vehicle tax	-	33	24	9
User fees	72,208	54,908	61,000	(6,092)
Total receipts	150,108	151,648	$ 83,200	$ 68,448
Expenditures:				
Health and sanitation:				
Personnel services	14,097	19,048	$ 21,831	$ (2,783)
Contractual services	88,574	87,553	93,750	(6,197)
Commodities	5,007	932	1,975	(1,043)
Capital outlay	-	97	18,300	(18,203)
Total health and sanitation	107,678	107,630	135,856	(28,226)
Transfers out:				
Sewer District #3 Capital Improvement	-	20,000	-	20,000
Total expenditures	107,678	127,630	$ 135,856	$ (8,226)
Receipts over expenditures	42,430	24,018		
Unencumbered cash, beginning of year	96,502	138,932		
Unencumbered cash, end of year	$ 138,932	$ 162,950		

FINNEY COUNTY, KANSAS
Sewer District #3 Capital Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in:		
Sewer District #3	$ -	$ 20,000
Expenditures:		
Health and sanitation:		
Capital outlay	-	-
Receipts over expenditures	-	20,000
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	$ -	$ 20,000

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 fund used by Finney County, Kansas, is:

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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Loan repayments	$ 47,940	$ 5,272	$ 67,000	$ (61,728)
Expenditures:				
Other public service:				
Loan distributions	-	-	$ 424,000	$ (424,000)
Contractual services	2,536	360,072	-	360,072
Total expenditures	2,536	360,072	$ 424,000	$ (63,928)
Receipts over (under) expenditures	45,404	(354,800)		
Unencumbered cash, beginning of year	311,168	356,572		
Unencumbered cash, end of year	$ 356,572	$ 1,772		

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, 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.

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, which 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 and Visitors Bureau
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Internal Budget*	Current Year Variance Over (Under)
Receipts:				
Intergovernmental receipts:				
Guest tax	$ 800,000	$ 900,000	$ 900,000	$ -
Use of money and property	6,036	2,262	-	2,262
Other	5,000	1,045	-	1,045
Total receipts	811,036	903,307	$ 900,000	$ 3,307
Expenditures:				
Culture and recreation:				
Personnel services	177,084	179,637	$ 225,975	$ (46,338)
Contractual services	604,680	587,825	650,000	(62,175)
Commodities	75,292	100,868	-	100,868
Capital outlay	-	6,189	-	6,189
Total expenditures	857,056	874,519	$ 875,975	$ (1,456)
Receipts over (under) expenditures	(46,020)	28,788		
Unencumbered cash, beginning of year	437,371	391,351		
Unencumbered cash, end of year	$ 391,351	$ 420,139		

*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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Internal Budget*	Variance Over (Under)
Receipts:				
Intergovernmental receipts:				
County appropriation	$ 1,051,447	$ 1,067,036	$ 1,043,745	$ 23,291
Licenses and fees	33,774	33,353	18,000	15,353
Use of money and property	4,101	13,832	450	13,382
Other	75,895	59,913	38,650	21,263
Transfers in	-	8,775	-	8,775
Total receipts	1,165,217	1,182,909	$ 1,100,845	$ 82,064
Expenditures:				
Culture and recreation:				
Contractual services	1,116,012	1,154,727	$ 1,139,495	$ 15,232
Commodities	13,677	14,815	9,401	5,414
Capital outlay	4,284	5,359	3,000	2,359
Total culture and recreation	1,133,973	1,174,901	1,151,896	23,005
Transfers out	9,995	-	-	-
Total expenditures	1,143,968	1,174,901	$ 1,151,896	$ 23,005
Receipts over expenditures	21,249	8,008		
Unencumbered cash, beginning of year	270,798	292,047		
Unencumbered cash, end of year	$ 292,047	$ 300,055		

*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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Use of money and property	$ 128	$ 159
Other	4,150	4,200
Transfers in	9,995	-
Total receipts	14,273	4,359
Expenditures:		
Culture and recreation:		
Contractual services	8	-
Capital outlay	653	5,503
Transfers out	-	8,775
Total expenditures	661	14,278
Receipts over (under) expenditures	13,612	(9,919)
Unencumbered cash, beginning of year	59,437	73,049
Unencumbered cash, end of year	$ 73,049	$ 63,130

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 under the diversion program.

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

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

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

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

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

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

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

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

County Treasurer - Stray Animals:
This fund is used to account for the monies collected and the costs associated with stray animals within the County.

County Treasurer - Heritage Trust:
This fund is used to account for the fees collected to provide assistance for preservation of historic property in Kansas.

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

(continued)

Agency Funds

(continued)

County Treasurer - Motor Vehicle Fees and Sales Tax Collections:

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

County Treasurer - Tax Collections:

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

County Treasurer - Tax Distributions:

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

FINNEY COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

	Cash Balance 01/01/24	Receipts	Disburse-ments	Cash Balance 12/31/24
Agency Funds:				
County Clerk	$ 11,262	$ 9,134	$ 9,159	$ 11,237
County Attorney	75,054	297,417	194,000	178,471
Register of Deeds	24,402	390,722	390,662	24,462
Fairgrounds	62,549	109,013	103,968	67,594
District Court	581,247	103,184	107,918	576,513
Law Library	156,830	21,543	5,420	172,953
Sheriff	1,497	65,864	66,855	506
Sheriff Bond	20,609	265,997	251,045	35,561
Sheriff Inmate	40,874	262,795	278,595	25,074
Sheriff Offender	49,840	16,755	3,525	63,070
County Treasurer:				
Stray Animals	393	-	393	-
Heritage Trust	2,951	18,422	18,103	3,270
Payroll	2,575	-	12	2,563
Motor Vehicle Fees and Sales and Tax Collections	160,316	4,491,002	4,484,877	166,441
Tax Collections	52,967,752	98,360,553	95,684,483	55,643,822
Tax Distributions	1,416,005	64,012,692	63,855,705	1,572,992
Total	$ 55,574,156	$ 168,425,093	$ 165,454,720	$ 58,544,529

Other Supplementary Information

FINNEY COUNTY, KANSAS
Reconciliation of 2023 Tax Roll
Regulatory Basis
For the Year Ended December 31, 2024

2023 Tax Roll as Adjusted:		
County Clerk's abstract of taxes levied		$ 87,969,445
Supplemental tax roll		294,924
2023 taxes added/abated, net change		(248,835)
2023 tax roll as adjusted		$ 88,015,534
2023 Tax Roll Accounted For:		
2023 current tax collections		$ 85,133,220
Delinquent taxes:		
Personal property tax warrants	$ 187,711	
Real estate taxes	2,656,450	
Special assessments	38,153	2,882,314
2023 total tax roll		$ 88,015,534

FINNEY COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 2,877,339	$ 6,085,517	$ 6,279,818	$ (194,301)
Motor vehicle	457,142	337,791	267,993	69,798
Delinquent property	130,600	93,244	-	93,244
Motor vehicle excise tax	7,368	5,701	2,916	2,785
Recreational vehicle tax	4,691	3,400	3,246	154
Interest and fees:				
Current	58,080	83,481	-	83,481
Vehicle	5,638	8,734	-	8,734
Delinquent	406,725	378,998	-	378,998
Local sales	2,805,723	2,817,479	1,604,719	1,212,760
In lieu of	43,885	101,250	51,676	49,574
Total taxes	6,797,191	9,915,595	8,210,368	1,705,227
Intergovernmental receipts:				
Local alchoholic liquor tax	11,654	11,284	10,626	658
Severance tax	184,685	139,296	120,000	19,296
State and federal aid	-	10,000	-	10,000
Total intergovernmental receipts	196,339	160,580	130,626	29,954
Licenses and fees:				
Officers' fees	330,495	326,993	250,000	76,993
Franchise fees	24,731	22,067	15,000	7,067
Total licenses and fees	355,226	349,060	265,000	84,060
Use of money and property:				
Interest on investments	2,147,197	3,137,007	100,000	3,037,007
Royalties	284	134	-	134
Total use of money and property	2,147,481	3,137,141	100,000	3,037,141
Other:				
Library reimbursement	46,800	50,700	-	50,700
Other	474,910	478,276	264,719	213,557
Total other	521,710	528,976	264,719	264,257
Transfers in:				
American Rescue Plan Act (ARPA) Grant	1,300,000	-	-	-
Motor Vehicle Operating	255,926	240,378	-	240,378
Total transfers in	1,555,926	240,378	-	240,378
Total receipts	**11,573,873**	**14,331,730**	**$ 8,970,713**	**$ 5,361,017**

(continued)

FINNEY COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
(continued)				
Expenditures:				
General government:				
General and administrative:				
Personnel services	$ -	$ -	$ 150,000	$ (150,000)
Contractual services	1,420,788	1,599,563	1,754,425	(154,862)
Commodities	88,639	46,523	114,932	(68,409)
Capital outlay	182,896	4,468	27,500	(23,032)
Other county payments	-	-	715,000	(715,000)
Total general and administrative	1,692,323	1,650,554	2,761,857	(1,111,303)
County Commission:				
Personnel services	78,057	81,567	81,900	(333)
Contractual services	764	4,865	-	4,865
Commodities	9,395	8,474	18,225	(9,751)
Total County Commission	88,216	94,906	100,125	(5,219)
County Administrator:				
Personnel services	385,052	430,302	443,289	(12,987)
Contractual services	1,839	1,041	22,760	(21,719)
Commodities	9,641	11,463	30,450	(18,987)
Capital outlay	953	314	500	(186)
Total County Administrator	397,485	443,120	496,999	(53,879)
Human resources:				
Personnel services	139,930	140,260	159,306	(19,046)
Contractual services	60,105	76,344	73,350	2,994
Commodities	7,610	9,189	15,855	(6,666)
Capital outlay	90	126	2,000	(1,874)
Total human resources	207,735	225,919	250,511	(24,592)
County Treasurer:				
Personnel services	436,358	493,178	510,137	(16,959)
Contractual services	71,394	68,449	77,800	(9,351)
Commodities	29,636	31,024	49,450	(18,426)
Capital outlay	414	495	2,500	(2,005)
Total County Treasurer	537,802	593,146	639,887	(46,741)
County Clerk:				
Personnel services	214,138	228,006	252,956	(24,950)
Contractual services	18,634	16,540	35,975	(19,435)
Commodities	7,371	7,555	12,523	(4,968)
Capital outlay	128	524	1,400	(876)
Total County Clerk	240,271	252,625	302,854	(50,229)

(continued)

FINNEY COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures: (continued)				
General government: (continued)				
Elections:				
Personnel services	$ 58,789	$ 82,352	$ 123,732	$ (41,380)
Contractual services	56,709	103,285	163,370	(60,085)
Commodities	24,796	19,867	33,033	(13,166)
Capital outlay	64,432	9,663	46,000	(36,337)
Total elections	204,726	215,167	366,135	(150,968)
Register of Deeds:				
Personnel services	142,473	133,052	154,428	(21,376)
Contractual services	50	6,864	600	6,264
Commodities	4,022	4,735	16,185	(11,450)
Capital outlay	142	95	1,550	(1,455)
Total Register of Deeds	146,687	144,746	172,763	(28,017)
Computer information technology:				
Personnel services	347,724	342,385	408,605	(66,220)
Contractual services	399,067	277,153	534,500	(257,347)
Commodities	25,972	19,174	31,370	(12,196)
Capital outlay	11,138	151,901	417,500	(265,599)
Total computer information technology	783,901	790,613	1,391,975	(601,362)
County Appraiser:				
Personnel services	509,390	490,141	562,093	(71,952)
Contractual services	99,905	103,476	134,492	(31,016)
Commodities	31,333	26,272	35,465	(9,193)
Capital outlay	2,667	866	8,000	(7,134)
Total County Appraiser	643,295	620,755	740,050	(119,295)
Building maintenance:				
Personnel services	429,172	379,713	554,427	(174,714)
Contractual services	522,090	777,014	326,010	451,004
Commodities	76,385	74,874	65,000	9,874
Capital outlay	357,284	146,722	736,000	(589,278)
Total building maintenance	1,384,931	1,378,323	1,681,437	(303,114)
Prevention:				
Personnel services	-	2,053	-	2,053
Other agencies:				
Soil conservation	35,000	35,000	-	35,000
Economic development	80,000	133,000	-	133,000
Total other agencies	115,000	168,000	-	168,000
Total general government	**6,442,372**	**6,579,927**	**8,904,593**	**(2,324,666)**

(continued)

FINNEY COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures: (continued)				
Public safety:				
District Court:				
Contractual services	$ 856,951	$ 929,430	$ 1,006,632	$ (77,202)
Commodities	93,829	51,183	79,950	(28,767)
Capital outlay	50,528	55,735	32,000	23,735
Total public safety	**1,001,308**	**1,036,348**	**1,118,582**	**(82,234)**
Health and sanitation:				
Mental health and other	**150,000**	**150,000**	**-**	**150,000**
Transfers out:				
Capital Improvements Reserve	1,034,000	1,200,000	2,750,793	(1,550,793)
Community Services Center	50,000	46,000	60,445	(14,445)
Economic Development	-	-	165,000	(165,000)
Economic Development Incentives	45,000	-	45,000	(45,000)
Equipment Reserve	524,000	101,450	-	101,450
GIS	121,838	135,350	135,350	-
HVAC/Building Reserve	100,000	100,000	-	100,000
Juvenile Detention Center	646,413	671,045	660,477	10,568
Infrastructure Improvements	-	3,050,000	-	3,050,000
LEC Construction/Renovation	1,350,000	600,000	-	600,000
Total transfers out	**3,871,251**	**5,903,845**	**3,817,065**	**2,086,780**
Total expenditures	**11,464,931**	**13,670,120**	**$ 13,840,240**	**$ (170,120)**
Receipts over expenditures	$ 108,942	$ 661,610		

FINNEY COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
Regulatory Basis
For the Year Ended December 31, 2024

Federal Agency / Program	Federal Assistance Listing Number	Grant Number	Expenditures	
U.S. DEPARTMENT OF AGRICULTURE				
Passed through Kansas Department of Health and Environment:				
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557	202525W100643	$ 100	
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557	202424W100343	145,642	
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557	202424W500343	4,070	
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557	202424W100343	473,860	
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557	202424W500343	8,015	
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557	202424W100643	6,107	$ 637,794
TOTAL U.S. DEPARTMENT OF AGRICULTURE				**637,794**
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed through Kansas Department of Commerce:				
CDBG - Entitlement Grants Cluster:				
Community Development Block Grants / Entitlement Grants (Note 4)	14.218	86-BF-184		376
Total CDBG - Entitlement Grants Cluster				376
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				**376**
U.S. OFFICE OF JUSTICE PROGRAMS				
Passed through Kansas Crime Victims Compensation Board:				
Crime Victim Assistance	16.575			500
TOTAL U.S. OFFICE OF JUSTICE PROGRAMS				**500**
U.S. DEPARTMENT OF TRANSPORTATION				
Passed through Kansas Department of Transportation:				
Highway Planning & Construction	20.205	28 C-5201-01		27,208
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				**27,208**
U.S. DEPARTMENT OF TREASURY				
Passed through Kansas Office of the Governor:				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (SLFRF)	21.027			3,565,455
TOTAL U.S. DEPARTMENT OF TREASURY				**3,565,455**
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through Kansas Department of Health and Environment:				
Aging Cluster:				
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	2201KSSTPH-00		59,190
Total Aging Cluster				59,190

(continued)

FINNEY COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
Regulatory Basis
For the Year Ended December 31, 2024

Federal Agency / Program	Federal Assistance Listing Number	Grant Number	Expenditures	
(continued)				
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)				
Passed through Kansas Department of Health and Environment (continued):				
Public Health Emergency Preparedness	93.069	NU90TP922049-06	$ 14,637	
Public Health Emergency Preparedness	93.069	NU90TP922049-05	15,385	$ 30,022
Family Planning Services	93.217	FPHPA006552-03	31,586	
Family Planning Services	93.217	FPHPA006552-02/03	70,247	101,833
Health Center Program Cluster:				
Health Center Program	93.224	H80CS00131-23	54	
Health Center Program	93.224	H80CS00131-22	87	141
Total Health Center Program Cluster				141
COVID-19 Immunization Cooperative Agreements	93.268	NH23IP922627-02	94,183	
Immunization Cooperative Agreements	93.268	NH23IP922627-05	3,480	
Immunization Cooperative Agreements	93.268	NH24IP922627-06	3,581	101,244
COVID-19 Epidemiology and Laboratory Capacity for Capacity for Infectious Diseases (ELC)	93.323	NU50CK000549-01	112,421	
COVID-19 Epidemiology and Laboratory Capacity for Capacity for Infectious Diseases (ELC)	93.323	NU50CK000549-02	185,032	297,453
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	NU58DP007104-02	689	
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	NU58DP007104-03	2,013	2,702
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967	NE11OE000106		13,975
Maternal and Child Health Services Block Grants to the States	93.994	B04MC47419-01	12,867	
Maternal and Child Health Services Block Grants to the States	93.994	B04MC45217-01 B04MC47419-01	17,808	30,675
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				**637,235**
U.S. EXECUTIVE OFFICE OF THE PRESIDENT				
Passed through Kansas Bureau of Investigation:				
High Intensity Drug Trafficking Areas Program	95.001	G25MW0003A	19,306	
High Intensity Drug Trafficking Areas Program	95.001	G24MW0003A	56,778	76,084
TOTAL U.S. EXECUTIVE OFFICE OF THE PRESIDENT				**76,084**
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed through Kansas Emergency Management:				
Emergency Management Performance Grants	97.042	DHS-24-GPD-042-01-99		26,276
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				**26,276**
TOTAL FEDERAL GRANTS				$ 4,970,928

FINNEY COUNTY, KANSAS
Notes to Schedule of Expenditures of Federal Awards
December 31, 2024

1. General
The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of Finney County, Kansas, under programs of the federal government for the year ended December 31, 2024. 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, encumbrances are not included in the expenditures for federal programs until the year expended. 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 program was closed out in the current year with the remaining cash balance paid back to the Kansas Department of Commerce, the pass-through entity. Loans receivable at December 31, 2024, totaled $6,816 with future collections to be remitted back to the pass-through entity.

SINGLE AUDIT

SECTION

LEWIS, HOOPER & DICK LLC
certified public accountants

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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards (GAS)* issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide (KMAAG)*, issued by the State of Kansas, the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Finney County, Kansas (the County), as of and for the year ended December 31, 2024, and the related notes to the financial statement which collectively comprise the County's financial statement as listed in the table of contents, and have issued our report thereon dated May 15, 2025. The County prepares its financial statement on a regulatory basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The financial statement includes the operations of the Finney County Convention and Visitors Bureau and the Finney County Public Library, which were not audited in accordance with *Government Auditing Standards*; accordingly, this report does not extend to those related municipal entities.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

We noted certain matters that we have reported to management of the County in a separate letter dated May 15, 2025.

Purpose of this Report

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

Lewis, Hooper & Dick, LLC

LEWIS, HOOPER & DICK, LLC

May 15, 2025

LEWIS, HOOPER & DICK LLC
certified public accountants

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Finney County's (the County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2024. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The County's financial statement includes the operations of the Finney County Convention and Visitors Bureau and the Finney County Public Library, which received no federal awards during the year ended December 31, 2024. Our compliance audit, as described below, did not include the operations of the Finney County Convention and Visitors Bureau and the Finney County Public Library because they did not expend any federal awards.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibility for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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

Lewis, Hooper + Dick, LLC

LEWIS, HOOPER & DICK, LLC

May 15, 2025

FINNEY COUNTY, KANSAS
Schedule of Findings and Questioned Costs
December 31, 2024

I. SUMMARY OF AUDITOR'S RESULTS

A. Financial Statement

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

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

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

B. Federal Awards

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

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

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

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

- Identification of major programs:

Federal Assistance Listing Number	Program	Expenditures
21.027	Coronavirus State and Local Recovery Funds (SLFRF)	$ 3,565,455

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

- Auditee qualified as low-risk auditee? No

II. FINANCIAL STATEMENT FINDINGS

None noted

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None noted

COUNTY ADMINISTRATION

Gary Meagher, Interim County Administration
gmeagher@finneycounty.org

O. (620) 272-3897
F. (620) 272-3599

Corrective Action Plan
and Summary Schedule of Prior Audit Findings
Relating to the Federal Award Programs
December 31, 2024

May 15, 2025

Finney County, Kansas, respectfully submits the following corrective action plan for the year ended December 31, 2024.

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

Audit period: January 1, 2024, through December 31, 2024

The findings from the December 31, 2024, Schedule of Findings and Questioned Costs related to the federal award programs are discussed below. The findings are numbered consistently with the number assigned in the Schedule. Section I of the Schedule, Summary of Auditor's Results, does not include findings and is not addressed.

II. FINANCIAL STATEMENT FINDINGS

None reported.

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None reported.

IV. SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

None reported.

If there are any questions regarding this plan, please call Gary Meagher at 620-272-3897.

Sincerely,

Gary Meagher
Interim County Administrator