

FINNEY COUNTY, KANSAS

Financial Report

For the Year Ended
December 31, 2009

FINNEY COUNTY, KANSAS

Financial Report

For the Year ended December 31, 2009

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FINANCIAL
SECTION



INDEPENDENT AUDITORS' REPORT

The County Commissioners
Finney County
Garden City, Kansas 67846

We have audited the accompanying statutory basis financial statements of Finney County, Kansas, as of and for the year ended December 31, 2009, as listed in the table of contents. These statutory basis financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these statutory basis financial statements based on our audit. The prior year comparative information has been derived from the County's 2008 financial statements and, in our report dated May 5, 2009, we expressed an unqualified opinion on the statutory basis financial statements prepared on the basis of accounting described in Note 1.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and 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 Guide. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, the County prepared these statutory basis financial statements using accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matter described in the preceding paragraph, the statutory basis financial statements referred to in the first paragraph do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Finney County, Kansas, as of December 31, 2009, or the changes in its financial position, or where applicable, its cash flows for the year then ended. Further, the County has not presented a management's discussion and analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the basic financial statements.

In our opinion, the statutory basis financial statements referred to in the first paragraph present fairly, in all material respects, the cash and unencumbered cash balances of Finney County, Kansas, as of December 31, 2009, and its cash receipts and expenditures, and budgetary comparisons for the year then ended, taken as a whole under the basis of accounting described in Note 1.

405 North Sixth Street | P.O. Box 699
Garden City, KS 67846
620-275-9267 | 800-627-0636
Fax: 620-275-8936 | www.lhd.com

CPAs

Charles H. Claar, Jr, CPA
Theresa Dasenbrock, CPA, CFE
David L. Hetrick, CPA
Steven D. Josserand, CPA
Donald R. Linville, CPA
Gary A. Schlappe, CPA
Rodney Van Norden, CPA

Sue A. Bradley, CPA
Susan A. Burgardt, CPA
Shannon N. Euliss, CPA
Mary A. Floto, CPA
Tracey Homm, CPA, CSEP
Challie Metzger, CPA
Kimberly A. Roth, CPA
Kristin J. Sekavec, CPA
Monica J. Wilson, CPA

The County Commissioners
Finney County
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In accordance with Government Auditing Standards, we have also issued our report dated May 18, 2010, on our consideration of Finney County, Kansas' 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 and should be considered in assessing the results of our audit.

Our audit was performed for the purpose of forming an opinion on the statutory basis financial statements taken as a whole. The supplemental information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the statutory basis financial statements of Finney County, Kansas. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the statutory basis financial statements of Finney County, Kansas. Such additional information has been subjected to the auditing procedures applied in the audit of the statutory basis financial statements and, in our opinion, is fairly stated in all material respects, in relation to the statutory basis financial statements taken as a whole on the basis of accounting described in Note 1.


LEWIS, HOOPER & DICK, LLC

May 18, 2010

Financial Statements

FINNEY COUNTY, KANSAS
Summary of Cash Receipts, Expenditures and Unencumbered Cash
For the Year Ended December 31, 2009

<u>Fund</u>	Unencumbered Cash (Deficit) 01/01/09	Cash Receipts	Expenditures	Unencumbered Cash (Deficit) 12/31/09	Add Payables and Encumbrances	Treasurer's Cash (Deficit) 12/31/09
Operating						
General	\$ 5,540,628	\$ 11,858,821	\$ 12,492,119	\$ 4,907,330	\$ 420,766	\$ 5,328,096
Special Revenue Funds						
Aging	14,170	417,035	431,205	-	-	-
Alcohol Programs	3,843	16,908	12,000	8,751	-	8,751
Ambulance	275,596	1,421,422	1,369,649	327,369	38,932	366,301
Bioterrorism Grant	43,703	-	26,320	17,383	430	17,813
Building	127,320	166	127,486	-	-	-
Capital Improvement Reserve	470,205	120,000	145,931	444,274	-	444,274
Child in Need of Care Grant	9,296	-	9,296	-	-	-
Community Correction	-	616,196	594,862	21,334	18,272	39,606
County Attorney's Training	21,653	4,199	5,661	20,191	-	20,191
County Employee Benefit	1,576,933	1,941,682	2,290,273	1,228,342	295,306	1,523,648
Economic Development	3,499	117,435	120,076	858	-	858
Economic Development Administrative Grant	(24,150)	24,150	-	-	-	-
E911 Services	727,343	109,865	744,900	92,308	30	92,338
Emergency Planning Grants	67,157	33,878	32,464	68,571	3,537	72,108
Finney County Fair Association	22,103	133,970	128,665	27,408	-	27,408
Free Fair and Fair Grounds	171,610	506,440	487,281	190,769	8,985	199,754
GIS	235,664	174,047	124,012	285,699	4,261	289,960
Health	544,758	1,278,526	1,112,492	710,792	32,610	743,402
H1N1 Grant	-	-	16,655	(16,655)	7,127	(9,528)
Historical Museum	7,043	199,424	206,467	-	-	-
Jail Commissary and Telephone	122,644	115,816	92,297	146,163	7,172	153,335
Jail Grant	9,993	-	-	9,993	-	9,993
Juvenile Detention Center	434,366	942,842	1,281,059	96,149	34,719	130,868
Juvenile Detention Center Building	30,504	10,138	-	40,642	-	40,642
Juvenile Detention Center Grants	278	-	278	-	-	-
Library Maintenance	27,661	872,836	900,497	-	-	-
Mental Retardation	12,561	322,143	334,210	494	-	494
Noxious Weed	89,585	597,566	670,911	16,240	3,839	20,079
Noxious Weed Capital Outlay	114,539	2,489	-	117,028	-	117,028
Parks and Recreation	12,939	16,908	8,000	21,847	-	21,847
Register of Deeds' Technology	186,433	47,282	68,045	165,670	35,508	201,178
Road and Bridge	493,262	4,748,035	4,183,453	1,057,844	144,496	1,202,340
Special Alcohol and Drug	86	1	-	87	-	87
Special Highway Improvement	2,710,184	788,665	-	3,498,849	-	3,498,849
Special Road Machinery and Equipment	585,054	250,000	229,276	605,778	-	605,778
Sheriff's Crime Prevention	149	4,781	3,409	1,521	-	1,521
Sheriff's Special Account	1,424	-	740	684	-	684
Special Law Enforcement Trust	-	-	-	-	-	-
Federal and State Forfeiture	71,966	63,062	57,859	77,169	3,500	80,669
State Drug Tax Assessment	37,710	15,795	20,984	32,521	-	32,521
Western Pyramid Public Health Region	15,728	34,546	47,169	3,105	2,129	5,234
Women, Infants and Children Grant	(41,894)	355,926	400,024	(85,992)	9,368	(76,624)
Youth Services	(273,648)	1,445,170	1,177,227	(5,705)	27,678	21,973
Total Special Revenue	8,939,270	17,749,344	17,461,133	9,227,481	677,899	9,905,380
Debt Service Fund						
Bond and Interest	338,108	118,526	104,706	351,928	-	351,928
Capital Projects Funds						
System Enhancement	4,783,435	17,432	3,830,000	970,867	-	970,867
LEC/Courthouse Improvements	1,303,158	1,806,472	1,314,000	1,795,630	-	1,795,630
Total Capital Projects	6,086,593	1,823,904	5,144,000	2,766,497	-	2,766,497
Enterprise Funds						
Landfill	637,919	157,733	44,682	750,970	13,237	764,207
Sewer District #1	305,714	100,624	249,169	157,169	4,506	161,675
Sewer District #2	85,247	68,938	56,569	97,616	419	98,035
Sewer District #3	70,632	62,343	71,039	61,936	14,789	76,725
Sewer District #3 Bond and Interest	(28,810)	40,613	48,000	(36,197)	-	(36,197)
Total Enterprise	1,070,702	430,251	469,459	1,031,494	32,951	1,064,445
Fiduciary - Nonexpendable Trust Funds						
CDBG Revolving Loan Fund	230,105	28,066	175,343	82,828	-	82,828

(continued)

FINNEY COUNTY, KANSAS
 Summary of Cash Receipts, Expenditures and Unencumbered Cash
 For the Year Ended December 31, 2009

Fund	Unencumbered Cash (Deficit) 01/01/09	Cash Receipts	Expenditures	Unencumbered Cash (Deficit) 12/31/09	Add Payables and Encumbrances	Treasurer's Cash (Deficit) 12/31/09
(continued)						
<u>Component Units</u>						
Finney County Extension Council	\$ 57,141	\$ 300,520	\$ 311,293	\$ 46,368	\$ -	\$ 46,368
Finney County Public Library:						
General	91,314	971,693	972,366	90,641	-	90,641
Capital Improvements	265,458	53,773	209,501	109,730	-	109,730
Total Component Units	413,913	1,325,986	1,493,160	246,739	-	246,739
Total Reporting Entity (excluding Agency Funds) (memorandum only)	<u>\$ 22,619,319</u>	<u>\$ 33,334,898</u>	<u>\$ 37,339,920</u>	<u>\$ 18,614,297</u>	<u>\$ 1,131,616</u>	<u>\$ 19,745,913</u>
<u>Composition of Cash</u>						
Demand deposits:						
Commerce Bank					\$ 44,917	
Western State Bank					464,153	
Plus deposits in transit					10,392	
Less outstanding checks					<u>(115,281)</u>	
Total demand and savings deposits						\$ 404,181
Cash on hand						20
Change funds						325
Time deposits:						
Commerce Bank					70,188	
Western State Bank					13,751,556	
First National Bank of Holcomb					103,455	
American State Bank					3,067,984	
Plus deposits in transit					116,452	
Less outstanding checks					<u>(200,269)</u>	
Total time deposits						16,909,366
Certificates of deposit						6,709,990
Kansas Municipal Investment Pool						<u>30,005,320</u>
Total cash						54,029,202
Less Agency Funds per Statement 4						(34,530,028)
Plus discrete component units						<u>246,739</u>
Total Treasurer's cash (excluding Agency Funds)						<u>\$ 19,745,913</u>

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

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FINNEY COUNTY, KANSAS
 Summary of Expenditures - Actual and Budget
 (Budgeted Funds Only)
 For the Year Ended December 31, 2009

	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
<u>General Fund</u>					
General	\$ 14,585,716	\$ -	\$ 14,585,716	\$ 12,492,119	\$ (2,093,597)
<u>Special Revenue Funds</u>					
Aging	432,272	-	432,272	431,205	(1,067)
Alcohol Programs	25,954	-	25,954	12,000	(13,954)
Ambulance	1,465,943	-	1,465,943	1,369,649	(96,294)
Building	444,814	-	444,814	127,486	(317,328)
County Employee Benefit	2,922,658	-	2,922,658	2,290,273	(632,385)
Economic Development	120,076	-	120,076	120,076	-
E911 Services	1,081,500	-	1,081,500	744,900	(336,600)
Free Fair and Fair Grounds	555,052	-	555,052	487,281	(67,771)
GIS	159,554	-	159,554	124,012	(35,542)
Health	1,390,660	-	1,390,660	1,112,492	(278,168)
Historical Museum	206,530	-	206,530	206,467	(63)
Juvenile Detention Center	1,403,824	-	1,403,824	1,281,059	(122,765)
Juvenile Detention Center Building	40,315	-	40,315	-	(40,315)
Library Maintenance	900,571	-	900,571	900,497	(74)
Mental Retardation	334,210	-	334,210	334,210	-
Noxious Weed	701,714	-	701,714	670,911	(30,803)
Noxious Weed Capital Outlay	109,660	-	109,660	-	(109,660)
Parks and Recreation	32,728	-	32,728	8,000	(24,728)
Road and Bridge	4,978,128	-	4,978,128	4,183,453	(794,675)
<u>Debt Service Fund</u>					
Bond and Interest	1,851,393	-	1,851,393	104,706	(1,746,687)
<u>Enterprise Funds</u>					
Landfill	550,000	-	550,000	44,682	(505,318)
Sewer District #1	329,400	-	329,400	249,169	(80,231)
Sewer District #2	85,395	-	85,395	56,569	(28,826)
Sewer District #3	105,770	-	105,770	71,039	(34,731)
Sewer District #3 Bond and Interest	48,000	-	48,000	48,000	-
<u>Fiduciary - Nonexpendable Trust Funds</u>					
CDBG Revolving Loan Fund	171,465	-	171,465	175,343	3,878

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

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
- *Community College Tuition
- *Soil Conservation
- *Weather Modification

Public Safety

- *County Attorney
- *Sheriff
- *Status Offenders Diversion
- *District Court
- *25th Judicial District
- *CASA

Health and Sanitation

- *Mental Health

FINNEY COUNTY, KANSAS
 General Fund
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year	Current Year		Variance Over Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes	\$ 9,233,148	\$ 10,463,125	\$ 10,249,306	\$ 213,819
Intergovernmental revenue	414,854	171,551	314,554	(143,003)
Licenses and fees	776,421	860,559	642,500	218,059
Use of money and property	485,176	93,366	200,000	(106,634)
Other	362,118	270,220	186,800	83,420
Total cash receipts	<u>11,271,717</u>	<u>11,858,821</u>	<u>\$ 11,593,160</u>	<u>\$ 265,661</u>
Expenditures:				
General government	4,234,699	4,238,576	\$ 5,616,372	\$ (1,377,796)
Public safety	6,862,344	7,630,843	7,866,844	(236,001)
Health and sanitation	205,000	197,000	197,000	-
Transfers out	676,310	425,700	905,500	(479,800)
Total expenditures	<u>11,978,353</u>	<u>12,492,119</u>	<u>\$ 14,585,716</u>	<u>\$ (2,093,597)</u>
Receipts under expenditures	(706,636)	(633,298)		
Unencumbered cash, beginning of year	<u>6,247,264</u>	<u>5,540,628</u>		
Unencumbered cash, end of year	<u>\$ 5,540,628</u>	<u>\$ 4,907,330</u>		

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

Special Revenue Funds

Fund Descriptions

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

The Special Revenue 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.

Building:

This fund is used to account for monies levied to provide funding for acquiring sites for and constructing, equipping, furnishing, reconstructing, repairing, remodeling and otherwise improving the County's buildings.

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.

Child in Need of Care Grant:

This fund is used to account for grant monies to be used to provide services to children in need of care in the 25th Judicial District.

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.

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.

Special Revenue Funds

Economic Development:

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

Economic Development Administrative Grant:

This fund is used to account for grant monies to be used for a survey to determine the extension of municipal water service and/or creation of rural water districts in the 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.

Emergency Planning Grants:

This fund is used to account for grant monies to be used for hazardous materials emergency planning projects.

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.

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.

H1N1 Grant:

This fund is used to account for grant monies to be used to aid in the prevention of the spread of the H1N1 virus.

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.

Jail Grants:

This fund is used to account for grant monies to be used to assist the criminal aliens at the Finney County Law Enforcement Center.

Special Revenue Funds

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 the 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.

Library Maintenance:

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

Mental Retardation:

This fund is used to account for monies used by Finney County to contract for mental retardation services provided by Southwest Developmental Services, Inc.

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.

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.

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.

Road and Bridge:

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

Special Alcohol and Drug:

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

Special Highway Improvement:

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

Special Revenue Funds

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 the BMX program.

Sheriff's Special Account:

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

Special Law Enforcement Trust:

This fund is used to account for taxes imposed on controlled substances and proceeds from the sale of property seized and forfeited due to certain criminal activities. The funds are to be used solely for law enforcement and criminal prosecution purposes.

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.

Western Pyramid Public Health Region:

This fund is used to account for monies received as grants from federal and state sources to operate a program of the Western Pyramid Public Health Region which assists to address commonly perceived emergency preparedness and communicable disease problems within an eight county region.

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 revenue funds except for Bioterrorism Grant, Capital Improvement Reserve, Child in Need of Care Grant, Community Correction, County Attorney's Training, Drainage District #1 CDBG Grant, Economic Development Administrative Grant, Emergency Planning Grants, Finney County Fair Association, H1N1 Grant, Jail Commissary and Telephone, Jail Grants, Juvenile Detention Center Grants, Register of Deeds' Technology, Special Alcohol and Drug, Special Highway Improvement, Special Road Machinery and Equipment, Sheriff's Crime Prevention, Sheriff's Special Account, Special Law Enforcement Trust, Federal and State Forfeiture, State Drug Tax Assessment, Western Pyramid Public Health Region, Women, Infants and Children Grant and Youth Services funds.

FINNEY COUNTY, KANSAS
Aging Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year	Current Year		Variance Over Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 425,098	\$ 375,757	\$ 407,139	\$ (31,382)
Motor vehicle	27,295	32,042	29,707	2,335
Delinquent property	6,274	7,498	-	7,498
Motor vehicle excise tax	164	589	851	(262)
Recreational vehicle tax	393	451	437	14
In lieu of	613	698	1,228	(530)
Total cash receipts	<u>459,837</u>	<u>417,035</u>	<u>\$ 439,362</u>	<u>\$ (22,327)</u>
Expenditures:				
Other public service:				
Committee on Aging	450,000	431,205	\$ 432,000	\$ (795)
Neighborhood Revitalization Rebate	-	-	272	(272)
Total expenditures	<u>450,000</u>	<u>431,205</u>	<u>\$ 432,272</u>	<u>\$ (1,067)</u>
Receipts over (under) expenditures	9,837	(14,170)		
Unencumbered cash, beginning of year	<u>4,333</u>	<u>14,170</u>		
Unencumbered cash, end of year	<u>\$ 14,170</u>	<u>\$ -</u>		

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

FINNEY COUNTY, KANSAS
 Alcohol Programs Fund
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year</u>	<u>Current Year</u>		<u>Variance Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Cash receipts:				
Intergovernmental revenue	\$ 16,004	\$ 16,908	\$ 15,339	\$ 1,569
Total cash receipts	<u>16,004</u>	<u>16,908</u>	<u>\$ 15,339</u>	<u>\$ 1,569</u>
Expenditures:				
Health and sanitation:				
Contractual	14,322	12,000	\$ 25,954	\$ (13,954)
Total expenditures	<u>14,322</u>	<u>12,000</u>	<u>\$ 25,954</u>	<u>\$ (13,954)</u>
Receipts over expenditures	1,682	4,908		
Unencumbered cash, beginning of year	<u>2,161</u>	<u>3,843</u>		
Unencumbered cash, end of year	<u>\$ 3,843</u>	<u>\$ 8,751</u>		

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

FINNEY COUNTY, KANSAS
Ambulance Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 834,858	\$ 1,023,655	\$ 1,098,564	\$ (74,909)
Motor vehicle	45,397	60,118	58,331	1,787
Delinquent property	11,246	17,620	-	17,620
Motor vehicle excise tax	256	1,090	1,672	(582)
Recreational vehicle tax	643	857	858	(1)
In lieu of	1,203	2,046	2,410	(364)
Licenses and fees	460,382	308,518	300,000	8,518
Other	13,630	7,518	2,250	5,268
Total cash receipts	<u>1,367,615</u>	<u>1,421,422</u>	<u>\$ 1,464,085</u>	<u>\$ (42,663)</u>
Expenditures:				
Public safety:				
Personnel services	932,072	1,095,738	\$ 1,118,209	\$ (22,471)
Contractual services	112,919	94,938	147,500	(52,562)
Commodities	53,295	60,246	78,500	(18,254)
Capital outlay	1,444	118,727	121,000	\$ (2,273)
Neighborhood Revitalization Rebate	-	-	734	(734)
Total public safety	<u>1,099,730</u>	<u>1,369,649</u>	<u>1,465,943</u>	<u>(96,294)</u>
Transfers out:				
Capital Improvement Reserve	<u>77,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>1,177,230</u>	<u>1,369,649</u>	<u>\$ 1,465,943</u>	<u>\$ (96,294)</u>
Receipts over expenditures	190,385	51,773		
Unencumbered cash, beginning of year	<u>85,211</u>	<u>275,596</u>		
Unencumbered cash, end of year	<u>\$ 275,596</u>	<u>\$ 327,369</u>		

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

FINNEY COUNTY, KANSAS
 Bioterrorism Grant Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash receipts:		
Intergovernmental revenue:		
State and federal aid	\$ 34,065	\$ -
Reimbursements	5,916	-
Total cash receipts	<u>39,981</u>	<u>-</u>
Expenditures:		
Public safety:		
Personnel services	137	-
Contractual services	12,698	9,566
Commodities	5,725	7,060
Capital outlay	3,498	9,694
Total expenditures	<u>22,058</u>	<u>26,320</u>
Receipts over (under) expenditures	17,923	(26,320)
Unencumbered cash, beginning of year	<u>25,780</u>	<u>43,703</u>
Unencumbered cash, end of year	<u>\$ 43,703</u>	<u>\$ 17,383</u>

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

FINNEY COUNTY, KANSAS
 Building Fund
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Motor vehicle	\$ -	\$ 6	\$ -	\$ 6
Delinquent property	402	160	-	160
Other	9,499	-	-	-
Transfers in:				
General	-	-	300,000	(300,000)
Total cash receipts	<u>9,901</u>	<u>166</u>	<u>\$ 300,000</u>	<u>\$ (299,834)</u>
Expenditures:				
General government:				
Capital outlay	<u>27,395</u>	<u>127,486</u>	<u>\$ 444,814</u>	<u>\$ (317,328)</u>
Total expenditures	<u>27,395</u>	<u>127,486</u>	<u>\$ 444,814</u>	<u>\$ (317,328)</u>
Receipts under expenditures	(17,494)	(127,320)		
Unencumbered cash, beginning of year	<u>144,814</u>	<u>127,320</u>		
Unencumbered cash (deficit), end of year	<u>\$ 127,320</u>	<u>\$ -</u>		

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

FINNEY COUNTY, KANSAS
 Capital Improvement Reserve Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash receipts:		
IRB refunding	\$ 5,138	\$ -
Transfers in:		
General	103,000	120,000
Ambulance	77,500	-
Free Fair and Fair Grounds	45,000	-
Total cash receipts	<u>230,638</u>	<u>120,000</u>
Expenditures:		
General government:		
Capital outlay	<u>82,844</u>	<u>145,931</u>
Total expenditures	<u>82,844</u>	<u>145,931</u>
Receipts over (under) expenditures	147,794	(25,931)
Unencumbered cash, beginning of year	<u>322,411</u>	<u>470,205</u>
Unencumbered cash, end of year	<u>\$ 470,205</u>	<u>\$ 444,274</u>

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

FINNEY COUNTY, KANSAS
 Child in Need of Care Grant Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash receipts:		
Intergovernmental revenue:		
State and federal aid	\$ -	\$ -
Total cash receipts	<u>-</u>	<u>-</u>
Expenditures:		
Public safety:		
Capital outlay	<u>-</u>	<u>9,296</u>
Total expenditures	<u>-</u>	<u>9,296</u>
Receipts over (under) expenditures	-	(9,296)
Unencumbered cash, beginning of year	<u>9,296</u>	<u>9,296</u>
Unencumbered cash, end of year	<u>\$ 9,296</u>	<u>\$ -</u>

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

FINNEY COUNTY, KANSAS
 Community Correction Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash receipts:		
Intergovernmental revenue:		
State and federal aid	\$ 440,592	\$ 477,740
Reimbursements and restitution	<u>111,741</u>	<u>138,456</u>
Total cash receipts	<u>552,333</u>	<u>616,196</u>
Expenditures:		
Public safety:		
Personnel services	505,713	527,277
Contractual services	56,952	48,294
Commodities	<u>27,171</u>	<u>19,291</u>
Total expenditures	<u>589,836</u>	<u>594,862</u>
Receipts over (under) expenditures	(37,503)	21,334
Unencumbered cash, beginning of year	<u>37,503</u>	<u>-</u>
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ 21,334</u>

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

FINNEY COUNTY, KANSAS
 County Attorney's Training Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash receipts:		
Licenses and fees	<u>\$ 3,155</u>	<u>\$ 4,199</u>
Total cash receipts	<u>3,155</u>	<u>4,199</u>
Expenditures:		
Public safety:		
Contractual services	<u>1,426</u>	<u>2,251</u>
Total expenditures	<u>1,426</u>	<u>5,661</u>
Receipts over (under) expenditures	1,729	(1,462)
Unencumbered cash, beginning of year	<u>19,924</u>	<u>21,653</u>
Unencumbered cash, end of year	<u>\$ 21,653</u>	<u>\$ 20,191</u>

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

FINNEY COUNTY, KANSAS
 County Employee Benefit Fund
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 3,857,634	\$ 1,573,614	\$ 1,770,582	\$ (196,968)
Motor vehicle	297,263	305,246	269,562	35,684
Delinquent property	61,496	48,913	-	48,913
Motor vehicle excise tax	1,834	5,689	7,725	(2,036)
Recreational vehicle tax	4,308	4,249	3,963	286
In lieu of	5,560	3,971	11,139	(7,168)
Total cash receipts	<u>4,228,095</u>	<u>1,941,682</u>	<u>\$ 2,062,971</u>	<u>\$ (121,289)</u>
Expenditures:				
General government:				
Retirement	559,774	1,224	\$ -	\$ 1,224
Social Security	749,867	124	-	124
Workers compensation	212,168	25,536	-	25,536
Unemployment insurance	9,310	27	-	27
Health insurance	2,534,428	2,263,362	2,890,000	(626,638)
Miscellaneous	-	-	31,474	(31,474)
Neighborhood Revitalization Rebate	-	-	1,184	(1,184)
Total expenditures	<u>4,065,547</u>	<u>2,290,273</u>	<u>\$ 2,922,658</u>	<u>\$ (632,385)</u>
Receipts over (under) expenditures	162,548	(348,591)		
Unencumbered cash, beginning of year	<u>1,414,385</u>	<u>1,576,933</u>		
Unencumbered cash, end of year	<u>\$ 1,576,933</u>	<u>\$ 1,228,342</u>		

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

FINNEY COUNTY, KANSAS
Economic Development Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year	Current Year		Variance Over Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 116,049	\$ 105,707	\$ 114,140	\$ (8,433)
Motor vehicle	8,921	9,109	8,108	1,001
Delinquent property	1,808	2,128	-	2,128
Motor vehicle excise tax	53	169	119	50
Recreational vehicle tax	128	127	232	(105)
In lieu of	167	195	335	(140)
Total cash receipts	<u>127,126</u>	<u>117,435</u>	<u>\$ 122,934</u>	<u>\$ (5,499)</u>
Expenditures:				
Other public service:				
Economic Development Commission	124,254	120,076	\$ 120,000	\$ 76
Neighborhood Revitalization Rebate	-	-	76	(76)
Total expenditures	<u>124,254</u>	<u>120,076</u>	<u>\$ 120,076</u>	<u>\$ -</u>
Receipts over (under) expenditures	2,872	(2,641)		
Unencumbered cash, beginning of year	<u>627</u>	<u>3,499</u>		
Unencumbered cash, end of year	<u>\$ 3,499</u>	<u>\$ 858</u>		

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

FINNEY COUNTY, KANSAS
 Economic Development Administrative Grant Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash receipts:		
Intergovernmental revenue:		
State and federal aid	\$ -	\$ 23,658
Transfers in:		
General	-	492
Total cash receipts	<u>-</u>	<u>24,150</u>
Expenditures:		
Public works:		
Contractual services	<u>24,150</u>	<u>-</u>
Total expenditures	<u>24,150</u>	<u>-</u>
Receipts over (under) expenditures	(24,150)	24,150
Unencumbered cash (deficit), beginning of year	<u>-</u>	<u>(24,150)</u>
Unencumbered cash (deficit), end of year	<u>\$ (24,150)</u>	<u>\$ -</u>

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

FINNEY COUNTY, KANSAS
 E911 Services Fund
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Licenses and fees	\$ 114,795	\$ 109,865	\$ 150,000	\$ (40,135)
Total cash receipts	<u>114,795</u>	<u>109,865</u>	<u>\$ 150,000</u>	<u>\$ (40,135)</u>
Expenditures:				
Public safety:				
Contractual services	32,018	159,922	\$ 50,000	\$ 109,922
Commodities	-	-	1,500	(1,500)
Capital outlay	<u>215,564</u>	<u>584,978</u>	<u>1,030,000</u>	<u>(445,022)</u>
Total expenditures	<u>247,582</u>	<u>744,900</u>	<u>\$ 1,081,500</u>	<u>\$ (336,600)</u>
Receipts under expenditures	(132,787)	(635,035)		
Unencumbered cash, beginning of year	<u>860,130</u>	<u>727,343</u>		
Unencumbered cash, end of year	<u>\$ 727,343</u>	<u>\$ 92,308</u>		

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

FINNEY COUNTY, KANSAS
 Emergency Planning Grants Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash receipts:		
Intergovernmental revenue:		
State and federal aid	<u>\$ 28,225</u>	<u>\$ 33,878</u>
Total cash receipts	<u>28,225</u>	<u>33,878</u>
Expenditures:		
Public safety:		
Commodities	2,467	3,275
Capital outlay	<u>-</u>	<u>29,189</u>
Total expenditures	<u>2,467</u>	<u>32,464</u>
Receipts over expenditures	25,758	1,414
Unencumbered cash, beginning of year	<u>41,399</u>	<u>67,157</u>
Unencumbered cash, end of year	<u>\$ 67,157</u>	<u>\$ 68,571</u>

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

FINNEY COUNTY, KANSAS
 Finney County Fair Association Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash receipts:		
Licenses and fees	\$ 60,532	\$ 80,762
Use of money and property	326	208
Transfers in:		
Free Fair and Fair Grounds	55,000	53,000
Total cash receipts	<u>115,858</u>	<u>133,970</u>
Expenditures:		
Culture and recreation:		
Personnel services	6,495	10,635
Contractual services	76,921	95,132
Commodities	20,224	22,898
Total expenditures	<u>103,640</u>	<u>128,665</u>
Receipts over expenditures	12,218	5,305
Unencumbered cash, beginning of year	<u>9,885</u>	<u>22,103</u>
Unencumbered cash, end of year	<u>\$ 22,103</u>	<u>\$ 27,408</u>

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

FINNEY COUNTY, KANSAS
 Free Fair and Fair Grounds Fund
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 347,608	\$ 343,976	\$ 371,774	\$ (27,798)
Motor vehicle	26,777	27,173	24,291	2,882
Delinquent property	5,660	6,765	-	6,765
Motor vehicle excise tax	157	505	696	(191)
Recreational vehicle tax	383	379	357	22
In lieu of	501	617	1,004	(387)
Use of money and property	134,000	127,025	80,000	47,025
Total cash receipts	<u>515,086</u>	<u>506,440</u>	<u>\$ 478,122</u>	<u>\$ 28,318</u>
Expenditures:				
Culture and recreation:				
Personnel services	127,105	152,840	\$ 174,978	\$ (22,138)
Contractual services	218,056	190,536	233,275	(42,739)
Commodities	5,123	6,176	6,850	(674)
Capital outlay	18,522	84,729	86,700	(1,971)
Neighborhood Revitalization Rebate	-	-	249	(249)
Transfers out:				
Finney County Fair Association	55,000	53,000	53,000	-
Capital Improvement Reserve	45,000	-	-	-
Total expenditures	<u>468,806</u>	<u>487,281</u>	<u>\$ 555,052</u>	<u>\$ (67,771)</u>
Receipts over expenditures	46,280	19,159		
Unencumbered cash, beginning of year	<u>125,330</u>	<u>171,610</u>		
Unencumbered cash, end of year	<u>\$ 171,610</u>	<u>\$ 190,769</u>		

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

FINNEY COUNTY, KANSAS
GIS Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Intergovernmental revenue:				
City of Garden City	\$ 150,000	\$ 85,000	\$ 85,000	\$ -
Other	3,046	4,047	-	4,047
Transfers in:				
General	75,000	85,000	85,000	-
Total cash receipts	<u>228,046</u>	<u>174,047</u>	<u>\$ 170,000</u>	<u>\$ 4,047</u>
Expenditures:				
Other public service:				
Personnel services	37,552	75,372	\$ 101,404	\$ (26,032)
Contractual services	6,998	8,368	36,200	(27,832)
Commodities	8,024	10,874	11,950	(1,076)
Capital outlay	76,520	29,398	10,000	19,398
Total expenditures	<u>129,094</u>	<u>124,012</u>	<u>\$ 159,554</u>	<u>\$ (35,542)</u>
Receipts over expenditures	98,952	50,035		
Unencumbered cash, beginning of year	<u>136,712</u>	<u>235,664</u>		
Unencumbered cash, end of year	<u>\$ 235,664</u>	<u>\$ 285,699</u>		

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

FINNEY COUNTY, KANSAS
Health Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 376,770	\$ 467,871	\$ 501,859	\$ (33,988)
Motor vehicle	26,956	29,237	26,326	2,911
Delinquent property	5,637	8,233	-	8,233
Motor vehicle excise tax	166	542	754	(212)
Recreational vehicle tax	390	409	387	22
In lieu of	543	934	1,088	(154)
Intergovernmental revenue:				
State and federal aid	429,354	454,084	370,000	84,084
Licenses and fees	265,538	301,113	250,000	51,113
Other	42,006	16,103	5,140	10,963
Total cash receipts	<u>1,147,360</u>	<u>1,278,526</u>	<u>\$ 1,155,554</u>	<u>\$ 122,972</u>
Expenditures:				
Health and sanitation:				
Personnel services	710,439	804,968	\$ 993,074	\$ (188,106)
Contractual services	119,050	107,442	186,250	(78,808)
Commodities	194,707	199,123	208,500	(9,377)
Capital outlay	21,660	959	2,500	(1,541)
Neighborhood Revitalization Rebate	-	-	336	(336)
Total expenditures	<u>1,045,856</u>	<u>1,112,492</u>	<u>\$ 1,390,660</u>	<u>\$ (278,168)</u>
Receipts over expenditures	101,504	166,034		
Unencumbered cash, beginning of year	<u>443,254</u>	<u>544,758</u>		
Unencumbered cash, end of year	<u>\$ 544,758</u>	<u>\$ 710,792</u>		

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

FINNEY COUNTY, KANSAS
H1N1 Grant Fund
Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash receipts:		
Intergovernmental revenue:		
State and federal aid	\$ -	\$ -
Total cash receipts	<u>-</u>	<u>-</u>
Expenditures:		
Health and sanitation:		
Contractual services	-	4,778
Commodities	-	8,478
Capital outlay	<u>-</u>	<u>3,399</u>
Total expenditures	<u>-</u>	<u>16,655</u>
Receipts over (under) expenditures	-	(16,655)
Unencumbered cash, beginning of year	<u>-</u>	<u>-</u>
Unencumbered cash (deficit), end of year	<u>\$ -</u>	<u>\$ (16,655)</u>

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

FINNEY COUNTY, KANSAS
 Historical Museum Fund
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 202,440	\$ 179,554	\$ 194,751	\$ (15,197)
Motor vehicle	13,796	15,407	14,148	1,259
Delinquent property	3,116	3,628	-	3,628
Motor vehicle excise tax	82	284	405	(121)
Recreational vehicle tax	198	217	208	9
In lieu of	290	334	585	(251)
Total cash receipts	<u>219,922</u>	<u>199,424</u>	<u>\$ 210,097</u>	<u>\$ (10,673)</u>
Expenditures:				
Culture and recreation:				
Historical society	215,000	206,467	\$ 206,400	\$ 67
Neighborhood Revitalization Rebate	-	-	130	(130)
Total expenditures	<u>215,000</u>	<u>206,467</u>	<u>\$ 206,530</u>	<u>\$ (63)</u>
Receipts over (under) expenditures	4,922	(7,043)		
Unencumbered cash, beginning of year	<u>2,121</u>	<u>7,043</u>		
Unencumbered cash, end of year	<u>\$ 7,043</u>	<u>\$ -</u>		

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

FINNEY COUNTY, KANSAS
 Jail Commissary and Telephone Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash receipts:		
Licenses and fees	\$ 84,728	\$ 76,381
Reimbursements	50,222	39,435
Total cash receipts	<u>134,950</u>	<u>115,816</u>
Expenditures:		
Public safety:		
Contractual services	8,119	-
Commodities	82,110	92,297
Capital outlay	40,583	-
Total expenditures	<u>130,812</u>	<u>92,297</u>
Receipts over expenditures	4,138	23,519
Unencumbered cash, beginning of year	<u>118,506</u>	<u>122,644</u>
Unencumbered cash, end of year	<u>\$ 122,644</u>	<u>\$ 146,163</u>

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

FINNEY COUNTY, KANSAS
 Jail Grant Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash receipts:		
Intergovernmental revenue:		
State and federal aid	\$ 779	\$ -
Total cash receipts	<u>779</u>	<u>-</u>
Expenditures:		
Public safety:		
Capital outlay	<u>828</u>	<u>-</u>
Total expenditures	<u>828</u>	<u>-</u>
Receipts over (under) expenditures	(49)	-
Unencumbered cash, beginning of year	<u>10,042</u>	<u>9,993</u>
Unencumbered cash, end of year	<u>\$ 9,993</u>	<u>\$ 9,993</u>

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

FINNEY COUNTY, KANSAS
 Juvenile Detention Center Fund
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Intergovernmental revenue:				
State and federal aid	\$ 31,490	\$ 26,759	\$ 18,000	\$ 8,759
Other counties/agencies	805,472	694,127	654,500	39,627
Other	8,004	1,748	-	1,748
Transfers in:				
General	498,310	220,208	520,500	(300,292)
Total cash receipts	1,343,276	942,842	\$ 1,193,000	\$ (250,158)
Expenditures:				
Public safety:				
Personnel services	985,464	1,037,011	\$ 1,150,153	\$ (113,142)
Contractual services	103,937	96,725	108,000	(11,275)
Commodities	96,909	94,145	104,000	(9,855)
Capital outlay	18,624	43,178	31,671	11,507
Transfers out:				
Juvenile Detention Building	10,000	10,000	10,000	-
Total expenditures	1,214,934	1,281,059	\$ 1,403,824	\$ (122,765)
Receipts over (under) expenditures	128,342	(338,217)		
Unencumbered cash, beginning of year	306,024	434,366		
Unencumbered cash, end of year	<u>\$ 434,366</u>	<u>\$ 96,149</u>		

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

FINNEY COUNTY, KANSAS
 Juvenile Detention Center Building Fund
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Use of money and property	\$ 189	\$ 138	\$ -	\$ 138
Transfers in:				
Juvenile Detention	10,000	10,000	10,000	-
Total cash receipts	<u>10,189</u>	<u>10,138</u>	<u>\$ 10,000</u>	<u>\$ 138</u>
Expenditures:				
Public safety:				
Capital outlay	-	-	\$ 40,315	\$ (40,315)
Total expenditures	<u>-</u>	<u>-</u>	<u>\$ 40,315</u>	<u>\$ (40,315)</u>
Receipts over expenditures	10,189	10,138		
Unencumbered cash, beginning of year	<u>20,315</u>	<u>30,504</u>		
Unencumbered cash, end of year	<u>\$ 30,504</u>	<u>\$ 40,642</u>		

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

FINNEY COUNTY, KANSAS
 Juvenile Detention Center Grants Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash receipts:		
Intergovernmental revenue:		
State and federal aid	\$ 17,864	\$ -
Total cash receipts	<u>17,864</u>	<u>-</u>
Expenditures:		
Public safety:		
Contractual services	129	-
Commodities	2,597	278
Capital outlay	<u>16,346</u>	<u>-</u>
Total expenditures	<u>19,072</u>	<u>278</u>
Receipts under expenditures	(1,208)	(278)
Unencumbered cash, beginning of year	<u>1,486</u>	<u>278</u>
Unencumbered cash, end of year	<u>\$ 278</u>	<u>\$ -</u>

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

FINNEY COUNTY, KANSAS
 Library Maintenance Fund
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 843,594	\$ 788,610	\$ 854,491	\$ (65,881)
Motor vehicle	59,157	64,836	58,954	5,882
Delinquent property	13,163	15,629	-	15,629
Motor vehicle excise tax	355	1,199	1,689	(490)
Recreational vehicle tax	851	909	867	42
In lieu of	1,216	1,653	2,436	(783)
Total cash receipts	<u>918,336</u>	<u>872,836</u>	<u>\$ 918,437</u>	<u>\$ (45,601)</u>
Expenditures:				
Culture and recreation:				
Finney County Library	900,000	875,497	\$ 875,000	\$ 497
Capital outlay	-	25,000	25,000	-
Neighborhood Revitalization Rebate	-	-	571	(571)
Total expenditures	<u>900,000</u>	<u>900,497</u>	<u>\$ 900,571</u>	<u>\$ (74)</u>
Receipts over (under) expenditures	18,336	(27,661)		
Unencumbered cash, beginning of year	<u>9,325</u>	<u>27,661</u>		
Unencumbered cash, end of year	<u>\$ 27,661</u>	<u>\$ -</u>		

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

FINNEY COUNTY, KANSAS
Mental Retardation Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 346,093	\$ 287,816	\$ 314,340	\$ (26,524)
Motor vehicle	25,848	26,749	24,192	2,557
Delinquent property	5,813	6,165	-	6,165
Motor vehicle excise tax	149	495	693	(198)
Recreational vehicle tax	368	374	356	18
In lieu of	498	544	1,000	(456)
Total cash receipts	<u>378,769</u>	<u>322,143</u>	<u>\$ 340,581</u>	<u>\$ (18,438)</u>
Expenditures:				
Health and sanitation:				
Distributions	370,000	334,210	\$ 334,000	\$ 210
Neighborhood Revitalization Rebate	-	-	210	(210)
Total expenditures	<u>370,000</u>	<u>334,210</u>	<u>\$ 334,210</u>	<u>\$ -</u>
Receipts over (under) expenditures	8,769	(12,067)		
Unencumbered cash, beginning of year	<u>3,792</u>	<u>12,561</u>		
Unencumbered cash, end of year	<u>\$ 12,561</u>	<u>\$ 494</u>		

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

FINNEY COUNTY, KANSAS
 Noxious Weed Fund
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 186,368	\$ 152,198	\$ 167,797	\$ (15,599)
Motor vehicle	16,926	14,734	13,032	1,702
Delinquent property	3,769	3,540	-	3,540
Motor vehicle excise tax	88	274	373	(99)
Recreational vehicle tax	235	205	192	13
In lieu of	268	291	539	(248)
Licenses and fees	455,004	426,324	450,000	(23,676)
Total cash receipts	<u>662,658</u>	<u>597,566</u>	<u>\$ 631,933</u>	<u>\$ (34,367)</u>
Expenditures:				
Public works:				
Personnel services	122,980	140,353	\$ 153,602	\$ (13,249)
Contractual services	13,299	12,676	16,650	(3,974)
Commodities	541,572	517,777	530,850	(13,073)
Other	398	105	500	(395)
Neighborhood Revitalization Rebate	-	-	112	(112)
Transfers out:				
Noxious Weed Capital Outlay	30,000	-	-	-
Total expenditures	<u>708,249</u>	<u>670,911</u>	<u>\$ 701,714</u>	<u>\$ (30,803)</u>
Receipts under expenditures	(45,591)	(73,345)		
Unencumbered cash, beginning of year	<u>135,176</u>	<u>89,585</u>		
Unencumbered cash, end of year	<u>\$ 89,585</u>	<u>\$ 16,240</u>		

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

FINNEY COUNTY, KANSAS
 Noxious Weed Capital Outlay Fund
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Sale of County assets	\$ -	\$ 2,489	\$ -	\$ 2,489
Transfers in:				
Noxious Weed	30,000	-	-	-
Total cash receipts	<u>30,000</u>	<u>2,489</u>	<u>\$ -</u>	<u>\$ 2,489</u>
Expenditures:				
Public works:				
Capital outlay	25,121	-	\$ 109,660	\$ (109,660)
Total expenditures	<u>25,121</u>	<u>-</u>	<u>\$ 109,660</u>	<u>\$ (109,660)</u>
Receipts over expenditures	4,879	2,489		
Unencumbered cash, beginning of year	<u>109,660</u>	<u>114,539</u>		
Unencumbered cash, end of year	<u>\$ 114,539</u>	<u>\$ 117,028</u>		

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

FINNEY COUNTY, KANSAS
Parks and Recreation Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Intergovernmental revenue:				
Alcohol tax	\$ 16,004	\$ 16,908	\$ 15,339	\$ 1,569
Total cash receipts	16,004	16,908	\$ 15,339	\$ 1,569
Expenditures:				
Culture and recreation:				
Distributions	12,000	8,000	\$ 32,728	\$ (24,728)
Total expenditures	12,000	8,000	\$ 32,728	\$ (24,728)
Receipts over expenditures	4,004	8,908		
Unencumbered cash, beginning of year	8,935	12,939		
Unencumbered cash, end of year	\$ 12,939	\$ 21,847		

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

FINNEY COUNTY, KANSAS
 Register of Deeds' Technology Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash receipts:		
Licenses and fees	\$ 37,136	\$ 46,010
Use of money and property	<u>2,187</u>	<u>1,272</u>
Total cash receipts	<u>39,323</u>	<u>47,282</u>
Expenditures:		
General government:		
Contractual services	<u>10,715</u>	<u>68,045</u>
Total expenditures	<u>10,715</u>	<u>68,045</u>
Receipts over (under) expenditures	28,608	(20,763)
Unencumbered cash, beginning of year	<u>157,825</u>	<u>186,433</u>
Unencumbered cash, end of year	<u>\$ 186,433</u>	<u>\$ 165,670</u>

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

FINNEY COUNTY, KANSAS
 Road and Bridge Fund
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year	Current Year		Variance Over Under
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 2,788,731	\$ 3,347,141	\$ 3,598,710	\$ (251,569)
Motor vehicle	190,487	213,081	194,884	18,197
Delinquent property	42,227	59,651	-	59,651
Motor vehicle excise tax	1,146	3,932	5,585	(1,653)
Recreational vehicle tax	2,742	2,992	2,865	127
In lieu of	4,019	6,717	8,053	(1,336)
Intergovernmental revenue:				
State of Kansas	1,467,089	1,100,508	1,175,985	(75,477)
Use of money and property	4,014	1,283	-	1,283
Other	13,353	12,730	-	12,730
Total cash receipts	<u>4,513,808</u>	<u>4,748,035</u>	<u>\$ 4,986,082</u>	<u>\$ (238,047)</u>
Expenditures:				
Public works:				
Personnel services	1,541,269	1,814,018	\$ 2,206,722	\$ (392,704)
Contractual services	944,553	640,873	1,494,500	(853,627)
Commodities	752,614	561,942	1,042,500	(480,558)
Capital outlay	144,874	166,620	232,000	(65,380)
Transfers out:				
Special Highway Improvement	660,000	750,000	-	750,000
Special Road Machinery and Equipment	150,000	250,000	-	250,000
Neighborhood Revitalization Rebate	-	-	2,406	(2,406)
Total expenditures	<u>4,193,310</u>	<u>4,183,453</u>	<u>\$ 4,978,128</u>	<u>\$ (794,675)</u>
Receipts over expenditures	320,498	564,582		
Unencumbered cash, beginning of year	<u>172,764</u>	<u>493,262</u>		
Unencumbered cash, end of year	<u>\$ 493,262</u>	<u>\$ 1,057,844</u>		

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

FINNEY COUNTY, KANSAS
 Special Alcohol and Drug Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash receipts:		
Taxes:		
Delinquent taxes	\$ -	\$ 1
Total cash receipts	<u>-</u>	<u>1</u>
Expenditures:		
Health and sanitation	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	-	1
Unencumbered cash, beginning of year	<u>86</u>	<u>86</u>
Unencumbered cash, end of year	<u>\$ 86</u>	<u>\$ 87</u>

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

FINNEY COUNTY, KANSAS
 Special Highway Improvement Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash receipts:		
Transfers in:		
Road and Bridge	\$ 660,000	\$ 750,000
Other	15,516	38,665
Total cash receipts	<u>675,516</u>	<u>788,665</u>
Expenditures:		
Public works:		
Capital outlay	<u>393,000</u>	<u>-</u>
Total expenditures	<u>393,000</u>	<u>-</u>
Receipts over expenditures	282,516	788,665
Unencumbered cash, beginning of year	<u>2,427,668</u>	<u>2,710,184</u>
Unencumbered cash, end of year	<u>\$ 2,710,184</u>	<u>\$ 3,498,849</u>

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

FINNEY COUNTY, KANSAS
 Special Road Machinery and Equipment Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash receipts:		
Transfers in:		
Road and Bridge	<u>\$ 150,000</u>	<u>\$ 250,000</u>
Total cash receipts	<u>150,000</u>	<u>250,000</u>
Expenditures:		
Public works:		
Capital outlay	<u>-</u>	<u>229,276</u>
Total expenditures	<u>-</u>	<u>229,276</u>
Receipts over (under) expenditures	150,000	20,724
Unencumbered cash, beginning of year	<u>435,054</u>	<u>585,054</u>
Unencumbered cash, end of year	<u>\$ 585,054</u>	<u>\$ 605,778</u>

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

FINNEY COUNTY, KANSAS
 Sheriff's Crime Prevention Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash receipts:		
Sales and donations	\$ 2,550	\$ 4,781
Total cash receipts	<u>2,550</u>	<u>4,781</u>
Expenditures:		
Public safety:		
Commodities	<u>2,903</u>	<u>3,409</u>
Total expenditures	<u>2,903</u>	<u>3,409</u>
Receipts over (under) expenditures	(353)	1,372
Unencumbered cash, beginning of year	<u>502</u>	<u>149</u>
Unencumbered cash, end of year	<u>\$ 149</u>	<u>\$ 1,521</u>

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

FINNEY COUNTY, KANSAS
 Sheriff's Special Account Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash receipts:		
Other	\$ -	\$ -
Total cash receipts	-	-
Expenditures:		
Public safety:		
Commodities	210	740
Total expenditures	210	740
Receipts under expenditures	(210)	(740)
Unencumbered cash, beginning of year	1,634	1,424
Unencumbered cash, end of year	<u>\$ 1,424</u>	<u>\$ 684</u>

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

FINNEY COUNTY, KANSAS
Special Law Enforcement Trust Fund
Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash receipts:		
Use of money and property	\$ 40	\$ -
Total cash receipts	<u>40</u>	<u>-</u>
Expenditures:		
Public safety:		
Commodities	2,224	-
Capital outlay	<u>8,742</u>	<u>-</u>
Total expenditures	<u>10,966</u>	<u>-</u>
Receipts over (under) expenditures	(10,926)	-
Unencumbered cash, beginning of year	<u>10,926</u>	<u>-</u>
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ -</u>

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

FINNEY COUNTY, KANSAS
 Federal and State Forfeiture Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash receipts:		
Use of money and property	\$ 102	\$ 38
Forfeitures	44,601	63,024
Total cash receipts	<u>44,703</u>	<u>63,062</u>
Expenditures:		
Public safety:		
Contractual services	2,179	18,500
Commodities	25,727	7,147
Capital outlay	4,920	32,212
Total expenditures	<u>32,826</u>	<u>57,859</u>
Receipts over (under) expenditures	11,877	5,203
Unencumbered cash, beginning of year	<u>60,089</u>	<u>71,966</u>
Unencumbered cash, end of year	<u>\$ 71,966</u>	<u>\$ 77,169</u>

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

FINNEY COUNTY, KANSAS
 State Drug Tax Assessment Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash receipts:		
Intergovernmental revenue:		
State and federal aid	\$ 2,634	\$ 15,743
Other	28,365	52
Total cash receipts	<u>30,999</u>	<u>15,795</u>
Expenditures:		
Public safety:		
Contractual services	8,236	7,886
Commodities	-	1,754
Capital outlay	-	11,344
Total expenditures	<u>8,236</u>	<u>20,984</u>
Receipts over (under) expenditures	22,763	(5,189)
Unencumbered cash, beginning of year	<u>14,947</u>	<u>37,710</u>
Unencumbered cash, end of year	<u>\$ 37,710</u>	<u>\$ 32,521</u>

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

FINNEY COUNTY, KANSAS
 Western Pyramid Public Health Region Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash receipts:		
Intergovernmental revenue:		
State and federal aid	\$ 47,940	\$ 34,546
Transfer from prior fiscal agent	(903)	-
Total cash receipts	<u>47,037</u>	<u>34,546</u>
Expenditures:		
Public safety:		
Personnel services	21,299	21,529
Contractual services	2,302	2,121
Commodities	9,427	22,849
Capital outlay	<u>5,662</u>	<u>670</u>
Total expenditures	<u>38,690</u>	<u>47,169</u>
Receipts over (under) expenditures	8,347	(12,623)
Unencumbered cash, beginning of year	<u>7,381</u>	<u>15,728</u>
Unencumbered cash, end of year	<u>\$ 15,728</u>	<u>\$ 3,105</u>

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

FINNEY COUNTY, KANSAS
 Women, Infants and Children Grant Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash receipts:		
Intergovernmental revenue:		
State and federal aid	\$ 374,493	\$ 355,926
Reimbursements	11,477	-
Total cash receipts	<u>385,970</u>	<u>355,926</u>
Expenditures:		
Public safety:		
Personnel services	357,633	360,768
Contractual services	10,840	11,457
Commodities	25,063	26,747
Capital outlay	342	1,052
Total expenditures	<u>393,878</u>	<u>400,024</u>
Receipts under expenditures	(7,908)	(44,098)
Unencumbered cash (deficit), beginning of year	<u>(33,986)</u>	<u>(41,894)</u>
Unencumbered cash (deficit), end of year	<u>\$ (41,894)</u>	<u>\$ (85,992)</u>

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

FINNEY COUNTY, KANSAS
 Youth Services Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash receipts:		
Intergovernmental revenue:		
State and federal aid	\$ 815,584	\$ 1,395,548
Diversion	100	-
Reimbursements and restitution	61,181	49,622
Total cash receipts	876,865	1,445,170
Expenditures:		
Public safety:		
Personnel services	584,637	949,328
Contractual services	146,826	183,220
Commodities	61,920	44,679
Capital outlay	6,500	-
Total expenditures	799,883	1,177,227
Receipts over expenditures	76,982	267,943
Unencumbered cash (deficit), beginning of year	(350,630)	(273,648)
Unencumbered cash (deficit), end of year	\$ (273,648)	\$ (5,705)

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

Debt Service Fund

Fund Description

The Debt Service Fund is used to account for the accumulation of resources to be used for the payment of principal, interest and related costs of the general obligation bonds and certain other long-term obligations of the County.

FINNEY COUNTY, KANSAS
 Bond and Interest Fund
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year	Current Year		Variance Over Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 79,067	\$ 5,360	\$ -	\$ 5,360
Motor vehicle	10,029	7,290	5,646	1,644
Delinquent property	2,480	926	-	926
Motor vehicle excise tax	60	140	162	(22)
Recreational vehicle tax	144	98	83	15
In lieu of	116	22	233	(211)
Special assessments	66,577	63,745	74,816	(11,071)
Local sales	-	-	1,348,553	(1,348,553)
Transfers in:				
Sewer District #2	42,748	40,945	40,945	-
Sewer District #3	-	-	48,000	(48,000)
Bond refunding proceeds	3,945,343	-	-	-
Total cash receipts	<u>4,146,564</u>	<u>118,526</u>	<u>\$ 1,518,438</u>	<u>\$ (1,399,912)</u>
Expenditures:				
Bond principal	3,995,000	90,000	\$ 1,035,000	\$ (945,000)
Bond interest	26,992	14,690	466,243	(451,553)
Fees	24,456	16	150	(134)
Cash basis reserve	-	-	350,000	(350,000)
Total expenditures	<u>4,046,448</u>	<u>104,706</u>	<u>\$ 1,851,393</u>	<u>\$ (1,746,687)</u>
Receipts over expenditures	100,116	13,820		
Unencumbered cash, beginning of year	<u>237,992</u>	<u>338,108</u>		
Unencumbered cash, end of year	<u>\$ 338,108</u>	<u>\$ 351,928</u>		

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

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 proprietary 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:

- *System Enhancement
- *LEC/Courthouse Improvement

FINNEY COUNTY, KANSAS
 System Enhancement Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash receipts:		
Use of money and property	\$ 61,986	\$ 17,432
Taxes:		
Local sales	<u>709,769</u>	<u>-</u>
Total cash receipts	<u>771,755</u>	<u>17,432</u>
Expenditures:		
Engineering and other	<u>-</u>	<u>3,830,000</u>
Total expenditures	<u>-</u>	<u>3,830,000</u>
Receipts over (under) expenditures	771,755	(3,812,568)
Unencumbered cash, beginning of year	<u>4,011,680</u>	<u>4,783,435</u>
Unencumbered cash, end of year	<u>\$ 4,783,435</u>	<u>\$ 970,867</u>

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

FINNEY COUNTY, KANSAS
 LEC/Courthouse Improvements Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash receipts:		
Taxes:		
Local sales	\$ 1,876,809	\$ 1,790,667
Use of money and property	<u>37,826</u>	<u>15,805</u>
Total cash receipts	<u>1,914,635</u>	<u>1,806,472</u>
Expenditures:		
Debt service:		
Bond principal	885,000	965,000
Bond interest	<u>415,876</u>	<u>349,000</u>
Total expenditures	<u>1,300,876</u>	<u>1,314,000</u>
Receipts over expenditures	613,759	492,472
Unencumbered cash, beginning of year	<u>689,399</u>	<u>1,303,158</u>
Unencumbered cash, end of year	<u>\$ 1,303,158</u>	<u>\$ 1,795,630</u>

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

Proprietary Funds

Enterprise Funds

Fund Description

The 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 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
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year	Current Year		Variance Over Under
		Actual	Budget	
Cash receipts:				
Interest and royalties	\$ 10,243	\$ 5,838	\$ -	\$ 5,838
Rent	19,116	2,808	-	2,808
Licenses and fees	132,842	149,087	90,000	59,087
Total cash receipts	162,201	157,733	\$ 90,000	\$ 67,733
Expenditures:				
Health and sanitation:				
Personnel services	-	-	\$ 8,000	\$ (8,000)
Contractual services	13,277	44,682	532,000	(487,318)
Commodities	-	-	10,000	(10,000)
Total expenditures	13,277	44,682	\$ 550,000	\$ (505,318)
Receipts over expenditures	148,924	113,051		
Unencumbered cash, beginning of year	488,995	637,919		
Unencumbered cash, end of year	\$ 637,919	\$ 750,970		

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

FINNEY COUNTY, KANSAS
Sewer District #1 Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 9,751	\$ 8,499	\$ 8,600	\$ (101)
Motor vehicle	2,012	2,187	1,927	260
Delinquent property	1,879	418	-	418
Motor vehicle excise tax	-	-	9	(9)
Recreational vehicle tax	29	29	43	(14)
User fees	87,498	89,491	93,000	(3,509)
Total cash receipts	101,169	100,624	\$ 103,579	\$ (2,955)
Expenditures:				
Health and sanitation:				
Personnel services	10,110	18,208	\$ 13,000	\$ 5,208
Contractual services	82,764	229,899	303,400	(73,501)
Commodities	556	1,062	3,000	(1,938)
Capital outlay	-	-	10,000	(10,000)
Total expenditures	93,430	249,169	\$ 329,400	\$ (80,231)
Receipts over (under) expenditures	7,739	(148,545)		
Unencumbered cash, beginning of year	297,975	305,714		
Unencumbered cash, end of year	\$ 305,714	\$ 157,169		

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

FINNEY COUNTY, KANSAS
Sewer District #2 Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 21,143	\$ 22,731	\$ 22,945	\$ (214)
Motor vehicle	4,850	5,014	4,319	695
Delinquent property	65	183	-	183
Motor vehicle excise tax	-	-	54	(54)
Recreational vehicle tax	74	66	57	9
User fees	42,747	40,944	14,400	26,544
Total cash receipts	68,879	68,938	\$ 41,775	\$ 27,163
Expenditures:				
Health and sanitation:				
Personnel services	10,859	9,166	\$ 12,000	\$ (2,834)
Contractual services	9,822	4,678	14,050	(9,372)
Commodities	372	1,780	2,100	(320)
Capital outlay	-	-	16,300	(16,300)
Transfers out:				
Bond and Interest	42,748	40,945	40,945	-
Total expenditures	63,801	56,569	\$ 85,395	\$ (28,826)
Receipts over expenditures	5,078	12,369		
Unencumbered cash, beginning of year	80,169	85,247		
Unencumbered cash, end of year	\$ 85,247	\$ 97,616		

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

FINNEY COUNTY, KANSAS
 Sewer District #3 Fund
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
User fees	\$ 67,516	\$ 62,343	\$ 64,890	\$ (2,547)
Total cash receipts	<u>67,516</u>	<u>62,343</u>	<u>\$ 64,890</u>	<u>\$ (2,547)</u>
Expenditures:				
Health and sanitation:				
Personnel services	10,113	10,065	\$ 9,500	\$ 565
Contractual services	51,052	60,966	53,600	7,366
Commodities	-	8	1,550	(1,542)
Interest on bonds	-	-	41,120	(41,120)
Total expenditures	<u>61,165</u>	<u>71,039</u>	<u>\$ 105,770</u>	<u>\$ (34,731)</u>
Receipts over (under) expenditures	6,351	(8,696)		
Unencumbered cash, beginning of year	<u>64,281</u>	<u>70,632</u>		
Unencumbered cash, end of year	<u>\$ 70,632</u>	<u>\$ 61,936</u>		

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

FINNEY COUNTY, KANSAS
 Sewer District #3 Bond and Interest Fund
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Special assessments	\$ 50,497	\$ 40,613	\$ 49,484	\$ (8,871)
Other	-	-	28,082	(28,082)
Total cash receipts	<u>50,497</u>	<u>40,613</u>	<u>\$ 77,566</u>	<u>\$ (36,953)</u>
Expenditures:				
Principal	10,000	10,000	\$ 10,000	\$ -
Bond interest	<u>38,475</u>	<u>38,000</u>	<u>38,000</u>	<u>-</u>
Total expenditures	<u>48,475</u>	<u>48,000</u>	<u>\$ 48,000</u>	<u>\$ -</u>
Receipts over (under) expenditures	2,022	(7,387)		
Unencumbered cash (deficit), beginning of year	<u>(30,832)</u>	<u>(28,810)</u>		
Unencumbered cash (deficit), end of year	<u>\$ (28,810)</u>	<u>\$ (36,197)</u>		

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

Fiduciary 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
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Loan repayments	\$ 85,992	\$ 27,173	\$ -	\$ 27,173
Use of money and property	2,567	893	-	893
Total cash receipts	<u>88,559</u>	<u>28,066</u>	<u>\$ -</u>	<u>\$ 28,066</u>
Expenditures:				
Other public service:				
Loan distributions	-	175,000	\$ 166,465	\$ 8,535
Contractual services	2,419	343	5,000	(4,657)
Total expenditures	<u>2,419</u>	<u>175,343</u>	<u>\$ 171,465</u>	<u>\$ 3,878</u>
Receipts over (under) expenditures	86,140	(147,277)		
Unencumbered cash, beginning of year	<u>143,965</u>	<u>230,105</u>		
Unencumbered cash, end of year	<u>\$ 230,105</u>	<u>\$ 82,828</u>		

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

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Component Units

Fund Description

Component units are legally separate from the County. The governing bodies of all of these component units are appointed by the County Commission. Each component unit has a December 31st year end. Neither component unit is subject to a legally adopted annual operating budget; however, internal operating budget information is presented.

The component units of Finney County, Kansas, are:

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 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 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 Extension Council
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Internal Budget*	
Cash receipts:				
Intergovernmental revenue	\$ 278,815	\$ 269,426	\$ 269,400	\$ 26
Use of money and property	2,278	1,396	-	1,396
Other	30,554	29,698	32,000	(2,302)
Total cash receipts	311,647	300,520	\$ 301,400	\$ (880)
Expenditures:				
Culture and recreation:				
Personnel services	245,525	240,905	\$ 251,500	\$ (10,595)
Contractual services	30,029	38,014	38,000	14
Commodities	30,526	20,557	26,300	(5,743)
Capital outlay	2,817	11,817	7,400	4,417
Total expenditures	308,897	311,293	\$ 323,200	\$ (11,907)
Receipts over (under) expenditures	2,750	(10,773)		
Unencumbered cash, beginning of year	54,391	57,141		
Unencumbered cash, end of year	\$ 57,141	\$ 46,368		

*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
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year	Actual	Current Year	
			Internal Budget*	Variance Over (Under)
Cash receipts:				
Intergovernmental revenues	\$ 933,166	\$ 927,675	\$ 969,641	\$ (41,966)
Licenses and fees	21,931	32,376	20,000	12,376
Use of money and property	10,097	5,534	12,000	(6,466)
Other	47,312	6,108	20,000	(13,892)
Total cash receipts	1,012,506	971,693	\$ 1,021,641	\$ (49,948)
Expenditures:				
Culture and recreation:				
Contractual services	955,679	943,600	\$ 972,681	\$ (29,081)
Commodities	87	3,096	14,000	(10,904)
Capital outlay	-	670	100,000	(99,330)
Transfers out	45,550	25,000	-	25,000
Total expenditures	1,001,316	972,366	\$ 1,086,681	\$ (114,315)
Receipts over (under) expenditures	11,190	(673)		
Unencumbered cash, beginning of year	80,124	91,314		
Unencumbered cash, end of year	<u>\$ 91,314</u>	<u>\$ 90,641</u>		

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

FINNEY COUNTY, KANSAS
 Finney County Public Library
 Capital Improvement Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash receipts:		
Use of money and property	\$ 4,715	\$ 4,475
Other	60,490	24,298
Transfers in	45,550	25,000
Total cash receipts	<u>110,755</u>	<u>53,773</u>
Expenditures:		
Culture and recreation:		
Capital outlay	<u>17,675</u>	<u>209,501</u>
Total expenditures	<u>17,675</u>	<u>209,501</u>
Receipts over (under) expenditures	93,080	(155,728)
Unencumbered cash, beginning of year	<u>172,378</u>	<u>265,458</u>
Unencumbered cash, end of year	<u>\$ 265,458</u>	<u>\$ 109,730</u>

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

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 Account:

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

County Attorney Account:

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

Register of Deeds Account:

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

Fair Grounds Account:

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

District Court Account:

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 Account:

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

Sheriff Account:

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 Account:

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

Sheriff Inmate Account:

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

County Treasurer – Senior Center Bus Barn Project Account:

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 - Payroll Account:

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 Account:

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

Agency Funds

County Treasurer - Tax Collections Account:

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, and rental and excise tax.

County Treasurer - Tax Accounts Account:

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
Trust and Agency Funds
Statements of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2009

	Balance 1/1/09	Cash Receipts	Cash Disburse- ments	Balance 12/31/09
Trust and Agency Accounts:				
County Clerk Account	\$ 124	\$ 22,230	\$ 22,273	\$ 81
County Attorney Account	5,343	170,286	172,021	3,608
Register of Deeds Account	44,883	475,404	478,188	42,099
Fair Grounds Account	41,823	50,565	54,895	37,493
District Court Account	294,958	14,936,643	15,068,168	163,433
Law Library Account	45,606	70,615	80,788	35,433
Sheriff Account	4,037	214,544	216,527	2,054
Sheriff Bond Account	8,564	232,987	234,007	7,544
Sheriff Inmate Account	9,850	225,205	220,505	14,550
County Treasurer:				
Senior Center Bus Barn Project Account	(3,399)	193,700	189,275	1,026
Payroll Account	(1,581)	4,052,986	4,054,195	(2,790)
Motor Vehicle Fees and Sales Tax Collection Account	98,916	3,069,359	3,112,739	55,536
Tax Collections Account	29,710,990	60,602,765	56,369,751	33,944,004
Tax Accounts Account	668,330	36,203,339	36,645,712	225,957
	<u>668,330</u>	<u>36,203,339</u>	<u>36,645,712</u>	<u>225,957</u>
Total	<u>\$ 30,928,444</u>	<u>\$ 120,520,628</u>	<u>\$ 116,919,044</u>	<u>\$ 34,530,028</u>

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

Notes to
Financial Statements

FINNEY COUNTY, KANSAS
Notes to Financial Statements
December 31, 2009

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. These financial statements present Finney County (the primary government) and its component units. The component units discussed below are included in the County's reporting entity because of the significance of their operational or financial relationships with the County.

The following organizations, functions or activities are blended component units. Although legally separate entities, they are in substance, part of the government's operations and so data from these units are combined with the data of the primary government. Each blended component unit has a December 31st year end.

The Finney County Fair Association operates the County's fair. The Board is appointed by the County Commissioners. The County Commissioners approve the Fair Association's budget and levy taxes for fairground operations. The fairground building, improvements and equipment are titled to the County. Bond issuances must be approved by the County. The Finney County Fair Association has been determined to be a "county free fair" created under K.S.A. 2-132. The Fair Association is presented in these financial statements as a special revenue fund. No separate financial statements have been issued for the Finney County Fair Association.

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 component units created under K.S.A. 19-27a01. Sewer District #1, Sewer District #2 and Sewer District #3 are presented in these financial statements as enterprise funds. No separate financial statements have been issued for Sewer District #1, Sewer District #2 or Sewer District #3.

Southwest Kansas Regional Juvenile Detention Center is a jointly governed organization between eighteen counties in southwest Kansas created under an interlocal agreement. Southwest Kansas Regional Juvenile Detention Center is governed by a board appointed by the participating parties. 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 Southwest Kansas Regional Juvenile Detention Center is from the participating parties with additional support from grants. Finney County functions as the operator of Southwest Kansas Regional Juvenile Detention Center. Finney County has an equity interest and is a material contributor to the continued existence of Southwest Kansas Regional Juvenile Detention Center. Southwest Kansas Regional Juvenile Detention Center is presented in these financial statements as a special revenue fund. No separate financial statements have been issued for the Southwest Kansas Regional Juvenile Detention Center.

FINNEY COUNTY, KANSAS
Notes to Financial Statements
December 31, 2009

1. Summary of significant accounting policies (continued)

A. Financial reporting entity (continued)

The following organizations, functions or activities are discretely presented component units included in the County's statutory basis financial statements. These component units are reported separately to emphasize that they are legally separate from the County. The governing body of the Finney County Public Library is appointed by the County Commission, while the governing body of the Finney County Extension Council is elected. Each discretely presented component unit has a December 31st year end.

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 Council is presented as a governmental fund type. No separate financial statements have been issued for the Finney County Extension Council.

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 Library is presented as a governmental fund type. No separate financial statements have been issued for the Finney County Public Library.

The respective administrative offices of the discretely presented component units are:

Finney County Extension Council
501 South 9th Street
Garden City, KS 67846

Finney County Public Library
605 East Walnut
Garden City, KS 67846

The following organizations are jointly governed organizations in which the County participates and are not included in the combined financial statements of the County's statutory basis financial statements:

Area Mental Health Center is a jointly governed organization between thirteen southwest Kansas counties created under K.S.A. 19-4001. Area Mental Health Center is governed by a twenty-eight member board appointed by the County Commissioners in Finney, Ford, Grant, Gray, Greeley, Hamilton, Hodgeman, Kearny, Lane, Morton, Scott, Stanton and Wichita counties in southwest Kansas. The purpose of Area Mental Health Center is to promote mental health wellness. This is accomplished by providing training, counseling and other services to those in need. A primary source of funding for Area Mental Health Center is ad valorem tax levies by the participating counties. Finney County contributed \$197,000 to the operations of Area Mental Health Center during the year ended December 31, 2009. Finney County has no equity interest nor does the County materially contribute to the continued existence of Area Mental Health Center. Area Mental Health Center has a December 31st year end.

FINNEY COUNTY, KANSAS
Notes to Financial Statements
December 31, 2009

1. Summary of significant accounting policies (continued)

A. Financial reporting entity (continued)

Garden City Information Technologies Cooperative is a jointly governed organization between the County of Finney, Kansas, the City of Garden City, Kansas, Unified School District No. 457, Garden City Community College and St. Catherine Hospital, created under K.S.A. 12-2901. Garden City Information Technologies Cooperative is governed by a board appointed by the participating parties. The purpose of Garden City Information Technologies Cooperative is to enhance the coordination and technology sharing among the members of the Cooperative, address the long term goals of the Cooperative that provide an enhanced community and regional telecommunications and integrated community network, and to seek out the opportunities that are identified by the Cooperative that provide services to local and regional interest and lead to the use of the Cooperative as a tool for economic development. This is accomplished by coordinating technology purchases and training, development of communication networks within Garden City and southwest Kansas, and providing videoconferencing, telecommuting and office access within the community. The primary source of funding for Garden City Information Technologies Cooperative is from the general funds of the participating parties and through procuring grants. Finney County, Kansas, contributed \$7,000 to the operations of Garden City Information Technologies Cooperative during the year ended December 31, 2009. The County has no equity interest nor does the County materially contribute to the continued existence of Garden City Information Technologies Cooperative. Garden City Information Technologies Cooperative has a December 31st year end.

B. Measurement focus, basis of accounting and basis of presentation

These financial statements are presented on a statutory basis of accounting. The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure is recorded in the fund from which the transfer is made.

C. Waiver of financial reporting requirements

The County's Board of Commissioners has determined by resolution that financial statements prepared in conformity with accounting principles generally accepted in the United States of America are not relevant to the requirements of the cash basis and budget laws of the State of Kansas and are of no significant value to the Board, the County or the members of the general public of the County. The County approved the resolution which served as notice of the Board's election to waive the requirements for reporting of its financial data in conformity with accounting principles generally accepted in the United States of America, as provided and authorized by K.S.A. 75-1120a.

FINNEY COUNTY, KANSAS
Notes to Financial Statements
December 31, 2009

1. Summary of significant accounting policies (continued)

D. Departure from accounting principles generally accepted in the United States of America

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories and prepaid expense; liabilities such as deferred revenue and matured principal and interest payable; and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with accounting principles generally accepted in the United States of America. Capital assets that account for the land, buildings and equipment owned by the County are not presented in the financial statements. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes and compensated absences are not presented in the financial statements.

E. Fund accounting

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 types of funds comprise the financial activities of the County:

Governmental funds include the following fund types:

General Fund - the General Fund is the County's primary operating fund. It accounts for all financial transactions of the general government, except those required to be accounted for in another fund.

Special Revenue Funds - the Special Revenue Funds account for revenue sources that are legally restricted to expenditures for specific purposes (not including expendable trusts or major capital projects).

Debt Service Fund - the Debt Service Fund accounts for the servicing of general long-term debt not being financed by proprietary or nonexpendable trust funds.

Capital Project Funds - the Capital Project Funds account for the acquisition of fixed assets or construction of major capital projects not being financed by proprietary or nonexpendable trust funds.

Proprietary funds include the following fund types:

Enterprise Funds - Enterprise Funds are used to account for those operations that are financed and operated in a manner similar to private business or where the County has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability.

FINNEY COUNTY, KANSAS
Notes to Financial Statements
December 31, 2009

1. Summary of significant accounting policies (continued)

E. Fund accounting (continued)

Fiduciary funds account for assets held by the County in a trustee capacity or as an agent on behalf of others. Trust funds account for assets held by the County under the terms of a formal trust agreement. Fiduciary funds include the following fund types:

Nonexpendable Trust Funds - the Nonexpendable Trust Funds are accounted for in essentially the same manner as the proprietary funds, using the same measurement focus and basis of accounting. The Nonexpendable Trust Funds account for assets of which the principal may not be spent.

Agency Funds - the Agency Funds are custodial in nature and do not present results of operation or have a measurement focus. Agency Funds are accounted for using the modified accrual basis of accounting. These funds are used to account for assets that the County holds for others in an agency capacity.

F. Budget and tax cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds and enterprise 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 public 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 notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for the year ended December 31, 2009.

The legal level of budgetary control is the fund level. 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 adopted budget of expenditures of individual funds. The governing body allows management to transfer budgeted amounts between line items within an individual fund without prior approval. Budget comparison statements 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 statutory 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 budget expenditure authority lapses at year end.

FINNEY COUNTY, KANSAS
Notes to Financial Statements
December 31, 2009

1. Summary of significant accounting policies (continued)

F. Budgetary information (continued)

A legal operating budget is not required for capital projects funds, fiduciary funds and the following special revenue funds:

- Bioterrorism Grant
- Capital Improvement Reserve
- Child in Need of Care Grant
- Community Correction
- County Attorney's Training
- Drainage District #1 CDBG Grant
- Economic Development Administrative Grant
- Emergency Planning Grant
- Finney County Fair Association
- Jail Commissary and Telephone
- Jail Grant
- Juvenile Detention Center Grants
- Register of Deeds' Technology
- Special Alcohol and Drug
- Special Highway Improvement
- Special Road Machinery and Equipment
- Sheriff's Crime Prevention
- Sheriff's Special Account
- Special Law Enforcement Trust
- Federal and State Forfeiture
- State Drug Tax Assessment
- Western Pyramid Public Health Region
- Women, Infants & 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.

G. 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 Financial Statements
December 31, 2009

1. Summary of significant accounting policies (continued)

G. 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 revenue in the appropriate project fund. Further, state statutes require levying additional general ad valorem property taxes in the Debt Service 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, 2009, the special assessment taxes levied are a lien on the property.

H. 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 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.

Investments are stated at cost, which approximates fair value. The aggregate value of the investments at December 31, 2009, is \$30,005,320.

I. Post-employment health care benefits

As provided by K.S.A. 12-5040, the local 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 these financial statements.

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.

J. 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 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. Vacation leave pay is accrued when incurred in proprietary funds and reported as a fund liability. Vacation leave pay that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts not expected to be liquidated with expendable available financial resources are not reported as expenditures. The County estimated the value of accrued vacation leave pay at December 31, 2009, to be \$621,132.

FINNEY COUNTY, KANSAS
Notes to Financial Statements
December 31, 2009

1. Summary of significant accounting policies (continued)

J. Compensated absences (continued)

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 120 days. The County's policy is to recognize the costs of sick leave when actually paid since employees are not reimbursed for unused sick leave when they leave the County's employ.

The 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 all accrued vacation earned. The Extension Council, a discretely presented component unit, estimated the value of accrued vacation leave pay at December 31, 2009, to be \$17,840.

K. Interfund transactions

Quasi-external transactions (i.e., transactions that would be treated as revenues or expenses if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as cash 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.

L. Reimbursements

A reimbursement is an expenditure or expense initially made in one fund, but properly attributable to another fund. For example, it is common for the general fund to pay a vendor's bill and have portions of it reimbursed by other funds. In accounting for such reimbursements, the County records an expenditure (or expense) in the reimbursing fund, and a reduction of expenditure (or expense) in the reimbursed fund, following the authoritative guidance of the *Governmental Accounting, Auditing and Financial Reporting*.

M. Memorandum totals

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

N. Comparative data

The statutory basis financial statements include certain prior year comparative information in order to provide an understanding of the changes in the cash receipts and expenditures of the funds, but not at the level of detail required for a presentation in conformity with the statutory basis of accounting. Accordingly, such information should be read in conjunction with the County's financial statements for the year ended December 31, 2008, from which the summarized information was derived.

FINNEY COUNTY, KANSAS
Notes to Financial Statements
December 31, 2009

2. 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	\$	345
Carrying amount of deposits		24,023,537
Carrying amount of investments		<u>30,005,320</u>
 Total cash and investments		 <u>\$ 54,029,202</u>

As of December 31, 2009, the County had the following investments:

Investment Type	Fair Value	Investment Maturities (in Years)		Rating
		Less than 1	1-2	
Kansas Municipal Investment Pool	\$ 30,005,320	\$ 30,005,320	\$ -	S&P AAAf/S+
Total fair value	<u>\$ 30,005,320</u>	<u>\$ 30,005,320</u>	<u>\$ -</u>	

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located, 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. The rating of the County's investments is noted above.

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. The County's allocation of investments as of December 31, 2009, is as follows:

Investments	Percentage of Investments
Kansas Municipal Investment Pool	100.00%

Custodial credit risk - deposits

Custodial credit risk 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".

FINNEY COUNTY, KANSAS
Notes to Financial Statements
December 31, 2009

2. Deposits and investments (continued)

Custodial credit risk - deposits (continued)

At December 31, 2009, the County's carrying amount of deposits was \$24,023,537 and the bank balance was \$24,212,243. Of the bank balance, 99.57% was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$1,362,526 was covered by federal depository insurance and \$22,849,717 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 of Holcomb	American State Bank
Bank balance covered by:				
FDIC coverage	\$ 294,917	\$ 714,154	\$ 103,455	\$ 250,000
Pledged securities at market value	6,530,178	13,501,555	-	2,817,984
 Total bank balance	 <u>\$ 6,825,095</u>	 <u>\$ 14,215,709</u>	 <u>\$ 103,455</u>	 <u>\$ 3,067,984</u>

The carrying amount of deposits for the Finney County Extension Council, a discretely presented component unit, was \$46,368 and the bank balance was \$69,769. 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, a discretely presented component unit, was \$200,371 and the bank balance was \$199,696. 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.

Credit risk - investments

For an investment, this 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.

At December 31, 2009, the County had invested \$30,005,320 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

FINNEY COUNTY, KANSAS
Notes to Financial Statements
December 31, 2009

3. Capital projects

Capital project authorizations with approved change orders compared to disbursements and accounts payable from inceptions to December 31, 2009, for the County are as follows:

	Disbursements and Accounts		
	Project Authorization	Payable to Date	Committed
Fair grounds' fencing	\$ 47,000	\$ 47,250	\$ -
Library carpet	78,300	78,300	-
Library roof	29,150	29,150	29,150
Sewer District #2 lift station	175,159	170,159	5,000

4. Long-term debt

Changes in long-term liabilities for the County for the year ended December 31, 2009, were as follows:

	Date of Issue	Maximum Rate	Amount of Issue	Date of Final Maturity	Balance 01/01/09	Additions	Reductions/ Payments	Net Change	Balance 12/31/09	Interest Paid
General obligation bonds payable:										
Sewer Improvement - Series B 1996	04/01/96	5.40%	\$ 406,850	09/01/11	\$ 85,000	\$ -	\$ 30,000		\$ 55,000	\$ 4,505
Road Improvement - Series C 1996	04/01/96	5.40%	417,825	09/01/11	80,000	-	25,000		55,000	4,240
Total general obligation bonds payable					165,000	-	55,000		110,000	8,745
Limited obligation bonds payable:										
Sales Tax Refunding, Series 2006	06/01/06	4.00%	6,590,000	12/01/17	6,265,000	-	210,000		6,055,000	250,600
Sales Tax Refunding, Series 2008	06/01/08	3.00%	3,960,000	12/01/12	3,280,000	-	755,000		2,525,000	98,400
Total limited obligation bonds payable					9,545,000	-	965,000		8,580,000	349,000
Revenue bonds payable:										
Sewer Improvement - Series A 1996	04/01/96	5.75%	405,000	09/01/11	110,000	-	35,000		75,000	5,945
Sewer Improvement - Series 2002	06/03/02	4.75%	848,500	06/01/42	800,000	-	10,000		790,000	38,000
Total revenue bonds payable					910,000	-	45,000		865,000	43,945
Capital leases payable:										
Security system	05/15/04	3.82%	88,791	01/15/10	29,628	-	19,526		10,102	1,145
Land	03/08/04	4.57%	200,000	03/09/09	43,734	-	43,734		-	2,040
Emergency radio communications system	12/31/08	3.82%	1,380,000	01/01/16	1,380,000	-	-		1,380,000	-
Volvo motor grader	05/11/09	4.00%	189,000	05/11/16	-	189,000	17,617		171,383	-
Volvo motor grader	05/11/09	4.00%	189,000	05/11/16	-	189,000	17,617		171,383	-
Total capital leases payable					1,453,362	378,000	98,494		1,732,868	3,185
Total bonded indebtedness					12,073,362	378,000	1,163,494		11,287,868	\$ 404,875
Employee compensated absences payable:										
Accrued vacation, net change					624,848			\$ (3,716)	621,132	
Total long-term debt					\$ 12,698,210	\$ 378,000	\$ 1,163,494	\$ (3,716)	\$ 11,909,000	

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

	Year											Total
	2010	2011	2012	2013	2014	2015-2019	2020-2024	2025-2029	2030-2034	2035-2039	2040-2042	
Principal												
General obligation bonds payable	\$ 55,000	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,000
Limited obligation bonds payable	1,030,000	1,075,000	1,165,000	1,105,000	1,150,000	3,055,000	-	-	-	-	-	8,580,000
Revenue bonds payable	45,000	50,000	10,000	10,000	10,000	75,000	90,000	115,000	145,000	185,000	130,000	865,000
Capital leases payable	201,593	224,872	233,225	241,889	250,876	580,413	-	-	-	-	-	1,732,868
Total principal	1,331,593	1,404,872	1,408,225	1,356,889	1,410,876	3,710,413	90,000	115,000	145,000	185,000	130,000	11,287,868
Interest:												
General obligation bonds payable	5,885	2,970	-	-	-	-	-	-	-	-	-	8,855
Limited obligation bonds payable	317,950	284,700	250,050	212,400	168,200	221,000	-	-	-	-	-	1,454,300
Revenue bonds payable	41,615	39,250	36,575	36,100	35,625	168,625	150,100	126,350	95,950	57,950	12,588	800,728
Capital leases payable	88,800	55,185	48,831	39,167	29,181	30,955	-	-	-	-	-	286,219
Total interest	454,250	382,105	333,456	286,667	233,006	419,680	150,100	126,350	95,950	57,950	12,588	2,552,102
Total principal and interest	\$ 1,785,843	\$ 1,786,977	\$ 1,741,681	\$ 1,643,556	\$ 1,643,882	\$ 4,130,093	\$ 240,100	\$ 241,350	\$ 240,950	\$ 242,950	\$ 142,588	\$ 13,839,970

FINNEY COUNTY, KANSAS
Notes to Financial Statements
December 31, 2009

4. Long-term debt (continued)

Subsequent to year end the County entered into the following capital lease:

	Date of Issue	Maximum Rate	Amount of Issue	Date of Final Maturity
KRONOS equipment and software	04/26/10	8.11%	\$ 181,618	07/01/14

Current maturities and interest on the subsequent leases for the next five years through maturity are as follows:

Year	Principal	Interest	Total
2010	\$ 17,407	\$ 4,659	\$ 22,066
2011	41,151	11,809	52,960
2012	44,615	8,345	52,960
2013	48,370	4,590	52,960
2014	30,075	818	30,893
Total	<u>\$ 181,618</u>	<u>\$ 30,221</u>	<u>\$ 211,839</u>

Legal debt margin

The debt limit per K.S.A. 10-306 is three percent of the assessed tangible valuation adjusted for exempt farm property, business aircraft and motor vehicles given 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 the refunding bonds and the 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, 2009, there were three series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$2,033,132.

5. 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 \$3,962,656 at December 31, 2009. 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.

FINNEY COUNTY, KANSAS
Notes to Financial Statements
December 31, 2009

5. Risk management and self-insurance (continued)

The claims liability reported in the fund at December 31, 2009, is based on the requirements of Governmental Accounting Standards Board Statements No. 10 and No. 30, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Claims liability and expenses include all specific, incremental claim adjustment expenses. Additionally, estimated amounts of salvage, subrogation and reinsurance recoverable on unpaid claims are deducted from any liability for unpaid claims. Changes in the fund's claims liability amount in fiscal year 2008 and 2009 were:

	Health Insurance	
	12/31/2008	12/31/2009
Beginning of fiscal year liability	\$ 339,484	\$ 331,464
Current year claims and changes in estimates	3,643,101	3,464,253
Claim payments	(3,651,121)	(3,500,677)
Balance at fiscal year end	\$ 331,464	\$ 295,040

6. Commitments and contingencies

Commitments

The County entered into a five year contract expiring August 31, 2005, with automatic extension for five year periods, with the City of Garden City. Under the terms of the contract, the City provides reimbursement funding for use of a portion of the Finney County Law Enforcement Center which the City uses for the operation and administration of the Garden City Police Department and municipal court.

Litigation

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

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 Single Audit Act requirements. As of December 31, 2009, there were no 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, equipment and a vehicle. Lease payments under these agreements totaled \$137,318 for the year ended December 31, 2009. Future minimum lease payments are as follows:

2010	\$	64,651
2011		17,361
2012		17,361
2013		17,361
2014		17,361
Total minimum lease payments	\$	134,095

FINNEY COUNTY, KANSAS
Notes to Financial Statements
December 31, 2009

6. Commitments and contingencies (continued)

Operating leases (continued)

Finney County Public Library

On December 18, 2006, 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, 2007, through December 31, 2011. The fees under this contract for 2009 are \$935,638, with the remaining fees to be renegotiated annually.

7. 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, 2009. The County completed transfer and sale of the landfill in 2000, and its permit was absorbed by Browning-Ferris Industries of Western Kansas, Inc.

8. Deficit unencumbered cash

The following funds had deficit unencumbered cash balances as of December 31, 2009:

H1N1 Grant	\$	16,655
Women, Infants and Children Grant		85,992
Youth Services		5,705
Sewer District #3 Bond and Interest		36,197
Payroll Account		2,790

Grant funds and other reimbursements were due to the County at year end to cover the deficits in the H1N1 Grant; Women, Infants and Children Grant; Youth Services funds; and the Payroll Account. Special assessments, adequate to cover the deficit, are due to the Sewer District #3 Bond and Interest fund.

9. Compliance with Kansas statutes

References made herein to the statutes are not intended as interpretation of law, but are offered for consideration of the Director of Accounts and Reports and interpretation by the County Attorney and the legal representative of the County. No material violations of Kansas statutes were noted, however, the following immaterial violations occurred:

- Kansas statute 32-984 requires the County Clerk to remit game license fees collected daily to the County Treasurer. Kansas statute 79-3104 requires the Register of Deeds to remit mortgage registration fees collected daily to the County Treasurer. The County Clerk remits fees collected to the County Treasurer on a quarterly basis, and the Register of Deeds remits fees collected to the County Treasurer on a monthly basis.
- Kansas statutes 10-1113 and 10-1121 require no indebtedness be created in excess of available monies in any fund. At December 31, 2009, five funds/accounts had deficit unencumbered cash balances as explained in Note 8.
- Kansas statute 79-2935 requires no indebtedness be created in excess of budgeted limits. The CDBG Revolving Loan fund exceeded its legal budget authority by \$3,878 during the year ended December 31, 2009. This budget violation was the result of additional loans issued prior to year end.

FINNEY COUNTY, KANSAS
Notes to Financial Statements
December 31, 2009

10. Defined benefit pension plan

Plan description: Finney County, Kansas, contributes to 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.* KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas, Suite 100, Topeka, KS 66603-3869) or by calling 1-888-275-5737.

Funding policy: K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The employer rate established by statute for calendar year 2009 is 6.54%. Finney County, Kansas, contributions to KPERS for the years ending December 31, 2009, 2008, and 2007, were \$783,231, \$650,787, and \$552,493, respectively, equal to the statutory required contributions for each year.

Employees of the Finney County Extension Council, a discretely presented component unit, also contribute to the Kansas Public Employees Retirement System. All contribution requirements were met by the component unit and its employees.

11. Deferred compensation plan

The County offers its employees deferred compensation plans formed in accordance with Internal Revenue Code (IRC) Section 457. The plans, available to all County employees, permit employees to defer a portion of their salary until future years. The deferred compensation assets, which are transferred to a third-party custodial trust, are not available to employees until termination, retirement, death or unforeseeable emergency. The deferred compensation account is not included in the Trust and Agency Funds of the County since the plans have complied with changes required by IRC Section 457 holding all assets in trust for the exclusive benefit of the participants and their beneficiaries.

12. 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.

FINNEY COUNTY, KANSAS
Notes to Financial Statements
December 31, 2009

13. Interfund transfers

Interfund operating transfers were as follows:

From	To	Statutory Authority	
General	Capital Improvement Reserve	19-120	\$ 120,000
General	Economic Development Administration Grant	79-1946	492
General	GIS	79-1946	85,000
General	Juvenile Detention Center	79-1946	220,208
Free Fair and Fair Grounds	Finney County Fair Association	2-132	53,000
Juvenile Detention Center	Juvenile Detention Center Building	38-504	10,000
Road and Bridge	Special Highway	68-590	750,000
Road and Bridge	Special Road Machinery and Equipment	68-141g	250,000
Sewer District #2	Bond and Interest	19-27a07	40,945
Total			<u>\$ 1,529,645</u>

Interfund operating transfers of the Finney County Public Library, a discretely presented component unit, were as follows:

Library:

From	To	Statutory Authority	
General	Capital Improvement	12-1258	\$ 25,000
Total			<u>\$ 25,000</u>

14. Subsequent events

Subsequent to December 31, 2009, the County accepted bids for equipment purchases of \$155,530 and for a road resurfacing project of \$696,618.

Supplemental Schedules

FINNEY COUNTY, KANSAS
 General Fund
 Schedule of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 6,511,290	\$ 7,843,882	\$ 8,480,675	\$ (636,793)
Motor vehicle	540,863	520,828	455,092	65,736
Delinquent property	115,523	145,532	-	145,532
Motor vehicle excise tax	3,223	9,732	13,042	(3,310)
Recreational vehicle tax	7,766	7,229	6,691	538
Interest and fees:				
Current	27,839	23,075	10,000	13,075
Vehicle	5,972	5,750	-	5,750
Delinquent	118,248	75,748	15,000	60,748
Local sales	1,893,038	1,815,074	1,250,000	565,074
In lieu of	9,386	16,275	18,806	(2,531)
Total taxes	9,233,148	10,463,125	10,249,306	213,819
Intergovernmental revenue:				
Bingo tax	-	-	1,000	(1,000)
Private club liquor tax	16,004	16,908	15,339	1,569
Severance tax	398,850	154,643	298,215	(143,572)
Total intergovernmental revenue	414,854	171,551	314,554	(143,003)
Licenses and fees:				
Mortgage registration fees	307,401	359,881	275,000	84,881
Officers' fees	444,358	472,172	355,000	117,172
Franchise fees	24,662	28,506	12,500	16,006
Total licenses and fees	776,421	860,559	642,500	218,059
Use of money and property:				
Interest on investments	485,176	93,366	200,000	(106,634)
Total use of money and property	485,176	93,366	200,000	(106,634)
Other:				
Library reimbursement	39,000	50,700	46,800	3,900
Diversion program from City	-	-	40,000	(40,000)
Royalties	4,111	1,489	-	1,489
Sale of County assets	1,390	339	-	339
Other	317,617	217,692	100,000	117,692
Total other	362,118	270,220	186,800	83,420
Total cash receipts	11,271,717	11,858,821	\$ 11,593,160	\$ 265,661

(continued)

FINNEY COUNTY, KANSAS
 General Fund
 Schedule of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
Expenditures:				
General government:				
General and administrative:				
Personnel services	\$ 95,340	\$ 71,164	\$ 100,606	\$ (29,442)
Contractual services	1,137,004	1,097,306	1,372,000	(274,694)
Commodities	207,662	150,220	161,000	(10,780)
Capital outlay	144,247	83,135	140,000	(56,865)
Total general and administrative	1,584,253	1,401,825	1,773,606	(371,781)
County Commission:				
Personnel services	86,405	99,528	101,440	(1,912)
Commodities	5,383	3,597	2,725	872
Total County Commission	91,788	103,125	104,165	(1,040)
County Administrator:				
Personnel services	235,332	268,017	267,311	706
Contractual services	2,953	1,879	3,000	(1,121)
Commodities	4,074	4,905	5,950	(1,045)
Total County Administrator	242,359	274,801	276,261	(1,460)
County Treasurer:				
Personnel services	299,145	351,203	354,040	(2,837)
Contractual services	11,872	14,348	17,400	(3,052)
Commodities	57,796	12,283	29,800	(17,517)
Capital outlay	3,371	2,290	500	1,790
Total County Treasurer	372,184	380,124	401,740	(21,616)
County Clerk:				
Personnel services	206,563	234,963	240,569	(5,606)
Contractual services	24,156	21,766	60,500	(38,734)
Commodities	37,259	17,878	38,350	(20,472)
Capital outlay	-	355	500	(145)
Total County Clerk	267,978	274,962	339,919	(64,957)
Register of Deeds:				
Personnel services	122,613	128,049	149,748	(21,699)
Contractual services	2,417	2,457	2,500	(43)
Commodities	2,690	3,451	3,850	(399)
Total Register of Deeds	127,720	133,957	156,098	(22,141)

(continued)

FINNEY COUNTY, KANSAS
General Fund
Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
Computer Support Services				
Personnel services	\$ 151,217	\$ 184,547	\$ 223,467	\$ (38,920)
Contractual services	51,245	87,486	57,100	30,386
Commodities	7,770	19,018	17,100	1,918
Capital outlay	420	5,328	2,000	3,328
Total Computer Support Services	210,652	296,379	299,667	(3,288)
County Appraiser:				
Personnel services	419,741	482,354	505,484	(23,130)
Contractual services	17,071	11,137	93,500	(82,363)
Commodities	62,784	63,220	40,000	23,220
Capital outlay	33,964	31,872	20,000	11,872
Total County Appraiser	533,560	588,583	658,984	(70,401)
Building Maintenance:				
Personnel services	407,393	424,440	532,712	(108,272)
Contractual services	9,339	9,333	7,800	1,533
Commodities	69,408	38,030	60,650	(22,620)
Capital outlay	17,065	5,017	5,500	(483)
Total Building Maintenance	503,205	476,820	606,662	(129,842)
Other Agencies:				
Agricultural extension	230,000	220,000	220,000	-
Soil conservation	41,000	38,000	38,000	-
Animal shelter	-	25,000	25,000	-
Weather modification	30,000	25,000	25,000	-
Tax refund/rebate reserve	-	-	691,270	(691,270)
Total Other Agencies	301,000	308,000	999,270	(691,270)
Total general government	4,234,699	4,238,576	5,616,372	(1,377,796)
Public safety:				
County Attorney:				
Personnel services	901,219	1,078,868	1,144,378	(65,510)
Contractual services	64,407	59,581	80,620	(21,039)
Commodities	63,502	38,936	47,200	(8,264)
Capital outlay	4,771	27,616	31,015	(3,399)
Total County Attorney	1,033,899	1,205,001	1,303,213	(98,212)
Sheriff:				
Personnel services	3,827,387	4,561,972	4,460,821	101,151
Contractual services	364,524	332,235	341,000	(8,765)
Commodities	307,925	340,824	322,500	18,324
Capital outlay	164,694	121,941	183,000	(61,059)
Total Sheriff	4,664,530	5,356,972	5,307,321	49,651

(continued)

FINNEY COUNTY, KANSAS
General Fund
Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year	Current Year		Variance Over Over (Under)
		Actual	Budget	
(continued)				
Status Offenders Diversion:				
Personnel services	\$ 365,326	\$ 286,790	\$ 361,496	\$ (74,706)
Contractual services	17,860	19,503	16,414	3,089
Commodities	29,796	20,585	23,500	(2,915)
Total Status Offenders Diversion	412,982	326,878	401,410	(74,532)
District Court:				
Contractual services	663,050	637,114	712,000	(74,886)
Commodities	37,739	39,713	24,000	15,713
Capital outlay	2,422	18,701	23,000	(4,299)
Total District Court	703,211	695,528	759,000	(63,472)
25th Judicial District:				
Contractual services	22,936	21,814	55,900	(34,086)
Commodities	9,126	13,344	22,000	(8,656)
Capital outlay	4,260	306	7,000	(6,694)
Total 25th Judicial District	36,322	35,464	84,900	(49,436)
Other Agencies:				
CASA	11,400	11,000	11,000	-
Total Other Agencies	11,400	11,000	11,000	-
Total public safety	6,862,344	7,630,843	7,866,844	(236,001)
Health and sanitation:				
Mental health	205,000	197,000	197,000	-
Total health and sanitation	205,000	197,000	197,000	-
Transfers out:				
Building	-	-	300,000	(300,000)
Capital Improvement Reserve	103,000	120,000	-	120,000
Economic Development Administration Grant	-	492	-	492
GIS	75,000	85,000	85,000	-
Juvenile Detention Center	498,310	220,208	520,500	(300,292)
Total transfers out	676,310	425,700	905,500	(479,800)
Total expenditures	11,978,353	12,492,119	\$ 14,585,716	\$ (2,093,597)
Receipts over (under) expenditures	\$ (706,636)	\$ (633,298)		

FINNEY COUNTY, KANSAS
 Reconciliation of 2008 Tax Roll
 For the Year Ended December 31, 2009

2008 Tax Roll as Adjusted:		
County Clerk's abstract of taxes levied		\$ 53,183,570
Supplemental tax roll		697,264
2008 taxes added/abated, net change		<u>(1,412,935)</u>
2008 tax roll as adjusted		<u>\$ 52,467,899</u>
2008 Tax Roll Accounted For:		
2008 current tax collections		\$ 50,913,686
Delinquent taxes:		
Personal property tax warrants	\$ 79,283	
Real estate taxes	<u>1,474,930</u>	<u>1,554,213</u>
2008 total tax roll		<u>\$ 52,467,899</u>

FINNEY COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2009

Grant Title	Federal CFDA Number	Clusters	Grant Number	Program Award Amount	Disburse- ments/ Expenditures
OFFICE OF NATIONAL DRUG CONTROL POLICY					
Passed through Kansas Bureau of Investigation:					
Midwest High Intensity Trafficking Areas	07.999		G09MW003A	\$ 56,127	\$ 28,812
Midwest High Intensity Trafficking Areas	07.999		18PMWP566	57,887	28,719
DEPARTMENT OF AGRICULTURE					
Passed through Kansas Department of Education:					
School Breakfast Program	10.553	A		10,026	10,026
National School Lunch Program	10.555	A		16,495	16,495
Passed through State Department of Health and Environment:					
Special Supplemental Food Program for Women, Infants and Children	10.557		2010	476,452	196,372
Special Supplemental Food Program for Women, Infants and Children	10.557		2009	466,309	190,230
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Passed through Kansas Department of Commerce:					
Community Development Block Grant (Note 3)	14.218		86-BF-184	175,817	175,817
DEPARTMENT OF JUSTICE					
Passed through Kansas Juvenile Justice Authority:					
Juvenile Justice and Delinquency Prevention - Title V	16.548		STAR-2008-25-01	227,226	58,632
Passed through Kansas Criminal Justice Coordinating Council:					
State and Local Narcotics Control Assistance	16.738		RA-JAG-10	9,572	9,572
State and Local Narcotics Control Assistance	16.738		10-JAG-05	53,929	24,854
State and Local Narcotics Control Assistance	16.738		09-JAG-02	9,688	5,842
DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Passed through Kansas Department of Health and Environment:					
Public Health Emergency Preparedness	93.069		2010	63,646	34,416
Public Health Emergency Preparedness	93.069		2009	37,096	20,949
Public Health Emergency Preparedness	93.069		2010	43,742	6,205
Public Health Emergency Preparedness	93.069		2009	44,592	31,568
Acquired Immunodeficiency Syndrome (AIDS) Activity	93.118		2010	18,965	17,430
Acquired Immunodeficiency Syndrome (AIDS) Activity	93.118		2009	18,965	9,171
Acquired Immunodeficiency Syndrome (AIDS) Activity	93.118		2010	1,000	837
Family Planning Services	93.217		2010	71,094	32,259
Family Planning Services	93.217		2009	71,035	27,033
Immunization Grants	93.268		2010	11,881	3,459
Immunization Grants	93.268		2009	14,361	6,966
Immunization Grants	93.268		2010	8,400	1,770
Immunization Grants	93.268		2009	11,097	6,760
Centers for Disease Control and Prevention - Chronic Disease Risk Reduction	93.283			34,855	22,450

FINNEY COUNTY, KANSAS
 Schedule of Expenditures of Federal Awards
 For the Year Ended December 31, 2009

Grant Title	Federal CFDA Number	Clusters	Grant Number	Program Award Amount	Disburse- ments/ Expenditures
(continued)					
Child Care and Development Block Grant	93.575		2010	\$ 20,207	\$ 3,565
Child Care and Development Block Grant	93.575		2009	21,009	6,989
Cooperative Agreements for State-based Comprehensive Breast & Cervical Cancer Early Detection Programs	93.919			112	112
Epidemiologic Research Studies of AIDS and HIV - AIDS Counseling Preventive Health and Health Services Block Grant	93.943			1,330	1,109
Maternal and Child Health Services Block Grant	93.991	B	2010	7,756	4,201
Maternal and Child Health Services Block Grant	93.994	B	2010	62,158	31,494
Maternal and Child Health Services Block Grant	93.994	B	2009	62,158	30,167
Consolidated Health Centers - Migrant Health Center	93.224			93	93
Other	93.XXX			6,800	6,800
FEDERAL EMERGENCY MANAGEMENT AGENCY					
Passed through Kansas Division of Emergency Management:					
Hazard Mitigation Grant	97.036		HAZMATIQ	5,000	-
Hazard Mitigation Grant	97.036		DR-1711-KS	18,750	3,745
Emergency Management Performance Grant	97.042		2009	28,725	28,725
DEPARTMENT OF HOMELAND SECURITY					
Direct					
Assistance to Firefighters Grant	97.044		EMW-2008-FO-12370	34,875	32,437
Passed through Kansas Division of Emergency Management:					
Homeland Security Grant	97.067			7,334	<u>7,334</u>
TOTAL FEDERAL GRANTS					<u>\$ 1,123,415</u>

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

FINNEY COUNTY, KANSAS
Notes to Schedule of Expenditures of Federal Awards
December 31, 2009

1. General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of Finney County, Kansas. The County's reporting entity is defined in Note 1 to the County's statutory basis financial statements. All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies is included on the Schedule.

2. Basis of accounting

The accompanying Schedule of Expenditures of Federal Awards is presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas, which is described in Note 1 to the County's statutory basis financial statements. However, no encumbrances are included in the expenditures for federal programs.

3. Community Development Block Grant

Receipts included as program revenues 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.

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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
Garden City, Kansas 67846

We have audited the statutory basis financial statements of Finney County, Kansas, as of and for the year ended December 31, 2009, and have issued our report thereon dated May 18, 2010. The County prepares its financial statements on a 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 State of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Finney County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Finney County's control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Finney County's statutory basis financial statements are 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.

405 North Sixth Street | P.O. Box 699
Garden City, KS 67846
620-275-9267 | 800-627-0636
Fax: 620-275-8936 | www.lhd.com

CPAs

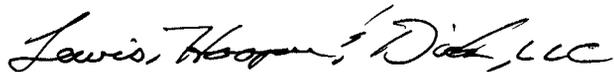
Charles H. Claar, Jr, CPA
Theresa Dasenbrock, CPA, CFE
David L. Hetrick, CPA
Steven D. Josseland, CPA
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Kimberly A. Roth, CPA
Kristin J. Sekavec, CPA
Monica J. Wilson, CPA

The County Commissioners
Finney County
Page 2

We noted certain matters that we reported to the management of Finney County, Kansas, in a separate letter dated May 18, 2010.

This report is intended solely for the information and use of the County's management, the Kansas Division of Accounts and Reports, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

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

LEWIS, HOOPER & DICK, LLC

May 18, 2010



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133

The County Commissioners
Finney County
Garden City, Kansas 67846

Compliance

We have audited the compliance of Finney County, Kansas, with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2009. Finney County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Finney County's management. Our responsibility is to express an opinion on Finney County's compliance based on our audit.

We conducted our audit of compliance 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 OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 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. Our audit does not provide a legal determination on Finney County's compliance with those requirements.

In our opinion, Finney County, Kansas, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2009.

Internal Control Over Compliance

The management of Finney County, Kansas, is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Finney County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 the Finney County's internal control over compliance.

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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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the County's management, the Kansas Division of Accounts and Reports, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



LEWIS, HOOPER & DICK, LLC

May 18, 2010

FINNEY COUNTY, KANSAS
 Schedule of Findings and Questioned Costs
 December 31, 2009

A. SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unqualified opinion on the statutory basis financial statements of Finney County, Kansas.
2. No deficiencies in internal control considered to be material weaknesses relating to the audit of the financial statements are 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.
3. No instances of noncompliance material to the financial statements of Finney County, Kansas, were disclosed during the audit.
4. No deficiencies in internal control over compliance relating to the audit of the major federal award programs are reported in the INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133.
5. The auditors' report on compliance for the major federal award programs for Finney County, Kansas, expresses an unqualified opinion.
6. There were no audit findings relative to the major federal award programs for Finney County, Kansas, as reported in Part C of this schedule.
7. The programs tested as major programs include:

Program	CFDA	Expenditures
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	\$ 196,372
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	190,230

8. The threshold for distinguishing Types A and B programs was \$300,000.
9. Finney County, Kansas, was determined to be a low-risk auditee.

B. FINANCIAL STATEMENT FINDINGS

None

C. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

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May 18, 2010

Finney County, Kansas, respectfully submits the following corrective action plan for the year ended December 31, 2009.

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

Audit period: January 1, 2009 through December 31, 2009

The findings from the December 31, 2009, Schedule of Findings and Questioned Costs related to the federal award programs are discussed below.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

STATUS OF CORRECTIVE ACTIONS ON PRIOR FINDINGS

None

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

Sincerely,



Pete Olson
County Administrator