FINNEY COUNTY, KANSAS

Regulatory Basis
Financial Statement

For the Year Ended
December 31, 2025

FINNEY COUNTY, KANSAS

Regulatory Basis Financial Statement

For the Year ended December 31, 2025

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FINANCIAL

SECTION

LEWIS, HOOPER & DICK LLC
certified public accountants

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statement

Opinions

We have audited the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Finney County, Kansas (the County), as of and for the year ended December 31, 2025, 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 balance of the County, as of December 31, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the basis of accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *Kansas Municipal Audit and Accounting Guide's (KMAAG)* regulatory basis of accounting and budget laws as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County, as of December 31, 2025, or changes in financial position and cash flows thereof for the year then ended.

Basis for Opinions

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

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

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

Responsibilities of Management for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

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

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

Supplementary Information

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

We also previously audited, in accordance with GAAS, the *KMAAG* and *GAS*, the financial statement of the County, as of and for the year ended December 31, 2024, (not presented herein), and have issued our report thereon dated May 15, 2025, which contained an unmodified opinion on the financial statement. The 2024 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 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2025, (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 2024 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 2024 financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2024 financial statement or to the 2024 financial statement itself, and other additional procedures in accordance with GAAS, the *KMAAG* and *GAS*. In our opinion, the 2024 comparative information is fairly stated in all material respects in relation to the financial statement as a whole for the year ended December 31, 2024, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *GAS,* we have also issued our report dated June 4, 2026, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial

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

Lewis, Hooper + Dick, LLC

LEWIS, HOOPER & DICK, LLC

June 4, 2026

Financial Statement

FINNEY COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2025

Funds	Unencumbered Cash 01/01/25	Prior Year Canceled Encumbrances	Receipts	Expenditures	Unencumbered Cash 12/31/25	Add Payables and Encumbrances	Treasurer's Cash 12/31/25
General Fund							
General	$ 8,816,491	$ -	$ 15,667,280	$ 13,191,809	$ 11,291,962	$ 450,656	$ 11,742,618
Special Purpose Funds							
Aging	10,608	-	399,373	384,314	25,667	-	25,667
Alcohol and Drug Abuse	32,552	-	10,240	10,000	32,792	-	32,792
Ambulance	1,314,436	-	2,298,350	2,001,859	1,610,927	42,101	1,653,028
American Rescue Plan Act (ARPA) Grant	329,189	-	-	198,143	131,046	-	131,046
Behavioral Health - Adult Grant	-	-	84,894	12,831	72,063	495	72,558
Behavioral Health - JDC Grant	-	-	34,835	17,417	17,418	-	17,418
Behavioral Health - Youth Grant	-	-	26,744	9,649	17,095	177	17,272
Capital Improvements Program	2,750,475	-	1,408,424	837,999	3,320,900	-	3,320,900
Capital Improvements Reserve	4,692,762	-	1,555,455	517,665	5,730,552	50,833	5,781,385
Community Corrections	459,384	-	650,359	850,735	259,008	3,020	262,028
Community Corrections Grant Carryover	-	-	434,556	13,897	420,659	722	421,381
Community Services Center	444,798	-	54,255	31,489	467,564	3,754	471,318
County Attorney's Training	25,391	-	2,195	1,975	25,611	-	25,611
Economic Development	10,527	-	160,901	165,000	6,428	-	6,428
Economic Development Incentives	924,230	-	-	-	924,230	-	924,230
Employee Benefit	9,625,951	-	2,168,810	6,661,479	5,133,282	845,052	5,978,334
Equipment Reserve	4,245,062	-	817,007	877,736	4,184,333	76,924	4,261,257
Fair and Fairgrounds	376,221	-	699,981	589,149	487,053	15,149	502,202
Finney County Fair Association	6,645	-	201,099	194,039	13,705	-	13,705
GIS	125,197	-	305,050	283,313	146,934	1,036	147,970
Guest Tax	243,756	-	1,086,620	1,038,025	292,351	-	292,351
Health	1,122,669	-	3,674,199	2,898,649	1,898,219	27,818	1,926,037
Historical Museum	10,942	-	226,257	220,000	17,199	-	17,199
HVAC/Building Reserve	982,000	-	508,000	-	1,490,000	302,851	1,792,851
Infrastructure Improvements	10,553,913	-	4,033,424	8,625,613	5,961,724	2,186,381	8,148,105
Intellectual Disability Services	10,849	-	215,995	210,000	16,844	-	16,844
Jail Commissary and Telephone	279,622	-	190,896	274,822	195,696	7,092	202,788
Juvenile Detention Center	917,663	-	1,493,653	1,563,271	848,045	17,804	865,849
Juvenile Detention Center Building	186,500	-	150,000	20,543	315,957	-	315,957
Law Enforcement	893,035	16,166	11,425,881	10,559,625	1,775,457	541,687	2,317,144
Library	51,770	-	1,110,707	1,082,883	79,594	-	79,594
Motor Vehicle Operating	250,700	-	301,523	311,826	240,397	10,681	251,078
Noxious Weed	275,339	-	468,661	390,188	353,812	2,770	356,582
Noxious Weed Capital Outlay	160,654	-	55,000	49,142	166,512	-	166,512
Opioid Settlement	198,862	-	47,353	-	246,215	-	246,215
Parks and Recreation	6,264	-	10,240	13,714	2,790	-	2,790
County Clerk's Technology	65,856	-	8,707	6,345	68,218	-	68,218
Register of Deeds' Technology	279,047	-	34,826	171,273	142,600	67	142,667
County Treasurer's Technology	75,703	-	8,705	1,690	82,718	-	82,718
Road and Bridge	1,301,918	-	5,573,939	4,909,732	1,966,125	281,608	2,247,733
Special Alcohol and Drug	91	-	-	-	91	-	91
Special Highway Improvement	4,622,890	-	1,304,664	313,546	5,614,008	6,722	5,620,730
Special Road Machinery and Equipment	2,006,716	-	225,000	-	2,231,716	-	2,231,716
Sheriff's Crime Prevention	10,752	-	525	8,468	2,809	-	2,809
Sheriff's Special Account	13,250	-	-	3,282	9,968	-	9,968
Federal and State Forfeiture	44,623	-	-	-	44,623	-	44,623
Tax Assessment	3,187	-	2,336	-	5,523	-	5,523
Youth Services	481,407	-	502,801	653,163	331,045	9,514	340,559
Total Special Purpose Funds	50,423,406	16,166	43,972,440	46,984,489	47,427,523	4,434,258	51,861,781
Bond and Interest Fund							
Sewer District #3 Bond and Interest	96,093	-	51,001	36,839	110,255	-	110,255
Capital Project Funds							
Correction Services Building	1,042,683	-	-	6,496	1,036,187	-	1,036,187
JB Road Sales Tax	-	-	1,690,109	1,690,109	-	-	-
LEC Construction/Renovation	1,804,682	-	-	1,048,025	756,657	47	756,704
Project Construction	571,844	-	75,000	-	646,844	-	646,844
Total Capital Project Funds	3,419,209	-	1,765,109	2,744,630	2,439,688	47	2,439,735
Business Funds							
Landfill	1,022,745	-	144,307	54,986	1,112,066	363	1,112,429
Eastside Sewer District #1	178,417	-	176,926	188,719	166,624	17,914	184,538
Eastside Sewer District #1 Capital Improvement	50,000	-	10,750	-	60,750	-	60,750
Sewer District #2	30,392	-	49,045	48,247	31,190	1,423	32,613
Sewer District #2 Capital Improvement	20,000	-	-	-	20,000	-	20,000
Sewer District #3	162,950	-	173,649	148,567	188,032	13,184	201,216
Sewer District #3 Capital Improvement	20,000	-	17,800	-	37,800	-	37,800
Total Business Funds	1,484,504	-	572,477	440,519	1,616,462	32,884	1,649,346

(continued)

FINNEY COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2025

Funds	Unencumbered Cash 01/01/25	Prior Year Canceled Encumbrances	Receipts	Expenditures	Unencumbered Cash 12/31/25	Add Payables and Encumbrances	Treasurer's Cash 12/31/25
(continued)							
Trust Funds							
CDBG Revolving Loan	$ 1,772	$ -	$ -	$ -	$ 1,772	$ -	$ 1,772
Related Municipal Entities							
Finney County Convention and Visitors Bureau	420,139	-	960,983	857,107	524,015	1,363	525,378
Finney County Public Library:							
General	300,055	-	1,225,367	1,182,366	343,056	-	343,056
Capital Improvement	63,130	-	12,111	-	75,241	-	75,241
Total Related Municipal Entities	783,324	-	2,198,461	2,039,473	942,312	1,363	943,675
Total Reporting Entity (excluding Agency Funds) (memorandum only)	$ 65,024,799	$ 16,166	$ 64,226,768	$ 65,437,759	$ 63,829,974	$ 4,919,208	$ 68,749,182

Composition of Cash		
Demand deposits:		
Commerce Bank	$ 687,269	
Western State Bank	1,380,495	
Plus deposits in transit	296,554	
Less outstanding checks	(1,207,641)	
Total demand deposits		$ 1,156,677
Cash on hand		9,783
Change funds		6,800
Time deposits:		
Equity Bank		279,757
Certificates of deposit		39,146,758
Repurchase agreements - Treasury obligations		28,161,292
Treasury bills		56,976,278
Treasury notes		1,496,361
Total cash		127,233,706
Less Agency Funds per Schedule 3		(59,428,199)
Plus related municipal entities		943,675
Total Treasurer's cash (excluding Agency Funds)		$ 68,749,182

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

Notes to the

Financial Statement

1. Summary of significant accounting policies

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

A. Financial reporting entity

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

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

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

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

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1. Summary of significant accounting policies (continued)

A. Financial reporting entity (continued)

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

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

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

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

C. Regulatory basis fund types

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

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

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

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

1. Summary of significant accounting policies (continued)

C. Regulatory basis fund types (continued)

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

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

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

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

D. Cash and investments

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

State statutes authorize the County to invest idle funds in U.S. government securities, temporary notes, no-fund warrants, repurchase agreements and the Kansas Municipal Investment Pool. Investments of the County are stated at fair value which equals cost. The aggregate value of the investments, including certificates of deposit, at December 31, 2025, is $125,780,689.

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, 2025, the special assessment taxes levied are a lien on the property.

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

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

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

2. Stewardship, compliance and accountability

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

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

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

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in receipts other than ad valorem property taxes. To do this, a notice of hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. An amendment made to the original budget for the Eastside Sewer District #1 fund was approved by the governing body during the year, resulting in additional budget authority of $105,000.

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

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

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

American Rescue Plan Act (ARPA) Grant
Behavioral Health - Adult Grant
Behavioral Health - JDC Grant
Behavioral Health - Youth Grant
Capital Improvements Reserve
Community Corrections
Community Corrections Grant Carryover
County Attorney's Training
Equipment Reserve
Finney County Fair Association
Jail Commissary and Telephone
Motor Vehicle Operating
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

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)

Tax Assessment
Youth Services
Eastside Sewer District #1 Capital Improvement
Sewer District #2 Capital Improvement
Sewer District #3 Capital Improvement

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

B. Noncompliance with finance-related legal and contractual provisions

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

There are no known material violations of finance-related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended December 31, 2025.

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	$ 16,583
Carrying amount of deposits	40,583,192
Repurchase agreements - Treasury obligations	28,161,292
Treasury bills	56,976,278
Treasury notes	1,496,361
Total cash and investments	$ 127,233,706

At December 31, 2025, the County had the following investments:

		Investment Maturities (in Years)		
Investment Type	Cost	Less than 1	1-2	Rating
Repurchase agreements - Treasury obligations	$ 28,161,292	$ 28,161,292	$ -	N/A
Treasury bills	56,976,278	56,976,278	-	N/A
Treasury notes	1,496,361	-	1,496,361	N/A
Total cost	$ 86,633,931	$ 85,137,570	$ 1,496,361	

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)
At December 31, 2025, the Finney County Public Library had the following investments:

Investment Type	Cost	Investment Maturities (in Years) Less than 1	1-2	Rating
Repurchase agreements - Treasury obligations	$ 191,108	$ 191,108	$ -	N/A
Total cost	$ 191,108	$ 191,108	$ -	

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

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

Concentration of credit risk
State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405. The County's allocation of investments as of December 31, 2025, is as follows:

Investments	Percentage of Investments
Treasury obligations	32.51%
Treasury bills	65.77%
Treasury notes	1.72%

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, 2025, the County's carrying amount of deposits was $40,583,192 and the bank balance was $41,494,279. Of the bank balance, 94.34% was held by four banks resulting in a concentration of credit risk. Of the bank balance, $31,517,923 was covered by federal depository insurance and $9,976,356 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

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

	Commerce Bank	Dream First Bank	Equity Bank	Grant County Bank	KCB Bank	Security State Bank	Western State Bank
FDIC coverage	$ 399,176	$ 24,254,687	$ 250,000	$ 250,000	$ 250,000	$ 5,862,451	$ 251,609
Pledged securities at market value	461,521	-	72,212	2,563,490	4,272,070	2,600,000	1,166,884
Total coverage	$ 860,697	$ 24,254,687	$ 322,212	$ 2,813,490	$ 4,522,070	$ 8,462,451	$ 1,418,493
Funds on deposit	$ 687,269	$ 24,254,687	$ 279,757	$ 2,675,941	$ 3,802,947	$ 8,413,183	$ 1,380,495
Funds at risk	$ -	$ -	$ -	$ -	$ -	$ -	$ -

The carrying amount of deposits for the Finney County Convention and Visitors Bureau was $525,378 and the bank balance was $532,357. The bank balance was held by three banks resulting in a concentration of credit risk. All of the bank balance was covered by federal depository insurance.

The carrying amount of deposits for the Finney County Public Library was $227,190 and the bank balance was $227,190. The bank balance was held by one bank resulting in a concentration of credit risk. All of the bank balance was covered by federal depository insurance.

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

B. Capital projects
Capital project authorizations with approved change orders compared to expenditures to date from inception are as follows at December 31, 2025:

Project	Project Authorization	Expenditures to Date	Committed
Sewer Districts #1, #2 and #3 repairs and maintenance	$ 3,500,000	$ 431,575	$ 3,068,425
Sewer system modernization and repair	4,038,525	3,435,006	603,519
Fiber connectivity	400,000	400,000	-
County Treasurer's office renovation	450,000	446,657	-
Preliminary engineering and traffic impact study for improvements to the NW Industrial Park	361,600	262,592	99,008
LEC remodel architect services	1,053,500	1,201,658	-
EMS/Health Department Facility	12,983,914	7,654,448	5,329,466
2025 chip sealing	1,049,645	1,035,202	14,443
HVAC system improvements	2,755,657	2,369,664	385,993
2026 off-system bridge	996,000	35,138	960,862
County Attorney's office - carpet and cubicles	171,515	-	171,515

3. Detailed notes on all funds (continued)

C. Long-term contractual liabilities

Changes in long-term contractual liabilities for the County for the year ended December 31, 2025, were as follows:

	Date of Issue	Maximum Rate	Amount of Issue	Date of Final Maturity	Balance 01/01/25	Additions	Reductions/ Payments	Balance 12/31/25	Interest Paid
General obligation bonds:									
Refunding bonds, Series 2022	02/01/22	2.05%	$ 680,000	06/01/42	$ 590,000	$ -	$ 25,000	$ 565,000	$ 11,839
Finance leases:									
HVAC System Upgrade	12/20/17	2.58%	6,495,000	11/01/32	3,760,000	-	430,000	3,330,000	97,008
Caterpillar Motorgraders	04/06/20	2.19%	400,000	04/01/25	41,948	-	41,948	-	442
Sheriff equipment and software	06/03/24	4.79%	1,078,539	10/01/33	964,527	-	87,846	876,681	47,229
Sheriff equipment and software add-on #1	11/04/24	4.15%	77,177	11/01/33	68,121	-	6,377	61,744	2,881
Sheriff equipment and software add-on #2	12/20/24	4.53%	142,477	11/01/33	142,477	-	29,016	113,461	5,564
HVAC System Upgrade	09/09/25	4.23%	2,810,000	11/01/37	-	2,810,000	-	2,810,000	-
Postage meter	09/16/25	4.04%	21,218	09/16/30	-	21,218	1,165	20,053	-
Hootsuite software platform	09/24/25	4.04%	28,829	09/24/27	-	28,829	14,700	14,129	-
Community alerting system	11/03/25	3.83%	30,808	11/03/27	-	30,808	11,200	19,608	-
Lands Record System LifeCycle Program	12/12/25	3.79%	67,052	12/12/28	-	67,052	-	67,052	-
Total finance leases					4,977,073	2,957,907	622,252	7,312,728	153,124
Total contractual liabilities					$ 5,567,073	$ 2,957,907	$ 647,252	$ 7,877,728	$ 164,963

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

	Year								
	2026	2027	2028	2029	2030	2031-2035	2036-2040	2041-2042	Total
Principal:									
General obligation bonds	$ 25,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 160,000	$ 180,000	$ 80,000	$ 565,000
Finance leases	630,953	622,312	633,557	637,086	652,265	3,261,555	875,000	-	7,312,728
Total principal	655,953	652,312	663,557	667,086	682,265	3,421,555	1,055,000	80,000	7,877,728
Interest:									
General obligation bonds	11,326	10,762	10,148	9,532	8,918	34,850	17,425	1,640	104,601
Finance leases	277,219	240,232	220,739	200,946	181,078	568,357	47,120	-	1,735,691
Total interest	288,545	250,994	230,887	210,478	189,996	603,207	64,545	1,640	1,840,292
Total principal and interest	$ 944,498	$ 903,306	$ 894,444	$ 877,564	$ 872,261	$ 4,024,762	$ 1,119,545	$ 81,640	$ 9,718,020

Changes in long-term contractual liabilities for the Finney County Convention and Visitors Bureau for the year ended December 31, 2025, were as follows:

	Date of Issue	Maximum Rate	Amount of Issue	Date of Final Maturity	Balance 01/01/25	Additions	Reductions/ Payments	Balance 12/31/25	Interest Paid
Finance leases:									
Ricoh Pro C7500 printer	02/25/25	4.52%	$ 184,626	05/25/30	$ -	$ 184,626	$ 32,453	$ 152,173	$ 6,968

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

	Year					
	2026	2027	2028	2029	2030	Total
Principal:						
Finance leases	$ 33,226	$ 34,760	$ 36,364	$ 38,042	$ 9,781	$ 152,173
Interest:						
Finance leases	6,195	4,662	3,058	1,380	74	15,369
Total principal and interest	$ 39,421	$ 39,422	$ 39,422	$ 39,422	$ 9,855	$ 167,542

4. Detailed notes on all funds (continued)

C. Long-term contractual liabilities (continued)

Legal debt margin

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

D. Interfund transfers

Interfund operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Capital Improvements Reserve	19-120	$ 505,000
General	Equipment Reserve	19-119	381,007
General	GIS		148,273
General	HVAC/Building Reserve	19-120	100,000
General	Infrastructure Improvements	19-120	2,475,000
General	Juvenile Detention Center	38-504	571,751
Ambulance	Equipment Reserve	12-110d	110,000
American Rescue Plan Act (ARPA) Grant	Project Construction	12-1663	75,000
Capital Improvements Program	HVAC/Building Reserve	19-120	408,000
Community Corrections	Behavioral Health - Adult Grant		49,130
Community Corrections	Community Corrections Grant Carryover		309,877
Equipment Reserve	Health		150,000
Fair and Fairgrounds	Capital Improvements Reserve	19-120	60,000
Fair and Fairgrounds	Equipment Reserve	19-119	90,000
Fair and Fairgrounds	Finney County Fair Association	2-132	53,000
GIS	Equipment Reserve	19-119	36,000
Health	Infrastructure Improvements	65-204	150,000
Jail Commissary and Telephone	Law Enforcement		200,000
Juvenile Detention Center	Juvenile Detention Center Building	19-120	150,000
Law Enforcement	Capital Improvements Reserve	19-120	190,000
Law Enforcement	Equipment Reserve	19-119	200,000
Motor Vehicle Operating	General	8-145	250,700
Noxious Weed	Noxious Weed Capital Outlay	2-1318	55,000
Road and Bridge	Capital Improvements Reserve	19-120	50,000
Road and Bridge	Special Highway Improvement	68-590	600,000
Road and Bridge	Special Road Machinery and Equipment	68-141g	225,000
Youth Services	Behavioral Health - Youth Grant		26,744
Youth Services	Community Corrections Grant Carryover		79,450
Eastside Sewer District #1	Eastside Sewer District #1 Capital Improvement	12-631o	10,750
Sewer District #3	Sewer District #3 Capital Improvement	12-631o	17,800
Total			$ 7,727,482

4. Other information

A. Risk management and self-insurance

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

The County has partially self-funded employees' health care costs. "Stop loss" coverage is maintained for claims above $4,583,154 at December 31, 2025. 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, 2025. The County completed transfer and sale of the landfill in 2000, and its permit was absorbed by Browning-Ferris Industries of Western Kansas, Inc.

C. Post-employment health care benefits

Other post-employment benefits

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

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

Death and disability other post-employment benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2025.

4. Other information (continued)

D. Compensated absences

The County's policy regarding vacation leave pay permits employees to earn vacation leave days at a maximum rate of 24 days per year; employees can carryover a maximum of 24 days to the following year. Upon resignation or retirement, employees are entitled to payment for all accrued vacation earned up to a special cap of 30 days provided they give their department head and the County Commission two weeks written notice. If an employee fails to give the two weeks written notice, no accrued vacation leave is paid unless a waiver is agreed to by the department head and the County Commissioners. Upon termination, payment is made to an employee for the accrued vacation leave. The cost of the accrued vacation leave at December 31, 2025, 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, 2025, 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.kspers.gov or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

4. Other information (continued)

E. Defined benefit pension plan (continued)

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.71% for KPERS and 24.67% for KP&F for the fiscal year ended December 31, 2025. Contributions to the pension plan from Finney County, Kansas, were $1,184,078 for KPERS and $908,010 for KP&F for the year ended December 31, 2025.

Net pension liability: At December 31, 2025, the County's proportionate share of the collective net pension liability reported was $9,868,730 for KPERS and $7,316,705 for KP&F. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. 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.kspers.gov or can be obtained as described above.

Defined contribution plan

All full-time or eligible part-time employees and elected officials employed by the County are entitled to enroll, on the first day of the calendar month following the date of employment, in a deferred compensation 457(b) program with a tenure-based employer match 401(a) program. For all employees who enroll in the plan, the County shall contribute to the Plan an amount as specified in the County's Employee Benefits Guide based on years of tenure. The County's contribution for the year ending December 31, 2025, was $51,846.

F. Commitments and contingencies

Operating leases

In 2020 the County entered into an operating lease agreement for the use of mailing and postage equipment. Lease payments under this agreement totaled $1,155 for the year ended December 31, 2025. This agreement ended in 2025; therefore, there are no future minimum lease payments remaining.

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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 $25,260 for the year ended December 31, 2025. Total future minimum payments are as follows:

Year	Total
2026	$ 30,312
2027	30,312
2028	30,312
2029	30,312
2030	30,312
2031-2035	151,560
2036	5,052
Total	$ 308,172

Contracts - Finney County Public Library

On July 20, 2021, the Library Board of Trustees entered into a contract with Library Systems & Services, LLC for the management and operation of the Finney County Public Library. The contract is effective for the period January 1, 2022, through December 31, 2027. The fees under this contract for 2025 were $1,167,983. Total future minimum payments are as follows:

Year	Total
2026	1,197,182
2027	1,227,112
Total	$ 2,424,294

Litigation

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

Grant audits

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

4. Other information (continued)

G. Subsequent events

Subsequent to December 31, 2025, the County approved the purchase of medical equipment totaling $183,288 and entered into contracts for the following capital projects:

Project	Project Authorization
Repair/replacement plan for eleven County buildings	$ 1,859,315
Amendment for Law Enforcement Center remodel	18,000,000
Replacement of voting system equipment	348,915
2026 chip sealing	919,076
Juvenile Detention Center pod B remodel	149,400
2026 bituminous surfacing	3,916,639

In December 2025, the County Commissioners approved the issuance of General Obligation Sales Tax Bond Series, 2026-A. This bond was issued in March 2026.

	Date of Issue	Maximum Rate	Amount of Issue	Date of Final Maturity
General Obligation Sales Tax Bonds, Series 2026-A	03/04/26	5.25%	$ 87,500,000	10/01/47

The future maturities and interest for the next five years and in five-year increments through maturity are as follows:

Year	Principal	Interest	Total
2026	$ -	$ 2,473,751	$ 2,473,751
2027	1,770,000	4,302,175	6,072,175
2028	1,950,000	4,213,675	6,163,675
2029	2,145,000	4,116,175	6,261,175
2030	2,350,000	4,008,925	6,358,925
2031-2035	15,205,000	18,112,700	33,317,700
2036-2040	21,750,000	14,234,690	35,984,690
2041-2045	30,945,000	7,928,440	38,873,440
2046-2047	11,385,000	799,307	12,184,307
Total	$ 87,500,000	$ 60,189,838	$ 147,689,838

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Regulatory Required Supplementary Information

SCHEDULE 1

FINNEY COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2025

	Certified Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund			
General	$ 15,147,611	$ 13,191,809	$ (1,955,802)
Special Purpose Funds			
Aging	384,314	384,314	-
Alcohol and Drug Abuse	23,386	10,000	(13,386)
Ambulance	2,461,391	2,001,859	(459,532)
Capital Improvements Program	4,239,864	837,999	(3,401,865)
Community Services Center	110,371	31,489	(78,882)
Economic Development	165,000	165,000	-
Economic Development Incentives	845,000	-	(845,000)
Employee Benefit	10,621,566	6,661,479	(3,960,087)
Fair and Fairgrounds	744,675	589,149	(155,526)
GIS	296,546	283,313	(13,233)
Guest Tax	1,195,813	1,038,025	(157,788)
Health	3,380,823	2,898,649	(482,174)
Historical Museum	220,000	220,000	-
Juvenile Detention Center	2,031,305	1,563,271	(468,034)
Juvenile Detention Center Building	50,000	20,543	(29,457)
Law Enforcement	11,078,660	10,559,625	(519,035)
Library	1,082,883	1,082,883	-
Infrastructure Improvements	13,902,861	8,625,613	(5,277,248)
Intellectual Disability Services	210,000	210,000	-
Noxious Weed	489,598	390,188	(99,410)
Noxious Weed Capital Outlay	140,000	49,142	(90,858)
Opioid Settlement	318,625	-	(318,625)
Parks and Recreation	20,366	13,714	(6,652)
Road and Bridge	6,088,337	4,909,732	(1,178,605)
Bond and Interest Fund			
Sewer District #3 Bond and Interest	97,000	36,839	(60,161)
Business Funds			
Landfill	792,070	54,986	(737,084)
Eastside Sewer District #1	273,390	188,719	(84,671)
Sewer District #2	67,215	48,247	(18,968)
Sewer District #3	167,266	148,567	(18,699)
Trust Fund			
CDBG Revolving Loan	437,572	-	(437,572)

General Fund

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

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

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

Public safety
- *District Court

Health and sanitation
- *Mental health and other

(continued)

FINNEY COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes	$ 9,915,595	$ 11,249,213	$ 9,368,331	$ 1,880,882
Intergovernmental receipts	160,580	154,010	131,272	22,738
Licenses and fees	349,060	316,162	265,000	51,162
Use of money and property	3,137,141	3,208,464	250,000	2,958,464
Other	528,976	488,731	270,652	218,079
Transfers in	240,378	250,700	-	250,700
Total receipts	14,331,730	15,667,280	$ 10,285,255	$ 5,382,025
Expenditures:				
General government	6,579,927	7,882,544	$ 9,110,768	$ (1,228,224)
Public safety	1,036,348	978,234	1,135,939	(157,705)
Health and sanitation	150,000	150,000	-	150,000
Transfers out	5,903,845	4,181,031	4,900,904	(719,873)
Total expenditures	13,670,120	13,191,809	$ 15,147,611	$ (1,955,802)
Receipts over expenditures	661,610	2,475,471		
Unencumbered cash, beginning of year	8,154,881	8,816,491		
Unencumbered cash, end of year	$ 8,816,491	$ 11,291,962		

Special Purpose Funds

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

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

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

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

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

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

Behavioral Health - Adult Grant:
This fund is used to account for grant monies received from the State of Kansas to offer a program of the Kansas Department of Corrections which provides behavioral health services to adult offenders.

Behavioral Health - JDC Grant:
This fund is used to account for grant monies received from the State of Kansas to offer a program of the Kansas Department of Corrections which provides behavioral health services to juvenile offenders.

Behavioral Health - Youth Grant:
This fund is used to account for grant monies received from the State of Kansas to offer a program of the Kansas Department of Corrections which provides behavioral health services to high-risk youth.

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

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

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

(continued)

Special Purpose Funds

(continued)

Community Corrections Grant Carryover:

This fund is used to account for fee monies collected by Finney County and used to operate a program of the Kansas Department of Corrections which assists in managing the population in the State's prisons.

Community Services Center:

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

County Attorney's Training:

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

Economic Development:

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

Economic Development Incentives:

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

Employee Benefit:

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

Equipment Reserve:

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

Fair and Fairgrounds:

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

Finney County Fair Association:

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

GIS:

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

Guest Tax:

This fund is used to account for monies received through the transient guest tax levied in Finney County, Kansas, to fund the Finney County Convention and Visitors Bureau, and for monies received for the funding of the City of Garden City's Community Improvement District (CID) agreement.

(continued)

Special Purpose Funds

(continued)

Health:

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

Historical Museum:

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

HVAC/Building Reserve:

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

Infrastructure Improvements:

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

Intellectual Disability Services:

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

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.

Juvenile Detention Center Building:

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

Law Enforcement:

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

Library:

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

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.

(continued)

Special Purpose Funds

(continued)

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.

Opioid Settlement:

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

Parks and Recreation:

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

County Clerk's Technology:

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

Register of Deeds' Technology:

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

County Treasurer's Technology:

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

Road and Bridge:

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

Special Alcohol and Drug:

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

Special Highway Improvement:

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

Special Road Machinery and Equipment:

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

Sheriff's Crime Prevention:

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

(continued)

Special Purpose Funds

(continued)
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.

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.

Note: The County budgets all special purpose funds except for American Rescue Plan Act (ARPA) Grant; Behavioral Health - Adult Grant; Behavioral Health - JDC Grant; Behavioral Health - Youth Grant; Capital Improvements Reserve; Community Corrections; Community Corrections Grant Carryover; County Attorney's Training; Equipment Reserve; Finney County Fair Association; Jail Commissary and Telephone; Motor Vehicle Operating; 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; 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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 316,703	$ 352,379	$ 365,355	$ (12,976)
Motor vehicle	36,135	30,883	28,570	2,313
Delinquent property	9,065	10,503	-	10,503
Motor vehicle excise tax	712	663	555	108
Recreational vehicle tax	387	315	445	(130)
In lieu of	5,272	4,630	4,194	436
Total receipts	368,274	399,373	$ 399,119	$ 254
Expenditures:				
Other public service:				
Committee on Aging	384,314	384,314	$ 384,314	$ -
Receipts over (under) expenditures	(16,040)	15,059		
Unencumbered cash, beginning of year	26,648	10,608		
Unencumbered cash, end of year	$ 10,608	$ 25,667		

FINNEY COUNTY, KANSAS
Alcohol and Drug Abuse Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental receipts:				
Alcohol tax	$ 11,284	$ 10,240	$ 11,242	$ (1,002)
Expenditures:				
Health and sanitation:				
Contractual services	7,046	10,000	$ 23,386	$ (13,386)
Receipts over expenditures	4,238	240		
Unencumbered cash, beginning of year	28,314	32,552		
Unencumbered cash, end of year	$ 32,552	$ 32,792		

FINNEY COUNTY, KANSAS
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,482,684	$ 1,209,880	$ 1,255,235	$ (45,355)
Motor vehicle	164,327	144,541	133,900	10,641
Delinquent property	42,870	49,522	-	49,522
Motor vehicle excise tax	3,278	3,082	2,597	485
Recreational vehicle tax	1,759	1,473	2,087	(614)
In lieu of	24,683	15,908	14,417	1,491
Intergovernmental receipts:				
State and federal aid	13,012	32,536	-	32,536
Licenses and fees	822,685	840,819	300,000	540,819
Other	-	589	-	589
Total receipts	2,555,298	2,298,350	$ 1,708,236	$ 590,114
Expenditures:				
Ambulance / EMS:				
Personnel services	1,214,701	1,357,823	$ 1,533,220	$ (175,397)
Contractual services	172,324	164,001	177,344	(13,343)
Commodities	120,509	140,162	112,152	28,010
Capital outlay	6,465	6,117	318,100	(311,983)
Total ambulance / EMS	1,513,999	1,668,103	2,140,816	(472,713)
Emergency management:				
Personnel services	88,451	136,367	148,500	(12,133)
Contractual services	35,012	47,960	42,050	5,910
Commodities	9,400	13,359	31,625	(18,266)
Capital outlay	81	26,070	4,400	21,670
Total emergency management	132,944	223,756	226,575	(2,819)
Transfers out:				
Equipment Reserve	75,000	110,000	94,000	16,000
Infrastructure Improvements	530,000	-	-	-
Total transfers out	605,000	110,000	94,000	16,000
Total expenditures	2,251,943	2,001,859	$ 2,461,391	$ (459,532)
Receipts over expenditures	303,355	296,491		
Unencumbered cash, beginning of year	1,011,081	1,314,436		
Unencumbered cash, end of year	$ 1,314,436	$ 1,610,927		

FINNEY COUNTY, KANSAS
American Rescue Plan Act (ARPA) Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Use of money and property	$ 31,288	$ -
Expenditures:		
General and administrative:		
Personnel services	12,218	-
Contractual services	18,023	23,143
Commodities	209	-
Capital outlay	100,000	100,000
Total general and administrative	130,450	123,143
Transfers out:		
Project Construction	-	75,000
Total expenditures	130,450	198,143
Receipts under expenditures	(99,162)	(198,143)
Unencumbered cash, beginning of year	428,351	329,189
Unencumbered cash, end of year	$ 329,189	$ 131,046

FINNEY COUNTY, KANSAS
Behavioral Health - Adult Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental revenue:		
State and federal aid	$ -	$ 35,764
Transfers in:		
Community Corrections	-	49,130
Total receipts	-	84,894
Expenditures:		
Public safety:		
Contractual services	-	12,722
Commodities	-	109
Total expenditures	-	12,831
Receipts over expenditures	-	72,063
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	$ -	$ 72,063

FINNEY COUNTY, KANSAS
Behavioral Health - JDC Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental revenue:		
State and federal aid	$ -	$ 34,835
Expenditures:		
Public safety:		
Contractual services	-	17,417
Receipts over expenditures	-	17,418
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	$ -	$ 17,418

FINNEY COUNTY, KANSAS
Behavioral Health - Youth Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in:		
Youth Services	$ -	$ 26,744
Expenditures:		
Public safety:		
Contractual services	-	9,649
Receipts over expenditures	-	17,095
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	$ -	$ 17,095

FINNEY COUNTY, KANSAS
Capital Improvements Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Local sales	$ 1,408,740	$ 1,408,424	$ 1,300,000	$ 108,424
Other revenue	-	-	2,000,000	(2,000,000)
Total receipts	1,408,740	1,408,424	$ 3,300,000	$ (1,891,576)
Expenditures:				
General government:				
Capital outlay	420,000	429,999	$ 3,831,864	$ (3,401,865)
Transfers out:				
HVAC/Building Reserve	408,000	408,000	408,000	-
Infrastructure Improvements	1,000,000	-	-	-
Total transfers out	1,408,000	408,000	408,000	-
Total expenditures	1,828,000	837,999	$ 4,239,864	$ (3,401,865)
Receipts over (under) expenditures	(419,260)	570,425		
Unencumbered cash, beginning of year	3,169,735	2,750,475		
Unencumbered cash, end of year	$ 2,750,475	$ 3,320,900		

FINNEY COUNTY, KANSAS
Capital Improvements Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Other income	$ -	$ 750,455
Transfers in:		
General	1,200,000	505,000
Fair and Fairgrounds	125,000	60,000
Law Enforcement	340,000	190,000
Road and Bridge	117,000	50,000
Total receipts	1,782,000	1,555,455
Expenditures:		
General government:		
Capital outlay	122,840	517,665
Receipts over expenditures	1,659,160	1,037,790
Unencumbered cash, beginning of year	3,033,602	4,692,762
Unencumbered cash, end of year	$ 4,692,762	$ 5,730,552

FINNEY COUNTY, KANSAS
Community Corrections Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts:		
State and federal aid	$ 596,683	$ 650,192
Reimbursements and restitution	51,953	167
Total receipts	648,636	650,359
Expenditures:		
Public safety:		
Personnel services	430,519	436,281
Contractual services	51,475	26,135
Commodities	8,826	13,981
Capital outlay	8,469	15,331
Total public safety	499,289	491,728
Transfers out:		
Behavioral Health - Adult Grant	-	49,130
Community Corrections Grant Carryover	-	309,877
Total transfers	-	359,007
Total expenditures	499,289	850,735
Receipts over (under) expenditures	149,347	(200,376)
Unencumbered cash, beginning of year	310,037	459,384
Unencumbered cash, end of year	$ 459,384	$ 259,008

FINNEY COUNTY, KANSAS
Community Corrections Grant Carryover Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Sale of County assets	-	12,075
Other	-	33,154
Transfers in:		
Community Corrections	-	309,877
Youth Services	-	79,450
Total receipts	-	434,556
Expenditures:		
Public safety:		
Personnel services	-	48
Contractual services	-	9,520
Commodities	-	4,329
Total expenditures	-	13,897
Receipts over expenditures	-	420,659
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	$ -	$ 420,659

FINNEY COUNTY, KANSAS
Community Services Center Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Rents	$ 54,300	$ 54,255	$ 66,800	$ (12,545)
Transfers in:				
General	46,000	-	-	-
Total receipts	100,300	54,255	$ 66,800	$ (12,545)
Expenditures:				
Building operations:				
Contractual services	31,039	28,141	$ 72,982	$ (44,841)
Commodities	1,290	323	1,646	(1,323)
Capital outlay	-	898	35,743	(34,845)
Total building operations	32,329	29,362	110,371	(81,009)
Youth services prevention:				
Personnel services	42,277	-	-	-
Commodities	1,150	2,127	-	2,127
Total youth services prevention	43,427	2,127	-	2,127
Total expenditures	75,756	31,489	$ 110,371	$ (78,882)
Receipts over expenditures	24,544	22,766		
Unencumbered cash, beginning of year	420,254	444,798		
Unencumbered cash, end of year	$ 444,798	$ 467,564		

FINNEY COUNTY, KANSAS
County Attorney's Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 2,581	$ 2,195
Expenditures:		
Public safety:		
Contractual services	1,291	750
Commodities	700	1,225
Total expenditures	1,991	1,975
Receipts over expenditures	590	220
Unencumbered cash, beginning of year	24,801	25,391
Unencumbered cash, end of year	$ 25,391	$ 25,611

FINNEY COUNTY, KANSAS
Economic Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 138,830	$ 140,932	$ 146,089	$ (5,157)
Motor vehicle	13,063	13,496	12,522	974
Delinquent property	3,348	4,215	-	4,215
Motor vehicle excise tax	258	267	243	24
Recreational vehicle tax	139	138	195	(57)
In lieu of	2,311	1,853	1,680	173
Total receipts	157,949	160,901	$ 160,729	$ 172
Expenditures:				
Other public service:				
Economic Development Commission	167,000	165,000	$ 165,000	$ -
Receipts under expenditures	(9,051)	(4,099)		
Unencumbered cash, beginning of year	19,578	10,527		
Unencumbered cash, end of year	$ 10,527	$ 6,428		

FINNEY COUNTY, KANSAS
Economic Development Incentives Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Intergovernmental receipts:				
City of Garden City	$ -	$ -	$ -	$ -
Expenditures:				
General government:				
Economic development incentives	-	-	$ 845,000	$ (845,000)
Receipts over expenditures	-	-		
Unencumbered cash, beginning of year	924,230	924,230		
Unencumbered cash, end of year	$ 924,230	$ 924,230		

FINNEY COUNTY, KANSAS
Employee Benefit Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 4,105,660	$ 1,561,112	$ 1,623,408	$ (62,296)
Motor vehicle	760,765	404,596	371,051	33,545
Delinquent property	163,939	161,832	-	161,832
Motor vehicle excise tax	14,766	11,010	7,195	3,815
Recreational vehicle tax	8,141	4,082	5,782	(1,700)
In lieu of	68,389	20,568	18,645	1,923
Other	32,515	5,610	3,000,000	(2,994,390)
Total receipts	5,154,175	2,168,810	$ 5,026,081	$ (2,857,271)
Expenditures:				
General government:				
Personnel services	6,158,288	6,029,707	$ 9,984,666	$ (3,954,959)
Contractual services	610,486	595,777	575,400	20,377
Commodities	51,915	35,995	61,500	(25,505)
Total expenditures	6,820,689	6,661,479	$ 10,621,566	$ (3,960,087)
Receipts under expenditures	(1,666,514)	(4,492,669)		
Unencumbered cash, beginning of year	11,292,465	9,625,951		
Unencumbered cash, end of year	$ 9,625,951	$ 5,133,282		

FINNEY COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in:		
General	$ 101,450	$ 381,007
Ambulance	75,000	110,000
Fair and Fairgrounds	75,000	90,000
GIS	25,000	36,000
Law Enforcement	260,000	200,000
Road and Bridge	345,500	-
Total receipts	881,950	817,007
Expenditures:		
General government:		
Capital outlay	41,583	727,736
Transfers out:		
Health	-	150,000
Total expenditures	41,583	877,736
Receipts over (under) expenditures	840,367	(60,729)
Unencumbered cash, beginning of year	3,404,695	4,245,062
Unencumbered cash, end of year	$ 4,245,062	$ 4,184,333

FINNEY COUNTY, KANSAS
Fair and Fairgrounds Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 481,153	$ 483,103	$ 500,723	$ (17,620)
Motor vehicle	37,808	46,666	43,436	3,230
Delinquent property	10,178	13,760	-	13,760
Motor vehicle excise tax	751	864	842	22
Recreational vehicle tax	405	478	677	(199)
In lieu of	8,008	6,350	5,748	602
Use of money and property	121,009	148,760	-	148,760
Other	125	-	-	-
Total receipts	659,437	699,981	$ 551,426	$ 148,555
Expenditures:				
Culture and recreation:				
Personnel services	198,693	214,346	$ 244,150	$ (29,804)
Contractual services	152,889	142,618	262,200	(119,582)
Commodities	22,666	11,656	35,325	(23,669)
Capital outlay	23,109	17,529	150,000	(132,471)
Total culture and recreation	397,357	386,149	691,675	(305,526)
Transfers out:				
Capital Improvements Reserve	125,000	60,000	-	60,000
Equipment Reserve	75,000	90,000	-	90,000
Finney County Fair Association	53,000	53,000	53,000	-
Total transfers out	253,000	203,000	53,000	150,000
Total expenditures	650,357	589,149	$ 744,675	$ (155,526)
Receipts over expenditures	9,080	110,832		
Unencumbered cash, beginning of year	367,141	376,221		
Unencumbered cash, end of year	$ 376,221	$ 487,053		

FINNEY COUNTY, KANSAS
Finney County Fair Association Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 145,690	$ 148,099
Transfers in:		
Fair and Fairgrounds	53,000	53,000
Total receipts	198,690	201,099
Expenditures:		
Culture and recreation:		
Personnel services	2,885	3,720
Contractual services	174,439	158,167
Commodities	35,446	32,152
Total expenditures	212,770	194,039
Receipts over (under) expenditures	(14,080)	7,060
Unencumbered cash, beginning of year	20,725	6,645
Unencumbered cash, end of year	$ 6,645	$ 13,705

FINNEY COUNTY, KANSAS
GIS Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental receipts:				
City of Garden City	$ 135,350	$ 148,273	$ 148,273	$ -
Other	2,743	8,504	-	8,504
Transfers in:				
General	135,350	148,273	148,273	-
Total receipts	273,443	305,050	$ 296,546	$ 8,504
Expenditures:				
Other public service:				
Personnel services	183,471	198,126	$ 196,871	$ 1,255
Contractual services	3,192	377	53,525	(53,148)
Commodities	980	1,534	9,650	(8,116)
Capital outlay	44,627	47,276	36,500	10,776
Total other public service	232,270	247,313	296,546	(49,233)
Transfers out:				
Equipment Reserve	25,000	36,000	-	36,000
Total expenditures	257,270	283,313	$ 296,546	$ (13,233)
Receipts over expenditures	16,173	21,737		
Unencumbered cash, beginning of year	109,024	125,197		
Unencumbered cash, end of year	$ 125,197	$ 146,934		

FINNEY COUNTY, KANSAS
Guest Tax Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes:				
Transient guest tax	$ 1,109,731	$ 1,086,620	$ 1,070,000	$ 16,620
Expenditures:				
Culture and recreation:				
Convention and Visitors Bureau	900,000	950,000	$ 950,000	$ -
City of Garden City	91,788	88,025	170,000	(81,975)
Other County payments	-	-	75,813	(75,813)
Total expenditures	991,788	1,038,025	$ 1,195,813	$ (157,788)
Receipts over expenditures	117,943	48,595		
Unencumbered cash, beginning of year	125,813	243,756		
Unencumbered cash, end of year	$ 243,756	$ 292,351		

FINNEY COUNTY, KANSAS
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 562,060	$ 1,471,014	$ 1,524,569	$ (53,555)
Motor vehicle	121,363	55,728	50,809	4,919
Delinquent property	26,898	24,674	-	24,674
Motor vehicle excise tax	2,465	1,700	985	715
Recreational vehicle tax	1,299	559	792	(233)
In lieu of	9,366	19,316	17,505	1,811
Intergovernmental receipts:				
State and federal aid	1,523,356	1,162,883	-	1,162,883
Licenses and fees	636,679	787,354	400,000	387,354
Other	55,720	971	1,200,296	(1,199,325)
Transfers in:				
Equipment Reserve	-	150,000	150,000	-
Total receipts	2,939,206	3,674,199	$ 3,344,956	$ 329,243
Expenditures:				
Health general:				
Personnel services	1,005,961	949,054	$ 1,105,433	$ (156,379)
Contractual services	169,345	85,239	136,290	(51,051)
Commodities	72,577	39,298	407,126	(367,828)
Capital outlay	38	114	500	(386)
Total health general	1,247,921	1,073,705	1,649,349	(575,644)
Grants:				
Personnel services	865,713	1,024,773	1,325,024	(300,251)
Contractual services	93,449	101,539	129,790	(28,251)
Commodities	555,112	544,060	121,660	422,400
Capital outlay	59,186	4,572	5,000	(428)
Total grants	1,573,460	1,674,944	1,581,474	93,470
Transfers out:				
Infrastructure Improvements	-	150,000	150,000	-
Total expenditures	2,821,381	2,898,649	$ 3,380,823	$ (482,174)
Receipts over expenditures	117,825	775,550		
Unencumbered cash, beginning of year	1,004,844	1,122,669		
Unencumbered cash, end of year	$ 1,122,669	$ 1,898,219		

FINNEY COUNTY, KANSAS
Historical Museum Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 184,137	$ 199,016	$ 206,219	$ (7,203)
Motor vehicle	20,527	17,941	16,590	1,351
Delinquent property	5,224	6,124	-	6,124
Motor vehicle excise tax	394	377	323	54
Recreational vehicle tax	221	183	259	(76)
In lieu of	3,065	2,616	2,367	249
Total receipts	213,568	226,257	$ 225,758	$ 499
Expenditures:				
Culture and recreation:				
Historical society	220,000	220,000	$ 220,000	$ -
Receipts over (under) expenditures	(6,432)	6,257		
Unencumbered cash, beginning of year	17,374	10,942		
Unencumbered cash, end of year	$ 10,942	$ 17,199		

FINNEY COUNTY, KANSAS
HVAC/Building Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfers in:				
General	$ 100,000	$ 100,000	$ 100,000	$ -
Capital Improvements Program	408,000	408,000	408,000	-
Total receipts	508,000	508,000	$ 508,000	$ -
Expenditures:				
General government:				
Capital outlay	-	-	$ -	$ -
Receipts over expenditures	508,000	508,000		
Unencumbered cash, beginning of year	474,000	982,000		
Unencumbered cash, end of year	$ 982,000	$ 1,490,000		

FINNEY COUNTY, KANSAS
Infrastructure Improvements Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes:				
Local sales	$ 1,408,740	$ 1,408,424	$ 1,300,000	$ 108,424
Transfers in:				
General	3,050,000	2,475,000	12,350,000	(9,875,000)
Ambulance	530,000	-	-	-
Capital Improvements Program	1,000,000	-	-	-
Health	-	150,000	150,000	-
Oil & Gas Valuation Depletion Trust	3,226,361	-	-	-
Total receipts	9,215,101	4,033,424	$ 13,800,000	$ (9,766,576)
Expenditures:				
General government:				
Contractual services	538,829	319,762	$ -	$ 319,762
Commodities	412	-	-	-
Capital outlay	-	8,305,851	13,902,861	(5,597,010)
Total expenditures	539,241	8,625,613	$ 13,902,861	$ (5,277,248)
Receipts over (under) expenditures	8,675,860	(4,592,189)		
Unencumbered cash, beginning of year	1,878,053	10,553,913		
Unencumbered cash, end of year	$ 10,553,913	$ 5,961,724		

FINNEY COUNTY, KANSAS
Intellectual Disability Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 175,638	$ 189,996	$ 196,655	$ (6,659)
Motor vehicle	19,594	17,113	15,845	1,268
Delinquent property	4,999	5,855	-	5,855
Motor vehicle excise tax	377	360	308	52
Recreational vehicle tax	210	175	247	(72)
In lieu of	2,924	2,496	2,261	235
Total receipts	203,742	215,995	$ 215,316	$ 679
Expenditures:				
Health and sanitation:				
Distributions	210,000	210,000	$ 210,000	$ -
Receipts over (under) expenditures	(6,258)	5,995		
Unencumbered cash, beginning of year	17,107	10,849		
Unencumbered cash, end of year	$ 10,849	$ 16,844		

FINNEY COUNTY, KANSAS
Jail Commissary and Telephone Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 231,313	$ 190,896
Expenditures:		
Public safety:		
Commodities	103,216	74,822
Transfers out:		
Law Enforcement	90,000	200,000
Total expenditures	193,216	274,822
Receipts over (under) expenditures	38,097	(83,926)
Unencumbered cash, beginning of year	241,525	279,622
Unencumbered cash, end of year	$ 279,622	$ 195,696

FINNEY COUNTY, KANSAS
Juvenile Detention Center Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental receipts:				
State and federal aid	$ 73,000	$ -	$ -	$ -
Other counties/agencies	1,020,707	915,344	1,424,962	(509,618)
Shelter care placement	71,113	-	-	-
Licenses and fees	-	2,886	-	2,886
Sale of County assets	-	390	-	390
Other	12,782	3,282	69,100	(65,818)
Transfers in:				
General	671,045	571,751	582,731	(10,980)
Total receipts	1,848,647	1,493,653	$ 2,076,793	$ (583,140)
Expenditures:				
Juvenile Detention Center:				
Personnel services	1,273,100	1,307,061	$ 1,796,400	$ (489,339)
Contractual services	122,456	62,665	84,962	(22,297)
Commodities	36,259	42,220	69,154	(26,934)
Capital outlay	500	1,325	80,789	(79,464)
Total juvenile detention center	1,432,315	1,413,271	2,031,305	(618,034)
Transfers out:				
Juvenile Detention Center Building	150,000	150,000	-	150,000
Total expenditures	1,582,315	1,563,271	$ 2,031,305	$ (468,034)
Receipts over (under) expenditures	266,332	(69,618)		
Unencumbered cash, beginning of year	651,331	917,663		
Unencumbered cash, end of year	$ 917,663	$ 848,045		

FINNEY COUNTY, KANSAS
Juvenile Detention Center Building Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental receipts:				
State and federal aid	$ -	$ -	$ 50,000	$ (50,000)
Transfers in:				
Juvenile Detention Center	150,000	150,000	-	150,000
Total receipts	150,000	150,000	$ 50,000	$ 100,000
Expenditures:				
Public safety:				
Contractual services	13,500	20,543	$ -	$ 20,543
Capital outlay	-	-	50,000	(50,000)
Total expenditures	13,500	20,543	$ 50,000	$ (29,457)
Receipts over expenditures	136,500	129,457		
Unencumbered cash, beginning of year	50,000	186,500		
Unencumbered cash, end of year	$ 186,500	$ 315,957		

FINNEY COUNTY, KANSAS
Law Enforcement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 8,266,267	$ 9,286,408	$ 9,632,482	$ (346,074)
Motor vehicle	756,872	803,699	746,539	57,160
Delinquent property	205,920	254,673	-	254,673
Motor vehicle excise tax	15,480	15,966	14,476	1,490
Recreational vehicle tax	8,104	8,212	11,635	(3,423)
In lieu of	137,590	122,040	110,616	11,424
Intergovernmental receipts:				
State and federal aid	23,799	111,308	-	111,308
Licenses and fees	33,780	31,820	-	31,820
Sale of County assets	-	29,555	-	29,555
Other	235,640	562,200	300,000	262,200
Transfers in:				
Jail Commissary and Telephone	90,000	200,000	100,000	100,000
Total receipts	9,773,452	11,425,881	$ 10,915,748	$ 510,133
Expenditures:				
Sheriff:				
Personnel services	5,293,249	5,458,238	$ 5,859,274	$ (401,036)
Contractual services	1,062,090	1,112,388	1,177,045	(64,657)
Commodities	819,360	843,879	887,675	(43,796)
Capital outlay	324,010	503,419	522,500	(19,081)
Total Sheriff	7,498,709	7,917,924	8,446,494	(528,570)
County Attorney:				
Personnel services	1,712,568	1,756,500	2,015,961	(259,461)
Contractual services	96,277	143,604	323,889	(180,285)
Commodities	115,909	235,688	116,016	119,672
Capital outlay	133,295	115,909	43,300	72,609
Total County Attorney	2,058,049	2,251,701	2,499,166	(247,465)
Transfers out:				
Capital Improvements Reserve	340,000	190,000	-	190,000
Equipment Reserve	260,000	200,000	133,000	67,000
Total transfers out	600,000	390,000	133,000	257,000
Total expenditures	10,156,758	10,559,625	$ 11,078,660	$ (519,035)
Receipts over (under) expenditures	(383,306)	866,256		
Unencumbered cash, beginning of year	1,276,341	893,035		
Adjustment to unencumbered cash for prior year canceled encumbrances	-	16,166		
Unencumbered cash, end of year	$ 893,035	$ 1,775,457		

FINNEY COUNTY, KANSAS
Library Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 885,577	$ 979,890	$ 1,015,973	$ (36,083)
Motor vehicle	96,690	86,256	79,970	6,286
Delinquent property	24,477	29,006	-	29,006
Motor vehicle excise tax	1,859	1,798	1,551	247
Recreational vehicle tax	1,035	880	1,246	(366)
In lieu of	14,743	12,877	11,670	1,207
Total receipts	1,024,381	1,110,707	$ 1,110,410	$ 297
Expenditures:				
Culture and recreation:				
Finney County Library	1,056,471	1,082,883	$ 1,082,883	$ -
Receipts over (under) expenditures	(32,090)	27,824		
Unencumbered cash, beginning of year	83,860	51,770		
Unencumbered cash, end of year	$ 51,770	$ 79,594		

FINNEY COUNTY, KANSAS
Motor Vehicle Operating Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 282,004	$ 297,974
Other receipts	3,505	3,549
Total receipts	285,509	301,523
Expenditures:		
General government:		
Personnel services	10,849	10,903
Commodities	12,657	16,158
Capital outlay	831	34,065
Total general government	24,337	61,126
Transfers out:		
General	240,378	250,700
Total expenditures	264,715	311,826
Receipts over (under) expenditures	20,794	(10,303)
Unencumbered cash, beginning of year	229,906	250,700
Unencumbered cash, end of year	$ 250,700	$ 240,397

FINNEY COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 236,973	$ 233,937	$ 242,366	$ (8,429)
Motor vehicle	11,704	22,841	21,369	1,472
Delinquent property	3,688	6,154	-	6,154
Motor vehicle excise tax	184	345	415	(70)
Recreational vehicle tax	125	235	333	(98)
In lieu of	3,942	3,075	2,781	294
Licenses and fees	216,781	202,060	100,000	102,060
Other	-	14	-	14
Total receipts	473,397	468,661	$ 367,264	$ 101,397
Expenditures:				
Public works:				
Personnel services	121,477	111,433	$ 154,500	$ (43,067)
Contractual services	32,442	13,374	32,237	(18,863)
Commodities	250,489	209,759	232,861	(23,102)
Capital outlay	4,614	622	60,000	(59,378)
Total public works	409,022	335,188	479,598	(144,410)
Transfers out:				
Noxious Weed Capital Outlay	35,000	55,000	10,000	45,000
Total expenditures	444,022	390,188	$ 489,598	$ (99,410)
Receipts over expenditures	29,375	78,473		
Unencumbered cash, beginning of year	245,964	275,339		
Unencumbered cash, end of year	$ 275,339	$ 353,812		

FINNEY COUNTY, KANSAS
Noxious Weed Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Other	$ -	$ -	$ 65,000	$ (65,000)
Transfers in:				
Noxious Weed	35,000	55,000	10,000	45,000
Total receipts	35,000	55,000	$ 75,000	$ (20,000)
Expenditures:				
Public works:				
Capital outlay	-	49,142	$ 140,000	$ (90,858)
Receipts over expenditures	35,000	5,858		
Unencumbered cash, beginning of year	125,654	160,654		
Unencumbered cash, end of year	$ 160,654	$ 166,512		

FINNEY COUNTY, KANSAS
Opioid Settlement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Intergovernmental revenue:				
State and federal aid	$ 101,837	$ 47,353	$ 200,000	$ (152,647)
Expenditures:				
Health and sanitation:				
Capital outlay	-	-	$ 318,625	$ (318,625)
Receipts over expenditures	101,837	47,353		
Unencumbered cash, beginning of year	97,025	198,862		
Unencumbered cash, end of year	$ 198,862	$ 246,215		

FINNEY COUNTY, KANSAS
Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Intergovernmental receipts:				
Alcohol tax	$ 11,284	$ 10,240	$ 16,242	$ (6,002)
Expenditures:				
Culture and recreation:				
Distributions	15,000	13,714	$ 20,366	$ (6,652)
Receipts under expenditures	(3,716)	(3,474)		
Unencumbered cash, beginning of year	9,980	6,264		
Unencumbered cash, end of year	$ 6,264	$ 2,790		

FINNEY COUNTY, KANSAS
County Clerk's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 9,211	$ 8,707
Expenditures:		
General government:		
Commodities	6,345	6,345
Receipts over expenditures	2,866	2,362
Unencumbered cash, beginning of year	62,990	65,856
Unencumbered cash, end of year	$ 65,856	$ 68,218

FINNEY COUNTY, KANSAS
Register of Deeds' Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 36,844	$ 34,826
Expenditures:		
General government:		
Contractual services	14,458	171,273
Commodities	651	-
Receipts over (under) expenditures	21,735	(136,447)
Unencumbered cash, beginning of year	257,312	279,047
Unencumbered cash, end of year	$ 279,047	$ 142,600

FINNEY COUNTY, KANSAS
County Treasurer's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 9,211	$ 8,705
Expenditures:		
General government:		
Capital outlay	-	1,690
Receipts over expenditures	9,211	7,015
Unencumbered cash, beginning of year	66,492	75,703
Unencumbered cash, end of year	$ 75,703	$ 82,718

FINNEY COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 3,917,444	$ 3,723,009	$ 3,862,506	$ (139,497)
Motor vehicle	288,075	379,595	353,695	25,900
Delinquent property	76,628	108,078	-	108,078
Motor vehicle excise tax	5,664	6,839	6,859	(20)
Recreational vehicle tax	3,084	3,891	5,512	(1,621)
In lieu of	65,192	48,939	44,352	4,587
Intergovernmental receipts:				
State of Kansas	1,231,680	1,218,442	1,211,087	7,355
Licenses and fees	-	3,245	-	3,245
Sale of County assets	-	47,531	-	47,531
Other	69,719	34,370	-	34,370
Total receipts	5,657,486	5,573,939	$ 5,484,011	$ 89,928
Expenditures:				
Public works:				
Personnel services	1,370,516	1,484,922	$ 2,004,000	$ (519,078)
Contractual services	1,890,551	1,914,157	2,184,209	(270,052)
Commodities	404,199	381,345	538,720	(157,375)
Capital outlay	92,392	254,308	911,408	(657,100)
Total public works	3,757,658	4,034,732	5,638,337	(1,603,605)
Transfers out:				
Capital Improvements Reserve	117,000	50,000	-	50,000
Equipment Reserve	345,500	-	-	-
Special Highway Improvement	900,000	600,000	225,000	375,000
Special Road Machinery and Equipment	400,000	225,000	225,000	-
Total transfers out	1,762,500	875,000	450,000	425,000
Total expenditures	5,520,158	4,909,732	$ 6,088,337	$ (1,178,605)
Receipts over expenditures	137,328	664,207		
Unencumbered cash, beginning of year	1,164,590	1,301,918		
Unencumbered cash, end of year	$ 1,301,918	$ 1,966,125		

FINNEY COUNTY, KANSAS
Special Alcohol and Drug Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

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

FINNEY COUNTY, KANSAS
Special Highway Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts:		
State and federal aid	$ 173,493	$ 685,724
Other	16,725	18,940
Transfers in:		
Road and Bridge	900,000	600,000
Total receipts	1,090,218	1,304,664
Expenditures:		
Public works:		
Capital outlay	3,049,705	313,546
Receipts over (under) expenditures	(1,959,487)	991,118
Unencumbered cash, beginning of year	6,582,377	4,622,890
Unencumbered cash, end of year	$ 4,622,890	$ 5,614,008

FINNEY COUNTY, KANSAS
Special Road Machinery and Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in:		
Road and Bridge	$ 400,000	$ 225,000
Expenditures:		
Public works:		
Capital outlay	400,000	-
Receipts over expenditures	-	225,000
Unencumbered cash, beginning of year	2,006,716	2,006,716
Unencumbered cash, end of year	$ 2,006,716	$ 2,231,716

FINNEY COUNTY, KANSAS
Sheriff's Crime Prevention Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	$ 303	$ 500
Other	-	25
Total receipts	303	525
Expenditures:		
Public safety:		
Commodities	25	8,468
Receipts over (under) expenditures	278	(7,943)
Unencumbered cash, beginning of year	10,474	10,752
Unencumbered cash, end of year	$ 10,752	$ 2,809

FINNEY COUNTY, KANSAS
Sheriff's Special Account Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ -	$ -
Expenditures:		
Public safety:		
Commodities	-	3,282
Receipts under expenditures	-	(3,282)
Unencumbered cash, beginning of year	13,250	13,250
Unencumbered cash, end of year	$ 13,250	$ 9,968

FINNEY COUNTY, KANSAS
Federal and State Forfeiture Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

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

FINNEY COUNTY, KANSAS
Tax Assessment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Other	$ 6,594	$ 2,336
Expenditures:		
Public safety:		
Contractual services	13,900	-
Commodities	68	-
Capital outlay	11,569	-
Total expenditures	25,537	-
Receipts over (under) expenditures	(18,943)	2,336
Unencumbered cash, beginning of year	22,130	3,187
Unencumbered cash, end of year	$ 3,187	$ 5,523

FINNEY COUNTY, KANSAS
Youth Services Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts:		
State and federal aid	$ 490,377	$ 500,085
Reimbursements and restitution	7,639	2,716
Total receipts	498,016	502,801
Expenditures:		
Public safety:		
Personnel services	427,076	472,411
Contractual services	71,616	46,086
Commodities	20,104	28,472
Capital outlay	7,527	-
Total public works	526,323	546,969
Transfers out:		
Behavioral Health - Youth Grant	-	26,744
Community Corrections Grant Carryover	-	79,450
Total transfers	-	106,194
Total expenditures	526,323	653,163
Receipts under expenditures	(28,307)	(150,362)
Unencumbered cash, beginning of year	509,714	481,407
Unencumbered cash, end of year	$ 481,407	$ 331,045

Bond and Interest Funds

Fund Description

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

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

Sewer District #3 Bond and Interest:

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

FINNEY COUNTY, KANSAS
Sewer District #3 Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem	$ -	$ 2	$ -	$ 2
Motor vehicle	3,975	-	-	-
Delinquent taxes	11,185	17,278	-	17,278
Recreational vehicle tax	30	-	-	-
Special assessments	35,143	33,721	35,000	(1,279)
Total receipts	50,333	51,001	$ 35,000	$ 16,001
Expenditures:				
Debt service:				
Principal	25,000	25,000	$ 87,000	$ (62,000)
Bond interest	12,351	11,839	-	11,839
Total debt service	37,351	36,839	87,000	(50,161)
Transfers out:				
Sewer District #3 Capital Improvement	-	-	10,000	(10,000)
Total expenditures	37,351	36,839	$ 97,000	$ (60,161)
Receipts over expenditures	12,982	14,162		
Unencumbered cash, beginning of year	83,111	96,093		
Unencumbered cash, end of year	$ 96,093	$ 110,255		

Capital Project Funds

Fund Description

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

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

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

FINNEY COUNTY, KANSAS
Correction Services Building Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Taxes:		
Local sales	$ -	$ -
Expenditures:		
Debt service:		
Bond costs	-	6,496
Receipts under expenditures	-	(6,496)
Unencumbered cash, beginning of year	1,042,683	1,042,683
Unencumbered cash, end of year	$ 1,042,683	$ 1,036,187

FINNEY COUNTY, KANSAS
JB Road Sales Tax Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Taxes:		
Local sales	$ 1,690,488	$ 1,690,109
Expenditures:		
General government:		
Capital outlay	1,690,488	1,690,109
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	$ -	$ -

FINNEY COUNTY, KANSAS
LEC Construction/Renovation Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in:		
General	$ 600,000	$ -
Expenditures:		
General government:		
Contractual services	145,318	1,048,025
Receipts over (under) expenditures	454,682	(1,048,025)
Unencumbered cash, beginning of year	1,350,000	1,804,682
Unencumbered cash, end of year	$ 1,804,682	$ 756,657

FINNEY COUNTY, KANSAS
Project Construction Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in:		
American Rescue Plan Act (ARPA) Grant	$ -	$ 75,000
Expenditures:		
General government:		
Capital outlay	3,435,005	-
Receipts over (under) expenditures	(3,435,005)	75,000
Unencumbered cash, beginning of year	4,006,849	571,844
Unencumbered cash, end of year	$ 571,844	$ 646,844

Business Funds

Fund Description

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

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

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

Eastside Sewer District #1:
This fund is used to account for the receipt of user fees and expenditures of funds for the operation of the sewer district.

Eastside Sewer District #1 Capital Improvement:
This fund is used to account for monies set aside to finance repairs and maintenance needed for the sewer district.

Sewer District #2:
This fund is used to account for the receipt of user fees and expenditures of funds for the operation of the sewer district.

Sewer District #2 Capital Improvement:
This fund is used to account for monies set aside to finance repairs and maintenance needed for the sewer district.

Sewer District #3:
This fund is used to account for the receipt of user fees and expenditures of funds for the operation of the sewer district.

Sewer District #3 Capital Improvement:
This fund is used to account for monies set aside to finance repairs and maintenance needed for the sewer district.

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

FINNEY COUNTY, KANSAS
Landfill Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Licenses and fees	$ 141,003	$ 144,307	$ 130,000	$ 14,307
Other	-	-	335,000	(335,000)
Total receipts	141,003	144,307	$ 465,000	$ (320,693)
Expenditures:				
Health and sanitation:				
Personnel services	-	1,921	$ 16,170	$ (14,249)
Contractual services	16,936	46,993	575,900	(528,907)
Commodities	714	6,072	-	6,072
Capital outlay	2,645	-	200,000	(200,000)
Total expenditures	20,295	54,986	$ 792,070	$ (737,084)
Receipts over expenditures	120,708	89,321		
Unencumbered cash, beginning of year	902,037	1,022,745		
Unencumbered cash, end of year	$ 1,022,745	$ 1,112,066		

FINNEY COUNTY, KANSAS
Eastside Sewer District #1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 12,452	$ 9,701	$ 9,757	$ (56)
Motor vehicle	1,414	1,537	1,392	145
Delinquent property	493	146	-	146
Recreational vehicle tax	19	16	14	2
Intergovernmental receipts:				
State and federal aid	-	70,000	70,000	-
User fees	79,101	95,526	60,000	35,526
Total receipts	93,479	176,926	$ 141,163	$ 35,763
Expenditures:				
Health and sanitation:				
Personnel services	11,914	16,331	$ 13,440	$ 2,891
Contractual services	58,405	160,729	242,550	(81,821)
Commodities	3,391	909	3,150	(2,241)
Capital outlay	97	-	3,500	(3,500)
Total health and sanitation	73,807	177,969	262,640	(84,671)
Transfers out:				
Eastside Sewer District #1 Capital Improvement	50,000	10,750	10,750	-
Total expenditures	123,807	188,719	$ 273,390	$ (84,671)
Receipts under expenditures	(30,328)	(11,793)		
Unencumbered cash, beginning of year	208,745	178,417		
Unencumbered cash, end of year	$ 178,417	$ 166,624		

FINNEY COUNTY, KANSAS
Eastside Sewer District #1 Capital Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in:		
Eastside Sewer District #1	$ 50,000	$ 10,750
Expenditures:		
Health and sanitation:		
Capital outlay	-	-
Receipts over expenditures	50,000	10,750
Unencumbered cash, beginning of year	-	50,000
Unencumbered cash, end of year	$ 50,000	$ 60,750

FINNEY COUNTY, KANSAS
Sewer District #2 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 35,085	$ 35,171	$ 35,435	$ (264)
Motor vehicle	7,410	7,130	5,953	1,177
Delinquent property	413	218	-	218
Recreational vehicle tax	44	32	85	(53)
User fees	6,437	6,028	4,500	1,528
Other	424	466	-	466
Total receipts	49,813	49,045	$ 45,973	$ 3,072
Expenditures:				
Health and sanitation:				
Personnel services	13,835	21,991	$ 16,485	$ 5,506
Contractual services	37,672	21,793	31,700	(9,907)
Commodities	8,939	4,463	4,030	433
Capital outlay	97	-	12,000	(12,000)
Total health and sanitation	60,543	48,247	64,215	(15,968)
Transfers out:				
Sewer District #2 Capital Improvement	-	-	3,000	(3,000)
Total expenditures	60,543	48,247	$ 67,215	$ (18,968)
Receipts over (under) expenditures	(10,730)	798		
Unencumbered cash, beginning of year	41,122	30,392		
Unencumbered cash, end of year	$ 30,392	$ 31,190		

FINNEY COUNTY, KANSAS
Sewer District #2 Capital Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

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

FINNEY COUNTY, KANSAS
Sewer District #3 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Special assessments	$ 92,488	$ 105,501	$ 40,486	$ 65,015
Motor vehicle tax	4,219	6,992	7,107	(115)
Recreational vehicle tax	33	54	123	(69)
User fees	54,908	61,102	41,000	20,102
Total receipts	151,648	173,649	$ 88,716	$ 84,933
Expenditures:				
Health and sanitation:				
Personnel services	19,048	19,791	$ 22,091	$ (2,300)
Contractual services	87,553	110,210	98,650	11,560
Commodities	932	766	8,725	(7,959)
Capital outlay	97	-	20,000	(20,000)
Total health and sanitation	107,630	130,767	149,466	(18,699)
Transfers out:				
Sewer District #3 Capital Improvement	20,000	17,800	17,800	-
Total expenditures	127,630	148,567	$ 167,266	$ (18,699)
Receipts over expenditures	24,018	25,082		
Unencumbered cash, beginning of year	138,932	162,950		
Unencumbered cash, end of year	$ 162,950	$ 188,032		

FINNEY COUNTY, KANSAS
Sewer District #3 Capital Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in:		
Sewer District #3	$ 20,000	$ 17,800
Expenditures:		
Health and sanitation:		
Capital outlay	-	-
Receipts over expenditures	20,000	17,800
Unencumbered cash, beginning of year	-	20,000
Unencumbered cash, end of year	$ 20,000	$ 37,800

Trust Funds

Nonexpendable Trust Funds

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

The Nonexpendable Trust fund used by Finney County, Kansas, is:

CDBG Revolving Loan:
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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Loan repayments	$ 5,272	$ -	$ 100,000	$ (100,000)
Expenditures:				
Other public service:				
Loan distributions	-	-	$ 437,572	$ (437,572)
Contractual services	360,072	-	-	-
Total expenditures	360,072	-	$ 437,572	$ (437,572)
Receipts under expenditures	(354,800)	-		
Unencumbered cash, beginning of year	356,572	1,772		
Unencumbered cash, end of year	$ 1,772	$ 1,772		

Related Municipal Entities

Fund Description

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

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

Finney County Convention and Visitors Bureau:

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

Finney County Public Library:

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

FINNEY COUNTY, KANSAS
Finney County Convention and Visitors Bureau
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Internal Budget*	Current Year Variance Over (Under)
Receipts:				
Intergovernmental receipts:				
Guest tax	$ 900,000	$ 950,000	$ 950,000	$ -
Use of money and property	2,262	10,983	-	10,983
Other	1,045	-	-	-
Total receipts	903,307	960,983	$ 950,000	$ 10,983
Expenditures:				
Culture and recreation:				
Personnel services	179,637	201,541	$ 236,043	$ (34,502)
Contractual services	587,825	530,866	670,000	(139,134)
Commodities	100,868	124,700	-	124,700
Capital outlay	6,189	-	-	-
Total expenditures	874,519	857,107	$ 906,043	$ (48,936)
Receipts over expenditures	28,788	103,876		
Unencumbered cash, beginning of year	391,351	420,139		
Unencumbered cash, end of year	$ 420,139	$ 524,015		

*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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Internal Budget*	Current Year Variance Over (Under)
Receipts:				
Intergovernmental receipts:				
County appropriation	$ 1,067,036	$ 1,096,889	$ 1,092,883	$ 4,006
Licenses and fees	33,353	25,447	25,000	447
Use of money and property	13,832	7,403	3,500	3,903
Other	59,913	95,628	46,600	49,028
Transfers in	8,775	-	-	-
Total receipts	1,182,909	1,225,367	$ 1,167,983	$ 57,384
Expenditures:				
Culture and recreation:				
Contractual services	1,154,727	1,172,136	$ 1,167,983	$ 4,153
Commodities	14,815	2,302	35,000	(32,698)
Capital outlay	5,359	7,928	15,000	(7,072)
Total expenditures	1,174,901	1,182,366	$ 1,217,983	$ (35,617)
Receipts over expenditures	8,008	43,001		
Unencumbered cash, beginning of year	292,047	300,055		
Unencumbered cash, end of year	$ 300,055	$ 343,056		

*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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Use of money and property	$ 159	$ 5,890
Other	4,200	6,221
Total receipts	4,359	12,111
Expenditures:		
Culture and recreation:		
Capital outlay	5,503	-
Transfers out	8,775	-
Total expenditures	14,278	-
Receipts over (under) expenditures	(9,919)	12,111
Unencumbered cash, beginning of year	73,049	63,130
Unencumbered cash, end of year	$ 63,130	$ 75,241

Agency Funds

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

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

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

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

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

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

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

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

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

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

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

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

Sheriff Federal Forfeiture Pending:
This fund is used to account for seized monies held in forfeiture status pending the final settlement of Federal judicial proceedings.

Sheriff State Forfeiture Pending:
This fund is used to account for seized monies held in forfeiture status pending the final settlement of State judicial proceedings.

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

(continued)

Agency Funds

(continued)

County Treasurer - Payroll:

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

County Treasurer - Motor Vehicle Fees and Sales and Tax Collections:

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

County Treasurer - Tax Collections:

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

County Treasurer - Tax Distributions:

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

FINNEY COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2025

	Cash Balance 01/01/25	Receipts	Disburse-ments	Cash Balance 12/31/25
Agency Funds:				
County Clerk	$ 11,237	$ 7,206	$ 6,954	$ 11,489
County Attorney	178,471	259,354	342,657	95,168
Register of Deeds	24,462	338,078	330,281	32,259
Fairgrounds	67,594	131,290	149,962	48,922
District Court	576,513	87,835	664,148	200
Law Library	172,953	22,295	46,072	149,176
Sheriff	506	63,619	63,619	506
Sheriff Bond	35,561	167,006	159,882	42,685
Sheriff Inmate	25,074	229,463	211,673	42,864
Sheriff Offender	63,070	15,347	8,830	69,587
Sheriff Federal Forfeiture Pending	-	183	183	-
Sheriff State Forteiture Pending	-	91,759	183	91,576
County Treasurer:				
Heritage Trust	3,270	17,413	17,641	3,042
Payroll	2,563	4,801	-	7,364
Motor Vehicle Fees and Sales and Tax Collections	166,441	4,539,343	4,363,916	341,868
Tax Collections	55,643,822	102,028,509	100,768,585	56,903,746
Tax Distributions	1,572,992	69,229,494	69,214,739	1,587,747
Total	$ 58,544,529	$ 177,232,995	$ 176,349,325	$ 59,428,199

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Other Supplementary Information

SCHEDULE 4

FINNEY COUNTY, KANSAS
Reconciliation of 2024 Tax Roll
Regulatory Basis
For the Year Ended December 31, 2025

2024 Tax Roll as Adjusted:		
County Clerk's abstract of taxes levied		$ 93,443,625
Supplemental tax roll		376,265
2024 taxes added/abated, net change		(293,630)
2024 tax roll as adjusted		$ 93,526,260
2024 Tax Roll Accounted For:		
2024 current tax collections		$ 89,725,258
Delinquent taxes:		
Personal property tax warrants	$ 127,803	
Real estate taxes	3,556,483	
Special assessments	116,716	3,801,002
2024 total tax roll		$ 93,526,260

FINNEY COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 6,085,517	$ 6,872,326	$ 7,128,572	$ (256,246)
Motor vehicle	337,791	622,428	549,336	73,092
Delinquent property	93,244	155,026	-	155,026
Motor vehicle excise tax	5,701	9,275	-	9,275
Recreational vehicle tax	3,400	6,043	8,561	(2,518)
Interest and fees:				
Current	83,481	212,670	-	212,670
Vehicle	8,734	13,146	-	13,146
Delinquent	378,998	451,137	-	451,137
Local sales	2,817,479	2,816,849	1,600,000	1,216,849
In lieu of	101,250	90,313	81,862	8,451
Total taxes	9,915,595	11,249,213	9,368,331	1,880,882
Intergovernmental receipts:				
Local alchoholic liquor tax	11,284	10,240	11,272	(1,032)
Severance tax	139,296	143,770	120,000	23,770
State and federal aid	10,000	-	-	-
Total intergovernmental receipts	160,580	154,010	131,272	22,738
Licenses and fees:				
Officers' fees	326,993	295,588	250,000	45,588
Franchise fees	22,067	20,574	15,000	5,574
Total licenses and fees	349,060	316,162	265,000	51,162
Use of money and property:				
Interest on investments	3,137,007	3,208,271	250,000	2,958,271
Royalties	134	193	-	193
Total use of money and property	3,137,141	3,208,464	250,000	2,958,464
Other:				
Library reimbursement	50,700	46,800	-	46,800
Sale of County assets	-	10,980	-	10,980
Other	478,276	430,951	270,652	160,299
Total other	528,976	488,731	270,652	218,079
Transfers in:				
Motor Vehicle Operating	240,378	250,700	-	250,700
Total receipts	**14,331,730**	**15,667,280**	**$ 10,285,255**	**$ 5,382,025**

(continued)

FINNEY COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
(continued)				
Expenditures:				
General government:				
General and administrative:				
Personnel services	$ -	$ -	$ 150,000	$ (150,000)
Contractual services	1,599,563	1,874,061	1,577,050	297,011
Commodities	46,523	74,264	121,500	(47,236)
Capital outlay	4,468	498	-	498
Other county payments	-	-	817,500	(817,500)
Total general and administrative	1,650,554	1,948,823	2,666,050	(717,227)
County Commission:				
Personnel services	81,567	83,623	82,000	1,623
Contractual services	4,865	1,195	-	1,195
Commodities	8,474	9,183	17,475	(8,292)
Total County Commission	94,906	94,001	99,475	(5,474)
County Administrator:				
Personnel services	430,302	458,199	490,000	(31,801)
Contractual services	1,041	21,602	23,010	(1,408)
Commodities	11,463	6,358	31,250	(24,892)
Capital outlay	314	2,152	1,000	1,152
Total County Administrator	443,120	488,311	545,260	(56,949)
Human resources:				
Personnel services	140,260	146,044	147,000	(956)
Contractual services	76,344	48,498	79,290	(30,792)
Commodities	9,189	13,403	14,540	(1,137)
Capital outlay	126	1,240	2,000	(760)
Total human resources	225,919	209,185	242,830	(33,645)
County Treasurer:				
Personnel services	493,178	518,619	541,000	(22,381)
Contractual services	68,449	69,364	79,600	(10,236)
Commodities	31,024	25,463	49,050	(23,587)
Capital outlay	495	291	4,000	(3,709)
Total County Treasurer	593,146	613,737	673,650	(59,913)
County Clerk:				
Personnel services	228,006	229,502	271,000	(41,498)
Contractual services	16,540	18,104	38,000	(19,896)
Commodities	7,555	8,650	13,555	(4,905)
Capital outlay	524	826	1,400	(574)
Total County Clerk	252,625	257,082	323,955	(66,873)

(continued)

FINNEY COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures: (continued)				
General government: (continued)				
Elections:				
Personnel services	$ 82,352	$ 70,796	$ 112,000	$ (41,204)
Contractual services	103,285	63,851	124,902	(61,051)
Commodities	19,867	8,739	49,061	(40,322)
Capital outlay	9,663	510	52,000	(51,490)
Total elections	215,167	143,896	337,963	(194,067)
Register of Deeds:				
Personnel services	133,052	160,000	166,200	(6,200)
Contractual services	6,864	352	600	(248)
Commodities	4,735	4,988	9,435	(4,447)
Capital outlay	95	70	1,550	(1,480)
Total Register of Deeds	144,746	165,410	177,785	(12,375)
Computer information technology:				
Personnel services	342,385	340,799	444,500	(103,701)
Contractual services	277,153	1,037,212	549,400	487,812
Commodities	19,174	13,771	33,745	(19,974)
Capital outlay	151,901	74,570	413,500	(338,930)
Total computer information technology	790,613	1,466,352	1,441,145	25,207
County Appraiser:				
Personnel services	490,141	480,982	556,500	(75,518)
Contractual services	103,476	113,194	138,435	(25,241)
Commodities	26,272	30,395	36,150	(5,755)
Capital outlay	866	1,310	18,500	(17,190)
Total County Appraiser	620,755	625,881	749,585	(123,704)
Building maintenance:				
Personnel services	379,713	471,209	547,500	(76,291)
Contractual services	777,014	966,523	502,600	463,923
Commodities	74,874	97,894	85,950	11,944
Capital outlay	146,722	115,590	654,500	(538,910)
Total building maintenance	1,378,323	1,651,216	1,790,550	(139,334)
Prevention:				
Personnel services	2,053	47,051	48,500	(1,449)
Contractual services	-	1,599	200	1,399
Commodities	-	-	13,700	(13,700)
Capital outlay	-	-	120	(120)
Total prevention	2,053	48,650	62,520	(13,870)

(continued)

FINNEY COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures: (continued)				
General government: (continued)				
Other agencies:				
Economic development	$ 133,000	$ 135,000	$ -	$ 135,000
Soil conservation	35,000	35,000	-	35,000
Total other agencies	168,000	170,000	-	170,000
Total general government	**6,579,927**	**7,882,544**	**9,110,768**	**(1,228,224)**
Public safety:				
District Court:				
Contractual services	929,430	918,755	1,010,639	(91,884)
Commodities	51,183	59,479	75,300	(15,821)
Capital outlay	55,735	-	25,000	(25,000)
Grant Expenditures	-	-	25,000	(25,000)
Total public safety	**1,036,348**	**978,234**	**1,135,939**	**(157,705)**
Health and sanitation:				
Mental health and other	**150,000**	**150,000**	**-**	**150,000**
Transfers out:				
Capital Improvements Reserve	1,200,000	505,000	1,506,400	(1,001,400)
Community Services Center	46,000	-	-	-
Equipment Reserve	101,450	381,007	88,000	293,007
GIS	135,350	148,273	148,273	-
HVAC/Building Reserve	100,000	100,000	100,000	-
Infrastructure Improvements	3,050,000	2,475,000	2,475,500	(500)
Juvenile Detention Center	671,045	571,751	582,731	(10,980)
LEC Construction/Renovation	600,000	-	-	-
Total transfers out	**5,903,845**	**4,181,031**	**4,900,904**	**(719,873)**
Total expenditures	**13,670,120**	**13,191,809**	**$ 15,147,611**	**$ (1,955,802)**
Receipts over expenditures	**$ 661,610**	**$ 2,475,471**		

FINNEY COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
Regulatory Basis
For the Year Ended December 31, 2025

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	202626W100343	$ 126,574	
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557	202525W100643	968	
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557	202424W100343	469,153	
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557	202424W500343	14,203	$ 610,898
TOTAL U.S. DEPARTMENT OF AGRICULTURE				**610,898**
U.S. DEPARTMENT OF TREASURY				
Passed through Kansas Office of the Governor:				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (SLFRF)	21.027			123,143
TOTAL U.S. DEPARTMENT OF TREASURY				**123,143**
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through Kansas Department of Health and Environment:				
Public Health Emergency Preparedness	93.069	NU90TU000045-02	10,934	
Public Health Emergency Preparedness	93.069	NU90TP922049-06	15,099	26,033
Special Projects of Regional and National Significance	93.110	U7AMC50508-02		14,114
Injury Prevention and Control Research and State and Community Based Programs	93.136	NU17CE010044-04		2,750
Family Planning Services	93.217	FPHPA006552-04	26,631	
Family Planning Services	93.217	FPHPA006552-03	78,832	105,463
Health Center Program Cluster:				
Health Center Program	93.224	H80CS00131-24	33	
Health Center Program	93.224	H80CS00131-23	6	39
Immunization Cooperative Agreements	93.268	NH25IP922717-01	3,656	
Immunization Cooperative Agreements	93.268	NH24IP922627-06	3,468	
COVID-19 Immunization Cooperative Agreements	93.268	NH23IP922627-02	14,704	
COVID-19 Immunization Cooperative Agreements	93.268	NH23IP922627-02	10,819	
COVID-19 Immunization Cooperative Agreements	93.268	NH23IP922627-05	5,600	38,247
Kansas Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes	93.366	NU58DP006484-05		10,000
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	NU58DP007104-04	5,104	
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	NU58DP007104-03	6,795	11,899

(continued)

FINNEY COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
Regulatory Basis
For the Year Ended December 31, 2025

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):				
Maternal and Child Health Services Block Grants to the States	93.994	B04MC52926-01	$ 10,402	
Maternal and Child Health Services Block Grants to the States	93.994	B04MC47419-01	18,259	$ 28,661
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				**237,206**
U.S. EXECUTIVE OFFICE OF THE PRESIDENT				
Passed through Kansas Bureau of Investigation:				
High Intensity Drug Trafficking Areas Program	95.001	G25MW0003A		56,790
TOTAL U.S. EXECUTIVE OFFICE OF THE PRESIDENT				**56,790**
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed through Kansas Emergency Management:				
Emergency Management Performance Grants	97.042	DHS-25-GPD-042-01-99		25,807
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				**25,807**
TOTAL FEDERAL GRANTS				**$ 1,053,844**

FINNEY COUNTY, KANSAS
Notes to Schedule of Expenditures of Federal Awards
December 31, 2025

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, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County.

2. Basis of accounting
   Expenditures reported on the Schedule are reported on the regulatory basis of accounting, which is described in Note 1 to the County's regulatory basis financial statement. However, encumbrances are not included in the expenditures for federal programs until the year expended. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

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

SINGLE AUDIT

SECTION

LEWIS, HOOPER & DICK LLC
certified public accountants

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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards (GAS)* issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide (KMAAG)*, issued by the State of Kansas, the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Finney County, Kansas (the County), as of and for the year ended December 31, 2025, 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 June 4, 2026. 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 *GAS*; accordingly, this report does not extend to those related municipal entities.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

We noted certain matters that we have reported to management of the County in a separate letter dated June 4, 2026.

Purpose of this Report

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

Lewis, Hooper + Dick, LLC

LEWIS, HOOPER & DICK, LLC

June 4, 2026

LEWIS, HOOPER & DICK LLC
certified public accountants

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Finney County's (the County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2025. 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, 2025. 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, 2025.

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 (*GAS*); and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibility for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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

Lewis, Hooper + Dick LLC

LEWIS, HOOPER & DICK, LLC

June 4, 2026

FINNEY COUNTY, KANSAS
Schedule of Findings and Questioned Costs
December 31, 2025

I. SUMMARY OF AUDITOR'S RESULTS

A. Financial Statement

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

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

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

B. Federal Awards

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

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

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

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

- Identification of major programs:

Federal Assistance Listing Number	Program	Expenditures
10.557	WIC Special Supplemental Nutrition Program for Women, Infants and Children	$ 126,574
10.557	WIC Special Supplemental Nutrition Program for Women, Infants and Children	968
10.557	WIC Special Supplemental Nutrition Program for Women, Infants and Children	469,153
10.557	WIC Special Supplemental Nutrition Program for Women, Infants and Children	14,203

- Dollar threshold used to distinguish between type A and B programs: $1,000,000

- Auditee qualified as low-risk auditee? No

II. FINANCIAL STATEMENT FINDINGS

None noted

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None noted

FINNEY COUNTY
KANSAS

COUNTY ADMINISTRATION

Derek P. Ramos, County Administrator
dramos@finneycounty.org

T. (620) 272-3597

Corrective Action Plan
and Summary Schedule of Prior Audit Findings
Relating to the Federal Award Programs
December 31, 2025

June 4, 2026

Finney County, Kansas, respectfully submits the following corrective action plan for the year ended December 31, 2025.

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

Audit period: January 1, 2025, through December 31, 2025

The findings from the December 31, 2025, Schedule of Findings and Questioned Costs related to the federal award programs are discussed below. The findings are numbered consistently with the number assigned in the Schedule. Section I of the Schedule, Summary of Auditor's Results, does not include findings and is not addressed.

II. FINANCIAL STATEMENT FINDINGS

None reported.

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None reported.

IV. SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

None reported.

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

Sincerely,

Derek Ramos
County Administrator