FINNEY COUNTY, KANSAS

Regulatory Basis
Financial Statement

For the Year Ended
December 31, 2022

FINNEY COUNTY, KANSAS

Regulatory Basis Financial Statement

For the Year ended December 31, 2022

TABLE OF CONTENTS

INTRODUCTORY SECTION

Title Page
Table of Contents i

FINANCIAL SECTION

Independent Auditor's Report 1

STATEMENT 1
Summary Statement of Receipts, Expenditures and Unencumbered Cash 6

Notes to the Financial Statement 8

REGULATORY REQUIRED SUPPLEMENTAL INFORMATION

SCHEDULE 1
Summary of Expenditures - Actual and Budget (Budgeted Funds Only) 26

SCHEDULE 2
Schedule of Receipts and Expenditures -

A. General Fund 28
B. Aging Fund 34
C. Alcohol Programs Fund 35
D. Ambulance Fund 36
E. American Rescue Plan Act (ARPA) Grant Fund 37
F. Capital Improvement Program Fund 38
G. Capital Improvement Reserve Fund 39
H. Community Correction Fund 40
I. Community Services Center Fund 41
J. County Attorney's Training Fund 42
K. County Employee Benefit Fund 43
L. Economic Development Fund 44
M. Economic Development Incentive Fund 45
N. Equipment Reserve Fund 46
O. Finney County Fair Association Fund 47
P. Free Fair and Fair Grounds Fund 48
Q. GIS Fund 49
R. Guest Tax Fund 50
S. Health Fund 51
T. Historical Museum Fund 52
U. Jail Commissary and Telephone Fund 53
V. Juvenile Detention Center Fund 54
W. Juvenile Detention Center Building Fund 55

FINNEY COUNTY, KANSAS

Regulatory Basis Financial Statement

For the Year ended December 31, 2022

TABLE OF CONTENTS

(continued)
X. Law Enforcement Fund....56
Y. Library Maintenance Fund....57
Z. Infrastructure Improvement Fund....58
AA. Intellectual Disability Services Fund....59
AB. Motor Vehicle Operating Fund....60
AC. Noxious Weed Fund....61
AD. Noxious Weed Capital Outlay Fund....62
AE. Oil & Gas Valuation Depletion Trust Fund....63
AF. Parks and Recreation Fund....64
AG. County Clerk's Technology Fund....65
AH. Register of Deeds' Technology Fund....66
AI. County Treasurer's Technology Fund....67
AJ. Public Works Fund....68
AK. Special Alcohol and Drug Fund....69
AL. Special Highway Improvement Fund....70
AM. Special Road Machinery and Equipment Fund....71
AN. Sheriff's Crime Prevention Fund....72
AO. Sheriff's Special Account Fund....73
AP. Federal and State Forfeiture Fund....74
AQ. State Drug Tax Assessment Fund....75
AR. Youth Services Fund....76
AS. Correction Services Building Fund....78
AT. JB Road Sales Tax Fund....79
AU. Landfill Fund....81
AV. Sewer District #1 Fund....82
AW. Sewer District #2 Fund....83
AX. Sewer District #3 Fund....84
AY. Sewer District #3 Bond and Interest Fund....85
AZ. CDBG Revolving Loan Fund....87
BA. Finney County Convention & Visitors Bureau....89
BB. Finney County Public Library - General Fund....90
BC. Finney County Public Library - Capital Improvement Fund....91

SCHEDULE 3
Schedule of Receipts and Disbursements-
Agency Funds....94

FINNEY COUNTY, KANSAS

Regulatory Basis Financial Statement

For the Year ended December 31, 2022

TABLE OF CONTENTS

(continued)
OTHER SUPPLEMENTAL INFORMATION

SCHEDULE 4
Reconciliation of 2021 Tax Roll 96

SCHEDULE 5
Schedule of Receipts and Expenditures -
Actual and Budget - General Fund 97

SCHEDULE 6
Schedule of Expenditures of Federal Awards 101

SCHEDULE 7
Notes to Schedule of Expenditures of Federal Awards 103

SINGLE AUDIT SECTION

Independent Auditor's Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statement Performed in
Accordance with Government Auditing Standards 105

Independent Auditor's Report on Compliance For Each Major
Federal Program and on Internal Control Over Compliance
In Accordance with Uniform Guidance 107

Schedule of Findings and Questioned Costs 110

Corrective Action Plan and Summary Schedule of Prior Audit
Findings Relating to the Federal Programs 112

This page intentionally left blank

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, 2022, 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, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide (KMAAG)* 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, 2022, 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* 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 the financial reporting provisions of the *KMAAG*, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of Kansas' regulatory basis of accounting and budget laws. 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 financial reporting provisions of the *KMAAG* to demonstrate compliance with the State of Kansas's regulatory basis of accounting and budget laws, this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS and the *KMAAG*, 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 supplemental information (Schedules 4 through 7 as listed in the table of contents) which includes the Schedule of Expenditures of Federal Awards, as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the *Uniform Guidance*), are presented for purposes of additional analysis and are not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and the *KMAAG*. 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 auditing standards generally accepted in the United States of America and the *KMAAG*, the financial statement of the County, as of and for the year ended December 31, 2021, (not presented herein), and have issued our report thereon dated May 30, 2023, which contained an unmodified opinion on the financial statement. The 2021 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 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2022, (Schedules 2 and 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement. Such comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 financial statement. The comparative information was subjected to the auditing procedures applied in the audit of the 2021 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 financial statement or to the 2021 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and the *KMAAG*. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the financial statement as a whole for the year ended December 31, 2021, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards,* we have also issued our report dated May 30, 2023 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the

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

Lewis, Hooper & Dick, LLC

LEWIS, HOOPER & DICK, LLC

May 30, 2023

Financial Statement

FINNEY COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Unencumbered Cash 01/01/22	Receipts	Expenditures	Unencumbered Cash 12/31/22	Add Payables and Encumbrances	Treasurer's Cash 12/31/22
General Funds						
General	$ 6,273,248	$ 9,977,865	$ 8,205,174	$ 8,045,939	$ 378,405	$ 8,424,344
Special Purpose Funds						
Aging	-	363,350	362,560	790	-	790
Alcohol Programs	18,009	9,680	5,033	22,656	-	22,656
Ambulance	450,680	1,787,590	1,931,421	306,849	74,648	381,497
American Rescue Plan Act (ARPA) Grant	3,534,106	3,572,489	1,146,996	5,959,599	10,562	5,970,161
Capital Improvement Program	1,405,841	1,539,783	399,750	2,545,874	-	2,545,874
Capital Improvement Reserve	1,594,059	608,883	439,340	1,763,602	-	1,763,602
Community Correction	379,679	617,337	681,573	315,443	16,603	332,046
Community Services Center	379,322	99,622	101,521	377,423	4,446	381,869
County Attorney's Training	19,861	6,897	1,803	24,955	-	24,955
County Employee Benefit	5,437,845	7,618,281	4,803,694	8,252,432	358,052	8,610,484
Economic Development	-	130,853	125,000	5,853	-	5,853
Economic Development Incentive	1,553,968	190,164	864,902	879,230	-	879,230
Equipment Reserve	1,014,533	1,190,652	89,394	2,115,791	-	2,115,791
Finney County Fair Association	46,521	71,743	79,946	38,318	-	38,318
Free Fair and Fair Grounds	404,792	476,369	535,672	345,489	34,231	379,720
GIS	66,454	238,151	209,279	95,326	3,491	98,817
Guest Tax	-	1,027,756	1,027,756	-	-	-
Health	310,902	2,442,125	2,041,378	711,649	81,481	793,130
Historical Museum	1,252	225,980	220,000	7,232	-	7,232
Jail Commissary and Telephone	108,459	145,713	88,608	165,564	8,813	174,377
Juvenile Detention Center	6,440	1,594,454	1,407,539	193,355	36,958	230,313
Juvenile Detention Center Building	-	50,000	-	50,000	-	50,000
Law Enforcement	1,231,571	7,191,010	7,581,501	841,080	457,371	1,298,451
Library Maintenance	-	1,057,270	1,026,638	30,632	-	30,632
Infrastructure Improvement	-	475,192	-	475,192		475,192
Intellectual Disability Services	1,523	215,709	210,000	7,232	-	7,232
Motor Vehicle Operating	229,520	279,432	253,026	255,926	-	255,926
Noxious Weed	351,370	356,018	356,703	350,685	7,262	357,947
Noxious Weed Capital Outlay	90,654	30,000	-	120,654	-	120,654
Oil & Gas Valuation Depletion Trust	3,226,361	-	-	3,226,361	-	3,226,361
Parks and Recreation	4,779	9,492	8,415	5,856	-	5,856
County Clerk's Technology	62,827	10,065	2,195	70,697	-	70,697
Register of Deeds' Technology	214,579	40,258	13,354	241,483	-	241,483
County Treasurer's Technology	47,954	10,065	-	58,019	-	58,019
Public Works	1,314,454	4,449,083	4,527,852	1,235,685	202,067	1,437,752
Special Alcohol and Drug	91	-	-	91	-	91
Special Highway Improvement	5,622,103	331,383	404,749	5,548,737	221,292	5,770,029
Special Road Machinery and Equipment	1,347,422	800,000	223,213	1,924,209	-	1,924,209
Sheriff's Crime Prevention	1,024	-	750	274	-	274
Sheriff's Special Account	9,963	1,643	1,638	9,968	-	9,968
Federal and State Forfeiture	41,833	14,571	11,781	44,623	-	44,623
State Drug Tax Assessment	21,149	309	-	21,458	-	21,458
Youth Services	368,683	584,885	590,966	362,602	15,512	378,114
Total Special Purpose	30,920,583	39,864,257	31,775,946	39,008,894	1,532,789	40,541,683
Capital Project Funds						
Correction Services Building	3,054,836	1,079,996	2,949,091	1,185,741	-	1,185,741
JB Road Sales Tax	-	1,847,740	1,847,740	-	-	-
Total Capital Project	3,054,836	2,927,736	4,796,831	1,185,741	-	1,185,741
Business Funds						
Landfill	666,903	133,543	30,605	769,841	1,200	771,041
Sewer District #1	386,057	86,504	70,645	401,916	4,448	406,364
Sewer District #2	41,625	48,576	43,465	46,736	2,864	49,600
Sewer District #3	69,686	118,752	91,936	96,502	16,569	113,071
Sewer District #3 Bond and Interest	25,236	77,417	48,437	54,216	-	54,216
Total Business	1,189,507	464,792	285,088	1,369,211	25,081	1,394,292
Trust Funds						
CDBG Revolving Loan Fund	214,023	102,099	4,954	311,168	-	311,168

(continued)

FINNEY COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Unencumbered Cash 01/01/22	Receipts	Expenditures	Unencumbered Cash 12/31/22	Add Payables and Encumbrances	Treasurer's Cash 12/31/22
(continued)						
Related Municipal Entities						
Finney County Convention & Visitors Bureau	$ 353,918	$ 854,016	$ 770,563	$ 437,371	$ 4,189	$ 441,560
Finney County Public Library:						
General	218,818	1,156,336	1,104,356	270,798	-	270,798
Capital Improvement	106,822	10,690	58,075	59,437	-	59,437
Total Related Municipal Entities	679,558	2,021,042	1,932,994	767,606	4,189	771,795
Total Reporting Entity (excluding Agency Funds) (memorandum only)	$ 42,331,755	$ 55,357,791	$ 47,000,987	$ 50,688,559	$ 1,940,464	$ 52,629,023

Composition of Cash		
Demand deposits:		
Commerce Bank	$ 10,423,241	
Western State Bank	708,981	
Plus deposits in transit	1,057,623	
Less outstanding checks	(1,526,776)	
Total demand deposits		$ 10,663,069
Cash on hand		3,792
Change funds		6,900
Time deposits:		
Western State Bank	2,204,888	
Dream First Bank	15,868,259	
Equity Bank	3,255,676	
Total time deposits		21,328,823
Certificates of deposit		2,500,000
Repurchase agreements - Treasury obligations		31,390,664
Treasury bills		39,914,483
Total cash		105,807,731
Less Agency Funds per Schedule 3		(53,950,503)
Plus related municipal entities		771,795
Total Treasurer's cash (excluding Agency Funds)		$ 52,629,023

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.

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

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

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

Balance of page intentionally blank

1. Summary of significant accounting policies (continued)

A. Financial reporting entity (continued)

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

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

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

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

C. Regulatory basis fund types

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

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

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

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

1. Summary of significant accounting policies (continued)

C. Regulatory basis fund types (continued)

Capital Project funds – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

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

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

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

D. Cash and investments

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

State statutes authorize the County to invest idle funds in U.S. government securities, temporary notes, no-fund warrants, repurchase agreements and the Kansas Municipal Investment Pool. Investments of the County are stated at fair value which equals cost. The aggregate value of the investments, including certificates of deposit, at December 31, 2022, is $73,805,147.

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, 2022, the special assessment taxes levied are a lien on the property.

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

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

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

2. Stewardship, compliance and accountability

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

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

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

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in receipts other than ad valorem property taxes. To do this, a notice of hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. An amendment made to the original budget for Sewer District #3 was approved by the governing body during the year, resulting in additional budget authority for the Sewer District #3 Bond and Interest fund of $31,837.

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

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

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

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

2. Stewardship, compliance and accountability (continued)

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

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

There are no known material violations of finance-related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended December 31, 2022.

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	$ 10,692
Carrying amount of deposits	34,491,892
Repurchase agreements - Treasury obligations	31,390,664
Treasury bills	39,914,483
Total cash and investments	$ 105,807,731

At December 31, 2022, the County had the following investments:

		Investment Maturities (in Years)		
Investment Type	Fair Value	Less than 1	1-2	Rating
Repurchase agreements - Treasury obligations	$ 31,390,664	$ 31,390,664	$ -	N/A
Treasury bills	39,925,760	39,925,760	-	N/A
Total fair value	$ 71,316,424	$ 71,316,424	$ -	

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.

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

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

Concentration of credit risk

State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405. The County's allocation of investments as of December 31, 2022, is as follows:

Investments	Percentage of Investments
Treasury obligations	44.02%
Treasury notes	55.98%

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, 2022, the County's carrying amount of deposits was $34,491,892 and the bank balance was $34,961,045. Of the bank balance, 100% was held by four banks resulting in a concentration of credit risk. Of the bank balance, $17,517,880 was covered by federal depository insurance and $17,443,165 was collateralized with securities held by the pledging financial institutions' agents in the County's name. The County's cash deposits by financial institution and category of coverage at year end are as follows:

	Commerce Bank	Western State Bank	Dream First Bank	Equity Bank
FDIC coverage	$ 649,610	$ 750,011	$ 15,868,259	$ 250,000
Pledged securities at market value	13,159,375	2,742,381	-	3,401,195
Total coverage	$ 13,808,985	$ 3,492,392	$ 15,868,259	$ 3,651,195
Funds on deposit	$ 12,923,241	$ 2,913,869	$ 15,868,259	$ 3,255,676
Funds at risk	$ -	$ -	$ -	$ -

The carrying amount of deposits for the Finney County Convention and Visitors Bureau was $441,560 and the bank balance was $450,660. 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.

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

Custodial credit risk - deposits (continued)
The carrying amount of deposits for the Finney County Public Library was $330,235 and the bank balance was $330,000. The bank balance was held by one bank resulting in a concentration of credit risk. All of the bank balance was covered by federal depository insurance.

Credit risk - investments
Custodial credit risk for an investment is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

B. Capital projects in process
Capital project authorizations with approved change orders compared to expenditures to date from inception are as follows at December 31, 2022:

Project	Project Authorization	Expenditures to Date	Committed
2022 chip sealing materials	$ 133,225	$ 172,157	$ -
2022 chip sealing	798,181	739,922	-
2022 crack sealing	127,350	120,179	-
Alarm system - CSC building	285,874	148,629	137,245
Farmland Road project	953,000	1,074,464	-
Sewer Districts 1, 2 and 3 repairs and maintenance	3,500,000	201,981	3,298,019

Balance of page intentionally blank

3. Detailed notes on all funds (continued)

C. Long-term debt

Changes in long-term debt for the County for the year ended December 31, 2022, were as follows:

	Date of Issue	Maximum Rate	Amount of Issue	Date of Final Maturity	Balance 01/01/22	Additions	Reductions/ Payments	Balance 12/31/22	Interest Paid
General obligation bonds:									
Refunding bonds, Series 2022	02/01/22	2.05%	$ 680,000	06/01/42	$ -	$ 680,000	$ 40,000	$ 640,000	$ 11,207
Limited obligation bonds:									
Sales Tax, Series 2014	08/01/14	3.50%	6,625,000	10/01/25	2,720,000	-	2,720,000	-	71,281
Revenue bonds:									
Sewer Improvement, Series 2002	06/03/02	4.75%	848,500	06/01/42	635,000	-	635,000	-	20,246
Finance leases:									
Caterpillar Motorgraders	01/13/16	2.35%	620,262	01/13/23	162,220	-	80,168	82,052	3,812
HVAC System Upgrade	12/20/17	2.58%	6,495,000	11/01/32	4,980,000	-	395,000	4,585,000	128,484
Watch Guard Dash / Body Cam	05/31/18	11.11%	118,200	05/31/22	14,889	-	14,889	-	-
Caterpillar Motorgraders	04/06/20	2.19%	400,000	04/01/25	284,266	-	79,020	205,246	5,759
Total financed leases					5,441,375	-	569,077	4,872,298	138,055
Total long-term debt					$ 8,796,375	$ 680,000	$ 3,964,077	$ 5,512,298	$ 240,789

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

	Year								
	2023	2024	2025	2026	2027	2028-2032	2033-2037	2038-2042	Total
Principal:									
General obligation bonds	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 30,000	$ 155,000	$ 165,000	$ 190,000	$ 640,000
Finance leases	567,812	502,538	471,948	440,000	450,000	2,440,000	-	-	4,872,298
Total principal	592,812	527,538	496,948	465,000	480,000	2,595,000	165,000	190,000	5,512,298
Interest:									
General obligation bonds	12,864	12,351	11,839	11,326	10,762	44,434	28,239	9,840	141,655
Finance leases	124,276	110,121	97,467	85,914	74,562	192,081	-	-	684,421
Total interest	137,140	122,472	109,306	97,240	85,324	236,515	28,239	9,840	826,076
Total principal and interest	$ 729,952	$ 650,010	$ 606,254	$ 562,240	$ 565,324	$ 2,831,515	$ 193,239	$ 199,840	$ 6,338,374

The County issued $680,000 of general obligation refunding bonds, Series 2022, for the purpose of advance refunding the County's outstanding Sewer Improvement, Series 2002 revenue bonds. The advance refunding was undertaken to reduce the County's total debt service payments over the next twenty years by $182,613 and to obtain an economic gain (difference between the present values of the debt services payments on the old and new debt) of $150,340. The general obligation refunding bonds will be repaid through ad valorem taxes.

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.

3. Detailed notes on all funds (continued)

C. Long-term debt (continued)

Conduit debt obligations

From time to time, the County has issued Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. The County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statement. As of December 31, 2022, there was one series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of $154,543.

D. Interfund transfers

Interfund operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Capital Improvement Reserve	19-120	$ 524,000
General	Economic Development Incentive		45,000
General	Equipment Reserve	19-119	387,401
General	GIS		115,830
General	Juvenile Detention Center	38-504	491,101
Ambulance	Capital Improvement Reserve	19-120	12,000
Ambulance	Equipment Reserve	19-119	120,000
Capital Improvement Reserve	Equipment Reserve	19-119	439,340
Community Services Center	Capital Improvement Reserve	19-120	25,600
Free Fair and Fair Grounds	Finney County Fair Association	2-132	53,000
Free Fair and Fair Grounds	Capital Improvement Reserve	19-120	47,283
Free Fair and Fair Grounds	Equipment Reserve	19-119	86,660
GIS	Equipment Reserve	19-119	57,251
Juvenile Detention Center	Juvenile Detention Center Building	19-120	50,000
Law Enforcement	Equipment Reserve	19-119	100,000
Motor Vehicle Operating	General	8-145	229,520
Noxious Weed	Noxious Weed Capital Outlay	2-1318	30,000
Public Works	Special Highway Improvement	68-590	300,000
Public Works	Special Road Machinery and Equipment	68-141g	800,000
Total			$ 3,913,986

3. Detailed notes on all funds (continued)

D. Interfund transfers (continued)

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

From	To	Statutory Authority	Amount
General	Capital Improvement	12-1258	$ 5,000

4. Other information

A. Risk management and self-insurance

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

The County has partially self-funded employees' health care costs. "Stop loss" coverage is maintained for claims above $3,642,550 at December 31, 2022. 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, 2022. 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, 2022.

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, 2022, 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, 2022, 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.

4. Other information (continued)

E. Defined benefit pension plan (continued)

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from Finney County, Kansas, were $1,149,443 for the year ended December 31, 2022.

Net pension liability: At December 31, 2022, the County's proportionate share of the collective net pension liability reported by KPERS was $13,359,459. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the *KMAAG* regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

F. Commitments and contingencies

Operating leases

The County has entered into operating lease agreements for the use of mailing and postage equipment. Lease payments under these agreements totaled $4,620 for the year ended December 31, 2022. Total future minimum lease payments are as follows:

Year	Total
2023	$ 4,620
2024	4,620
2025	1,155
Total	$ 10,395

4. Other information (continued)

F. Commitments and contingencies (continued)

Contracts

The County entered into an energy savings agreement with Future Energy Solutions Maintenance, LLC in October 2020. The agreement was effective as of the date of the agreement and extends 15 years after the first payment is made. Payments under this agreement totaled $30,312 for the year ended December 31, 2022. Total future minimum payments are as follows:

Year	Total
2023	$ 30,312
2024	30,312
2025	30,312
2026	30,312
2027	30,312
2028-2032	151,560
2033-2036	95,988
Total	$ 399,108

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 was effective for the period January 1, 2022, through December 31, 2027. The fees under this contract for 2022 were $1,084,588. Total future minimum payments are as follows:

Year	Total
2023	$ 1,111,703
2024	1,139,495
2025	1,167,983
2026	1,197,182
2027	1,227,112
Total	$ 5,843,475

Litigation

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

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 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, 2022, the County approved a bid totaling $100,833 to purchase folding chairs and banquet tables for the fairground. In addition, the County approved to purchase an ambulance at a cost of $254,104.

This page intentionally left blank

Regulatory Required Supplemental Information

FINNEY COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2022

	Certified Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund			
General	$ 9,392,050	$ 8,205,174	$ (1,186,876)
Special Purpose Funds			
Aging	362,560	362,560	-
Alcohol Programs	19,523	5,033	(14,490)
Ambulance	2,199,211	1,931,421	(267,790)
Capital Improvement Program	1,989,838	399,750	(1,590,088)
Community Services Center	193,480	101,521	(91,959)
County Employee Benefit	10,635,290	4,803,694	(5,831,596)
Economic Development	130,000	125,000	(5,000)
Economic Development Incentive	941,339	864,902	(76,437)
Free Fair and Fair Grounds	614,370	535,672	(78,698)
GIS	231,660	209,279	(22,381)
Guest Tax	1,070,000	1,027,756	(42,244)
Health	2,608,220	2,041,378	(566,842)
Historical Museum	220,000	220,000	-
Juvenile Detention Center	1,980,835	1,407,539	(573,296)
Law Enforcement	8,114,347	7,581,501	(532,846)
Library Maintenance	1,026,638	1,026,638	-
Intellectual Disability Services	210,000	210,000	-
Noxious Weed	367,995	356,703	(11,292)
Noxious Weed Capital Outlay	40,654	-	(40,654)
Parks and Recreation	8,420	8,415	(5)
Public Works	4,778,580	4,527,852	(250,728)
Business Funds			
Landfill	715,455	30,605	(684,850)
Sewer District #1	317,000	70,645	(246,355)
Sewer District #2	66,000	43,465	(22,535)
Sewer District #3	103,500	91,936	(11,564)
Sewer District #3 Bond and Interest	77,000	48,437	(28,563)
Trust Funds			
CDBG Revolving Loan Fund	192,192	4,954	(187,238)

General Fund

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

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

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

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

Health and Sanitation
- *Mental health and other

(continued)

FINNEY COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes	$ 7,636,001	$ 8,179,462	$ 6,072,313	$ 2,107,149
Intergovernmental receipts	81,867	174,484	127,585	46,899
Licenses and fees	476,500	352,913	265,000	87,913
Use of money and property	64,945	388,597	2,000	386,597
Other	1,320,160	652,889	300,000	352,889
Transfers in	452,620	229,520	200,000	29,520
Total receipts	10,032,093	9,977,865	$ 6,966,898	$ 3,010,967
Expenditures:				
General government	5,529,232	5,612,623	$ 7,336,918	$ (1,724,295)
Public safety	872,177	879,219	1,000,084	(120,865)
Health and sanitation	150,000	150,000	150,000	-
Transfers out	2,191,546	1,563,332	905,048	658,284
Total expenditures	8,742,955	8,205,174	$ 9,392,050	$ (1,186,876)
Receipts over expenditures	1,289,138	1,772,691		
Unencumbered cash, beginning of year	4,984,110	6,273,248		
Unencumbered cash, end of year	$ 6,273,248	$ 8,045,939		

Special Purpose Funds

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

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

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

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

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

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

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

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

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

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

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

County Employee Benefit:
This fund is used to account for monies levied to fund the County's self-funded health insurance program, other employee benefits and the employer's payroll taxes.

(continued)

Special Purpose Funds

(continued)

Economic Development:

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

Economic Development Incentive:

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

Equipment Reserve:

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

Finney County Fair Association:

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

Free Fair and Fair Grounds:

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

GIS:

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

Guest Tax:

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

Health:

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

Historical Museum:

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

Jail Commissary and Telephone:

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

Juvenile Detention Center:

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

(continued)

Special Purpose Funds

(continued)

Juvenile Detention Center Building:

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

Law Enforcement:

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

Library Maintenance:

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

Infrastructure Improvement:

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

Intellectual Disability Services:

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

Motor Vehicle Operating:

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

Noxious Weed:

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

Noxious Weed Capital Outlay:

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

Oil & Gas Valuation Depletion Trust:

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

Parks and Recreation:

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

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.

(continued)

Special Purpose Funds

(continued)

Register of Deeds' Technology:

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

County Treasurer's Technology:

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

Public Works:

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

Special Alcohol and Drug:

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

Special Highway Improvement:

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

Special Road Machinery and Equipment:

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

Sheriff's Crime Prevention:

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

Sheriff's Special Account:

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

Federal and State Forfeiture:

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

State Drug Tax Assessment:

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

Youth Services:

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

(continued)

Special Purpose Funds

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

FINNEY COUNTY, KANSAS
Aging Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 301,673	$ 313,154	$ 323,473	$ (10,319)
Motor vehicle	33,054	32,194	31,664	530
Delinquent property	9,222	11,995	-	11,995
Motor vehicle excise tax	298	525	430	95
Recreational vehicle tax	398	390	500	(110)
In lieu of	5,152	5,092	4,970	122
Total receipts	349,797	363,350	$ 361,037	$ 2,313
Expenditures:				
Other public service:				
Committee on Aging	362,125	362,560	$ 362,560	$ -
Total expenditures	362,125	362,560	$ 362,560	$ -
Receipts over (under) expenditures	(12,328)	790		
Unencumbered cash, beginning of year	12,328	-		
Unencumbered cash, end of year	$ -	$ 790		

FINNEY COUNTY, KANSAS
Alcohol Programs Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Intergovernmental receipts:				
Alcohol tax	$ 7,443	$ 9,492	$ 8,000	$ 1,492
Other	813	188	-	188
Total receipts	8,256	9,680	$ 8,000	$ 1,680
Expenditures:				
Health and sanitation:				
Contractual	4,889	5,033	$ 19,523	$ (14,490)
Total expenditures	4,889	5,033	$ 19,523	$ (14,490)
Receipts over expenditures	3,367	4,647		
Unencumbered cash, beginning of year	14,642	18,009		
Unencumbered cash, end of year	$ 18,009	$ 22,656		

FINNEY COUNTY, KANSAS
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,805,767	$ 1,350,976	$ 1,395,366	$ (44,390)
Motor vehicle	175,153	189,594	189,523	71
Delinquent property	47,585	64,951	-	64,951
Motor vehicle excise tax	1,546	3,143	2,575	568
Recreational vehicle tax	2,115	2,289	2,993	(704)
In lieu of	30,839	21,964	29,738	(7,774)
Intergovernmental receipts:				
State and federal aid	36,545	70,900	-	70,900
Licenses and fees	298,424	82,457	350,000	(267,543)
Other	60,193	1,316	-	1,316
Total receipts	2,458,167	1,787,590	$ 1,970,195	$ (182,605)
Expenditures:				
Ambulance / EMS:				
Personnel services	1,570,871	1,176,586	$ 1,434,510	$ (257,924)
Contractual services	134,252	146,347	136,325	10,022
Commodities	114,436	94,839	111,016	(16,177)
Capital outlay	144,474	236,250	321,000	(84,750)
Building maintenance reimbursement	1,000	-	-	-
Health insurance reimbursement	302,400	-	-	-
Total ambulance / EMS	2,267,433	1,654,022	2,002,851	(348,829)
Emergency management:				
Personnel services	130,852	108,364	145,060	(36,696)
Contractual services	4,304	11,523	24,750	(13,227)
Commodities	13,508	25,512	17,550	7,962
Capital outlay	4,900	-	9,000	(9,000)
Health insurance reimbursement	25,200	-	-	-
Total emergency management	178,764	145,399	196,360	(50,961)
Transfers out:				
Capital Improvement Reserve	-	12,000	-	12,000
Equipment Reserve	230,000	120,000	-	120,000
Total transfers out	230,000	132,000	-	132,000
Total expenditures	2,676,197	1,931,421	$ 2,199,211	$ (267,790)
Receipts under expenditures	(218,030)	(143,831)		
Unencumbered cash, beginning of year	668,710	450,680		
Unencumbered cash, end of year	$ 450,680	$ 306,849		

FINNEY COUNTY, KANSAS
American Rescue Plan Act (ARPA) Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts:		
State and federal aid	$ 3,541,644	$ 3,541,644
Use of money and property	849	30,845
Total receipts	3,542,493	3,572,489
Expenditures:		
General and administrative:		
Contractual services	8,387	321,023
Commodities	-	973
Capital outlay	-	825,000
Total expenditures	8,387	1,146,996
Receipts over expenditures	3,534,106	2,425,493
Unencumbered cash, beginning of year	-	3,534,106
Unencumbered cash, end of year	$ 3,534,106	$ 5,959,599

FINNEY COUNTY, KANSAS
Capital Improvement Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes:				
Local sales	$ 1,273,571	$ 1,539,783	$ 1,100,000	$ 439,783
Total receipts	1,273,571	1,539,783	$ 1,100,000	$ 439,783
Expenditures:				
General government:				
Capital outlay	957,568	399,750	$ 1,989,838	$ (1,590,088)
Total expenditures	957,568	399,750	$ 1,989,838	$ (1,590,088)
Receipts over expenditures	316,003	1,140,033		
Unencumbered cash, beginning of year	1,089,838	1,405,841		
Unencumbered cash, end of year	$ 1,405,841	$ 2,545,874		

FINNEY COUNTY, KANSAS
Capital Improvement Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in:		
General	$ 125,000	$ 524,000
Ambulance	-	12,000
Community Services Center	26,000	25,600
Free Fair and Fair Grounds	-	47,283
Law Enforcement	100,000	-
Total receipts	251,000	608,883
Expenditures:		
General government:		
Capital outlay	312,191	-
Transfers out:		
Equipment Reserve	-	439,340
Total expenditures	312,191	439,340
Receipts over (under) expenditures	(61,191)	169,543
Unencumbered cash, beginning of year	1,655,250	1,594,059
Unencumbered cash, end of year	$ 1,594,059	$ 1,763,602

FINNEY COUNTY, KANSAS
Community Correction Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts:		
State and federal aid	$ 436,209	$ 526,442
Rent	925	-
Reimbursements and restitution	87,187	90,895
Total receipts	524,321	617,337
Expenditures:		
Public safety:		
Personnel services	377,560	627,201
Contractual services	33,754	43,807
Commodities	9,162	10,565
Capital outlay	170	-
Total expenditures	420,646	681,573
Receipts over (under) expenditures	103,675	(64,236)
Unencumbered cash, beginning of year	276,004	379,679
Unencumbered cash, end of year	$ 379,679	$ 315,443

FINNEY COUNTY, KANSAS
Community Services Center Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Rents	$ 96,853	$ 99,622	$ 90,000	$ 9,622
Transfers in:				
General	90,000	-	93,048	(93,048)
Total receipts	186,853	99,622	$ 183,048	$ (83,426)
Expenditures:				
Building operations:				
Contractual	57,017	52,216	$ 60,718	$ (8,502)
Commodities	2,235	705	1,706	(1,001)
Capital outlay	-	-	38,128	(38,128)
Total building operations	59,252	52,921	100,552	(47,631)
Status Offenders/Diversion:				
Personnel	37,979	21,494	76,630	(55,136)
Contractual	575	-	600	(600)
Commodities	3,606	1,506	15,698	(14,192)
Total status offenders/diversion	42,160	23,000	92,928	(69,928)
Transfers out:				
Capital Improvement Reserve	26,000	25,600	-	25,600
Equipment Reserve	4,400	-	-	-
Total transfers out	30,400	25,600	-	25,600
Total expenditures	131,812	101,521	$ 193,480	$ (91,959)
Receipts over (under) expenditures	55,041	(1,899)		
Unencumbered cash, beginning of year	324,281	379,322		
Unencumbered cash, end of year	$ 379,322	$ 377,423		

FINNEY COUNTY, KANSAS
County Attorney's Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 3,020	$ 2,247
Other	-	4,650
Total receipts	3,020	6,897
Expenditures:		
Public safety:		
Contractual services	1,403	423
Commodities	5,917	1,380
Total expenditures	7,320	1,803
Receipts over (under) expenditures	(4,300)	5,094
Unencumbered cash, beginning of year	24,161	19,861
Unencumbered cash, end of year	$ 19,861	$ 24,955

FINNEY COUNTY, KANSAS
County Employee Benefit Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,934,293	$ 6,977,429	$ 7,208,722	$ (231,293)
Motor vehicle	193,827	200,237	203,022	(2,785)
Delinquent property	55,134	81,637	-	81,637
Motor vehicle excise tax	1,835	3,367	2,759	608
Recreational vehicle tax	2,316	2,411	3,206	(795)
In lieu of	33,035	113,450	31,852	81,598
Other	541,467	239,750	650,000	(410,250)
Transfers in:				
General	1,200,000	-	-	-
Total receipts	3,961,907	7,618,281	$ 8,099,561	$ (481,280)
Expenditures:				
General government:				
Health insurance	2,890,031	2,571,968	$ 5,165,600	$ (2,593,632)
KPERS	356,177	1,036,750	2,659,536	(1,622,786)
Social Security	314,985	798,110	944,045	(145,935)
Workers compensation	181,115	155,041	235,339	(80,298)
Unemployment insurance	3,433	10,125	27,670	(17,545)
Personnel services	40,125	47,962	37,500	10,462
Contractual services	87,015	148,323	383,000	(234,677)
Commodities	11,238	35,415	32,600	2,815
Capital outlay	72	-	-	-
Miscellaneous	-	-	1,000,000	(1,000,000)
Transfers out:				
Health	-	-	150,000	(150,000)
Total expenditures	3,884,191	4,803,694	$ 10,635,290	$ (5,831,596)
Receipts over expenditures	77,716	2,814,587		
Unencumbered cash, beginning of year	5,360,129	5,437,845		
Unencumbered cash, end of year	$ 5,437,845	$ 8,252,432		

FINNEY COUNTY, KANSAS
Economic Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 114,899	$ 111,841	$ 115,100	$ (3,259)
Motor vehicle	12,669	12,288	12,060	228
Delinquent property	3,535	4,557	-	4,557
Motor vehicle excise tax	114	200	164	36
Recreational vehicle tax	153	149	190	(41)
In lieu of	1,962	1,818	1,894	(76)
Total receipts	133,332	130,853	$ 129,408	$ 1,445
Expenditures:				
Other public service:				
Economic Development Commission	138,710	125,000	$ 130,000	$ (5,000)
Total expenditures	138,710	125,000	$ 130,000	$ (5,000)
Receipts over (under) expenditures	(5,378)	5,853		
Unencumbered cash, beginning of year	5,378	-		
Unencumbered cash, end of year	$ -	$ 5,853		

FINNEY COUNTY, KANSAS
Economic Development Incentive Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Intergovernmental receipts:				
City of Garden City	$ 13,483	$ 19,747	$ 60,000	$ (40,253)
Other	-	125,000	-	125,000
Interest on investments	-	417	-	417
Transfers in:				
General	45,000	45,000	45,000	-
Total receipts	58,483	190,164	$ 105,000	$ 85,164
Expenditures:				
General government:				
Economic development incentives	-	-	$ 941,339	$ (941,339)
Farmland Road	155,854	864,902	-	864,902
Total expenditures	155,854	864,902	$ 941,339	$ (76,437)
Receipts under expenditures	(97,371)	(674,738)		
Unencumbered cash, beginning of year	1,651,339	1,553,968		
Unencumbered cash, end of year	$ 1,553,968	$ 879,230		

FINNEY COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in:		
General	$ 219,000	$ 387,401
Ambulance	230,000	120,000
Capital Improvement Reserve	-	439,340
Community Services Center	4,400	-
Free Fair and Fair Grounds	100,000	86,660
GIS	35,000	57,251
Law Enforcement	300,000	100,000
Total receipts	888,400	1,190,652
Expenditures:		
General government:		
Capital outlay	174,667	89,394
Total expenditures	174,667	89,394
Receipts over expenditures	713,733	1,101,258
Unencumbered cash, beginning of year	300,800	1,014,533
Unencumbered cash, end of year	$ 1,014,533	$ 2,115,791

FINNEY COUNTY, KANSAS
Finney County Fair Association Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 9,910	$ 17,743
Intergovernmental receipts:		
Local grant	-	1,000
Use of money and property	6	-
Transfers in:		
Free Fair and Fair Grounds	53,000	53,000
Total receipts	62,916	71,743
Expenditures:		
Culture and recreation:		
Personnel services	1,680	2,043
Contractual services	33,848	58,873
Commodities	7,519	19,030
Total expenditures	43,047	79,946
Receipts over (under) expenditures	19,869	(8,203)
Unencumbered cash, beginning of year	26,652	46,521
Unencumbered cash, end of year	$ 46,521	$ 38,318

FINNEY COUNTY, KANSAS
Free Fair and Fair Grounds Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 400,160	$ 315,962	$ 325,951	$ (9,989)
Motor vehicle	45,061	43,634	42,000	1,634
Delinquent property	12,365	15,236	-	15,236
Motor vehicle excise tax	386	697	571	126
Recreational vehicle tax	547	531	663	(132)
In lieu of	6,834	5,137	6,592	(1,455)
Licenses and fees	3,614	-	-	-
Use of money and property	81,308	93,666	-	93,666
Other	30,730	1,506	-	1,506
Total receipts	581,005	476,369	$ 375,777	$ 100,592
Expenditures:				
Culture and recreation:				
Personnel services	181,695	124,030	$ 238,370	$ (114,340)
Contractual services	153,039	151,112	217,475	(66,363)
Commodities	7,732	20,351	5,525	14,826
Capital outlay	3,800	53,236	100,000	(46,764)
Total culture and recreation	346,266	348,729	561,370	(212,641)
Transfers out:				
Finney County Fair Association	53,000	53,000	53,000	-
Capital Improvement Reserve	-	47,283	-	47,283
Equipment Reserve	100,000	86,660	-	86,660
Total transfers out	153,000	186,943	53,000	133,943
Total expenditures	499,266	535,672	$ 614,370	$ (78,698)
Receipts over (under) expenditures	81,739	(59,303)		
Unencumbered cash, beginning of year	323,053	404,792		
Unencumbered cash, end of year	$ 404,792	$ 345,489		

FINNEY COUNTY, KANSAS
GIS Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Intergovernmental receipts:				
City of Garden City	$ 80,000	$ 115,830	$ 120,000	$ (4,170)
Other	451	6,491	-	6,491
Transfers in:				
General	120,000	115,830	115,000	830
Total receipts	200,451	238,151	$ 235,000	$ 3,151
Expenditures:				
Other public service:				
Personnel services	118,804	107,275	$ 145,860	$ (38,585)
Contractual services	790	997	41,100	(40,103)
Commodities	-	1,588	11,700	(10,112)
Capital outlay	39,718	42,168	33,000	9,168
Total other public service	159,312	152,028	231,660	(79,632)
Transfers out:				
Equipment Reserve	35,000	57,251	-	57,251
Total expenditures	194,312	209,279	$ 231,660	$ (22,381)
Receipts over expenditures	6,139	28,872		
Unencumbered cash, beginning of year	60,315	66,454		
Unencumbered cash, end of year	$ 66,454	$ 95,326		

FINNEY COUNTY, KANSAS
Guest Tax Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Transient guest tax	$ 849,204	$ 1,027,756	$ 1,070,000	$ (42,244)
Total receipts	849,204	1,027,756	$ 1,070,000	$ (42,244)
Expenditures:				
Culture and recreation:				
Convention and Visitors Bureau	697,064	850,229	$ 900,000	$ (49,771)
City of Garden City	152,140	177,527	170,000	7,527
Total expenditures	849,204	1,027,756	$ 1,070,000	$ (42,244)
Receipts over expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	$ -	$ -		

FINNEY COUNTY, KANSAS
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 492,229	$ 917,523	$ 947,788	$ (30,265)
Motor vehicle	56,832	53,174	51,665	1,509
Delinquent property	15,878	20,444	-	20,444
Motor vehicle excise tax	510	857	702	155
Recreational vehicle tax	685	645	815	(170)
In lieu of	8,407	14,918	8,107	6,811
Intergovernmental receipts:				
State and federal aid	1,051,799	962,885	668,400	294,485
Licenses and fees	405,271	450,030	325,000	125,030
Other	10,581	21,649	450,000	(428,351)
Transfers in:				
General	100,000	-	-	-
Bioterrorism Grant	91,208	-	-	-
County Employee Benefits	-	-	150,000	(150,000)
Total receipts	2,233,400	2,442,125	$ 2,602,477	$ (160,352)
Expenditures:				
Health general:				
Personnel services	261,113	469,844	$ 560,670	$ (90,826)
Contractual services	43,370	41,105	68,700	(27,595)
Commodities	40,757	35,383	51,400	(16,017)
Capital outlay	-	584	2,000	(1,416)
Total health general	345,240	546,916	682,770	(135,854)
Grants:				
Personnel services	942,104	1,030,989	1,355,200	(324,211)
Contractual services	82,698	124,814	106,800	18,014
Commodities	382,634	312,069	459,850	(147,781)
Capital outlay	12,421	26,590	3,600	22,990
Total grants	1,419,857	1,494,462	1,925,450	(430,988)
Expansion and wellness:				
Personnel services	119,884	-	-	-
Contractual services	85,519	-	-	-
Commodities	23,006	-	-	-
Capital outlay	12,486	-	-	-
Total expansion and wellness	240,895	-	-	-
Transfers out:				
Women, Infants and Children Grant	135,210	-	-	-
Total expenditures	2,141,202	2,041,378	$ 2,608,220	$ (566,842)
Receipts over expenditures	92,198	400,747		
Unencumbered cash, beginning of year	218,704	310,902		
Unencumbered cash, end of year	$ 310,902	$ 711,649		

FINNEY COUNTY, KANSAS
Historical Museum Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 179,791	$ 195,721	$ 202,032	$ (6,311)
Motor vehicle	20,139	19,287	18,871	416
Delinquent property	5,655	7,243	-	7,243
Motor vehicle excise tax	182	313	256	57
Recreational vehicle tax	242	234	298	(64)
In lieu of	3,071	3,182	2,962	220
Total receipts	209,080	225,980	$ 224,419	$ 1,561
Expenditures:				
Culture and recreation:				
Historical society	216,000	220,000	$ 220,000	$ -
Total expenditures	216,000	220,000	$ 220,000	$ -
Receipts over (under) expenditures	(6,920)	5,980		
Unencumbered cash, beginning of year	8,172	1,252		
Unencumbered cash, end of year	$ 1,252	$ 7,232		

FINNEY COUNTY, KANSAS
Jail Commissary and Telephone Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 69,102	$ 87,347
Other	28,101	58,366
Total receipts	97,203	145,713
Expenditures:		
Public safety:		
Contractual services	3,714	2,111
Commodities	59,481	80,991
Capital outlay	-	5,506
Total expenditures	63,195	88,608
Receipts over expenditures	34,008	57,105
Unencumbered cash, beginning of year	74,451	108,459
Unencumbered cash, end of year	$ 108,459	$ 165,564

FINNEY COUNTY, KANSAS
Juvenile Detention Center Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental receipts:				
State and federal aid	$ 3,000	$ 70,039	$ 11,520	$ 58,519
Other counties/agencies	455,452	710,127	642,000	68,127
Shelter care placement	282,427	309,219	565,000	(255,781)
Licenses and fees	7,286	3,909	-	3,909
Other	77,885	10,059	12,900	(2,841)
Transfers in:				
General	289,171	491,101	517,000	(25,899)
Total receipts	1,115,221	1,594,454	$ 1,748,420	$ (153,966)
Expenditures:				
Juvenile Detention Center:				
Personnel services	993,689	1,263,301	$ 1,683,560	$ (420,259)
Contractual services	52,668	49,646	76,642	(26,996)
Commodities	58,207	44,530	103,813	(59,283)
Capital outlay	-	62	116,820	(116,758)
Total juvenile detention center	1,104,564	1,357,539	1,980,835	(623,296)
Transfers out:				
Juvenile Detention Center Building	-	50,000	-	50,000
Total expenditures	1,104,564	1,407,539	$ 1,980,835	$ (573,296)
Receipts over expenditures	10,657	186,915		
Unencumbered cash (deficit), beginning of year	(4,217)	6,440		
Unencumbered cash, end of year	$ 6,440	$ 193,355		

FINNEY COUNTY, KANSAS
Juvenile Detention Center Building Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

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

FINNEY COUNTY, KANSAS
Law Enforcement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 9,082,883	$ 5,536,041	$ 5,718,246	$ (182,205)
Motor vehicle	1,031,104	979,618	953,335	26,283
Delinquent property	279,030	352,617	-	352,617
Motor vehicle excise tax	9,203	15,810	12,954	2,856
Recreational vehicle tax	12,432	11,887	15,052	(3,165)
In lieu of	155,124	90,001	149,575	(59,574)
Licenses and fees	34,531	32,620	-	32,620
Intergovernmental receipts:				
State and federal aid	44,880	44,064	-	44,064
Other	287,353	128,352	200,000	(71,648)
Transfers in:				
Federal and State Forfeiture	16,781	-	-	-
Total receipts	10,953,321	7,191,010	$ 7,049,162	$ 141,848
Expenditures:				
Sheriff:				
Personnel services	5,599,914	4,474,877	$ 5,013,190	$ (538,313)
Contractual services	626,091	569,982	495,370	74,612
Commodities	687,622	612,850	661,425	(48,575)
Capital outlay	228,332	237,967	289,500	(51,533)
Building maintenance reimbursement	192,000	-	-	-
Health insurance reimbursement	1,285,200	-	-	-
Total Sheriff	8,619,159	5,895,676	6,459,485	(563,809)
County Attorney:				
Personnel services	1,366,535	1,307,313	1,360,760	(53,447)
Contractual services	109,673	69,548	185,458	(115,910)
Commodities	97,324	72,377	98,644	(26,267)
Capital outlay	102,176	136,587	10,000	126,587
Building maintenance reimbursement	26,297	-	-	-
Health insurance reimbursement	277,200	-	-	-
Total County Attorney	1,979,205	1,585,825	1,654,862	(69,037)
Transfers out:				
Capital Improvement Reserve	100,000	-	-	-
Equipment Reserve	300,000	100,000	-	100,000
Total transfers out	400,000	100,000	-	100,000
Total expenditures	10,998,364	7,581,501	$ 8,114,347	$ (532,846)
Receipts under expenditures	(45,043)	(390,491)		
Unencumbered cash, beginning of year	1,276,614	1,231,571		
Unencumbered cash, end of year	$ 1,231,571	$ 841,080		

FINNEY COUNTY, KANSAS
Library Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 831,110	$ 918,485	$ 948,777	$ (30,292)
Motor vehicle	89,339	88,559	87,234	1,325
Delinquent property	25,098	32,773	-	32,773
Motor vehicle excise tax	801	1,447	1,185	262
Recreational vehicle tax	1,076	1,072	571	501
In lieu of	14,195	14,934	13,683	1,251
Total receipts	961,619	1,057,270	$ 1,051,450	$ 5,820
Expenditures:				
Culture and recreation:				
Finney County Library	996,957	1,026,638	$ 1,026,638	$ -
Total expenditures	996,957	1,026,638	$ 1,026,638	$ -
Receipts over (under) expenditures	(35,338)	30,632		
Unencumbered cash, beginning of year	35,338	-		
Unencumbered cash, end of year	$ -	$ 30,632		

FINNEY COUNTY, KANSAS
Infrastructure Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

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

FINNEY COUNTY, KANSAS
Intellectual Disability Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 175,686	$ 186,401	$ 192,250	$ (5,849)
Motor vehicle	19,177	18,733	18,440	293
Delinquent property	5,388	7,012	-	7,012
Motor vehicle excise tax	173	306	251	55
Recreational vehicle tax	231	227	292	(65)
In lieu of	3,000	3,030	2,894	136
Total receipts	203,655	215,709	$ 214,127	$ 1,582
Expenditures:				
Health and sanitation:				
Distributions	210,000	210,000	$ 210,000	$ -
Total expenditures	210,000	210,000	$ 210,000	$ -
Receipts over (under) expenditures	(6,345)	5,709		
Unencumbered cash, beginning of year	7,868	1,523		
Unencumbered cash, end of year	$ 1,523	$ 7,232		

FINNEY COUNTY, KANSAS
Motor Vehicle Operating Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 283,679	$ 276,566
Other receipts	3,915	2,866
Total receipts	287,594	279,432
Expenditures:		
General government:		
Personnel services	44,530	10,829
Contractual services	-	2,984
Commodities	8,269	8,703
Capital outlay	5,275	990
Total general government	58,074	23,506
Transfers out:		
General	252,620	229,520
Total expenditures	310,694	253,026
Receipts over (under) expenditures	(23,100)	26,406
Unencumbered cash, beginning of year	252,620	229,520
Unencumbered cash, end of year	$ 229,520	$ 255,926

FINNEY COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 140,284	$ 184,542	$ 190,200	$ (5,658)
Motor vehicle	28,074	17,096	14,726	2,370
Delinquent property	7,555	7,690	-	7,690
Motor vehicle excise tax	262	244	200	44
Recreational vehicle tax	336	212	233	(21)
In lieu of	2,396	3,000	2,311	689
Other	2,582	282	-	282
Licenses and fees	220,695	142,952	-	142,952
Total receipts	402,184	356,018	$ 207,670	$ 148,348
Expenditures:				
Public works:				
Personnel services	165,956	136,850	$ 144,810	$ (7,960)
Contractual services	10,043	11,390	9,885	1,505
Commodities	216,205	178,463	198,300	(19,837)
Capital outlay	-	-	5,000	(5,000)
Total public works	392,204	326,703	357,995	(31,292)
Transfers out:				
Noxious Weed Capital Outlay	10,000	30,000	10,000	20,000
Total expenditures	402,204	356,703	$ 367,995	$ (11,292)
Receipts under expenditures	(20)	(685)		
Unencumbered cash, beginning of year	351,390	351,370		
Unencumbered cash, end of year	$ 351,370	$ 350,685		

FINNEY COUNTY, KANSAS
Noxious Weed Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Transfers in:				
Noxious Weed	$ 10,000	$ 30,000	$ 10,000	$ 20,000
Total receipts	10,000	30,000	$ 10,000	$ 20,000
Expenditures:				
Public works:				
Capital outlay	-	-	$ 40,654	$ (40,654)
Total expenditures	-	-	$ 40,654	$ (40,654)
Receipts over expenditures	10,000	30,000		
Unencumbered cash, beginning of year	80,654	90,654		
Unencumbered cash, end of year	$ 90,654	$ 120,654		

FINNEY COUNTY, KANSAS
Oil & Gas Valuation Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in:		
General	$ -	$ -
Total receipts	-	-
Expenditures:		
Other public service	3,798	-
Total expenditures	3,798	-
Receipts over (under) expenditures	(3,798)	-
Unencumbered cash, beginning of year	3,230,159	3,226,361
Unencumbered cash, end of year	$ 3,226,361	$ 3,226,361

FINNEY COUNTY, KANSAS
Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Intergovernmental receipts:				
Alcohol tax	$ 7,443	$ 9,492	$ 7,585	$ 1,907
Total receipts	7,443	9,492	$ 7,585	$ 1,907
Expenditures:				
Culture and recreation:				
Distributions	4,000	8,415	$ 8,420	$ (5)
Total expenditures	4,000	8,415	$ 8,420	$ (5)
Receipts over expenditures	3,443	1,077		
Unencumbered cash, beginning of year	1,336	4,779		
Unencumbered cash, end of year	$ 4,779	$ 5,856		

FINNEY COUNTY, KANSAS
County Clerk's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 12,773	$ 10,065
Total receipts	12,773	10,065
Expenditures:		
General government:		
Commodities	248	-
Contractual services	-	2,195
Capital outlay	411	-
Total expenditures	659	2,195
Receipts over expenditures	12,114	7,870
Unencumbered cash, beginning of year	50,713	62,827
Unencumbered cash, end of year	$ 62,827	$ 70,697

FINNEY COUNTY, KANSAS
Register of Deeds' Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 51,090	$ 40,258
Total receipts	51,090	40,258
Expenditures:		
General government:		
Contractual services	13,782	12,961
Commodities	-	393
Total expenditures	13,782	13,354
Receipts over expenditures	37,308	26,904
Unencumbered cash, beginning of year	177,271	214,579
Unencumbered cash, end of year	$ 214,579	$ 241,483

FINNEY COUNTY, KANSAS
County Treasurer's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 12,772	$ 10,065
Total receipts	12,772	10,065
Expenditures:		
General government:		
Contractual services	-	-
Total expenditures	-	-
Receipts over expenditures	12,772	10,065
Unencumbered cash, beginning of year	35,182	47,954
Unencumbered cash, end of year	$ 47,954	$ 58,019

FINNEY COUNTY, KANSAS
Public Works Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 2,853,048	$ 2,513,652	$ 2,596,491	$ (82,839)
Motor vehicle	294,470	302,942	299,456	3,486
Delinquent property	83,013	109,363	-	109,363
Motor vehicle excise tax	2,601	4,966	4,069	897
Recreational vehicle tax	3,556	3,665	4,729	(1,064)
In lieu of	48,727	40,868	46,981	(6,113)
Intergovernmental receipts:				
State of Kansas	1,503,675	1,423,885	1,140,945	282,940
Other	71,949	49,742	-	49,742
Transfers in:				
Landfill	-	-	90,000	(90,000)
Total receipts	4,861,039	4,449,083	$ 4,182,671	$ 266,412
Expenditures:				
Public works:				
Personnel services	1,566,362	1,215,342	$ 1,747,140	$ (531,798)
Contractual services	1,252,286	1,623,774	1,512,010	111,764
Commodities	438,270	387,265	420,615	(33,350)
Capital outlay	209,600	201,471	698,815	(497,344)
Total public works	3,466,518	3,427,852	4,378,580	(950,728)
Transfers out:				
Special Highway Improvement	650,000	300,000	200,000	100,000
Special Road Machinery and Equipment	500,000	800,000	200,000	600,000
Total transfers out	1,150,000	1,100,000	400,000	700,000
Total expenditures	4,616,518	4,527,852	$ 4,778,580	$ (250,728)
Receipts over (under) expenditures	244,521	(78,769)		
Unencumbered cash, beginning of year	1,069,933	1,314,454		
Unencumbered cash, end of year	$ 1,314,454	$ 1,235,685		

FINNEY COUNTY, KANSAS
Special Alcohol and Drug Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

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

FINNEY COUNTY, KANSAS
Special Highway Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ 39,154	$ 31,383
Transfers in:		
Public Works	650,000	300,000
Total receipts	689,154	331,383
Expenditures:		
Public works:		
Capital outlay	595,759	404,749
Total expenditures	595,759	404,749
Receipts over (under) expenditures	93,395	(73,366)
Unencumbered cash, beginning of year	5,528,708	5,622,103
Unencumbered cash, end of year	$ 5,622,103	$ 5,548,737

FINNEY COUNTY, KANSAS
Special Road Machinery and Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in:		
Public Works	$ 500,000	$ 800,000
Total receipts	500,000	800,000
Expenditures:		
Public works:		
Capital outlay	127,990	223,213
Total expenditures	127,990	223,213
Receipts over expenditures	372,010	576,787
Unencumbered cash, beginning of year	975,412	1,347,422
Unencumbered cash, end of year	$ 1,347,422	$ 1,924,209

FINNEY COUNTY, KANSAS
Sheriff's Crime Prevention Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	$ -	$ -
Total receipts	-	-
Expenditures:		
Public safety:		
Commodities	1,094	750
Total expenditures	1,094	750
Receipts under expenditures	(1,094)	(750)
Unencumbered cash, beginning of year	2,118	1,024
Unencumbered cash, end of year	$ 1,024	$ 274

FINNEY COUNTY, KANSAS
Sheriff's Special Account Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ 5	$ 1,643
Total receipts	5	1,643
Expenditures:		
Public safety:		
Contractual services	10	1,638
Total expenditures	10	1,638
Receipts over (under) expenditures	(5)	5
Unencumbered cash, beginning of year	9,968	9,963
Unencumbered cash, end of year	$ 9,963	$ 9,968

FINNEY COUNTY, KANSAS
Federal and State Forfeiture Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Forfeitures	$ 383	$ 14,571
Total receipts	383	14,571
Expenditures:		
Public safety:		
Contractual services	-	4,249
Commodities	637	7,532
Total public safety	637	11,781
Transfers out:		
Law Enforcement	16,781	-
Total expenditures	17,418	11,781
Receipts over (under) expenditures	(17,035)	2,790
Unencumbered cash, beginning of year	58,868	41,833
Unencumbered cash, end of year	$ 41,833	$ 44,623

FINNEY COUNTY, KANSAS
State Drug Tax Assessment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts:		
State and federal aid	$ 22,299	$ -
Other	464	309
Total receipts	22,763	309
Expenditures:		
Public safety:		
Contractual services	8,899	-
Total expenditures	8,899	-
Receipts over expenditures	13,864	309
Unencumbered cash, beginning of year	7,285	21,149
Unencumbered cash, end of year	$ 21,149	$ 21,458

FINNEY COUNTY, KANSAS
Youth Services Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts:		
State and federal aid	$ 576,948	$ 580,457
Reimbursements and restitution	2,393	4,428
Total receipts	579,341	584,885
Expenditures:		
Public safety:		
Personnel services	263,927	398,312
Contractual services	198,914	178,379
Commodities	11,020	12,119
Capital outlay	-	2,156
Total expenditures	473,861	590,966
Receipts over (under) expenditures	105,480	(6,081)
Unencumbered cash, beginning of year	263,203	368,683
Unencumbered cash, end of year	$ 368,683	$ 362,602

Capital Project Funds

Fund Description

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

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

*Correction Services Building
*JB Road Sales Tax

FINNEY COUNTY, KANSAS
Correction Services Building Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Taxes:		
Local sales	$ 1,273,571	$ 1,064,591
Use of money and property	4,552	15,405
Total receipts	1,278,123	1,079,996
Expenditures:		
Engineering and other	-	2,500
Construction contracts	-	155,160
Debt service:		
Bond costs	-	150
Bond principal	625,000	2,720,000
Bond interest	90,031	71,281
Total expenditures	715,031	2,949,091
Receipts over (under) expenditures	563,092	(1,869,095)
Unencumbered cash, beginning of year	2,491,744	3,054,836
Unencumbered cash, end of year	$ 3,054,836	$ 1,185,741

FINNEY COUNTY, KANSAS
JB Road Sales Tax Fund
Schedule of Cash Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Taxes:		
Local sales	$ 1,528,286	$ 1,847,740
Total receipts	1,528,286	1,847,740
Expenditures:		
General government:		
Capital outlay	1,528,286	1,847,740
Total expenditures	1,528,286	1,847,740
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	$ -	$ -

Business Funds

Enterprise Funds

Fund Description

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

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

Landfill:

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

Sewer District #1:

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

Sewer District #2:

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

Sewer District #3:

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

Sewer District #3 Bond and Interest:

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

FINNEY COUNTY, KANSAS
Landfill Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Interest and royalties	$ -	$ 35	$ 1,000	$ (965)
Licenses and fees	136,302	133,508	130,000	3,508
Total receipts	136,302	133,543	$ 131,000	$ 2,543
Expenditures:				
Health and sanitation:				
Personnel services	10,108	7,938	$ 15,455	$ (7,517)
Contractual services	18,554	22,547	300,000	(277,453)
Commodities	-	120	10,000	(9,880)
Capital outlay	-	-	100,000	(100,000)
Transfers out:				
General	200,000	-	290,000	(290,000)
Total expenditures	228,662	30,605	$ 715,455	$ (684,850)
Receipts over (under) expenditures	(92,360)	102,938		
Unencumbered cash, beginning of year	759,263	666,903		
Unencumbered cash, end of year	$ 666,903	$ 769,841		

FINNEY COUNTY, KANSAS
Sewer District #1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 9,440	$ 11,000	$ 9,858	$ 1,142
Motor vehicle	1,822	1,398	1,299	99
Delinquent property	980	135	-	135
Recreational vehicle tax	20	18	14	4
User fees	74,284	73,953	75,000	(1,047)
Total receipts	86,546	86,504	$ 86,171	$ 333
Expenditures:				
Health and sanitation:				
Personnel services	10,467	7,319	$ 12,000	$ (4,681)
Contractual services	56,015	61,302	250,000	(188,698)
Commodities	129	1,744	5,000	(3,256)
Capital outlay	5,172	280	50,000	(49,720)
Total expenditures	71,783	70,645	$ 317,000	$ (246,355)
Receipts over expenditures	14,763	15,859		
Unencumbered cash, beginning of year	371,294	386,057		
Unencumbered cash, end of year	$ 386,057	$ 401,916		

FINNEY COUNTY, KANSAS
Sewer District #2 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 34,959	$ 35,219	$ 35,659	$ (440)
Motor vehicle	7,951	6,919	7,243	(324)
Delinquent property	465	791	-	791
Recreational vehicle tax	84	60	78	(18)
User fees	4,927	5,290	-	5,290
Other	1,000	297	-	297
Total receipts	49,386	48,576	$ 42,980	$ 5,596
Expenditures:				
Health and sanitation:				
Personnel services	10,467	11,756	$ 15,000	$ (3,244)
Contractual services	14,605	28,147	41,500	(13,353)
Commodities	461	3,282	3,500	(218)
Capital outlay	2,098	280	6,000	(5,720)
Total expenditures	27,631	43,465	$ 66,000	$ (22,535)
Receipts over expenditures	21,755	5,111		
Unencumbered cash, beginning of year	19,870	41,625		
Unencumbered cash, end of year	$ 41,625	$ 46,736		

FINNEY COUNTY, KANSAS
Sewer District #3 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Special assessments	$ 63,278	$ 69,792	$ 20,000	$ 49,792
Motor vehicle tax	-	-	7,270	(7,270)
Recreational vehicle tax	-	-	182	(182)
User fees	51,120	48,960	45,000	3,960
Total receipts	114,398	118,752	$ 72,452	$ 46,300
Expenditures:				
Health and sanitation:				
Personnel services	15,700	15,126	$ 16,000	$ (874)
Contractual services	79,848	74,943	60,000	14,943
Commodities	204	1,587	3,500	(1,913)
Capital outlay	1,049	280	24,000	(23,720)
Total expenditures	96,801	91,936	$ 103,500	$ (11,564)
Receipts over expenditures	17,597	26,816		
Unencumbered cash, beginning of year	52,089	69,686		
Unencumbered cash, end of year	$ 69,686	$ 96,502		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem	$ 17,849	$ 17,456	$ 19,126	$ (1,670)
Motor vehicle	5,409	7,471	-	7,471
Delinquent taxes	14,678	18,771	-	18,771
Recreational vehicle tax	74	94	-	94
Special assessments	34,342	33,625	-	33,625
Transfers in	-	-	92,687	(92,687)
Total receipts	72,352	77,417	$ 111,813	$ (34,396)
Expenditures:				
Debt service:				
Principal	15,000	40,000	$ 40,000	$ -
Bond interest	30,875	8,437	12,000	(3,563)
Other	-	-	25,000	(25,000)
Total expenditures	45,875	48,437	$ 77,000	$ (28,563)
Receipts over expenditures	26,477	28,980		
Unencumbered cash (deficit), beginning of year	(1,241)	25,236		
Unencumbered cash, end of year	$ 25,236	$ 54,216		

Trust Funds

Nonexpendable Trust Funds

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

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

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

FINNEY COUNTY, KANSAS
CDBG Revolving Loan Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Loan repayments	$ 47,431	$ 102,099	$ -	$ 102,099
Total receipts	47,431	102,099	$ -	$ 102,099
Expenditures:				
Other public service:				
Loan distributions	25,000	-	$ 192,192	$ (192,192)
Contractual services	600	4,954	-	4,954
Total expenditures	25,600	4,954	$ 192,192	$ (187,238)
Receipts over expenditures	21,831	97,145		
Unencumbered cash, beginning of year	192,192	214,023		
Unencumbered cash, end of year	$ 214,023	$ 311,168		

Related Municipal Entities

Fund Description

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

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

Finney County Convention and Visitors Bureau:

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

Finney County Public Library:

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

FINNEY COUNTY, KANSAS
Finney County Convention & Visitors Bureau
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Internal Budget*	Current Year Variance Over (Under)
Receipts:				
Intergovernmental receipts:				
Guest tax	$ 697,064	$ 850,229	$ 850,000	$ 229
Use of money and property	1,775	1,590	-	1,590
Other	1,136	2,197	-	2,197
Total receipts	699,975	854,016	$ 850,000	$ 4,016
Expenditures:				
Culture and recreation:				
Personnel services	178,840	144,941	$ 197,000	$ (52,059)
Contractual services	438,801	562,972	651,000	(88,028)
Commodities	40,500	62,650	-	62,650
Total expenditures	658,141	770,563	$ 848,000	$ (77,437)
Receipts over expenditures	41,834	83,453		
Unencumbered cash, beginning of year	312,084	353,918		
Unencumbered cash, end of year	$ 353,918	$ 437,371		

*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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Internal Budget*	Variance Over (Under)
Receipts:				
Intergovernmental receipts:				
County appropriation	$ 1,007,323	$ 1,036,924	$ 1,036,638	$ 286
Licenses and fees	22,760	29,999	7,500	22,499
Use of money and property	169	745	450	295
Other	100,901	88,668	42,950	45,718
Transfers in	11,269	-	-	-
Total receipts	1,142,422	1,156,336	$ 1,087,538	$ 68,798
Expenditures:				
Culture and recreation:				
Contractual services	1,059,049	1,085,940	$ 1,084,588	$ 1,352
Commodities	18,607	11,778	52,001	(40,223)
Capital outlay	90	1,638	3,000	(1,362)
Transfers out	39,347	5,000	-	5,000
Total expenditures	1,117,093	1,104,356	$ 1,139,589	$ (35,233)
Receipts over expenditures	25,329	51,980		
Unencumbered cash, beginning of year	193,489	218,818		
Unencumbered cash, end of year	$ 218,818	$ 270,798		

*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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Use of money and property	$ 167	$ 160
Other	5,761	5,530
Transfers in	39,347	5,000
Total receipts	45,275	10,690
Expenditures:		
Culture and recreation:		
Contractual services	-	84
Capital outlay	6,800	57,991
Transfers out	11,269	-
Total expenditures	18,069	58,075
Receipts over (under) expenditures	27,206	(47,385)
Unencumbered cash, beginning of year	79,616	106,822
Unencumbered cash, end of year	$ 106,822	$ 59,437

Agency Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Agency Funds

(continued)

County Treasurer - Motor Vehicle Fees, Sales Tax Collections, and Wildlife and Parks Account:

This fund is used to account for fees assessed to register certain motor vehicles with the State of Kansas; reports and remittances are made to the State daily. This fund is also used to account for taxes collected on the sale of motor vehicles and trailers. In addition, this fund is used to account for the user fees collected from individuals to permit access to State parks and recreational areas, and to permit the harvesting of fish and game in the State. The funds included are: annual camping permits, archery permits, fish and game licenses, waterfowl stamps, turkey licenses, boat permits, rattlesnake permits and trout permits. The fees collected are remitted quarterly to the State of Kansas.

County Treasurer - Tax Collections:

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

County Treasurer - Tax Distributions:

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

(continued)

FINNEY COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

	Cash Balance 01/01/22	Receipts	Disburse-ments	Cash Balance 12/31/22
Trust and Agency Funds:				
County Clerk	$ 11,941	$ 12,718	$ 13,137	$ 11,522
County Attorney	9,728	203,915	134,793	78,850
Register of Deeds	37,959	364,096	377,206	24,849
Fair Grounds	58,364	91,425	83,094	66,695
District Court	1,236,707	959,295	1,618,248	577,754
Law Library	158,698	24,044	33,132	149,610
Sheriff	606	65,390	65,390	606
Sheriff Bond	10,450	131,564	133,897	8,117
Sheriff Inmate	23,572	187,492	183,256	27,808
Sheriff Offender	38,335	17,905	8,706	47,534
County Treasurer:				
Heritage Trust	3,714	20,129	16,605	7,238
Payroll	2,517	-	-	2,517
Motor Vehicle Fees, Sales Tax Collection, and Wildlife and Parks Account	165,675	4,624,436	4,513,815	276,296
Tax Collections	43,599,062	90,529,027	82,714,917	51,413,172
Tax Distributions	1,163,561	55,270,401	55,176,027	1,257,935
Total	$ 46,520,889	$ 152,501,837	$ 145,072,223	$ 53,950,503

Other Supplemental Information

FINNEY COUNTY, KANSAS
Reconciliation of 2021 Tax Roll
Regulatory Basis
For the Year Ended December 31, 2022

2021 Tax Roll as Adjusted:		
County Clerk's abstract of taxes levied		$ 74,714,501
Supplemental tax roll		251,624
2021 taxes added/abated, net change		(132,692)
2021 tax roll as adjusted		$ 74,833,433
2021 Tax Roll Accounted For:		
2021 current tax collections		$ 72,407,620
Delinquent taxes:		
Personal property tax warrants	$ 177,641	
Real estate taxes	2,198,451	
Special assessments	49,721	2,425,813
2021 total tax roll		$ 74,833,433

FINNEY COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 3,986,871	$ 3,752,296	$ 3,875,902	$ (123,606)
Motor vehicle	447,457	514,423	418,461	95,962
Delinquent property	126,383	160,292	-	160,292
Motor vehicle excise tax	3,890	6,940	5,687	1,253
Recreational vehicle tax	5,241	5,165	6,605	(1,440)
Interest and fees:				
Current	61,490	56,779	-	56,779
Vehicle	5,388	5,747	-	5,747
Delinquent	384,048	537,248	100,000	437,248
Local sales	2,547,143	3,079,566	1,600,000	1,479,566
In lieu of	68,090	61,006	65,658	(4,652)
Total taxes	7,636,001	8,179,462	6,072,313	2,107,149
Intergovernmental receipts:				
Local alchoholic liquor tax	7,443	9,492	7,585	1,907
Severance tax	74,424	164,992	120,000	44,992
Total intergovernmental receipts	81,867	174,484	127,585	46,899
Licenses and fees:				
Officers' fees	447,379	326,042	250,000	76,042
Franchise fees	29,121	26,871	15,000	11,871
Total licenses and fees	476,500	352,913	265,000	87,913
Use of money and property:				
Interest on investments	64,934	387,672	2,000	385,672
Royalties	11	925	-	925
Total use of money and property	64,945	388,597	2,000	386,597
Other:				
Library reimbursement	46,800	43,000	50,000	(7,000)
Sale of County assets	118,562	5,000	-	5,000
Other	1,154,798	604,889	250,000	354,889
Total other	1,320,160	652,889	300,000	352,889
Transfers in:				
Motor Vehicle Operating	252,620	229,520	-	229,520
Landfill	200,000	-	200,000	(200,000)
Total transfers in	452,620	229,520	200,000	29,520
Total receipts	**10,032,093**	**9,977,865**	**$ 6,966,898**	**$ 3,010,967**

(continued)

FINNEY COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
(continued)				
Expenditures:				
General government:				
General and administrative:				
Personnel services	$ -	$ -	$ 95,227	$ (95,227)
Contractual services	1,647,541	1,239,508	1,273,672	(34,164)
Commodities	36,218	57,858	157,130	(99,272)
Capital outlay	145	900	27,500	(26,600)
Other county payments	-	-	532,500	(532,500)
Total general and administrative	1,683,904	1,298,266	2,086,029	(787,763)
County Commission:				
Personnel services	74,534	75,231	75,000	231
Contractual services	84	-	-	-
Commodities	4,592	8,668	16,369	(7,701)
Capital outlay	580	-	-	-
Total County Commission	79,790	83,899	91,369	(7,470)
County Administrator:				
Personnel services	302,130	362,531	323,370	39,161
Contractual services	1,995	1,390	20,480	(19,090)
Commodities	5,570	9,235	30,425	(21,190)
Capital outlay	2,385	951	-	951
Total County Administrator	312,080	374,107	374,275	(168)
Human resources:				
Personnel services	110,579	136,022	122,910	13,112
Contractual services	21,872	60,360	64,030	(3,670)
Commodities	4,346	5,326	7,165	(1,839)
Capital outlay	1,326	2,330	500	1,830
Total human resources	138,123	204,038	194,605	9,433
County Treasurer:				
Personnel services	387,439	376,342	395,140	(18,798)
Contractual services	61,997	64,204	63,417	787
Commodities	14,781	26,733	37,215	(10,482)
Capital outlay	1,244	1,452	1,760	(308)
Total County Treasurer	465,461	468,731	497,532	(28,801)
County Clerk:				
Personnel services	179,172	194,247	187,730	6,517
Contractual services	19,684	13,880	37,350	(23,470)
Commodities	3,107	5,359	15,270	(9,911)
Capital outlay	2,811	53	1,000	(947)
Total County Clerk	204,774	213,539	241,350	(27,811)

(continued)

FINNEY COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures: (continued)				
General government: (continued)				
Elections:				
Personnel services	$ 53,568	$ 70,889	$ 97,490	$ (26,601)
Contractual services	56,452	106,679	66,680	39,999
Commodities	6,409	23,515	29,561	(6,046)
Capital outlay	25,007	12,186	42,077	(29,891)
Total elections	141,436	213,269	235,808	(22,539)
Register of Deeds:				
Personnel services	117,668	128,900	146,250	(17,350)
Contractual services	50	-	-	-
Commodities	2,998	3,242	10,205	(6,963)
Capital outlay	-	280	500	(220)
Total Register of Deeds	120,716	132,422	156,955	(24,533)
Computer information technology:				
Personnel services	336,569	362,255	353,960	8,295
Contractual services	321,472	412,684	483,200	(70,516)
Commodities	12,922	18,909	33,320	(14,411)
Capital outlay	60	1,411	252,900	(251,489)
Total computer information technology	671,023	795,259	1,123,380	(328,121)
County Appraiser:				
Personnel services	471,337	503,847	484,440	19,407
Contractual services	95,803	96,839	129,110	(32,271)
Commodities	16,842	25,632	28,050	(2,418)
Capital outlay	9,430	793	8,000	(7,207)
Total County Appraiser	593,412	627,111	649,600	(22,489)
Building maintenance:				
Personnel services	486,273	419,090	479,630	(60,540)
Contractual services	222,025	444,873	207,685	237,188
Commodities	79,636	64,031	61,700	2,331
Capital outlay	219,289	153,988	907,000	(753,012)
Total building maintenance	1,007,223	1,081,982	1,656,015	(574,033)
Other agencies:				
Soil conservation	35,000	30,000	30,000	-
Economic development	76,290	90,000	-	90,000
Total other agencies	111,290	120,000	30,000	90,000
Total general government	**5,529,232**	**5,612,623**	**7,336,918**	**(1,724,295)**

(continued)

FINNEY COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Expenditures: (continued)				
Public safety:				
District Court:				
Contractual services	$ 707,486	$ 784,041	$ 819,854	$ (35,813)
Commodities	15,548	51,433	37,750	13,683
Capital outlay	17,433	43,745	9,000	34,745
Total District Court	740,467	879,219	866,604	12,615
25th Judicial District:				
Contractual services	69,085	-	36,080	(36,080)
Commodities	23,652	-	36,400	(36,400)
Capital outlay	3,973	-	22,000	(22,000)
Total 25th Judicial District	96,710	-	94,480	(94,480)
Other Agencies:				
CASA	25,000	-	39,000	(39,000)
Western Kansas Child Advocacy Center	10,000	-	-	-
Total Other Agencies	35,000	-	39,000	(39,000)
Total public safety	**872,177**	**879,219**	**1,000,084**	**(120,865)**
Health and sanitation:				
Mental health & other	150,000	150,000	150,000	-
Total health and sanitation	**150,000**	**150,000**	**150,000**	**-**
Transfers out:				
Capital Improvement Reserve	125,000	524,000	-	524,000
Community Corrections	-	-	93,048	(93,048)
Community Services Center	90,000	-	100,000	(100,000)
Economic Development Incentive	45,000	45,000	80,000	(35,000)
Employee Benefit	1,200,000	-	-	-
Equipment Reserve	219,000	387,401	-	387,401
GIS	120,000	115,830	115,000	830
Health	100,000	-	-	-
Household Relief	3,375	-	-	-
Juvenile Detention Center	289,171	491,101	517,000	(25,899)
Total transfers out	**2,191,546**	**1,563,332**	**905,048**	**658,284**
Total expenditures	**8,742,955**	**8,205,174**	**$ 9,392,050**	**$ (1,186,876)**
Receipts over expenditures	$ 1,289,138	$ 1,772,691		

FINNEY COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
Regulatory Basis
For the Year Ended December 31, 2022

Federal Agency / Program	Federal Assistance Listing Number	Grant Number	Expenditures	
U.S. DEPARTMENT OF AGRICULTURE				
Passed through Kansas Department of Health and Environment:				
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557	202323W100343	$ 129,345	
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557	202323W500343	2,023	
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557	202222W100343	349,445	
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557	202222W500343	4,001	
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557	202222W100643	2,856	$ 487,670
TOTAL U.S. DEPARTMENT OF AGRICULTURE				487,670
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed through Kansas Department of Commerce:				
Community Development Block Grants / Entitlement Grants (Note 4)	14.218	86-BF-184		4,954
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				4,954
U.S. DEPARTMENT OF TREASURY				
Passed through Kansas Office of the Governor:				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (SLFRF)	21.027			1,146,995
TOTAL U.S. DEPARTMENT OF TREASURY				1,146,995
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through Kansas Department of Health and Environment:				
Public Health Emergency Preparedness	93.069	NU90TP922049-04	13,229	
Public Health Emergency Preparedness	93.069	NU90TP922049-03	14,317	27,546
Family Planning Services	93.217	FPHPA006552-01/02	42,117	
Family Planning Services	93.217	FPHPA006448-03/04	71,056	113,173
Consolidated Health Centers - Migrant Health Centers	93.224	H80CS00131-21	121	
Consolidated Health Centers - Migrant Health Centers	93.224	H80CS00131-20	920	1,041
Immunization Cooperative Agreements	93.268	NH23IP922627-03	3,774	
Immunization Cooperative Agreements	93.268	NH23IP922627-04	2,696	6,470
COVID-19 Epidemiology and Laboratory Capacity for Capacity for Infectious Diseases (ELC)	93.323	NU50CK000549-01	68,927	
COVID-19 Epidemiology and Laboratory Capacity for Capacity for Infectious Diseases (ELC)	93.323	NU50CK000549-01	70,237	
COVID-19 Epidemiology and Laboratory Capacity for Capacity for Infectious Diseases (ELC)	93.323	NU50CK000549-02	32,232	171,396

(continued)

FINNEY COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
Regulatory Basis
For the Year Ended December 31, 2022

Federal Agency / Program	Federal Assistance Listing Number	Grant Number	Expenditures	
(continued)				
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)				
Passed through Kansas Department of Health and Environment: (continued)				
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations financed in part by Prevention and Public Health Funds	93.898	NU58DP007104-01	$ 233	
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations financed in part by Prevention and Public Health Funds	93.898	NU58DP006273-05	597	$ 830
Maternal and Child Health Services Block Grant to the States	93.994	B04MC45217-01	19,589	
Maternal and Child Health Services Block Grant to the States	93.994	B04MC40135-01	22,104	41,693
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				362,149
U.S. EXECUTIVE OFFICE OF THE PRESIDENT				
Passed through Kansas Bureau of Investigation:				
High Intensity Drug Trafficking Areas Program	95.001	G22MW0003A	42,852	
High Intensity Drug Trafficking Areas Program	95.001	G21MW0003A	23,484	66,336
TOTAL U.S. EXECUTIVE OFFICE OF THE PRESIDENT				66,336
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed through Kansas Emergency Management:				
Emergency Management Performance Grants	97.042	FY2022EMPG		59,870
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				59,870
TOTAL FEDERAL GRANTS				$ 2,127,974

FINNEY COUNTY, KANSAS
Notes to Schedule of Expenditures of Federal Awards
December 31, 2022

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, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (*Uniform Guidance*). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County.

2. Basis of accounting
Expenditures reported on the Schedule are reported on the regulatory basis of accounting, which is described in Note 1 to the County's regulatory basis financial statement. However, no encumbrances are included in the expenditures for federal programs. Such expenditures are recognized following the cost principles contained in the *Uniform Guidance*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

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

4. Community Development Block Grant
Receipts are from payments received on the revolving loan fund originally established through Community Development Block Grant monies. The original program was closed out in previous years. Loans receivable at December 31, 2022, totaled $57,594.

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* 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, 2022, 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 30, 2023. 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 entity's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We identified certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs, as finding 2022-1 that we consider to be a material weakness.

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 *Government Auditing Standards*.

We noted certain matters that we have reported to management of the County in a separate letter dated May 30, 2023.

Finney County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control 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 *Government Auditing Standards* 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 30, 2023

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 THE UNIFORM GUIDANCE

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major 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, 2022. 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, 2022. 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, 2022.

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* 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, Government Auditing Standards,* and the *Uniform Guidance* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

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

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

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

Report on Internal Control over Compliance

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 30, 2023

FINNEY COUNTY, KANSAS
Schedule of Findings and Questioned Costs
December 31, 2022

I. SUMMARY OF AUDITOR'S RESULTS

A. Financial Statement

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

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

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

B. Federal Awards

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

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

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

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

- Identification of major programs:

Federal Assistance Listing Number	Program	Expenditures
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	$ 487,670
21.027	Coronavirus State and Local Recovery Funds (SLFRF)	1,146,995

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

- Auditee qualified as low-risk auditee? No

FINNEY COUNTY, KANSAS
Schedule of Findings and Questioned Costs
December 31, 2022

II. FINANCIAL STATEMENT FINDINGS

Finding 2022-1

Type of Finding: Material weakness in internal control over financial reporting.

Finding: Control procedures over the recording of journal entries were not functioning as intended.

Criteria: Control procedures over the recording of journal entries should be in place to prevent, detect, and correct potential misstatements of transactions. This includes obtaining proper approval for journal entries, maintaining appropriate supporting documentation, and reviewing the impact of the posted transactions to ensure they are accurate.

Condition: Journal entries posted to record year-end transfers were posted to incorrect expense accounts causing the internally prepared financial statement to be misleading.

Cause: The finding results from lack of oversight and adherence to the County's internal control process over journal entries.

Effect or Potential Effect: Inadequate control procedures over journal entries could result in material misstatements in the financial statement

Context: Journal entries posted to record year-end transfers were posted to expense accounts with unused budget authority instead of posting them to transfer accounts. The journal entries were properly approved and contained the appropriate supporting documentation; however, the impact of the journal entries was not reviewed.

Recommendation: We recommend the impact of all journal entries be reviewed and approved after being posted to the general ledger to ensure the effect of the posted journal entries is what was intended.

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None noted

FINNEY COUNTY
KANSAS

COUNTY ADMINISTRATION
Robert Reece, County Administrator
rreece@finneycounty.org
T. (620) 272-3597
F. (620) 272-3599

Corrective Action Plan
and Summary Schedule of Prior Audit Findings
Relating to the Federal Award Programs
December 31, 2022

May 30, 2023

Finney County, Kansas, respectfully submits the following corrective action plan for the year ended December 31, 2022.

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

Audit period: January 1, 2022, through December 31, 2022

The findings from the December 31, 2022, Schedule of Findings and Questioned Costs related to the federal award programs are discussed below. The findings are numbered consistently with the number assigned in the Schedule. Section I of the Schedule, Summary of Auditor's Results, does not include findings and is not addressed.

II. FINANCIAL STATEMENT FINDINGS

Finding 2022-1
Planned Corrective Action
The County will review journal entries to ensure proper recording of all transactions.

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None reported.

IV. SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding 2021-1
The County monitored bank reconciliations throughout the year to ensure cash was reconciled on a routine basis with any adjustments posted during the reconciliation process.

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

Sincerely,

Asst Co Admin
for Robert Reece

Robert E. Reece
County Administrator