

FINNEY COUNTY, KANSAS

Regulatory Basis
Financial Statement

For the Year Ended
December 31, 2017

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

For the Year ended December 31, 2017

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FINANCIAL
SECTION



INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Finney County, Kansas, and selected related municipal entities including the Finney County Convention and Visitors Bureau, the Finney County Extension Council, and the Finney County Public Library, as of and for the year ended December 31, 2017, and the related notes to the financial statement, which collectively comprise Finney County's basic financial statement as listed in the table of contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide*, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note 1 of the financial statement, the financial statement is prepared by Finney County, Kansas, on the basis of the accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the regulatory basis of accounting per the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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* paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of each fund of Finney County, Kansas, and selected related municipal entities including the Finney County Convention and Visitors Bureau, the Finney County Extension Council, and the Finney County Public Library, as of December 31, 2017, or changes in financial position or cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Finney County, Kansas, and the related municipal entities including the Finney County Convention and Visitors Bureau, the Finney County Extension Council, and the Finney County Public Library, as of December 31, 2017, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Finney County, Kansas, as of and for the year ended December 31, 2016, (not presented herein), and have issued our report thereon dated June 12, 2017, which contained an unmodified opinion on the basic financial statement. The 2016 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2016 actual column (2016 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures - actual and budget for the year ended December 31, 2017, (Schedules 2 and 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2016 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 2016 basic financial statement. The 2016 comparative information was subjected to the auditing procedures applied in the audit of the 2016 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2016 basic financial statement or to the 2016 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2016 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2016, on the basis of accounting described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 9, 2018, on our consideration of Finney County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Finney County's internal control over financial reporting and compliance.



LEWIS, HOOPER & DICK, LLC

July 9, 2018

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Financial Statement

STATEMENT 1

FINNEY COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2017

<u>Fund</u>	<u>Unencumbered Cash (Deficit) 01/01/17</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Unencumbered Cash (Deficit) 12/31/17</u>	<u>Add Payables and Encumbrances</u>	<u>Treasurer's Cash (Deficit) 12/31/17</u>
General Funds						
General	\$ 4,505,833	\$ 8,691,619	\$ 9,535,250	\$ 3,662,202	\$ 377,974	\$ 4,040,176
Special Purpose Funds						
Aging	6,843	289,543	295,849	337	-	337
Alcohol Programs	6,547	10,098	10,000	6,843	-	6,843
Ambulance	704,882	1,757,910	1,760,812	702,180	45,888	747,888
Bioterrorism Grant	40,084	21,518	23,918	37,892	412	38,104
Capital Improvement Program	1,086,050	984,432	815,375	1,465,107	-	1,465,107
Capital Improvement Reserve	1,634,884	503,362	399,966	1,738,280	5,914	1,744,194
Community Correction	196,041	618,236	584,573	229,704	11,517	241,221
Community Services Center	30,930	288,738	139,636	180,032	1,815	181,847
County Attorney's Training	23,206	6,139	6,397	22,948	-	22,948
County Employee Benefit	5,270,236	2,228,335	3,666,968	3,829,573	395,517	4,225,090
Economic Development	3,579	117,282	119,615	1,248	-	1,248
Economic Development Incentive	1,462,892	91,747	262,034	1,292,405	-	1,292,405
E911 Services	-	-	-	-	-	-
Finney County Fair Association	20,180	96,571	90,078	26,675	-	26,675
Free Fair and Fair Grounds	216,506	501,063	494,168	223,401	11,916	235,317
GIS	150,693	161,023	162,221	149,495	4,390	153,885
Guest Tax	162,375	958,705	910,575	210,505	-	210,505
Health	377,699	1,742,397	1,803,853	316,443	33,803	350,246
Historical Museum	4,014	205,294	209,088	240	-	240
Jail Commissary and Telephone	73,016	170,312	144,725	88,603	7,674	106,277
Juvenile Detention Center	352,341	1,534,345	1,535,370	351,316	34,374	385,690
Juvenile Detention Center Building	36,818	10,122	-	46,940	-	46,940
Juvenile Detention Center Grants	11,207	11,945	23,152	-	-	-
Law Enforcement	-	6,993,053	6,584,478	408,575	152,496	561,071
Library Maintenance	15,957	888,983	903,851	1,089	-	1,089
Intellectual Disability Services	3,934	184,548	188,266	216	-	216
Noxious Weed	75,922	411,416	409,798	77,540	5,955	83,495
Noxious Weed Capital Outlay	69,922	10,000	-	79,922	-	79,922
Oil & Gas Valuation Depletion Trust	2,966,197	294,311	242,000	3,018,508	-	3,018,508
Parks and Recreation	10,743	10,098	14,950	5,889	-	5,889
County Clerk's Technology	14,758	11,027	6,934	18,851	-	18,851
Register of Deeds' Technology	89,466	44,558	76,414	57,610	2,061	59,671
County Treasurer's Technology	8,166	11,027	6,666	12,527	368	12,895
Public Works	340,218	4,148,453	3,808,833	679,838	64,529	764,367
Special Alcohol and Drug	91	-	-	91	-	91
Special Highway Improvement	5,278,584	755,758	564,527	5,469,795	-	5,469,795
Special Road Machinery and Equipment	1,043,272	262,525	248,275	1,057,522	133,575	1,191,097
Sheriff's Crime Prevention	5,140	35,162	15,979	24,323	-	24,323
Sheriff's Special Account	1,058	3	503	558	-	558
Federal and State Forfeiture	62,454	17,516	20,952	59,020	-	59,020
State Drug Tax Assessment	799	30,961	31,281	479	-	479
Women, Infants and Children Grant	(180,602)	488,696	442,008	(115,914)	6,537	(109,377)
Youth Services	149,804	553,477	566,107	117,174	6,903	124,077
Total Special Purpose	21,856,496	27,456,685	27,409,803	21,903,378	945,442	22,848,820
Capital Project Funds						
LEC/Courthouse Improvements	241,439	-	167,702	73,737	-	73,737
Correction Services Building	1,047,330	986,789	714,592	1,319,527	-	1,319,527
Total Capital Project	1,288,769	986,789	882,294	1,393,264	-	1,393,264
Business Funds						
Landfill	950,705	134,918	264,969	820,654	458	821,112
Sewer District #1	332,309	90,185	126,864	295,630	4,177	299,807
Sewer District #2	54,482	44,923	48,319	51,088	440	51,528
Sewer District #3	75,790	83,538	142,261	17,067	15,621	32,688
Sewer District #3 Bond and Interest	(19,040)	41,280	48,725	(26,485)	-	(26,485)
Total Business	1,394,246	394,844	631,138	1,157,852	20,696	1,178,648
Trust Funds						
CDBG Revolving Loan Fund	299,721	20,863	643	320,061	-	320,061

(continued)

FINNEY COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2017

Fund	Unencumbered Cash (Deficit) 01/01/17	Receipts	Expenditures	Unencumbered Cash (Deficit) 12/31/17	Add Payables and Encumbrances	Treasurer's Cash (Deficit) 12/31/17
(continued)						
<u>Related Municipal Entities</u>						
Finney County Convention & Visitors Bureau	\$ 222,947	\$ 800,000	\$ 743,933	\$ 278,014	\$ 3,905	\$ 282,919
Finney County Extension Council	181,916	236,884	183,511	225,089	-	225,089
Finney County Public Library:						
General	126,859	998,786	971,549	153,896	-	153,896
Capital Improvements	139,555	2,680	23,297	118,938	-	118,938
Total Related Municipal Entities	671,077	2,038,150	1,932,290	776,937	3,905	780,842
 Total Municipal Entity (excluding Agency Funds) (memorandum only)	 \$ 30,016,142	 \$ 39,589,070	 \$ 40,391,418	 \$ 29,213,794	 \$ 1,348,017	 \$ 30,561,811
 <u>Composition of Cash</u>						
Demand deposits:						
Commerce Bank					\$ 233,050	
Western State Bank					834,351	
Plus deposits in transit					5,855	
Less outstanding checks					(153,678)	
Total demand deposits						\$ 919,578
Cash on hand						6,488
Change funds						345
Time deposits:						
Commerce Bank					2,771,002	
Western State Bank					20,515,619	
First National Bank					45,045,803	
American State Bank					3,216,868	
Plus deposits in transit					441,782	
Less outstanding checks					(458,788)	
Total time deposits						71,532,266
Total cash						72,458,657
Less Agency Funds per Schedule 3						(42,677,888)
Plus related municipal entities						780,842
Total Treasurer's cash (excluding Agency Funds)						\$ 30,561,811

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

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**Notes to the
Financial Statement**

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2017

1. Summary of significant accounting policies

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

A. Financial reporting entity

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

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

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

The Finney County Extension Council provides services in such areas as agriculture, home economics and 4-H clubs to all persons in the County. The Council is governed by an elected executive board. The County levies taxes for the support of the Council. The Finney County Extension Council is presented as a related municipal entity in these financial statements.

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2017

1. Summary of significant accounting policies (continued)

A. Financial reporting entity (continued)

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

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

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

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

C. Regulatory basis fund types

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

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

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

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

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2017

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 (i.e., enterprise and internal service fund etc...).

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

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

D. Cash and investments

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

E. Property taxes and special assessments

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the counties. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

Taxes are assessed on a calendar year basis, are levied and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing the taxes collected in the year levied prior to January 1st of the ensuing year. One-half of the property taxes are due December 20th and distributed by January 20th to finance a portion of the current year's budget. The second half is due May 10th and distributed by June 5th.

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2017

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 or after 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, 2017, the special assessment taxes levied are a lien on the property.

F. Interfund transactions and reimbursements

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

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

G. Memorandum totals

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

2. Stewardship, compliance and accountability

A. Budgetary information

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

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

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2017

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in receipts other than ad valorem property taxes. To do this, a notice of hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. Amendments to the original budget were approved by the governing body during the year, resulting in additional budget authority for the Guest Tax fund of \$110,576 and the Sewer District #3 fund of \$39,700.

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

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

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

- Bioterrorism Grant
- Capital Improvement Reserve
- Community Correction
- County Attorney's Training
- Finney County Fair Association
- Jail Commissary and Telephone
- Juvenile Detention Center Grants
- Oil & Gas Valuation Depletion Trust
- County Clerk's Technology
- Register of Deeds' Technology
- County Treasurer's Technology
- Special Alcohol and Drug
- Special Highway Improvement
- Special Road Machinery and Equipment
- Sheriff's Crime Prevention
- Sheriff's Special Account
- Federal and State Forfeiture
- State Drug Tax Assessment
- Women, Infants and Children Grant
- Youth Services

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.

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2017

2. Stewardship, compliance and accountability (continued)

B. Compliance with finance related legal and contractual provisions

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

There are no known material violations of finance related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended December 31, 2017, although deficit unencumbered cash balances occurred as discussed in Note 2C.

C. Deficit unencumbered cash

The following funds had deficit unencumbered cash balances as of December 31, 2017:

Women, Infants and Children Grant	\$ 115,914
Sewer District #3 Bond and Interest	26,485
County Treasurer - Wildlife and Parks Account	60
County Treasurer - Payroll	17,923

Grant funds and other reimbursements were due to the County at year end to cover the deficits in the Women, Infants and Children Grant, Wildlife and Parks Account and the Payroll Account. Special assessments, adequate to cover the deficit, are due to the Sewer District #3 Bond and Interest fund.

3. Detailed notes on all funds

A. Deposits and investments

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

Cash on hand	\$ 6,813
Carrying amount of deposits	<u>72,451,844</u>
Total cash and investments	<u><u>\$ 72,458,657</u></u>

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

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.

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2017

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

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 9-1405.

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, 2017, the County's carrying amount of deposits was \$72,451,844 and the bank balance was \$72,616,693. Of the bank balance, 91.4% was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$46,538,857 was covered by federal depository insurance, \$26,077,836 was collateralized with securities held by the pledging financial institutions' agents in the County's name. The County's cash deposits by financial institution and category of coverage at year end are as follows:

	Commerce Bank	Western State Bank	First National Bank	American State Bank
FDIC coverage	\$ 483,050	\$ 760,004	\$ 45,045,803	\$ 250,000
Pledged securities at market value	2,719,808	21,871,553	-	3,355,170
Total coverage	<u>\$ 3,202,858</u>	<u>\$ 22,631,557</u>	<u>\$ 45,045,803</u>	<u>\$ 3,605,170</u>
Funds on deposit	<u>\$ 3,004,052</u>	<u>\$ 21,349,970</u>	<u>\$ 45,045,803</u>	<u>\$ 3,216,868</u>
Funds at risk	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The carrying amount of deposits for the Finney County Convention and Visitors Bureau was \$282,919 and the bank balance was \$290,261. The bank balance was held by two 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 Extension Council was \$225,089 and the bank balance was \$230,629. The bank balance was held by two 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 \$272,834 and the bank balance was \$273,273. 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.

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2017

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

Credit risk - investments

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

B. Capital projects in process

Capital project authorizations, including related municipal entities, with approved change orders compared to disbursements and accounts payable to date from inception are as follows at December 31, 2017:

Project	Project Authorization	Disbursements and Accounts Payable to Date	Committed
2017 Road Surfacing project	\$ 788,200	\$ 787,388	\$ -
2017 Sealing project	391,597	366,957	-
Dairy Farmers of America plant entrance	262,034	262,034	-
HVAC	6,251,679	-	6,251,679
Lake Road bridge project	606,931	605,188	-
LEC dispatch room	258,774	218,191	40,583

C. Long-term debt

Changes in long-term debt for the County for the year ended December 31, 2017, were as follows:

	Date of Issue	Maximum Rate	Amount of Issue	Date of Final Maturity	Balance 01/01/17	Additions	Reductions/ Payments	Balance 12/31/17	Interest Paid
Limited obligation bonds payable:									
Sales Tax, Series 2014	06/01/14	3.50%	6,625,000	10/01/25	\$ 5,830,000	\$ -	\$ 545,000	\$ 5,085,000	\$ 158,581
Total limited obligation bonds payable					5,830,000	-	545,000	5,085,000	158,581
Revenue bonds payable:									
Sewer Improvement - Series 2002	06/03/02	4.75%	848,500	06/01/42	710,000	-	15,000	695,000	33,725
Total revenue bonds payable					710,000	-	15,000	695,000	33,725
Capital leases payable:									
Caterpillar Motorgraders	01/13/16	2.35%	820,282		538,282	-	71,378	466,904	12,603
HVAC System Upgrade	12/20/17	2.58%	6,495,000		-	6,495,000	-	6,495,000	-
Total capital leases payable					538,282	6,495,000	71,378	6,959,904	12,603
Total long-term debt					\$ 6,876,282	\$ 6,495,000	\$ 631,378	\$ 12,730,604	\$ 204,906

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2017

3. Detailed notes on all funds (continued)

C. Long-term debt (continued)

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

	Year									
	2018	2019	2020	2021	2022	2023-2027	2028-2032	2033-2037	2038-2042	Total
Principal										
Limited obligation bonds payable	\$ 560,000	\$ 560,000	\$ 600,000	\$ 625,000	\$ 645,000	\$ 2,075,000	\$ -	\$ -	\$ -	\$ 6,085,000
Revenue bonds payable	15,000	15,000	15,000	15,000	20,000	105,000	135,000	105,000	210,000	695,000
Capital leases payable	453,055	444,772	456,528	463,328	475,188	2,227,052	2,440,000	-	-	6,959,904
Total principal	1,028,055	1,039,772	1,071,528	1,103,328	1,140,188	4,407,052	2,575,000	165,000	210,000	17,739,904
Interest										
Limited obligation bonds payable	142,231	125,431	108,031	90,031	71,201	106,721	-	-	-	643,726
Revenue bonds payable	33,013	32,300	31,568	30,075	30,182	136,562	106,013	74,100	30,637	608,260
Capital leases payable	159,049	166,976	155,072	144,070	132,298	485,549	192,081	-	-	1,432,332
Total interest	330,932	324,707	295,291	264,976	233,739	728,832	301,094	74,100	30,637	2,584,389
Total principal and interest	\$ 1,358,987	\$ 1,364,479	\$ 1,366,820	\$ 1,368,304	\$ 1,373,927	\$ 5,135,884	\$ 2,876,094	\$ 239,100	\$ 240,637	\$ 15,324,212

Legal debt margin

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

Conduit debt obligations

From time to time, the County has issued Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. The County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of December 31, 2017, there was one series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$693,563.

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FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2017

3. Detailed notes on all funds (continued)

D. Interfund transfers

Interfund operating transfers were as follows:

From	To	Statutory Authority	
General	Capital Improvement Reserve	19-120	\$ 301,635
General	Community Services Center		200,039
General	Economic Development Incentives		30,747
General	GIS		80,000
General	Juvenile Detention Center	38-504	422,387
General	Oil & Gas Valuation Depletion Trust		99,994
Ambulance	Capital Improvement Reserve	19-120	86,000
County Employee Benefit	Health		300,000
Free Fair and Fair Grounds	Finney County Fair Association	2-132	53,000
Free Fair and Fair Grounds	Capital Improvement Reserve	19-120	50,000
Health	Capital Improvement Reserve	19-120	65,727
Health	Women, Infants and Children Grant	65-204	64,292
Juvenile Detention Center	Juvenile Detention Center Building	38-504	10,000
Juvenile Detention Center	Juvenile Detention Center Grants	38-504	11,945
Noxious Weed	Noxious Weed Capital Outlay	2-1318	10,000
Oil & Gas Valuation Depletion Trust	General	79-4231	242,000
Public Works	Special Highway Improvement	68-590	510,000
Public Works	Special Road Machinery and Equipment	68-141g	240,000
Landfill	General		240,000
Total			<u>\$ 3,017,766</u>

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FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2017

4. Other information

A. Risk management and self-insurance

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

The County has partially self-funded employees' health care costs. "Stop loss" coverage is maintained for claims above \$3,994,437 at December 31, 2017. 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, 2017. 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

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.

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 earned 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 earned at December 31, 2017, 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.

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2017

4. Other information (continued)

D. Compensated absences (continued)

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 earned at December 31, 2017, has not been quantified in this financial statement.

The Finney County Extension Council's policy regarding vacation leave pay permits employees to earn vacation leave days at a maximum rate of 22 days per year; employees can carryover a maximum of 38 days to the following year. Upon resignation or retirement, employees are entitled to payment for a maximum of 22 days accrued vacation earned. The cost of the accrued vacation earned at December 31, 2017, has not been quantified in this financial statement.

E. Defined benefit pension plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium from the period of January 1, 2017 through September 30, 2017, for the Death and Disability Program) and the statutory contribution rate was 8.46% for the fiscal year ended December 31, 2017. Contributions to the pension plan from Finney County, Kansas were \$1,158,363 for the year ended December 31, 2017.

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2017

4. Other information (continued)

E. Defined benefit pension plan (continued)

Net pension liability: At December 31, 2017, the County's proportionate share of the collective net pension liability reported by KPERS was \$11,475,418. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. 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 nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Employees of the Finney County Extension Council, a related municipal entity, also participate in the Kansas Public Employees Retirement System. All contribution requirements were met by the related municipal entity and its employees. Contributions to the pension plan from Finney County Extension Council were \$2,321 for the year ended December 31, 2017, and the Council's proportionate share of the collective net pension liability reported by KPERS was \$31,953.

F. Commitments and contingencies

Grant audits

The County participates in a number of federally assisted grant programs. These programs are subject to financial and compliance audits by the grantors, their representatives and/or the Uniform Guidance requirements. As of December 31, 2017, there were no known material questioned or disallowed costs as a result of grant audits completed or in process.

Operating leases

The County has entered into operating lease agreements for the use of facilities and equipment. Lease payments under these agreements totaled \$44,835 for the year ended December 31, 2017. Total future minimum lease payments are \$32,655 through 2018.

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FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2017

4. Other information (continued)

F. Commitments and contingencies (continued)

Contracts - Finney County Public Library

On September 29, 2016, the Library Board of Trustees entered into a contract with Library Systems & Services, LLC for the management and operation of the Finney County Public Library. The contract was effective for the period January 1, 2017, through December 31, 2021. The fees under this contract for 2017 are \$958,616. Total future minimum payments are as follows:

Year	Total
2018	\$ 982,582
2019	1,007,147
2020	1,032,326
2021	1,058,135
Total	<u>\$ 4,080,190</u>

G. Related party transactions

Various departments and funds within the County provide goods and services to other operating departments. Charges for these services are billed in the same manner such services would be billed to the general public and are handled as arm's length transactions in the normal course of business.

H. Subsequent events

Subsequent to December 31, 2017, the County accepted bids totaling \$135,463 to purchase two tractors.

Regulatory Required Supplemental Information

FINNEY COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2017

	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
<u>General Fund</u>					
General	\$ 9,990,865	\$ -	\$ 9,990,865	\$ 9,535,250	\$ (455,615)
<u>Special Purpose Funds</u>					
Aging	297,000	-	297,000	295,849	(1,151)
Alcohol Programs	21,273	-	21,273	10,000	(11,273)
Ambulance	1,803,469	-	1,803,469	1,780,612	(22,857)
Capital Improvement Program	2,480,879	-	2,480,879	615,375	(1,865,504)
Community Services Center	295,539	-	295,539	139,636	(155,903)
County Employee Benefit	5,420,776	-	5,420,776	3,666,998	(1,753,778)
Economic Development	119,615	-	119,615	119,615	-
Economic Development Incentive	1,651,551	-	1,651,551	262,034	(1,389,517)
E911 Services	10,000	-	10,000	-	(10,000)
Free Fair and Fair Grounds	608,436	-	608,436	494,168	(114,268)
GIS	238,638	-	238,638	162,221	(76,417)
Guest Tax	910,576	-	910,576	910,576	-
Health	2,081,848	-	2,081,848	1,803,653	(278,195)
Historical Museum	210,000	-	210,000	209,068	(932)
Juvenile Detention Center	1,631,178	-	1,631,178	1,535,370	(95,808)
Juvenile Detention Center Building	46,770	-	46,770	-	(46,770)
Law Enforcement	6,734,245	-	6,734,245	6,584,478	(149,767)
Library Maintenance	910,228	-	910,228	903,851	(6,377)
Intellectual Disability Services	180,000	-	180,000	168,266	(11,734)
Noxious Weed	495,785	-	495,785	408,788	(86,997)
Noxious Weed Capital Outlay	69,922	-	69,922	-	(69,922)
Parks and Recreation	18,617	-	18,617	14,950	(3,667)
Public Works	4,322,512	-	4,322,512	3,808,833	(513,679)
<u>Business Funds</u>					
Landfill	980,015	-	980,015	264,989	(715,046)
Sewer District #1	430,171	-	430,171	126,884	(303,307)
Sewer District #2	84,243	-	84,243	48,319	(35,924)
Sewer District #3	132,700	-	132,700	142,261	9,561
Sewer District #3 Bond and Interest	48,725	-	48,725	48,725	-
<u>Trust Funds</u>					
CDBG Revolving Loan Fund	295,250	-	295,250	643	(294,607)

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
- *County Treasurer
- *County Clerk
- *Register of Deeds
- *Computer Support Services
- *County Appraiser
- *Building Maintenance
- *Agricultural extension
- *Soil conservation
- *Animal shelter
- *Economic development

Public Safety

- *County Attorney
- *District Court
- *25th Judicial District
- *Emergency Management
- *CASA
- *Radio lease

Health and Sanitation

- *Mental health

FINNEY COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes	\$ 13,522,190	\$ 6,664,205	\$ 6,450,156	\$ 214,049
Intergovernmental revenue	107,573	123,836	142,062	(18,226)
Licenses and fees	1,205,338	734,525	265,000	469,525
Use of money and property	115,050	224,205	2,000	222,205
Other	693,680	462,848	56,800	406,048
Transfers in	-	482,000	482,000	-
Total receipts	15,643,831	8,691,619	\$ 7,398,018	\$ 1,293,601
Expenditures:				
General government	5,445,982	5,608,722	\$ 6,146,033	\$ (537,311)
Public safety	9,142,805	2,641,726	2,840,448	(198,722)
Health and sanitation	150,000	150,000	150,000	-
Transfers out	760,962	1,134,802	854,384	280,418
Total expenditures	15,499,749	9,535,250	\$ 9,990,865	\$ (455,615)
Receipts over (under) expenditures	144,082	(843,631)		
Unencumbered cash, beginning of year	4,361,751	4,505,833		
Unencumbered cash, end of year	\$ 4,505,833	\$ 3,662,202		

Special Purpose Funds

Fund Descriptions

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

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

Aging:

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

Alcohol Programs:

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

Ambulance:

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

Bioterrorism Grant:

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

Capital Improvement Program:

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

Capital Improvement Reserve:

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

Community Correction:

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

Community Services Center:

This fund is used to account for monies received from departments as rent to fund the operations of the Community Services Center building.

County Attorney's Training:

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

County Employee Benefit:

This fund is used to account for monies levied to fund the County's self-funded health insurance program and other employee benefits.

Economic Development:

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

Special Purpose Funds

(continued)

Economic Development Incentive:

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

E911 Services:

This fund is used to account for the activities of the County's E911 emergency communications system funded by a special telephone use tax on each access line in Finney County.

Finney County Fair Association:

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

Free Fair and Fair Grounds:

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

GIS:

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

Guest Tax

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

Health:

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

Historical Museum:

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

Jail Commissary and Telephone:

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

Juvenile Detention Center:

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

Juvenile Detention Center Building:

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

Juvenile Detention Center Grants:

This fund is used to account for grant monies to be used to develop programs at the Southwest Kansas Regional Juvenile Detention Center.

Special Purpose Funds

(continued)

Law Enforcement:

This fund is used to account for monies to carry out the operations of the Sheriff Department.

Library Maintenance:

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

Intellectual Disability Services:

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

Noxious Weed:

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

Noxious Weed Capital Outlay:

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

Oil & Gas Valuation Depletion Trust:

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

Parks and Recreation:

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

County Clerk's Technology:

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

Register of Deeds' Technology:

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

County Treasurer's Technology:

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

Public Works:

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

Special Alcohol and Drug:

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

Special Purpose Funds

(continued)

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 the Special Olympics program, purchase of awareness materials, and sponsorship of public programs.

Sheriff's Special Account:

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

Federal and State Forfeiture:

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

State Drug Tax Assessment:

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

Women, Infants and Children Grant:

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

Youth Services:

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

Note: The County budgets all special purpose funds except for Bioterrorism Grant; Capital Improvement Reserve; Community Correction; County Attorney's Training; Finney County Fair Association; Jail Commissary and Telephone; Juvenile Detention Center Grants; Oil & Gas Valuation Depletion Trust; County Clerk's Technology; Register of Deeds' Technology; County Treasurer's Technology; Special Alcohol and Drug; Special Highway Improvement; Special Road Machinery and Equipment; Sheriff's Crime Prevention; Sheriff's Special Account; Federal and State Forfeiture; State Drug Tax Assessment; Women, Infants and Children Grant; 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, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 264,201	\$ 256,907	\$ 266,308	\$ (9,401)
Motor vehicle	22,734	22,699	24,904	(2,205)
Delinquent property	4,694	4,872	-	4,872
Motor vehicle excise tax	354	359	466	(107)
Recreational vehicle tax	336	362	571	(209)
In lieu of	1,873	4,344	3,962	382
Total receipts	294,192	289,543	\$ 296,211	\$ (6,668)
Expenditures:				
Other public service:				
Committee on Aging	297,000	295,849	\$ 297,000	\$ (1,151)
Total expenditures	297,000	295,849	\$ 297,000	\$ (1,151)
Receipts under expenditures	(2,808)	(6,306)		
Unencumbered cash, beginning of year	9,451	6,643		
Unencumbered cash, end of year	\$ 6,643	\$ 337		

FINNEY COUNTY, KANSAS
Alcohol Programs Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Intergovernmental revenue	\$ 13,354	\$ 10,096	\$ 11,560	\$ (1,464)
Total receipts	13,354	10,096	\$ 11,560	\$ (1,464)
Expenditures:				
Health and sanitation:				
Contractual	10,000	10,000	\$ 21,273	\$ (11,273)
Total expenditures	10,000	10,000	\$ 21,273	\$ (11,273)
Receipts over expenditures	3,354	96		
Unencumbered cash, beginning of year	3,193	6,547		
Unencumbered cash, end of year	\$ 6,547	\$ 6,643		

FINNEY COUNTY, KANSAS
 Ambulance Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 590,260	\$ 993,397	\$ 1,029,294	\$ (35,897)
Motor vehicle	67,792	55,170	55,645	(475)
Delinquent property	12,551	12,780	-	12,780
Motor vehicle excise tax	1,145	802	1,041	(239)
Recreational vehicle tax	1,043	855	1,276	(421)
In lieu of	4,364	16,517	8,852	7,665
Intergovernmental revenue	-	33,851	-	33,851
Licenses and fees	615,055	639,179	350,000	289,179
Other	2,085	5,359	-	5,359
Total receipts	<u>1,294,295</u>	<u>1,757,910</u>	<u>\$ 1,446,108</u>	<u>\$ 311,802</u>
Expenditures:				
Public safety:				
Personnel services	1,272,364	1,344,443	\$ 1,361,873	\$ (17,430)
Contractual services	109,893	95,265	131,000	(35,735)
Commodities	79,434	87,557	82,100	5,457
Capital outlay	-	-	11,000	(11,000)
Emergency management:				
Personnel services	-	109,535	117,946	(8,411)
Contractual services	-	9,911	12,850	(2,939)
Commodities	-	27,901	11,700	16,201
Transfers out:				
Capital Improvement Reserve	75,000	86,000	75,000	11,000
Total expenditures	<u>1,536,691</u>	<u>1,760,612</u>	<u>\$ 1,803,469</u>	<u>\$ (42,857)</u>
Receipts under expenditures	(242,396)	(2,702)		
Unencumbered cash, beginning of year	<u>947,278</u>	<u>704,882</u>		
Unencumbered cash, end of year	<u>\$ 704,882</u>	<u>\$ 702,180</u>		

FINNEY COUNTY, KANSAS
Bioterrorism Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Intergovernmental revenue:		
State and federal aid	<u>\$ 29,585</u>	<u>\$ 21,516</u>
Total receipts	<u>29,585</u>	<u>21,516</u>
Expenditures:		
Public safety:		
Contractual services	12,908	21,065
Commodities	<u>4,197</u>	<u>2,853</u>
Total expenditures	<u>17,105</u>	<u>23,918</u>
Receipts over (under) expenditures	12,480	(2,402)
Unencumbered cash, beginning of year	<u>27,614</u>	<u>40,094</u>
Unencumbered cash, end of year	<u>\$ 40,094</u>	<u>\$ 37,692</u>

FINNEY COUNTY, KANSAS
Capital Improvement Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes:				
Local sales	\$ 1,018,412	\$ 984,432	\$ 950,000	\$ 34,432
Total receipts	1,018,412	984,432	\$ 950,000	\$ 34,432
Expenditures:				
General government:				
Capital outlay	831,264	615,375	\$ 2,480,879	\$ (1,865,504)
Total expenditures	831,264	615,375	\$ 2,480,879	\$ (1,865,504)
Receipts over expenditures	187,148	369,057		
Unencumbered cash, beginning of year	908,902	1,096,050		
Unencumbered cash, end of year	\$ 1,096,050	\$ 1,465,107		

FINNEY COUNTY, KANSAS
Capital Improvement Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in:		
General	\$ 112,983	\$ 301,635
Ambulance	75,000	86,000
Free Fair and Fair Grounds	24,675	50,000
GIS	40,000	-
Health	20,000	65,727
Total receipts	<u>272,658</u>	<u>503,362</u>
Expenditures:		
General government:		
Capital outlay	<u>233,200</u>	<u>399,966</u>
Total expenditures	<u>233,200</u>	<u>399,966</u>
Receipts over expenditures	39,458	103,396
Unencumbered cash, beginning of year	<u>1,595,426</u>	<u>1,634,884</u>
Unencumbered cash, end of year	<u>\$ 1,634,884</u>	<u>\$ 1,738,280</u>

FINNEY COUNTY, KANSAS
Community Correction Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental revenue:		
State and federal aid	\$ 439,928	\$ 445,141
Reimbursements and restitution	<u>137,420</u>	<u>173,095</u>
Total receipts	<u>577,348</u>	<u>618,236</u>
Expenditures:		
Public safety:		
Personnel services	551,534	538,372
Contractual services	36,008	28,464
Commodities	7,241	14,737
Capital outlay	<u>-</u>	<u>3,000</u>
Total expenditures	<u>594,783</u>	<u>584,573</u>
Receipts over (under) expenditures	(17,435)	33,663
Unencumbered cash, beginning of year	<u>213,476</u>	<u>196,041</u>
Unencumbered cash, end of year	<u>\$ 196,041</u>	<u>\$ 229,704</u>

FINNEY COUNTY, KANSAS
Community Services Center Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Rents	\$ 36,313	\$ 88,699	\$ 90,000	\$ (1,301)
AFAC reimbursement	-	-	5,500	(5,500)
Transfers in:				
General	-	200,039	200,039	-
Total receipts	<u>36,313</u>	<u>288,738</u>	<u>\$ 295,539</u>	<u>\$ (6,801)</u>
Expenditures:				
Public safety:				
Personnel	-	75,605	\$ 191,089	\$ (115,484)
Contractual	4,282	54,193	84,550	(30,357)
Commodities	1,101	7,211	19,900	(12,689)
Capital outlay	-	2,627	-	2,627
Total expenditures	<u>5,383</u>	<u>139,636</u>	<u>\$ 295,539</u>	<u>\$ (155,903)</u>
Receipts over expenditures	30,930	149,102		
Unencumbered cash, beginning of year	-	30,930		
Unencumbered cash, end of year	<u>\$ 30,930</u>	<u>\$ 180,032</u>		

FINNEY COUNTY, KANSAS
County Attorney's Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 6,075	\$ 6,139
Total receipts	<u>6,075</u>	<u>6,139</u>
Expenditures:		
Public safety:		
Contractual services	3,037	3,060
Commodities	<u>1,104</u>	<u>3,337</u>
Total expenditures	<u>4,141</u>	<u>6,397</u>
Receipts over (under) expenditures	1,934	(258)
Unencumbered cash, beginning of year	<u>21,272</u>	<u>23,206</u>
Unencumbered cash, end of year	<u>\$ 23,206</u>	<u>\$ 22,948</u>

FINNEY COUNTY, KANSAS
County Employee Benefit Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 2,460,909	\$ 1,902,734	\$ 1,974,749	\$ (72,015)
Motor vehicle	309,299	230,846	232,124	(1,278)
Delinquent property	57,066	51,574	-	51,574
Motor vehicle excise tax	4,838	3,345	4,342	(997)
Recreational vehicle tax	4,591	3,575	5,324	(1,749)
In lieu of	27,242	32,513	36,925	(4,412)
Other	1,875	1,748	-	1,748
Total receipts	2,865,820	2,226,335	\$ 2,253,464	\$ (27,129)
Expenditures:				
General government:				
Health insurance	3,274,346	3,314,559	\$ 5,420,776	\$ (2,106,217)
Workers compensation	13,027	-	-	-
Miscellaneous	47,636	52,439	-	52,439
Transfers out:				
Health	350,000	300,000	-	300,000
Total expenditures	3,685,009	3,666,998	\$ 5,420,776	\$ (1,753,778)
Receipts under expenditures	(819,189)	(1,440,663)		
Unencumbered cash, beginning of year	6,089,425	5,270,236		
Unencumbered cash, end of year	\$ 5,270,236	\$ 3,829,573		

FINNEY COUNTY, KANSAS
Economic Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 112,594	\$ 103,520	\$ 107,096	\$ (3,576)
Motor vehicle	9,473	9,706	10,591	(885)
Delinquent property	1,875	1,994	-	1,994
Motor vehicle excise tax	153	153	198	(45)
Recreational vehicle tax	143	154	243	(89)
In lieu of	1,078	1,755	1,685	70
Total receipts	125,316	117,282	\$ 119,813	\$ (2,531)
Expenditures:				
Other public service:				
Economic Development Commission	125,000	119,615	\$ 119,615	\$ -
Total expenditures	125,000	119,615	\$ 119,615	\$ -
Receipts over (under) expenditures	316	(2,333)		
Unencumbered cash, beginning of year	3,263	3,579		
Unencumbered cash, end of year	\$ 3,579	\$ 1,246		

FINNEY COUNTY, KANSAS
Economic Development Incentive Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Receipts:				
Intergovernmental revenue:				
City of Garden City	\$ 55,139	\$ 60,000	\$ 60,000	\$ -
Other	1,000	1,000	-	1,000
Transfers in:				
General	125,000	30,747	120,000	(89,253)
Total receipts	181,139	91,747	\$ 180,000	\$ (88,253)
Expenditures:				
General government:				
Economic development incentives	4,998	262,034	\$ 1,651,551	\$ (1,389,517)
Total expenditures	4,998	262,034	\$ 1,651,551	\$ (1,389,517)
Receipts over (under) expenditures	176,141	(170,287)		
Unencumbered cash, beginning of year	1,286,551	1,462,692		
Unencumbered cash, end of year	\$ 1,462,692	\$ 1,292,405		

FINNEY COUNTY, KANSAS
E911 Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Licenses and fees	\$ 22,666	\$ -	\$ 10,000	\$ (10,000)
Reimbursement on radio system	50,248	-	-	-
Total receipts	72,914	-	\$ 10,000	\$ (10,000)
Expenditures:				
Public safety:				
Contractual services	17,140	-	\$ 10,000	\$ (10,000)
Capital outlay	67,879	-	-	-
Total expenditures	85,019	-	\$ 10,000	\$ (10,000)
Receipts over (under) expenditures	(12,105)	-		
Unencumbered cash, beginning of year	12,105	-		
Unencumbered cash, end of year	\$ -	\$ -		

FINNEY COUNTY, KANSAS
Finney County Fair Association Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 50,411	\$ 43,571
Transfers in:		
Free Fair and Fair Grounds	53,000	53,000
Total receipts	<u>103,411</u>	<u>96,571</u>
Expenditures:		
Culture and recreation:		
Personnel services	4,403	4,601
Contractual services	62,973	66,439
Commodities	<u>32,170</u>	<u>19,036</u>
Total expenditures	<u>99,546</u>	<u>90,076</u>
Receipts over expenditures	3,865	6,495
Unencumbered cash, beginning of year	<u>16,315</u>	<u>20,180</u>
Unencumbered cash, end of year	<u>\$ 20,180</u>	<u>\$ 26,675</u>

FINNEY COUNTY, KANSAS
 Free Fair and Fair Grounds Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 309,972	\$ 352,429	\$ 365,458	\$ (13,029)
Motor vehicle	29,514	27,476	29,222	(1,746)
Delinquent property	5,488	5,893	-	5,893
Motor vehicle excise tax	483	421	547	(126)
Recreational vehicle tax	446	433	670	(237)
In lieu of	2,708	5,925	4,649	1,276
Use of money and property	116,807	108,486	90,000	18,486
Other	17	-	-	-
Total receipts	<u>465,435</u>	<u>501,063</u>	<u>\$ 490,546</u>	<u>\$ 10,517</u>
Expenditures:				
Culture and recreation:				
Personnel services	260,968	233,574	\$ 305,736	\$ (72,162)
Contractual services	150,301	152,850	193,600	(40,750)
Commodities	3,466	4,744	6,100	(1,356)
Capital outlay	2,000	-	50,000	(50,000)
Transfers out:				
Finney County Fair Association	53,000	53,000	53,000	-
Capital Improvement Reserve	24,675	50,000	-	50,000
Total expenditures	<u>494,410</u>	<u>494,168</u>	<u>\$ 608,436</u>	<u>\$ (114,268)</u>
Receipts over (under) expenditures	(28,975)	6,895		
Unencumbered cash, beginning of year	<u>245,481</u>	<u>216,506</u>		
Unencumbered cash, end of year	<u>\$ 216,506</u>	<u>\$ 223,401</u>		

FINNEY COUNTY, KANSAS
 GIS Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Receipts:				
Intergovernmental revenue:				
City of Garden City	\$ 80,000	\$ 80,000	\$ 80,000	\$ -
Other	394	1,023	-	1,023
Transfers in:				
General	80,000	80,000	80,000	-
Total receipts	160,394	161,023	\$ 160,000	\$ 1,023
Expenditures:				
Other public service:				
Personnel services	117,300	115,697	\$ 120,688	\$ (4,991)
Contractual services	11,465	9,453	39,250	(29,797)
Commodities	4,702	-	18,700	(18,700)
Capital outlay	36,221	37,071	60,000	(22,929)
Transfers out:				
Capital Improvement Reserve	40,000	-	-	-
Total expenditures	209,688	162,221	\$ 238,638	\$ (76,417)
Receipts under expenditures	(49,294)	(1,198)		
Unencumbered cash, beginning of year	199,987	150,693		
Unencumbered cash, end of year	\$ 150,693	\$ 149,495		

FINNEY COUNTY, KANSAS
 Guest Tax Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Taxes:				
Transient guest tax	\$ 906,743	\$ 958,705	\$ 958,706	\$ (1)
Total receipts	906,743	958,705	\$ 958,706	\$ (1)
Expenditures:				
Culture and recreation:				
Convention and Visitors Bureau	750,000	800,000	\$ 800,000	\$ -
City of Garden City	-	110,575	110,576	(1)
Total expenditures	750,000	910,575	\$ 910,576	\$ (1)
Receipts over expenditures	156,743	48,130		
Unencumbered cash, beginning of year	5,632	162,375		
Unencumbered cash, end of year	\$ 162,375	\$ 210,505		

FINNEY COUNTY, KANSAS
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 423,889	\$ 527,659	\$ 546,683	\$ (19,024)
Motor vehicle	36,354	36,503	39,962	(3,459)
Delinquent property	7,387	7,963	-	7,963
Motor vehicle excise tax	575	576	747	(171)
Recreational vehicle tax	543	579	916	(337)
In lieu of	3,615	8,846	6,357	2,489
Intergovernmental revenue:				
State and federal aid	315,722	276,631	300,000	(23,369)
Licenses and fees	533,021	580,938	343,000	237,938
Other	1,861	2,702	725,000	(722,298)
Transfers in:				
County Employee Benefits	350,000	300,000	-	300,000
Total receipts	<u>1,672,967</u>	<u>1,742,397</u>	<u>\$ 1,962,665</u>	<u>\$ (220,268)</u>
Expenditures:				
Health and sanitation:				
Personnel services	1,086,129	1,042,182	\$ 1,291,848	\$ (249,666)
Contractual services	200,969	127,705	345,000	(217,295)
Commodities	341,631	378,376	322,500	55,876
Capital outlay	-	56,773	122,500	(65,727)
Wellness				
Personnel services	-	2,551	-	2,551
Contractual services	-	60,472	-	60,472
Commodities	-	5,575	-	5,575
Transfers out:				
Capital Improvement Reserve	20,000	65,727	-	65,727
Women, Infants and Children Grant	-	64,292	-	64,292
Total expenditures	<u>1,648,729</u>	<u>1,803,653</u>	<u>\$ 2,081,848</u>	<u>\$ (278,195)</u>
Receipts over (under) expenditures	24,238	(61,256)		
Unencumbered cash, beginning of year	<u>353,461</u>	<u>377,699</u>		
Unencumbered cash, end of year	<u>\$ 377,699</u>	<u>\$ 316,443</u>		

FINNEY COUNTY, KANSAS
 Historical Museum Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 187,954	\$ 182,355	\$ 188,932	\$ (6,577)
Motor vehicle	15,230	16,010	17,699	(1,689)
Delinquent property	3,106	3,335	-	3,335
Motor vehicle excise tax	241	255	331	(76)
Recreational vehicle tax	227	255	406	(151)
In lieu of	1,719	3,084	2,816	268
Total receipts	<u>208,477</u>	<u>205,294</u>	<u>\$ 210,184</u>	<u>\$ (4,890)</u>
Expenditures:				
Culture and recreation:				
Historical society	<u>210,000</u>	<u>209,068</u>	<u>\$ 210,000</u>	<u>\$ (932)</u>
Total expenditures	<u>210,000</u>	<u>209,068</u>	<u>\$ 210,000</u>	<u>\$ (932)</u>
Receipts under expenditures	(1,523)	(3,774)		
Unencumbered cash, beginning of year	<u>5,537</u>	<u>4,014</u>		
Unencumbered cash, end of year	<u>\$ 4,014</u>	<u>\$ 240</u>		

FINNEY COUNTY, KANSAS
Jail Commissary and Telephone Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 88,477	\$ 96,227
Reimbursements	<u>50,966</u>	<u>74,085</u>
Total receipts	<u>139,443</u>	<u>170,312</u>
Expenditures:		
Public safety:		
Contractual services	1,233	23,546
Commodities	98,319	98,560
Capital outlay	<u>65,985</u>	<u>22,619</u>
Total expenditures	<u>165,537</u>	<u>144,725</u>
Receipts over (under) expenditures	(26,094)	25,587
Unencumbered cash, beginning of year	<u>99,110</u>	<u>73,016</u>
Unencumbered cash, end of year	<u>\$ 73,016</u>	<u>\$ 98,603</u>

FINNEY COUNTY, KANSAS
 Juvenile Detention Center Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Receipts:				
Intergovernmental revenue:				
State and federal aid	\$ 20,242	\$ 15,955	\$ 51,000	\$ (35,045)
Other counties/agencies	916,748	1,054,955	1,100,000	(45,045)
Other	52,222	41,048	1,000	40,048
Transfers in:				
General	442,979	422,387	449,345	(26,958)
Total receipts	<u>1,432,191</u>	<u>1,534,345</u>	<u>\$ 1,601,345</u>	<u>\$ (67,000)</u>
Expenditures:				
Public safety:				
Personnel services	1,264,685	1,300,166	\$ 1,347,778	\$ (47,612)
Contractual services	61,892	78,115	76,250	1,865
Commodities	93,279	91,183	97,150	(5,967)
Capital outlay	-	43,961	100,000	(56,039)
Transfers out:				
Juvenile Detention Center Building	10,000	10,000	10,000	-
Juvenile Detention Center Grants	-	11,945	-	11,945
Total expenditures	<u>1,429,856</u>	<u>1,535,370</u>	<u>\$ 1,631,178</u>	<u>\$ (95,808)</u>
Receipts over (under) expenditures	2,335	(1,025)		
Unencumbered cash, beginning of year	<u>350,006</u>	<u>352,341</u>		
Unencumbered cash, end of year	<u>\$ 352,341</u>	<u>\$ 351,316</u>		

FINNEY COUNTY, KANSAS
Juvenile Detention Center Building Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Use of money and property	\$ 48	\$ 122	\$ -	\$ 122
Transfers in:				
Juvenile Detention Center	10,000	10,000	10,000	-
Total receipts	10,048	10,122	\$ 10,000	\$ 122
Expenditures:				
Public safety:				
Capital outlay	-	-	\$ 46,770	\$ (46,770)
Total expenditures	-	-	\$ 46,770	\$ (46,770)
Receipts over expenditures	10,048	10,122		
Unencumbered cash, beginning of year	26,770	36,818		
Unencumbered cash, end of year	\$ 36,818	\$ 46,940		

FINNEY COUNTY, KANSAS
Juvenile Detention Center Grants Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Intergovernmental revenue:		
State and federal aid	\$ 25,701	\$ -
Transfers in:		
Juvenile Detention Center	<u>-</u>	<u>11,945</u>
Total receipts	<u>25,701</u>	<u>11,945</u>
Expenditures:		
Public safety:		
Commodities	938	-
Capital outlay	<u>31,764</u>	<u>23,152</u>
Total expenditures	<u>32,702</u>	<u>23,152</u>
Receipts under expenditures	(7,001)	(11,207)
Unencumbered cash, beginning of year	<u>18,208</u>	<u>11,207</u>
Unencumbered cash, end of year	<u>\$ 11,207</u>	<u>\$ -</u>

FINNEY COUNTY, KANSAS
Law Enforcement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ -	\$ 6,699,599	\$ 6,936,534	\$ (236,935)
Delinquent property	-	16,565	-	16,565
In lieu of	-	108,786	-	108,786
Intergovernmental revenue	-	3,045	-	3,045
Other	-	165,058	-	165,058
Total receipts	-	6,993,053	\$ 6,936,534	\$ 56,519
Expenditures:				
Public safety:				
Personnel services	-	5,211,173	\$ 5,363,620	\$ (152,447)
Contractual services	-	406,268	366,500	39,768
Commodities	-	722,489	741,125	(18,636)
Capital outlay	-	244,548	263,000	(18,452)
Total expenditures	-	6,584,478	\$ 6,734,245	\$ (149,767)
Receipts over expenditures	-	408,575		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	\$ -	\$ 408,575		

FINNEY COUNTY, KANSAS
Library Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 853,637	\$ 784,723	\$ 813,927	\$ (29,204)
Motor vehicle	71,884	73,489	80,494	(7,005)
Delinquent property	14,401	15,144	-	15,144
Motor vehicle excise tax	1,156	1,160	1,506	(346)
Recreational vehicle tax	1,080	1,167	1,847	(680)
In lieu of	8,176	13,300	12,805	495
Total receipts	<u>950,334</u>	<u>888,983</u>	<u>\$ 910,579</u>	<u>\$ (21,596)</u>
Expenditures:				
Culture and recreation:				
Finney County Library	<u>956,398</u>	<u>903,851</u>	<u>\$ 910,228</u>	<u>\$ (6,377)</u>
Total expenditures	<u>956,398</u>	<u>903,851</u>	<u>\$ 910,228</u>	<u>\$ (6,377)</u>
Receipts under expenditures	(6,064)	(14,868)		
Unencumbered cash, beginning of year	<u>22,021</u>	<u>15,957</u>		
Unencumbered cash, end of year	<u>\$ 15,957</u>	<u>\$ 1,089</u>		

FINNEY COUNTY, KANSAS
Intellectual Disability Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 169,114	\$ 164,035	\$ 169,956	\$ (5,921)
Motor vehicle	13,110	14,237	15,947	(1,710)
Delinquent property	2,814	3,045	-	3,045
Motor vehicle excise tax	203	230	298	(68)
Recreational vehicle tax	195	227	366	(139)
In lieu of	828	2,774	2,537	237
Total receipts	<u>186,264</u>	<u>184,548</u>	<u>\$ 189,104</u>	<u>\$ (4,556)</u>
Expenditures:				
Health and sanitation:				
Distributions - SDSI	95,000	93,266	\$ 95,000	\$ (1,734)
Distributions - RCDC	<u>95,000</u>	<u>95,000</u>	<u>95,000</u>	<u>-</u>
Total expenditures	<u>190,000</u>	<u>188,266</u>	<u>\$ 190,000</u>	<u>\$ (1,734)</u>
Receipts under expenditures	(3,736)	(3,718)		
Unencumbered cash, beginning of year	<u>7,670</u>	<u>3,934</u>		
Unencumbered cash, end of year	<u>\$ 3,934</u>	<u>\$ 216</u>		

FINNEY COUNTY, KANSAS
 Noxious Weed Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 244,043	\$ 201,065	\$ 208,508	\$ (7,443)
Motor vehicle	14,256	19,821	22,992	(3,171)
Delinquent property	3,216	3,764	-	3,764
Motor vehicle excise tax	236	332	430	(98)
Recreational vehicle tax	217	320	527	(207)
In lieu of	2,055	3,424	3,658	(234)
Licenses and fees	105,004	182,690	256,000	(73,310)
Total receipts	369,027	411,416	\$ 492,115	\$ (80,699)
Expenditures:				
Public works:				
Personnel services	155,804	168,491	\$ 174,135	\$ (5,644)
Contractual services	10,797	8,817	12,850	(4,033)
Commodities	129,832	222,490	308,800	(86,310)
Transfers out:				
Noxious Weed Capital Outlay	-	10,000	-	10,000
Total expenditures	296,433	409,798	\$ 495,785	\$ (85,987)
Receipts over expenditures	72,594	1,618		
Unencumbered cash, beginning of year	3,328	75,922		
Unencumbered cash, end of year	\$ 75,922	\$ 77,540		

FINNEY COUNTY, KANSAS
Noxious Weed Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Transfers in:				
Noxious Weed	\$ -	\$ 10,000	\$ -	\$ 10,000
Total receipts	<u>-</u>	<u>10,000</u>	<u>\$ -</u>	<u>\$ 10,000</u>
Expenditures:				
Public works:				
Capital outlay	-	-	\$ 69,922	\$ (69,922)
Total expenditures	<u>-</u>	<u>-</u>	<u>\$ 69,922</u>	<u>\$ (69,922)</u>
Receipts over expenditures	-	10,000		
Unencumbered cash, beginning of year	<u>69,922</u>	<u>69,922</u>		
Unencumbered cash, end of year	<u>\$ 69,922</u>	<u>\$ 79,922</u>		

FINNEY COUNTY, KANSAS
Oil & Gas Valuation Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	\$ -	\$ 194,317
Transfers in:		
General	-	99,994
Total receipts	-	294,311
Expenditures:		
Other public service	1,842,430	-
Transfers out:		
General	-	242,000
Total expenditures	1,842,430	242,000
Receipts over (under) expenditures	(1,842,430)	52,311
Unencumbered cash, beginning of year	4,808,627	2,966,197
Unencumbered cash, end of year	<u>\$ 2,966,197</u>	<u>\$ 3,018,508</u>

FINNEY COUNTY, KANSAS
Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental revenue:				
Alcohol tax	\$ 13,354	\$ 10,096	\$ 11,560	\$ (1,464)
Total receipts	13,354	10,096	\$ 11,560	\$ (1,464)
Expenditures:				
Culture and recreation:				
Distributions	7,932	14,950	\$ 18,617	\$ (3,667)
Total expenditures	7,932	14,950	\$ 18,617	\$ (3,667)
Receipts over (under) expenditures	5,422	(4,854)		
Unencumbered cash, beginning of year	5,321	10,743		
Unencumbered cash, end of year	\$ 10,743	\$ 5,889		

FINNEY COUNTY, KANSAS
County Clerk's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 9,721	\$ 11,027
Total receipts	<u>9,721</u>	<u>11,027</u>
Expenditures:		
General government:		
Contractual services	3,027	1,761
Capital outlay	<u>-</u>	<u>5,173</u>
Total expenditures	<u>3,027</u>	<u>6,934</u>
Receipts over expenditures	6,694	4,093
Unencumbered cash, beginning of year	<u>8,064</u>	<u>14,758</u>
Unencumbered cash, end of year	<u>\$ 14,758</u>	<u>\$ 18,851</u>

FINNEY COUNTY, KANSAS
Register of Deeds' Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 46,080	\$ 44,108
Use of money and property	135	450
Total receipts	<u>46,215</u>	<u>44,558</u>
Expenditures:		
General government:		
Contractual services	<u>2,328</u>	<u>76,414</u>
Total expenditures	<u>2,328</u>	<u>76,414</u>
Receipts over (under) expenditures	43,887	(31,856)
Unencumbered cash, beginning of year	<u>45,579</u>	<u>89,466</u>
Unencumbered cash, end of year	<u>\$ 89,466</u>	<u>\$ 57,610</u>

FINNEY COUNTY, KANSAS
County Treasurer's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Licenses and fees	<u>\$ 9,721</u>	<u>\$ 11,027</u>
Total receipts	<u>9,721</u>	<u>11,027</u>
Expenditures:		
General government:		
Capital outlay	<u>7,088</u>	<u>6,666</u>
Total expenditures	<u>7,088</u>	<u>6,666</u>
Receipts over expenditures	<u>2,633</u>	<u>4,361</u>
Unencumbered cash, beginning of year	<u>5,533</u>	<u>8,166</u>
Unencumbered cash, end of year	<u>\$ 8,166</u>	<u>\$ 12,527</u>

FINNEY COUNTY, KANSAS
Public Works Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 2,393,129	\$ 2,620,720	\$ 2,717,345	\$ (96,625)
Motor vehicle	229,690	213,763	225,713	(11,950)
Delinquent property	43,500	45,039	-	45,039
Motor vehicle excise tax	3,855	3,253	4,222	(969)
Recreational vehicle tax	3,522	3,357	5,176	(1,819)
In lieu of	19,467	44,121	35,905	8,216
Intergovernmental revenue:				
State of Kansas	1,145,544	1,205,868	1,105,620	100,248
Use of money and property	114	215	-	215
Other	19,666	12,117	-	12,117
Total receipts	3,858,487	4,148,453	\$ 4,093,981	\$ 54,472
Expenditures:				
Public works:				
Personnel services	1,768,212	1,711,775	\$ 2,079,112	\$ (367,337)
Contractual services	920,798	913,120	1,343,600	(430,480)
Commodities	455,928	433,276	589,800	(156,524)
Capital outlay	-	662	210,000	(209,338)
Transfers out:				
Special Highway Improvement	1,025,000	510,000	100,000	410,000
Special Road Machinery and Equipment	150,000	240,000	-	240,000
Total expenditures	4,319,938	3,808,833	\$ 4,322,512	\$ (513,679)
Receipts over (under) expenditures	(461,451)	339,620		
Unencumbered cash, beginning of year	801,669	340,218		
Unencumbered cash, end of year	\$ 340,218	\$ 679,838		

FINNEY COUNTY, KANSAS
Special Alcohol and Drug Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Taxes:		
Delinquent taxes	\$ 1	\$ -
Total receipts	1	-
Expenditures:		
Health and sanitation	-	-
Total expenditures	-	-
Receipts over expenditures	1	-
Unencumbered cash, beginning of year	90	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, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Intergovernmental revenue:		
State and federal aid	\$ 255,071	\$ 240,052
Other	6,381	5,706
Transfers in:		
Public Works	<u>1,025,000</u>	<u>510,000</u>
Total receipts	<u>1,286,452</u>	<u>755,758</u>
Expenditures:		
Public works:		
Capital outlay	<u>818,928</u>	<u>564,527</u>
Total expenditures	<u>818,928</u>	<u>564,527</u>
Receipts over expenditures	467,524	191,231
Unencumbered cash, beginning of year	<u>4,811,040</u>	<u>5,278,564</u>
Unencumbered cash, end of year	<u>\$ 5,278,564</u>	<u>\$ 5,469,795</u>

FINNEY COUNTY, KANSAS
Special Road Machinery and Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Sale of County assets	\$ 187,654	\$ 22,525
Transfers in:		
Public Works	<u>150,000</u>	<u>240,000</u>
Total receipts	<u>337,654</u>	<u>262,525</u>
Expenditures:		
Public works:		
Capital outlay	<u>387,833</u>	<u>248,275</u>
Total expenditures	<u>387,833</u>	<u>248,275</u>
Receipts over (under) expenditures	(50,179)	14,250
Unencumbered cash, beginning of year	<u>1,093,451</u>	<u>1,043,272</u>
Unencumbered cash, end of year	<u>\$ 1,043,272</u>	<u>\$ 1,057,522</u>

FINNEY COUNTY, KANSAS
Sheriff's Crime Prevention Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Sales and donations	<u>\$ 18,748</u>	<u>\$ 35,162</u>
Total receipts	<u>18,748</u>	<u>35,162</u>
Expenditures:		
Public safety:		
Commodities	<u>14,709</u>	<u>15,979</u>
Total expenditures	<u>14,709</u>	<u>15,979</u>
Receipts over expenditures	4,039	19,183
Unencumbered cash, beginning of year	<u>1,101</u>	<u>5,140</u>
Unencumbered cash, end of year	<u>\$ 5,140</u>	<u>\$ 24,323</u>

FINNEY COUNTY, KANSAS
Sheriff's Special Account Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Other	\$ 1,000	\$ 3
Total receipts	<u>1,000</u>	<u>3</u>
Expenditures:		
Public safety:		
Contractual services	<u>100</u>	<u>503</u>
Total expenditures	<u>100</u>	<u>503</u>
Receipts over (under) expenditures	900	(500)
Unencumbered cash, beginning of year	<u>158</u>	<u>1,058</u>
Unencumbered cash, end of year	<u>\$ 1,058</u>	<u>\$ 558</u>

FINNEY COUNTY, KANSAS
Federal and State Forfeiture Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Use of money and property	\$ 19	\$ 46
Forfeitures	<u>28,442</u>	<u>17,472</u>
Total receipts	<u>28,461</u>	<u>17,518</u>
Expenditures:		
Public safety:		
Contractual services	9,800	6,295
Commodities	3,085	8,121
Capital outlay	<u>2,687</u>	<u>6,536</u>
Total expenditures	<u>15,572</u>	<u>20,952</u>
Receipts over (under) expenditures	12,889	(3,434)
Unencumbered cash, beginning of year	<u>49,565</u>	<u>62,454</u>
Unencumbered cash, end of year	<u>\$ 62,454</u>	<u>\$ 59,020</u>

FINNEY COUNTY, KANSAS
State Drug Tax Assessment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Intergovernmental revenue:		
State and federal aid	\$ 13,553	\$ 30,836
Other	<u>3,114</u>	<u>125</u>
Total receipts	<u>16,667</u>	<u>30,961</u>
Expenditures:		
Public safety:		
Contractual services	21,325	12,058
Commodities	400	-
Capital outlay	<u>8,883</u>	<u>19,223</u>
Total expenditures	<u>30,608</u>	<u>31,281</u>
Receipts under expenditures	(13,941)	(320)
Unencumbered cash, beginning of year	<u>14,740</u>	<u>799</u>
Unencumbered cash, end of year	<u>\$ 799</u>	<u>\$ 479</u>

FINNEY COUNTY, KANSAS
Women, Infants and Children Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Intergovernmental revenue:		
State and federal aid	\$ 406,630	\$ 422,404
Transfers in:		
Health	<u>-</u>	<u>64,292</u>
Total receipts	<u>406,630</u>	<u>486,696</u>
Expenditures:		
Health and sanitation:		
Personnel services	398,758	415,153
Contractual services	8,723	7,453
Commodities	<u>15,715</u>	<u>19,402</u>
Total expenditures	<u>423,196</u>	<u>442,008</u>
Receipts over (under) expenditures	(16,566)	44,688
Unencumbered cash (deficit), beginning of year	<u>(144,036)</u>	<u>(160,602)</u>
Unencumbered cash (deficit), end of year	<u>\$ (160,602)</u>	<u>\$ (115,914)</u>

FINNEY COUNTY, KANSAS
Youth Services Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Intergovernmental revenue:		
State and federal aid	\$ 650,381	\$ 529,842
Reimbursements and restitution	<u>14,998</u>	<u>23,635</u>
Total receipts	<u>665,379</u>	<u>553,477</u>
Expenditures:		
Public safety:		
Personnel services	410,414	435,441
Contractual services	90,126	90,624
Commodities	11,355	13,042
Capital outlay	<u>-</u>	<u>47,000</u>
Total expenditures	<u>511,895</u>	<u>586,107</u>
Receipts over (under) expenditures	153,484	(32,630)
Unencumbered cash (deficit), beginning of year	<u>(3,680)</u>	<u>149,804</u>
Unencumbered cash (deficit), end of year	<u>\$ 149,804</u>	<u>\$ 117,174</u>

Capital Project Funds

Fund Description

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

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

- *LEC/Courthouse Improvement
- *Correction Services Building

FINNEY COUNTY, KANSAS
 LEC/Courthouse Improvements Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Use of money and property	\$ 164	\$ -
Total receipts	<u>164</u>	<u>-</u>
Expenditures:		
Construction contracts	<u>232,949</u>	<u>167,702</u>
Total expenditures	<u>232,949</u>	<u>167,702</u>
Receipts under expenditures	(232,785)	(167,702)
Unencumbered cash, beginning of year	<u>474,224</u>	<u>241,439</u>
Unencumbered cash, end of year	<u>\$ 241,439</u>	<u>\$ 73,737</u>

FINNEY COUNTY, KANSAS
Correction Services Building Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Taxes:		
Local sales	\$ 1,018,412	\$ 984,432
Use of money and property	<u>8,429</u>	<u>2,357</u>
Total receipts	<u>1,026,841</u>	<u>986,789</u>
Expenditures:		
Engineering and other	4,129,843	685
Construction contracts	15,376	10,326
Debt service:		
Bond principal	525,000	545,000
Bond interest	<u>174,331</u>	<u>158,581</u>
Total expenditures	<u>4,844,550</u>	<u>714,592</u>
Receipts over (under) expenditures	(3,817,709)	272,197
Unencumbered cash, beginning of year	<u>4,865,039</u>	<u>1,047,330</u>
Unencumbered cash, end of year	<u>\$ 1,047,330</u>	<u>\$ 1,319,527</u>

Business Funds

Enterprise Funds

Fund Description

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

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

Landfill:

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

Sewer District #1:

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

Sewer District #2:

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

Sewer District #3:

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

Sewer District #3 Bond and Interest:

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

FINNEY COUNTY, KANSAS
Landfill Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Receipts:				
Interest and royalties	\$ 2,057	\$ 4,357	\$ -	\$ 4,357
Rent	10,200	-	-	-
Licenses and fees	132,246	130,561	90,000	40,561
Total receipts	144,503	134,918	\$ 90,000	\$ 44,918
Expenditures:				
Health and sanitation:				
Personnel services	-	-	\$ 10,000	\$ (10,000)
Contractual services	23,813	24,969	500,000	(475,031)
Commodities	-	-	10,000	(10,000)
Transfers out:				
General	-	240,000	460,015	(220,015)
Total expenditures	23,813	264,969	\$ 980,015	\$ (715,046)
Receipts over (under) expenditures	120,690	(130,051)		
Unencumbered cash, beginning of year	830,015	950,705		
Unencumbered cash, end of year	\$ 950,705	\$ 820,654		

FINNEY COUNTY, KANSAS
Sewer District #1 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 9,051	\$ 10,374	\$ 12,716	\$ (2,342)
Motor vehicle	1,780	1,458	1,864	(406)
Delinquent property	1,018	2,061	-	2,061
Recreational vehicle tax	21	17	69	(52)
User fees	<u>82,526</u>	<u>76,275</u>	<u>90,000</u>	<u>(13,725)</u>
Total receipts	<u>94,396</u>	<u>90,185</u>	<u>\$ 104,649</u>	<u>\$ (14,464)</u>
Expenditures:				
Health and sanitation:				
Personnel services	-	18,954	\$ 12,000	\$ 6,954
Contractual services	67,602	106,050	406,471	(300,421)
Commodities	269	1,860	1,700	160
Capital outlay	<u>12,569</u>	<u>-</u>	<u>10,000</u>	<u>(10,000)</u>
Total expenditures	<u>80,440</u>	<u>126,864</u>	<u>\$ 430,171</u>	<u>\$ (303,307)</u>
Receipts over (under) expenditures	13,956	(36,679)		
Unencumbered cash, beginning of year	<u>318,353</u>	<u>332,309</u>		
Unencumbered cash, end of year	<u>\$ 332,309</u>	<u>\$ 295,630</u>		

FINNEY COUNTY, KANSAS
 Sewer District #2 Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 30,395	\$ 32,295	\$ 32,484	\$ (189)
Motor vehicle	6,090	6,422	6,057	365
Delinquent property	255	982	-	982
Motor vehicle excise tax	-	-	35	(35)
Recreational vehicle tax	73	48	393	(345)
User fees	4,922	4,676	-	4,676
Other	1,500	500	-	500
Total receipts	<u>43,235</u>	<u>44,923</u>	<u>\$ 38,969</u>	<u>\$ 5,954</u>
Expenditures:				
Health and sanitation:				
Personnel services	-	26,059	\$ 12,000	\$ 14,059
Contractual services	21,770	16,043	34,743	(18,700)
Commodities	924	6,217	2,500	3,717
Capital outlay	-	-	35,000	(35,000)
Total expenditures	<u>22,694</u>	<u>48,319</u>	<u>\$ 84,243</u>	<u>\$ (35,924)</u>
Receipts over (under) expenditures	20,541	(3,396)		
Unencumbered cash, beginning of year	<u>33,941</u>	<u>54,482</u>		
Unencumbered cash, end of year	<u>\$ 54,482</u>	<u>\$ 51,086</u>		

FINNEY COUNTY, KANSAS
 Sewer District #3 Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Taxes:				
Special assessments	\$ 60,211	\$ 50,778	\$ -	\$ 50,778
Recreational vehicle tax	-	-	228	(228)
User fees	32,136	32,760	114,700	(81,940)
Total receipts	92,347	83,538	\$ 114,928	\$ (31,390)
Expenditures:				
Health and sanitation:				
Personnel services	-	33,888	\$ 35,000	\$ (1,112)
Contractual services	67,257	105,235	96,700	8,535
Commodities	261	3,138	1,000	2,138
Total expenditures	67,518	142,261	\$ 132,700	\$ 9,561
Receipts over (under) expenditures	24,829	(58,723)		
Unencumbered cash, beginning of year	50,961	75,790		
Unencumbered cash, end of year	\$ 75,790	\$ 17,067		

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, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes:				
Special assessments	\$ 56,807	\$ 41,280	\$ 49,484	\$ (8,204)
Total receipts	56,807	41,280	\$ 49,484	\$ (8,204)
Expenditures:				
Debt service:				
Principal	15,000	15,000	\$ 15,000	\$ -
Bond interest	34,438	33,725	33,725	-
Total expenditures	49,438	48,725	\$ 48,725	\$ -
Receipts over (under) expenditures	7,369	(7,445)		
Unencumbered cash (deficit), beginning of year	(26,409)	(19,040)		
Unencumbered cash (deficit), end of year	\$ (19,040)	\$ (26,485)		

Trust Funds

Nonexpendable Trust Funds

Fund Description

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

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

CDBG Revolving Loan Fund:

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

FINNEY COUNTY, KANSAS
CDBG Revolving Loan Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Loan repayments	\$ 22,103	\$ 19,716	\$ 8,800	\$ 10,916
Use of money and property	535	1,267	-	1,267
Total receipts	<u>22,638</u>	<u>20,983</u>	<u>\$ 8,800</u>	<u>\$ 12,183</u>
Expenditures:				
Other public service:				
Loan distributions	-	-	\$ 295,250	\$ (295,250)
Contractual services	567	643	-	643
Total expenditures	<u>567</u>	<u>643</u>	<u>\$ 295,250</u>	<u>\$ (294,607)</u>
Receipts over expenditures	22,071	20,340		
Unencumbered cash, beginning of year	<u>277,650</u>	<u>299,721</u>		
Unencumbered cash, end of year	<u>\$ 299,721</u>	<u>\$ 320,061</u>		

Related Municipal Entities

Fund Description

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

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

Finney County Convention and Visitors Bureau:

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

Finney County Extension Council:

The Council provides services in such areas as agriculture, home economics and 4-H clubs to all persons in the County. The Board of Directors is elected. The County levies taxes for the support of the Council.

Finney County Public Library:

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

FINNEY COUNTY, KANSAS
Finney County Convention & Visitors Bureau
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		
	Prior Year	Actual	Internal Budget*	Variance Over (Under)
Receipts:				
Intergovernmental revenues	\$ 750,000	\$ 800,000	\$ 800,000	\$ -
Other	6,682	-	-	-
Total receipts	756,682	800,000	\$ 800,000	\$ -
Expenditures:				
Culture and recreation:				
Personnel services	181,848	191,876	\$ 315,000	\$ (123,124)
Contractual services	419,640	492,874	507,000	(14,126)
Commodities	39,191	59,183	-	59,183
Total expenditures	640,679	743,933	\$ 822,000	\$ (78,067)
Receipts over expenditures	116,003	56,067		
Unencumbered cash, beginning of year	106,944	222,947		
Unencumbered cash, end of year	<u>\$ 222,947</u>	<u>\$ 279,014</u>		

*Note: This is an internal operating budget only. The Bureau is not subject to a legal budget.

FINNEY COUNTY, KANSAS
 Finney County Extension Council
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		
	Prior Year	Actual	Internal Budget*	Variance Over (Under)
Receipts:				
Intergovernmental revenue	\$ 235,206	\$ 221,047	\$ 230,362	\$ (9,315)
Use of money and property	504	47	-	47
Other	19,695	15,590	15,000	590
Total receipts	255,405	236,684	\$ 245,362	\$ (8,678)
Expenditures:				
Culture and recreation:				
Personnel services	166,349	147,016	\$ 200,362	\$ (53,346)
Contractual services	21,202	13,325	15,500	(2,175)
Commodities	29,185	30,440	21,500	8,940
Capital outlay	2,446	2,730	8,000	(5,270)
Total expenditures	219,182	193,511	\$ 245,362	\$ (51,851)
Receipts over expenditures	36,223	43,173		
Unencumbered cash, beginning of year	145,693	181,916		
Unencumbered cash, end of year	\$ 181,916	\$ 225,089		

*Note: This is an internal operating budget only. The Council 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, 2017
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		Variance
	Prior Year	Actual	Internal Budget*	Over (Under)
Receipts:				
Intergovernmental revenues	\$ 968,068	\$ 903,851	\$ 921,421	\$ (17,570)
Licenses and fees	37,677	36,459	30,000	6,459
Use of money and property	319	288	500	(212)
Other	34,736	58,188	45,073	13,115
Total receipts	1,040,800	998,786	\$ 996,994	\$ 1,792
Expenditures:				
Culture and recreation:				
Contractual services	1,002,487	958,855	\$ 956,819	\$ 2,036
Commodities	16,041	9,824	90,059	(80,235)
Capital outlay	930	2,870	-	2,870
Transfers out	28,043	-	5,000	(5,000)
Total expenditures	1,047,501	971,549	\$ 1,051,878	\$ (80,329)
Receipts over (under) expenditures	(6,701)	27,237		
Unencumbered cash, beginning of year	133,360	126,659		
Unencumbered cash, end of year	\$ 126,659	\$ 153,896		

*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, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Use of money and property	\$ 654	\$ 370
Other	2,240	2,310
Transfers in	28,043	-
	<u>30,937</u>	<u>2,680</u>
Total receipts		
Expenditures:		
Culture and recreation:		
Capital outlay	19,541	23,297
	<u>19,541</u>	<u>23,297</u>
Total expenditures		
Receipts over (under) expenditures	11,396	(20,617)
Unencumbered cash, beginning of year	128,159	139,555
	<u>\$ 139,555</u>	<u>\$ 118,938</u>
Unencumbered cash, end of year		

Agency Funds

Fund Description

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

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

County Clerk:

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

County Attorney:

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

Register of Deeds:

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

Fair Grounds:

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

District Court:

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

Law Library:

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

Sheriff:

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

Sheriff Bond:

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

Sheriff Inmate:

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

Sheriff Offender:

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

County Treasurer - Senior Center Bus Barn Project:

This fund is used to account for monies from the Finney County Council on Aging, Inc. for construction of the Senior Center's bus barn.

County Treasurer - Wildlife and Parks Account:

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

Agency Funds

(continued)

County Treasurer – Heritage Trust

This fund is used to account for the fees collected to provide assistance for preservation of historic property in Kansas.

County Treasurer - Payroll:

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

County Treasurer - Motor Vehicle Fees and Sales Tax Collections:

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

County Treasurer - Tax Collections:

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

County Treasurer - Tax Distributions:

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

FINNEY COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2017

	Cash Balance (Deficit) 1/1/17	Receipts	Disburse- ments	Cash Balance (Deficit) 12/31/17
Trust and Agency Funds:				
County Clerk	\$ 16,860	\$ 14,891	\$ 29,042	\$ 2,709
County Attorney	1,892	310,146	309,430	2,608
Register of Deeds	59,217	512,821	529,951	42,087
Fair Grounds	51,688	95,503	110,786	36,405
District Court	672,542	2,120,419	2,237,132	555,829
Law Library	123,678	41,585	33,230	132,033
Sheriff	4,233	245,072	244,530	4,775
Sheriff Bond	35,573	240,039	262,501	13,111
Sheriff Inmate	8,619	212,093	207,163	13,549
Sheriff Offender	49,704	16,682	21,622	44,764
County Treasurer:				
Senior Center Bus Barn Project	1,026	-	1,026	-
Wildlife and Parks Account	30	14,820	14,910	(60)
Heritage Trust	187	22,054	19,565	2,676
Payroll	(12,928)	4,958,886	4,963,881	(17,923)
Motor Vehicle Fees and Sales Tax Collection	121,313	3,561,005	3,572,144	110,174
Tax Collections	37,155,957	70,398,486	66,557,355	40,997,088
Tax Distributions	670,023	43,808,454	43,740,614	737,863
Total	\$ 38,959,614	\$ 126,572,956	\$ 122,854,882	\$ 42,677,688

Other Supplemental Information

FINNEY COUNTY, KANSAS
Reconciliation of 2016 Tax Roll
Regulatory Basis
For the Year Ended December 31, 2017

2016 Tax Roll as Adjusted:		
County Clerk's abstract of taxes levied		\$ 59,940,703
Supplemental tax roll		432,150
2016 taxes added/abated, net change		<u>(260,125)</u>
2016 tax roll as adjusted		<u>\$ 60,112,728</u>
2016 Tax Roll Accounted For:		
2016 current tax collections		\$ 58,885,487
Delinquent taxes:		
Personal property tax warrants	\$ 48,349	
Real estate taxes	<u>1,178,892</u>	<u>1,227,241</u>
2016 total tax roll		<u>\$ 60,112,728</u>

FINNEY COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Under
Receipts:				
Taxes:				
Ad valorem property	\$ 10,224,447	\$ 3,433,495	\$ 3,572,324	\$ (138,829)
Motor vehicle	839,005	878,456	964,289	(85,833)
Delinquent property	168,307	162,740	-	162,740
Motor vehicle excise tax	13,708	13,896	18,036	(4,140)
Recreational vehicle tax	12,703	13,959	22,116	(8,157)
Interest and fees:				
Current	13,079	29,849	20,000	9,849
Vehicle	3,337	3,467	-	3,467
Delinquent	105,125	97,050	100,000	(2,950)
Local sales	2,036,823	1,968,865	1,600,000	368,865
In lieu of	105,656	62,428	153,391	(90,963)
Total taxes	13,522,190	6,664,205	6,450,156	214,049
Intergovernmental revenue:				
Local alcoholic liquor tax	13,354	10,095	11,560	(1,465)
Severance tax	94,219	113,741	130,502	(16,761)
Total intergovernmental revenue	107,573	123,836	142,062	(18,226)
Licenses and fees:				
Mortgage registration fees	648,835	106,851	-	106,851
Officers' fees	523,948	596,439	250,000	346,439
Franchise fees	32,555	31,235	15,000	16,235
Total licenses and fees	1,205,338	734,525	265,000	469,525
Use of money and property:				
Interest on investments	114,152	222,666	2,000	220,666
Royalties	898	1,539	-	1,539
Total use of money and property	115,050	224,205	2,000	222,205
Other:				
Library reimbursement	46,800	46,800	46,800	-
Sale of County assets	43,145	92,367	-	92,367
Other	603,735	323,681	10,000	313,681
Total other	693,680	462,848	56,800	406,048
Transfers in:				
Oil & Gas Depletion Trust	-	242,000	242,000	-
Landfill	-	240,000	240,000	-
Total transfers	-	482,000	482,000	-
Total receipts	15,643,831	8,691,619	\$ 7,398,018	\$ 1,293,601

FINNEY COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
(continued)				
Expenditures:				
General government:				
General and administrative:				
Personnel services	\$ 15,270	\$ 13,654	\$ 93,616	\$ (79,962)
Contractual services	1,437,265	1,722,521	1,400,000	322,521
Commodities	110,846	112,593	147,000	(34,407)
Capital outlay	316,043	216,817	320,000	(103,183)
Grant compliance	-	-	10,000	(10,000)
Total general and administrative	1,879,424	2,065,585	1,970,616	94,969
County Commission:				
Personnel services	95,682	78,393	88,676	(10,283)
Commodities	4,262	3,971	7,100	(3,129)
Capital outlay	7,582	-	7,500	(7,500)
Total County Commission	107,526	82,364	103,276	(20,912)
County Administrator:				
Personnel services	336,193	338,368	363,675	(25,307)
Contractual services	2,192	40,388	51,300	(10,912)
Commodities	13,300	23,970	23,450	520
Total County Administrator	351,685	402,726	438,425	(35,699)
County Treasurer:				
Personnel services	520,644	504,630	552,647	(48,017)
Contractual services	15,896	20,717	18,000	2,717
Commodities	22,945	25,967	24,200	1,767
Capital outlay	-	-	500	(500)
Total County Treasurer	559,485	551,314	595,347	(44,033)
County Clerk:				
Personnel services	223,493	267,377	241,146	26,231
Contractual services	29,634	25,418	52,000	(26,582)
Commodities	46,993	26,703	35,625	(8,922)
Capital outlay	69,500	59,925	74,500	(14,575)
Total County Clerk	369,620	379,423	403,271	(23,848)
Register of Deeds:				
Personnel services	172,851	174,429	182,703	(8,274)
Contractual services	2,070	1,468	2,500	(1,032)
Commodities	2,529	3,454	4,000	(546)
Total Register of Deeds	177,450	179,351	189,203	(9,852)

FINNEY COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
Computer Support Services:				
Personnel services	\$ 328,834	\$ 268,428	\$ 380,345	\$ (111,917)
Contractual services	182,149	162,570	203,700	(41,130)
Commodities	3,016	13,720	14,450	(730)
Capital outlay	7,292	68	-	68
Total Computer Support Services	521,291	444,786	598,495	(153,709)
County Appraiser:				
Personnel services	491,586	508,681	560,961	(52,280)
Contractual services	73,823	76,596	80,800	(4,204)
Commodities	27,255	27,387	30,500	(3,113)
Capital outlay	8,495	-	-	-
Total County Appraiser	601,159	612,664	672,261	(59,597)
Building Maintenance:				
Personnel services	458,576	468,025	591,139	(123,114)
Contractual services	82,137	77,750	127,500	(49,750)
Commodities	62,062	57,415	60,000	(2,585)
Capital outlay	25,067	15,819	125,000	(109,181)
Total Building Maintenance	627,842	619,009	903,639	(284,630)
Other Agencies:				
Agricultural extension	191,500	182,500	182,500	-
Soil conservation	34,000	34,000	34,000	-
Animal shelter	25,000	25,000	25,000	-
Economic development	-	30,000	30,000	-
Total Other Agencies	250,500	271,500	271,500	-
Total general government	5,445,982	5,608,722	6,146,033	(537,311)
Public safety:				
County Attorney:				
Personnel services	1,411,126	1,409,968	1,599,343	(189,375)
Contractual services	74,658	102,369	119,500	(17,131)
Commodities	95,605	64,614	93,400	(28,786)
Capital outlay	14,971	63,928	-	63,928
Total County Attorney	1,596,360	1,640,879	1,812,243	(171,364)
Sheriff:				
Personnel services	4,985,092	-	-	-
Contractual services	289,365	-	-	-
Commodities	715,817	-	-	-
Capital outlay	262,623	-	-	-
Total Sheriff	6,252,897	-	-	-

FINNEY COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
Status Offenders Diversion:				
Personnel services	\$ 141,475	\$ -	\$ -	\$ -
Contractual services	1,826	-	-	-
Commodities	4,203	-	-	-
Total Status Offenders Diversion	147,504	-	-	-
District Court:				
Personnel services	-	20,000	-	20,000
Contractual services	672,432	760,081	788,480	(28,399)
Commodities	19,287	31,349	41,925	(10,576)
Capital outlay	106,745	80,444	85,000	(4,556)
Total District Court	798,464	891,874	915,405	(23,531)
25th Judicial District:				
Personnel services	-	20,000	-	20,000
Contractual services	52,523	30,712	58,300	(27,588)
Commodities	24,240	27,656	30,500	(2,844)
Capital outlay	11,798	18,605	12,000	6,605
Total 25th Judicial District	88,561	96,973	100,800	(3,827)
Emergency Management:				
Personnel services	109,376	-	-	-
Contractual services	11,123	-	-	-
Commodities	29,261	-	-	-
Total Emergency Management	149,760	-	-	-
Other Agencies:				
CASA	12,000	12,000	12,000	-
Radio lease	97,259	-	-	-
Total Other Agencies	109,259	12,000	12,000	-
Total public safety	9,142,805	2,641,726	2,840,448	(198,722)
Health and sanitation:				
Mental health & other	150,000	150,000	150,000	-
Total health and sanitation	150,000	150,000	150,000	-
Transfers out:				
Capital Improvement Reserve	112,983	301,635	-	301,635
Community Services Center	-	200,039	205,039	(5,000)
Economic Development Incentive	125,000	30,747	120,000	(89,253)
GIS	80,000	80,000	80,000	-
Juvenile Detention Center	442,979	422,387	449,345	(26,958)
Oil & Gas Depletion Trust	-	99,994	-	99,994
Total transfers out	760,962	1,134,802	854,384	280,418
Total expenditures	15,499,749	9,535,250	\$ 9,990,885	\$ (455,615)
Receipts over (under) nexpensitures	\$ 144,082	\$ (843,631)		

FINNEY COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
Regulatory Basis
For the Year Ended December 31, 2017

Federal Agency / Program	Federal CFDA Number	Additional Identification	Grant Number	Disbursements/Expenditures	
U.S. DEPARTMENT OF AGRICULTURE					
Passed through Kansas Department of Education:					
School Breakfast Program	10.553			\$ 5,931	
National School Lunch Program	10.555			<u>9,899</u>	
Total Child Nutrition Cluster				\$	15,830
Passed through Kansas Department of Health and Environment:					
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	ATL	201816W100343	113,404	
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	ATL	201716W100343	302,681	
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	BFPC	2015IW500343	2,510	
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	BFPC	2015IW500343	3,867	
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	Food	201716W100343	<u>1,288</u>	<u>423,750</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE					<u>439,580</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Passed through Kansas Department of Commerce:					
Community Development Block Grants / Entitlement Grants (Note 4)	14.218		86-BF-184		<u>644</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					<u>644</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Passed through Kansas Department of Health and Environment:					
Public Health Emergency Preparedness	93.069	2017	U90TP000523-06	15,265	
Public Health Emergency Preparedness	93.069	2016	U90TP000523-05	<u>20,781</u>	36,046
Family Planning Services	93.217	2017	FHPHA0769219-03	44,199	
Family Planning Services	93.217	2016	FHPHA0769219-02	<u>43,731</u>	87,930
Consolidated Health Centers - Migrant Health Centers	93.224	2016	H80CS00131-16	214	
Consolidated Health Centers - Migrant Health Centers	93.224	2015	H80CS00131-15	<u>2,004</u>	2,218
Immunization Cooperative Agreements	93.268	2017	H23IP000748-05	8,378	
Immunization Cooperative Agreements	93.268	2016	H23IP000748-04	8,486	
Immunization Cooperative Agreements	93.268	2016 - WIC	H23IP000748-04	<u>4,102</u>	20,966
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds	93.539	2017 - WIC	H23IP000748-04-01		3,846
Cancer Prevention and Control Programs	93.752		NU58DP006273-01	210	
Cancer Prevention and Control Programs	93.752		NU58DP003889-05	<u>2,009</u>	2,219

FINNEY COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
Regulatory Basis
For the Year Ended December 31, 2017

Federal Agency / Program	Federal CFDA Number	Additional Identification	Grant Number	Disbursements/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 Grant to the States	93.994	2017	B04MC30614-01	\$ 19,841	
Maternal and Child Health Services					
Block Grant to the States	93.994	2016	B04MC29344-01	25,133	\$ 44,974
TOTAL U.S. DEPARMTENT OF HEALTH AND HUMAN SERVICES					198,199
U.S. EXECUTIVE OFFICE OF THE PRESIDENT					
Passed through Kansas Bureau of Investigation:					
High Intensity Drug Trafficking Areas Program	95.001		G17MW003A	50,951	
High Intensity Drug Trafficking Areas Program	95.001		G16MW003A	11,108	62,059
TOTAL U.S. EXECUTIVE OFFICE OF THE PRESIDENT					62,059
U.S. DEPARTMENT OF HOMELAND SECURITY					
Passed through Kansas Division of Emergency Management:					
Disaster Grants - Public Assistance					
(Presidentially Declared Disasters)	97.036		PA-07-KS-4319-PW-00092(0)		44,662
Emergency Management Performance Grant	97.042	2017			29,119
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY					73,781
TOTAL FEDERAL GRANTS				\$	774,263

The accompanying Notes to Schedule of Expenditures of Federal Awards are an integral part of this schedule.

FINNEY COUNTY, KANSAS
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2017

1. General

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity programs of Finney County, Kansas, under programs of the federal government for the year ended December 31, 2017. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County.

2. Basis of accounting

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

3. De minimis cost rate

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

4. Community Development Block Grant

Receipts are from payments received on the revolving loan fund originally established through Community Development Block Grant monies. The original program was closed out in previous years. Loans receivable at December 31, 2017, totaled \$55,581.

**SINGLE AUDIT
SECTION**



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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, issued by the State of Kansas, the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Finney County, Kansas, as of and for the year ended December 31, 2017, and the related notes to the financial statement which collectively comprise the County's basic financial statement as listed in the table of contents, and have issued our report thereon dated July 9, 2018. 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, the Finney County Extension Council and the Finney County Public Library, which were not audited in accordance with *Government Auditing Standards*; accordingly, this report does not extend to those related municipal entities.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

We noted certain matters that we have reported to management of Finney County in a separate letter dated July 9, 2018.

Purpose of this Report

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

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

LEWIS, HOOPER & DICK, LLC

July 9, 2018



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

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

Report on Compliance for Each Major Federal Program

We have audited Finney County, Kansas, compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2017. Finney County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Finney County's financial statements include the operations of the Finney County Convention and Visitors Bureau, the Finney County Extension Council and the Finney County Public Library, which received no federal awards during the year ended December 31, 2017. Our compliance audit, as described below, did not include the operations of the Finney County Convention and Visitors Bureau, the Finney County Extension Council and the Finney County Public Library because they did not expend any federal awards.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Finney County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the *Kansas Municipal Audit and Accounting Guide*, issued by the State of Kansas; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Finney County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on Finney County's compliance.

Opinion on Each Major Federal Program

In our opinion, Finney County, Kansas, 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, 2017.

Report on Internal Control over Compliance

Management of Finney County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Finney County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Finney County's 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 a 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

July 9, 2018

FINNEY COUNTY, KANSAS
Schedule of Findings and Questioned Costs
December 31, 2017

I. SUMMARY OF AUDITORS' RESULTS

A. Financial Statements

- Type of auditors' report issued:

Adverse (GAAP Basis)
 Unmodified (Regulatory Basis)

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

No
 None reported
 No

Are any material weaknesses identified?
 Are any significant deficiencies identified?
 Is any noncompliance material to the financial statement noted?

B. Federal Awards

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

No
 None reported

Are any material weaknesses identified?
 Are any significant deficiencies identified?

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

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

- Identification of major programs:

CFDA	Program	Additional Information	Grant Number	Expenditures
10.557	Special Supplemental Nutrition Program for Women, Infants and Children	ATL	201816W100343	\$ 113,404
10.557	Special Supplemental Nutrition Program for Women, Infants and Children	ATL	201716W100343	302,681
10.557	Special Supplemental Nutrition Program for Women, Infants and Children	BFPC	2015IW500343	2,510
10.557	Special Supplemental Nutrition Program for Women, Infants and Children	BFPC	2015IW500343	3,867
10.557	Special Supplemental Nutrition Program for Women, Infants and Children	Food	201716W100343	1,288

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

- Auditee qualified as low-risk auditee: No

FINNEY COUNTY, KANSAS
Schedule of Findings and Questioned Costs
December 31, 2017

II. FINANCIAL STATEMENT FINDINGS

None noted

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None noted

Corrective Action Plan
and Summary Schedule of Prior Audit Findings
Relating to the Federal Award Programs
December 31, 2017

July 9, 2018

Finney County, Kansas, respectfully submits the following corrective action plan for the year ended December 31, 2017.

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

Audit period: January 1, 2017 through December 31, 2017

The findings from the December 31, 2017, 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 Auditors' 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

Finding 2016-1

The County monitored journal entries to ensure all entries were posted with the correct intent. Staff training occurred and a formal year end closing schedule was developed.

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

Sincerely,



Randall Partington
County Administrator