

FINNEY COUNTY, KANSAS

Regulatory Basis
Financial Statement

For the Year Ended
December 31, 2020

FINNEY COUNTY, KANSAS

Regulatory Basis Financial Statement
(Municipal and Selected Related Municipal Entities)

For the Year ended December 31, 2020

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FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Finney County, Kansas, and selected related municipal entities including the Finney County Convention and Visitors Bureau, the Finney County Extension Council, and the Finney County Public Library, as of and for the year ended December 31, 2020, and the related notes to the financial statement, which collectively comprise Finney County's basic financial statement as listed in the table of contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of each fund of Finney County, Kansas, and selected related municipal entities including the Finney County Convention and Visitors Bureau, the Finney County Extension Council, and the Finney County Public Library, as of December 31, 2020, or changes in financial position or cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Finney County, Kansas, and the related municipal entities including the Finney County Convention and Visitors Bureau, the Finney County Extension Council, and the Finney County Public Library, as of December 31, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1 of the financial statement.

Other Matters

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Finney County, Kansas, as of and for the year ended December 31, 2019, (not presented herein), and have issued our report thereon dated August 5, 2020, which contained an unmodified opinion on the basic financial statement. The 2019 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures - actual and budget for the year ended December 31, 2019, (Schedules 2 and 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2019 basic financial statement. The comparative information was subjected to the auditing procedures applied in the audit of the 2019 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2019 basic financial statement or to the 2019 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2019 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 13, 2021, on our consideration of Finney County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Finney County's internal control over financial reporting and compliance.

Lewis, Hooper & Dick, LLC
LEWIS, HOOPER & DICK, LLC

May 13, 2021

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Financial Statement

FINNEY COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2020

<u>Fund</u>	<u>Unencumbered Cash (Deficit) 01/01/20</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Unencumbered Cash (Deficit) 12/31/20</u>	<u>Add Payables and Encumbrances</u>	<u>Treasurer's Cash (Deficit) 12/31/20</u>
<u>General Funds</u>						
General	<u>\$ 4,684,172</u>	<u>\$ 8,474,511</u>	<u>\$ 8,174,573</u>	<u>\$ 4,984,110</u>	<u>\$ 280,185</u>	<u>\$ 5,264,295</u>
<u>Special Purpose Funds</u>						
Aging	18,943	345,385	352,000	12,328	-	12,328
Alcohol Programs	9,798	7,282	2,438	14,642	-	14,642
Ambulance	632,777	2,477,156	2,441,223	668,710	85,140	753,850
Bioterrorism Grant	74,211	28,683	11,686	91,208	1,871	93,079
Capital Improvement Program	1,430,578	1,123,139	1,463,879	1,089,838	-	1,089,838
Capital Improvement Reserve	1,743,133	250,000	337,883	1,655,250	-	1,655,250
Community Correction	314,958	511,042	549,996	276,004	12,888	288,892
Community Services Center	311,184	177,737	164,640	324,281	5,826	330,107
Connectivity Response Grant	-	911,631	1,823,262	(911,631)	-	(911,631)
County Attorney's Training	23,257	3,676	2,772	24,161	-	24,161
County Employee Benefit	4,908,218	1,932,908	1,480,997	5,360,129	395,812	5,755,941
Economic Development	8,734	132,533	135,889	5,378	-	5,378
Economic Development Incentive	1,632,725	51,463	32,849	1,651,339	-	1,651,339
Equipment Reserve	-	300,800	-	300,800	-	300,800
Finney County Fair Association	1,703	60,381	35,432	26,652	-	26,652
Free Fair and Fair Grounds	230,613	549,049	456,609	323,053	16,575	339,628
GIS	130,943	165,524	236,152	60,315	3,118	63,433
Guest Tax	-	784,789	784,789	-	-	-
Health	479,110	1,674,965	1,935,371	218,704	80,577	299,281
Historical Museum	13,324	210,848	216,000	8,172	-	8,172
Jail Commissary and Telephone	51,684	88,226	65,459	74,451	4,310	78,761
Juvenile Detention Center	-	964,509	968,726	(4,217)	34,192	29,975
Juvenile Detention Center Building	11,633	869	12,502	-	-	-
Law Enforcement	687,605	11,211,555	10,622,546	1,276,614	273,276	1,549,890
Library Maintenance	59,012	938,482	962,156	35,338	-	35,338
Intellectual Disability Services	12,473	200,395	205,000	7,868	-	7,868
Motor Vehicle Operating	-	276,775	24,155	252,620	-	252,620
Noxious Weed	190,414	475,497	314,521	351,390	6,627	358,017
Noxious Weed Capital Outlay	85,204	20,000	24,550	80,654	-	80,654
Oil & Gas Valuation Depletion Trust	3,176,682	197,014	143,537	3,230,159	-	3,230,159
Parks and Recreation	2,804	7,282	8,750	1,336	-	1,336
County Clerk's Technology	38,186	14,967	2,440	50,713	-	50,713
Register of Deeds' Technology	121,564	59,866	4,159	177,271	-	177,271
County Treasurer's Technology	20,215	14,967	-	35,182	-	35,182
Public Works	801,486	4,328,698	4,060,251	1,069,933	119,714	1,189,647
SPARK Grant	-	10,924,665	9,405,399	1,519,266	127,658	1,646,924
Special Alcohol and Drug	91	-	-	91	-	91
Special Highway Improvement	6,154,735	561,533	1,187,560	5,528,708	-	5,528,708
Special Road Machinery and Equipment	914,191	250,000	188,779	975,412	-	975,412
Sheriff's Crime Prevention	83	2,035	-	2,118	-	2,118
Sheriff's Special Account	9,968	4,747	4,747	9,968	-	9,968
Federal and State Forfeiture	55,952	2,916	-	58,868	-	58,868
State Drug Tax Assessment	13,100	1,470	7,285	7,285	2,890	10,175
Women, Infants and Children Grant	(118,260)	420,838	437,788	(135,210)	10,364	(124,846)
Youth Services	306,316	512,397	555,510	263,203	10,991	274,194
Youth Services Reinvestment Grant	76,598	-	76,598	-	-	-
Total Special Purpose	<u>24,635,945</u>	<u>43,178,694</u>	<u>41,746,285</u>	<u>26,068,354</u>	<u>1,191,829</u>	<u>27,260,183</u>
<u>Capital Project Funds</u>						
Correction Services Building	2,080,762	1,123,513	712,531	2,491,744	-	2,491,744
JB Road Sales Tax	-	1,273,769	1,273,769	-	-	-
Total Capital Project	<u>2,080,762</u>	<u>2,397,282</u>	<u>1,986,300</u>	<u>2,491,744</u>	<u>-</u>	<u>2,491,744</u>
<u>Business Funds</u>						
Landfill	735,132	135,642	111,511	759,263	359	759,622
Sewer District #1	349,385	90,350	68,441	371,294	4,050	375,344
Sewer District #2	2,995	50,054	33,179	19,870	3,229	23,099
Sewer District #3	39,903	96,940	84,754	52,089	17,092	69,181
Sewer District #3 Bond and Interest	(12,656)	58,003	46,588	(1,241)	-	(1,241)
Total Business	<u>1,114,759</u>	<u>430,989</u>	<u>344,473</u>	<u>1,201,275</u>	<u>24,730</u>	<u>1,226,005</u>
<u>Trust Funds</u>						
CDBG Revolving Loan Fund	371,900	6,521	186,229	192,192	-	192,192

(continued)

FINNEY COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2020

<u>Fund</u>	<u>Unencumbered Cash (Deficit) 01/01/20</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Unencumbered Cash (Deficit) 12/31/20</u>	<u>Add Payables and Encumbrances</u>	<u>Treasurer's Cash (Deficit) 12/31/20</u>
<u>(continued)</u>						
<u>Related Municipal Entities</u>						
Finney County Convention & Visitors Bureau	\$ 341,480	\$ 769,888	\$ 799,284	\$ 312,084	\$ 3,575	\$ 315,659
Finney County Extension Council	248,074	203,106	451,180	-	-	-
Finney County Public Library:						
General	164,285	1,085,360	1,056,156	193,489	-	193,489
Capital Improvement	75,390	19,913	15,687	79,616	-	79,616
Total Related Municipal Entities	<u>829,229</u>	<u>2,078,267</u>	<u>2,322,307</u>	<u>585,189</u>	<u>3,575</u>	<u>588,764</u>
Total Municipal Entity (excluding Agency Funds) (memorandum only)	<u>\$ 33,716,767</u>	<u>\$ 56,566,264</u>	<u>\$ 54,760,167</u>	<u>\$ 35,522,864</u>	<u>\$ 1,500,319</u>	<u>\$ 37,023,183</u>
<u>Composition of Cash</u>						
Demand deposits:						
Commerce Bank					\$ 13,693,087	
Western State Bank					710,946	
Plus deposits in transit					861,852	
Less outstanding checks					<u>(1,415,862)</u>	
Total demand deposits					\$ 13,850,023	
Cash on hand					4,245	
Change funds					6,920	
Time deposits:						
Western State Bank					1,815,873	
First National Bank					15,682,947	
American State Bank					3,247,217	
Less outstanding checks					<u>(16,481)</u>	
Total time deposits					20,729,556	
Certificates of deposit					1,000,000	
Repurchase agreements					<u>45,539,442</u>	
Total cash					81,130,186	
Less Agency Funds per Schedule 3					(44,695,767)	
Plus related municipal entities					<u>588,764</u>	
Total Treasurer's cash (excluding Agency Funds)					<u>\$ 37,023,183</u>	

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

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**Notes to the
Financial Statement**

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2020

1. Summary of significant accounting policies

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

A. Financial reporting entity

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

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

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

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

The Finney County Extension Council provides services in such areas as agriculture, home economics and 4-H clubs to all persons in the County. The Council is governed by an elected executive board. The County levies taxes for the support of the Council. The Finney County Extension Council is presented as a related municipal entity in these financial statements. As of July 1, 2020, the Finney County Extension Council was combined with the Scott County Extension Council to form the Western Plains Extension District. Effective July 1, 2020, Western Plains Extension District is a legally separate municipality and consequently is no longer reported as a related municipal entity in the County's financial statements.

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2020

1. Summary of significant accounting policies (continued)

A. Financial reporting entity (continued)

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

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

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

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

C. Regulatory basis fund types

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

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

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

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

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2020

1. Summary of significant accounting policies (continued)

C. Regulatory basis fund types (continued)

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

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

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

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

D. Cash and investments

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

State statutes authorize the County to invest idle funds in U.S. government securities, temporary notes, no-fund warrants, repurchase agreements and the Kansas Municipal Investment Pool. Investments of the County are stated at fair value which equals cost. The aggregate value of the investments, including certificates of deposit, at December 31, 2020, is \$46,539,442.

E. Property taxes and special assessments

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

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

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2020

1. Summary of significant accounting policies (continued)

E. Property taxes and special assessments (continued)

Kansas statutes require projects financed in part by special assessments to be financed through the issuance of general obligation bonds which are secured by the full faith and credit of the County. Special assessments received prior to the issuance of general obligation bonds are recorded as receipts in the appropriate project fund. Further, state statutes require levying additional general ad valorem property taxes in the Bond and Interest fund to finance delinquent special assessments receivable.

Special assessments are levied over a ten or fifteen year period and annual installments are due and payable with annual ad valorem property taxes. The County may foreclose liens against property benefited by special assessments when delinquent assessments are two years in arrears. At December 31, 2020, the special assessment taxes levied are a lien on the property.

F. Interfund transactions and reimbursements

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

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

G. Memorandum totals

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

2. Stewardship, compliance and accountability

A. Budgetary information

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

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

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2020

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in receipts other than ad valorem property taxes. To do this, a notice of hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments during the year ended December 31, 2020.

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

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

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

Bioterrorism Grant
Capital Improvement Reserve
Community Correction
Connectivity Response Grant
County Attorney's Training
Equipment Reserve
Finney County Fair Association
Jail Commissary and Telephone
Motor Vehicle Operating
Oil & Gas Valuation Depletion Trust
County Clerk's Technology
Register of Deeds' Technology
County Treasurer's Technology
SPARK Grant
Special Alcohol and Drug
Special Highway Improvement
Special Road Machinery and Equipment
Sheriff's Crime Prevention
Sheriff's Special Account
Federal and State Forfeiture
State Drug Tax Assessment
Women, Infants and Children Grant
Youth Services
Youth Services Reinvestment Grant
Correction Services Building
JB Road Sales Tax

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2020

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)

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

B. Compliance with finance related legal and contractual provisions

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

There are no known material violations of finance related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended December 31, 2020, although deficit unencumbered cash balances occurred as discussed in Note 2C.

C. Deficit unencumbered cash

The following funds had deficit unencumbered cash balances as of December 31, 2020:

Connectivity Response Grant	\$ 911,631
Juvenile Detention Center	4,217
Women, Infants and Children Grant	135,210
Sewer District #3 Bond and Interest	1,241

Grant funds and other reimbursements were due to the County at year end to cover the deficits in the Connectivity Response Grant, Juvenile Detention Center and the Women, Infants and Children Grant. Special assessments, adequate to cover the deficit, are due to the Sewer District #3 Bond and Interest fund.

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FINNEY COUNTY, KANSAS
 Notes to the Financial Statement
 For the Year Ended December 31, 2020

3. Detailed notes on all funds

A. Deposits and investments

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

Cash on hand	\$ 11,165
Carrying amount of deposits	35,579,577
Repurchase agreements - Treasury obligations	<u>45,539,442</u>
Total cash and investments	<u><u>\$ 81,130,184</u></u>

At December 31, 2020, the County had the following investments:

Investment Type	Fair Value	Investment Maturities (in Years)		Rating
		Less than 1	1-2	
Repurchase agreements - Treasury obligations	\$ 45,539,442	\$ 45,539,442	\$ -	N/A
Total fair value	\$ 45,539,442	\$ 45,539,442	\$ -	

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

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

Concentration of credit risk

State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County's allocation of investments as of December 31, 2020, is as follows:

Investments	Percentage of Investments
Treasury obligations	100.00%

FINNEY COUNTY, KANSAS
 Notes to the Financial Statement
 For the Year Ended December 31, 2020

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

Custodial credit risk - deposits

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

At December 31, 2020, the County's carrying amount of deposits was \$35,579,577 and the bank balance was \$36,150,070. Of the bank balance, 100% was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$30,713,515 was covered by federal depository insurance and \$5,436,555 was collateralized with securities held by the pledging financial institutions' agents in the County's name. The County's cash deposits by financial institution and category of coverage at year end are as follows:

	Commerce Bank	Western State Bank	First National Bank	American State Bank
FDIC coverage	\$ 13,943,087	\$ 837,481	\$ 15,682,947	\$ 250,000
Pledged securities at market value	<u>22,130,596</u>	<u>2,200,653</u>	<u>-</u>	<u>3,293,029</u>
Total coverage	<u>\$ 36,073,683</u>	<u>\$ 3,038,134</u>	<u>\$ 15,682,947</u>	<u>\$ 3,543,029</u>
Funds on deposit	<u>\$ 14,693,087</u>	<u>\$ 2,526,819</u>	<u>\$ 15,682,947</u>	<u>\$ 3,247,217</u>
Funds at risk	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

The carrying amount of deposits for the Finney County Convention and Visitors Bureau was \$315,659 and the bank balance was \$382,421. The bank balance was held by three banks resulting in a concentration of credit risk. All of the bank balance was covered by federal depository insurance.

The carrying amount of deposits for the Finney County Public Library was \$273,105 and the bank balance was \$273,105. The bank balance was held by one bank resulting in a concentration of credit risk. All of the bank balance was covered by federal depository insurance.

Credit risk - investments

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

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2020

3. Detailed notes on all funds (continued)

B. Capital projects in process

Capital project authorizations, including related municipal entities, with approved change orders compared to disbursements and accounts payable to date from inception are as follows at December 31, 2020:

Project	Project Authorization	Disbursements and Accounts	
		Payable to Date	Committed
2019 bituminous surfacing project	\$ 1,325,216	\$ 1,327,994	\$ -
2020 bituminous surfacing project	1,826,095	1,811,425	-
2020 crack sealing project	250,000	250,175	-
2020 rock crushing project	201,075	199,482	-
2020 road sealing project	551,474	535,592	-
2021 bituminous surfacing project	1,215,028	-	1,215,028
2021 rock crushing project	113,150	-	113,150
2021 road sealing project	560,555	-	560,555
Administrative Center building	332,944	332,944	-
Community road bridge project	256,530	261,695	-
Fiber project phase 1	2,428,837	2,373,673	-
Fiber project phase 2	617,791	617,791	-
IT electrical upgrade	64,000	63,544	-
IT server project	275,000	274,440	-
Juvenile Detention Center building	350,828	350,828	-
LEC security system upgrade	341,701	357,667	-
Seamless shower system	103,500	103,500	-

C. Long-term debt

Changes in long-term debt for the County for the year ended December 31, 2020, were as follows:

	Date of Issue	Maximum Rate	Amount of Issue	Date of Final Maturity	Balance 01/01/20	Additions	Reductions/ Payments	Balance 12/31/20	Interest Paid
Limited obligation bonds payable:									
Sales Tax, Series 2014	08/01/14	3.50%	6,625,000	10/01/25	\$ 3,945,000	\$ -	\$ 600,000	\$ 3,345,000	\$ 108,031
Total limited obligation bonds payable					3,945,000	-	600,000	3,345,000	108,031
Revenue bonds payable:									
Sewer Improvement - Series 2002	06/03/02	4.75%	848,500	06/01/42	665,000	-	15,000	650,000	31,588
Total revenue bonds payable					665,000	-	15,000	650,000	31,588
Capital leases payable:									
Caterpillar Motorgraders	01/13/16	2.35%	620,262	01/13/23	317,077	-	76,529	240,548	7,451
HVAC System Upgrade	12/20/17	2.58%	6,495,000	11/01/32	5,745,000	-	380,000	5,365,000	148,221
Watch Guard Dash / Body Cam	05/31/18	11.11%	118,200	05/31/22	77,542	-	29,597	47,945	7,135
Caterpillar Motorgrader	12/30/19	3.00%	204,928	12/30/24	204,928	-	204,928	-	1,767
Caterpillar Motorgrader	02/27/20	3.00%	209,181	03/01/25	-	209,181	209,181	-	533
Caterpillar Motorgraders	04/06/20	2.19%	400,000	04/01/25	-	400,000	38,417	361,583	3,973
Total capital leases payable					6,344,547	609,181	938,652	6,015,076	169,080
Total long-term debt					\$ 10,954,547	\$ 609,181	\$ 1,553,652	\$ 10,010,076	\$ 308,699

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2020

3. Detailed notes on all funds (continued)

C. Long-term debt (continued)

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

	Year										Total
	2021	2022	2023	2024	2025	2026-2030	2031-2035	2036-2040	2041-2042		
Principal:											
Limited obligation bonds payable	\$ 625,000	\$ 645,000	\$ 670,000	\$ 690,000	\$ 715,000	\$ -	\$ -	\$ -	\$ -	\$ 3,345,000	
Revenue bonds payable	15,000	20,000	20,000	20,000	20,000	120,000	155,000	190,000	90,000	650,000	
Capital leases payable	573,701	569,077	567,812	502,538	471,948	2,315,000	1,015,000	-	-	6,015,078	
Total principal	1,213,701	1,234,077	1,257,812	1,212,538	1,206,948	2,435,000	1,170,000	190,000	90,000	10,010,076	
Interest:											
Limited obligation bonds payable	90,031	71,281	51,932	36,019	18,769	-	-	-	-	268,032	
Revenue bonds payable	30,875	30,162	29,213	28,263	27,313	120,888	89,062	49,162	6,412	411,350	
Capital leases payable	155,243	138,507	124,277	110,121	97,467	313,083	39,474	-	-	978,172	
Total interest	276,149	239,950	205,422	174,403	143,549	433,971	128,536	49,162	6,412	1,557,554	
Total principal and interest	\$ 1,489,850	\$ 1,474,027	\$ 1,463,234	\$ 1,386,941	\$ 1,350,497	\$ 2,868,971	\$ 1,296,536	\$ 239,162	\$ 96,412	\$ 11,667,630	

Legal debt margin

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

Conduit debt obligations

From time to time, the County has issued Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. The County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of December 31, 2020, there was one series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$392,441.

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FINNEY COUNTY, KANSAS
 Notes to the Financial Statement
 For the Year Ended December 31, 2020

3. Detailed notes on all funds (continued)

D. Interfund transfers

Interfund operating transfers were as follows:

From	To	Statutory Authority
General	Capital Improvement Reserve	19-120
General	Community Services Center	\$ 100,562
General	Economic Development Incentive	45,000
General	GIS	80,000
General	Juvenile Detention Center	38-504
General	Oil & Gas Valuation Depletion Trust	413,813
Ambulance	Equipment Reserve	197,014
Free Fair and Fair Grounds	Finney County Fair Association	19-120
Free Fair and Fair Grounds	Equipment Reserve	53,000
Law Enforcement	Equipment Reserve	25,000
Noxious Weed	Noxious Weed Capital Outlay	19-120
Public Works	Special Highway Improvement	2-1318
Public Works	Special Road Machinery and Equipment	68-590
Youth Services	Juvenile Detention Center	68-141g
Total		<u>3,840</u>
		<u><u>\$ 2,039,029</u></u>

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

From	To	Statutory Authority
General	Capital Improvement	<u>12-1258</u>
		<u><u>\$ 9,500</u></u>

4. Other information

A. Risk management and self-insurance

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

The County has partially self-funded employees' health care costs. "Stop loss" coverage is maintained for claims above \$4,760,957 at December 31, 2020. 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 the Financial Statement
For the Year Ended December 31, 2020

4. Other information (continued)

B. Municipal solid waste landfill

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste, and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and post-closure care costs are paid only near or after the date that the landfill stops accepting waste, the County has reported a portion of these closure and post-closure care costs as an operating expense in previous periods based on landfill capacity used as of each fiscal year end. The County has no landfill closure and post-closure care liability at December 31, 2020. The County completed transfer and sale of the landfill in 2000, and its permit was absorbed by Browning-Ferris Industries of Western Kansas, Inc.

B. Post-employment health care benefits

Other post-employment benefits

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

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

Death and disability other post-employment benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2020.

D. Compensated absences

The County's policy regarding vacation leave pay permits employees to earn vacation leave days at a maximum rate of 24 days per year; employees can carryover a maximum of 24 days to the following year. Upon resignation or retirement, employees are entitled to payment for all accrued vacation earned up to a special cap of 30 days provided they give their department head and the County Commission two weeks written notice. If an employee fails to give the two weeks written notice, no accrued vacation leave is paid unless a waiver is agreed to by the department head and the County Commissioners. Upon termination, payment is made to an employee for the accrued vacation leave. The cost of the accrued vacation leave at December 31, 2020, has not been quantified in this financial statement.

The County's policy regarding sick leave pay permits employees to accumulate leave days at a maximum rate of 12 days per year up to 60 days. The County's policy is to recognize the costs of sick leave when actually paid since employees are not reimbursed for unused sick leave when they leave the County's employ.

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2020

4. Other information (continued)

D. Compensated absences (continued)

The Finney County Convention and Visitors Bureau's policy regarding vacation leave pay permits employees to earn vacation leave days at a maximum rate of 24 days per year; employees can carryover a maximum of 24 days to the following year. Upon resignation, retirement, or termination, employees are entitled to payment for a maximum of 30 days accrued vacation earned. The cost of the accrued vacation leave at December 31, 2020, has not been quantified in this financial statement.

E. Defined benefit pension plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.61% for the fiscal year ended December 31, 2020. Contributions to the pension plan from Finney County, Kansas were \$1,286,413 for the year ended December 31, 2020.

Net pension liability: At December 31, 2020, the County's proportionate share of the collective net pension liability reported by KPERS was \$13,676,866. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2020

4. Other information (continued)

E. Defined benefit pension plan (continued)

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

Employees of the Finney County Extension Council, a related municipal entity, also participate in the Kansas Public Employees Retirement System. All contribution requirements were met by the related municipal entity and its employees. Contributions to the pension plan from Finney County Extension Council were \$1,614 through June 30, 2020.

F. Commitments and contingencies

Operating leases

The County has entered into operating lease agreements for the use of mailing and postage equipment. Lease payments under these agreements totaled \$5,270 for the year ended December 31, 2020. Total future minimum lease payments are as follows:

Year	Total
2021	\$ 5,270
2022	4,783
2023	4,620
2024	4,620
2025	<u>1,155</u>
Total	<u>\$ 20,448</u>

Contracts

The County entered into an energy savings agreement with Future Energy Solutions Maintenance, LLC in October 2020. The agreement was effective as of the date of the agreement and extends 15 years after the first payment is made. The first payment under this agreement was made in March 2021. Total future minimum payments are as follows:

Year	Total
2021	\$ 23,899
2022	28,678
2023	28,678
2024	28,678
2025	28,678
2026-2030	143,392
2030-2034	143,392
2035-2036	<u>4,780</u>
Total	<u>\$ 430,175</u>

FINNEY COUNTY, KANSAS
Notes to the Financial Statement
For the Year Ended December 31, 2020

4. Other information (continued)

F. Commitments and contingencies (continued)

Contracts - Finney County Public Library

On September 29, 2016, the Library Board of Trustees entered into a contract with Library Systems & Services, LLC for the management and operation of the Finney County Public Library. The contract was effective for the period January 1, 2017, through December 31, 2021. The fees under this contract for 2020 are \$1,032,326. Total future minimum payments are as follows:

Year	Total
2021	\$ 1,058,135

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.

G. COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020 the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the County's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation and the impact on the County's financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2020 or 2021.

H. CRF and CARES Act Funding

As a result of COVID-19, the State of Kansas received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of \$400 million. The County received CRF in the amount of \$10,924,665 during 2020. The County was encouraged to share the CRF with cities, school districts and local businesses within the County. The CRF was to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals were to be fair, impactful and timely. In addition to the first round distribution, the County was also awarded \$1,823,261 to establish a contractual relationship between commerce and the County; the County's health department received \$250,000 for COVID-19 preparedness and mitigation efforts; and the District Court received \$172,809 for operating expenditures including emergency protective measures and telework equipment. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

I. Subsequent events

Subsequent to December 31, 2020, the County approved the purchase of a water truck totaling \$127,990 and a hot patch machine totaling \$217,031.

Regulatory Required Supplemental Information

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FINNEY COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2020

	Certified Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund			
General	\$ 9,203,073	\$ 8,174,573	\$ (1,028,500)
Special Purpose Funds			
Aging	352,000	352,000	-
Alcohol Programs	17,145	2,438	(14,707)
Ambulance	2,491,083	2,441,223	(49,860)
Capital Improvement Program	2,731,060	1,463,879	(1,267,181)
Community Services Center	187,506	164,640	(22,866)
County Employee Benefit	4,408,086	1,480,997	(2,927,089)
Economic Development	135,889	135,889	-
Economic Development Incentive	1,842,973	32,849	(1,810,124)
Free Fair and Fair Grounds	704,375	456,609	(247,766)
GIS	248,483	236,152	(12,331)
Guest Tax	1,019,687	784,789	(234,898)
Health	2,054,268	1,935,371	(118,897)
Historical Museum	216,000	216,000	-
Juvenile Detention Center	1,676,558	968,726	(707,832)
Juvenile Detention Center Building	47,159	12,502	(34,657)
Law Enforcement	11,353,007	10,622,546	(730,461)
Library Maintenance	962,156	962,156	-
Intellectual Disability Services	205,000	205,000	-
Noxious Weed	470,669	314,521	(156,148)
Noxious Weed Capital Outlay	85,595	24,550	(61,045)
Parks and Recreation	12,769	8,750	(4,019)
Public Works	4,692,371	4,060,251	(632,120)
Business Funds			
Landfill	712,264	111,511	(600,753)
Sewer District #1	299,850	68,441	(231,409)
Sewer District #2	50,800	33,179	(17,621)
Sewer District #3	97,950	84,754	(13,196)
Sewer District #3 Bond and Interest	51,588	46,588	(5,000)
Trust Funds			
CDBG Revolving Loan Fund	353,113	186,229	(166,884)

General Fund

Fund Description

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

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

General Government

- *General and administrative
- *County Commission
- *County Administrator
- *County Treasurer
- *County Clerk
- *Register of Deeds
- *Computer support services
- *County Appraiser
- *Building maintenance
- *Agricultural extension
- *Soil conservation
- *Economic development

Public Safety

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

Health and Sanitation

- *Mental health

FINNEY COUNTY, KANSAS
 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Current Year			Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Taxes	\$ 7,011,442	\$ 7,071,125	\$ 6,283,682	\$ 787,443
Intergovernmental receipts	8,847	301,895	130,481	171,414
Licenses and fees	668,814	489,657	265,000	224,657
Use of money and property	427,305	219,251	2,000	217,251
Other	478,294	392,583	147,973	244,610
Transfers in	<u>200,000</u>	<u>-</u>	<u>93,000</u>	<u>(93,000)</u>
Total receipts	<u>8,794,702</u>	<u>8,474,511</u>	<u>\$ 6,922,136</u>	<u>\$ 1,552,375</u>
Expenditures:				
General government	5,826,820	5,889,227	\$ 7,360,298	\$ (1,471,071)
Public safety	1,018,356	1,048,957	1,053,400	(4,443)
Health and sanitation	150,000	150,000	150,000	-
Transfers out	<u>1,252,580</u>	<u>1,086,389</u>	<u>639,375</u>	<u>447,014</u>
Total expenditures	<u>8,247,756</u>	<u>8,174,573</u>	<u>\$ 9,203,073</u>	<u>\$ (1,028,500)</u>
Receipts over expenditures	546,946	299,938		
Unencumbered cash, beginning of year	<u>4,137,226</u>	<u>4,684,172</u>		
Unencumbered cash, end of year	<u>\$ 4,684,172</u>	<u>\$ 4,984,110</u>		

Special Purpose Funds

Fund Descriptions

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

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

Aging:

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

Alcohol Programs:

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

Ambulance:

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

Bioterrorism Grant:

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

Capital Improvement Program:

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

Capital Improvement Reserve:

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

Community Correction:

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

Community Services Center:

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

Connectivity Response Grant:

This fund is used to account for grant monies received to establish a contractual relationship between commerce and the County to address the impact of the COVID-19 public health and economic crisis, including the increased need for internet connectivity in Kansas.

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.

(continued)

Special Purpose Funds

(continued)

Economic Development:

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

Economic Development Incentive:

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

Equipment Reserve:

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

Finney County Fair Association:

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

Free Fair and Fair Grounds:

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

GIS:

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

Guest Tax:

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

Health:

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

Historical Museum:

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

Jail Commissary and Telephone:

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

Juvenile Detention Center:

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

Juvenile Detention Center Building:

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

(continued)

Special Purpose Funds

(continued)

Law Enforcement:

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

Library Maintenance:

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

Intellectual Disability Services:

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

Motor Vehicle Operating:

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

Noxious Weed:

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

Noxious Weed Capital Outlay:

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

Oil & Gas Valuation Depletion Trust:

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

Parks and Recreation:

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

County Clerk's Technology:

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

Register of Deeds' Technology:

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

County Treasurer's Technology:

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

(continued)

Special Purpose Funds

(continued)

Public Works:

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

SPARK Grant:

This fund is used to account for monies received from the State of Kansas through the Strengthening People and Revitalizing Kansas (SPARK) program.

Special Alcohol and Drug:

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

Special Highway Improvement:

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

Special Road Machinery and Equipment:

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

Sheriff's Crime Prevention:

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

Sheriff's Special Account:

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

Federal and State Forfeiture:

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

State Drug Tax Assessment:

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

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.

Youth Services Reinvestment Grant:

This fund is used to account for grant monies to be used to develop programs for Youth Services.

(continued)

Special Purpose Funds

(continued)

Note: The County budgets all special purpose funds except for Bioterrorism Grant; Capital Improvement Reserve; Community Correction; Connectivity Response Grant; County Attorney's Training; Equipment Reserve; Finney County Fair Association; Jail Commissary and Telephone; Motor Vehicle Operating; Oil & Gas Valuation Depletion Trust; County Clerk's Technology; Register of Deeds' Technology; County Treasurer's Technology; SPARK Grant; Special Alcohol and Drug; Special Highway Improvement; Special Road Machinery and Equipment; Sheriff's Crime Prevention; Sheriff's Special Account; Federal and State Forfeiture; State Drug Tax Assessment; Women, Infants and Children Grant; Youth Services; and Youth Services Reinvestment Grant funds.

(continued)

FINNEY COUNTY, KANSAS
 Aging Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Current Year			Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 316,675	\$ 301,226	\$ 312,859	\$ (11,633)
Motor vehicle	31,886	32,895	25,209	7,686
Delinquent property	5,458	5,842	-	5,842
Motor vehicle excise tax	242	436	467	(31)
Recreational vehicle tax	194	-	581	(581)
In lieu of	4,697	4,986	4,747	239
Total receipts	<u>359,152</u>	<u>345,385</u>	<u>\$ 343,863</u>	<u>\$ 1,522</u>
Expenditures:				
Other public service:				
Committee on Aging	<u>352,000</u>	<u>352,000</u>	<u>\$ 352,000</u>	<u>\$ -</u>
Total expenditures	<u>352,000</u>	<u>352,000</u>	<u>\$ 352,000</u>	<u>\$ -</u>
Receipts over (under) expenditures	7,152	(6,615)		
Unencumbered cash, beginning of year	<u>11,791</u>	<u>18,943</u>		
Unencumbered cash, end of year	<u>\$ 18,943</u>	<u>\$ 12,328</u>		

FINNEY COUNTY, KANSAS
 Alcohol Programs Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Current Year			Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Intergovernmental receipts	\$ 8,847	\$ 7,282	\$ 10,467	\$ (3,185)
Total receipts	<u>8,847</u>	<u>7,282</u>	<u>\$ 10,467</u>	<u>\$ (3,185)</u>
Expenditures:				
Health and sanitation:				
Contractual	5,350	2,438	\$ 17,145	\$ (14,707)
Total expenditures	<u>5,350</u>	<u>2,438</u>	<u>\$ 17,145</u>	<u>\$ (14,707)</u>
Receipts over expenditures	3,497	4,844		
Unencumbered cash, beginning of year	<u>6,301</u>	<u>9,798</u>		
Unencumbered cash, end of year	<u>\$ 9,798</u>	<u>\$ 14,642</u>		

FINNEY COUNTY, KANSAS
 Ambulance Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Current Year			Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 1,456,563	\$ 1,652,986	\$ 1,717,409	\$ (64,423)
Motor vehicle	130,002	147,882	116,029	31,853
Delinquent property	21,862	25,898	-	25,898
Motor vehicle excise tax	999	1,925	2,148	(223)
Recreational vehicle tax	782	-	2,674	(2,674)
In lieu of	21,605	27,364	21,831	5,533
Intergovernmental receipts	44,716	11,075	-	11,075
Licenses and fees	530,345	609,394	350,000	259,394
Other	3,613	632	-	632
Total receipts	2,210,487	2,477,156	\$ 2,210,091	\$ 267,065
Expenditures:				
Ambulance / EMS:				
Personnel services	1,505,645	1,657,431	\$ 1,714,991	\$ (57,560)
Contractual services	109,155	127,365	126,420	945
Commodities	104,302	99,087	92,925	6,162
Capital outlay	4,126	3,570	100,000	(96,430)
Emergency management:				
Personnel services	100,180	123,300	137,072	(13,772)
Contractual services	11,029	4,822	11,250	(6,428)
Commodities	20,318	20,082	12,425	7,657
Capital outlay	33,340	9,566	-	9,566
Building maintenance reimbursement	1,000	1,000	1,000	-
Health insurance reimbursement	295,000	295,000	295,000	-
Transfers out:				
Capital Improvement Reserve	75,000	-	-	-
Equipment Reserve	-	100,000	-	100,000
Total expenditures	2,259,095	2,441,223	\$ 2,491,083	\$ (49,860)
Receipts over (under) expenditures	(48,608)	35,933		
Unencumbered cash, beginning of year	681,385	632,777		
Unencumbered cash, end of year	\$ 632,777	\$ 668,710		

FINNEY COUNTY, KANSAS
 Bioterrorism Grant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts:		
State and federal aid	\$ 32,966	\$ 28,683
Total receipts	<u>32,966</u>	<u>28,683</u>
Expenditures:		
Public safety:		
Contractual services	6,974	9,475
Commodities	<u>6,447</u>	<u>2,211</u>
Total expenditures	<u>13,421</u>	<u>11,686</u>
Receipts over expenditures	19,545	16,997
Unencumbered cash, beginning of year	<u>54,666</u>	<u>74,211</u>
Unencumbered cash, end of year	<u>\$ 74,211</u>	<u>\$ 91,208</u>

FINNEY COUNTY, KANSAS
 Capital Improvement Program Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Current Year			Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Taxes:				
Local sales	\$ 1,104,459	\$ 1,123,139	\$ 950,000	\$ 173,139
Total receipts	<u>1,104,459</u>	<u>1,123,139</u>	<u>\$ 950,000</u>	<u>\$ 173,139</u>
Expenditures:				
General government:				
Capital outlay	1,204,941	1,463,879	\$ 2,731,060	\$ (1,267,181)
Total expenditures	<u>1,204,941</u>	<u>1,463,879</u>	<u>\$ 2,731,060</u>	<u>\$ (1,267,181)</u>
Receipts under expenditures	(100,482)	(340,740)		
Unencumbered cash, beginning of year	<u>1,531,060</u>	<u>1,430,578</u>		
Unencumbered cash, end of year	<u>\$ 1,430,578</u>	<u>\$ 1,089,838</u>		

FINNEY COUNTY, KANSAS
 Capital Improvement Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in:		
General	\$ 284,612	\$ 250,000
Ambulance	75,000	-
 Total receipts	 359,612	 250,000
 Expenditures:		
General government:		
Capital outlay	351,983	337,883
 Total expenditures	 351,983	 337,883
 Receipts over (under) expenditures	 7,629	 (87,883)
 Unencumbered cash, beginning of year	 1,735,504	 1,743,133
 Unencumbered cash, end of year	 \$ 1,743,133	 \$ 1,655,250

FINNEY COUNTY, KANSAS
 Community Correction Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts:		
State and federal aid	\$ 477,009	\$ 430,134
Reimbursements and restitution	178,056	80,908
Total receipts	<u>655,065</u>	<u>511,042</u>
Expenditures:		
Public safety:		
Personnel services	552,839	520,160
Contractual services	86,816	23,379
Commodities	19,946	6,457
Total expenditures	<u>659,601</u>	<u>549,996</u>
Receipts under expenditures	(4,536)	(38,954)
Unencumbered cash, beginning of year	<u>319,494</u>	<u>314,958</u>
Unencumbered cash, end of year	<u>\$ 314,958</u>	<u>\$ 276,004</u>

FINNEY COUNTY, KANSAS
 Community Services Center Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Current Year			Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Rents	\$ 104,573	\$ 77,175	\$ 90,000	\$ (12,825)
AFAC reimbursement	-	-	5,500	(5,500)
Transfers in:				
General	<u>89,108</u>	<u>100,562</u>	<u>100,562</u>	<u>-</u>
Total receipts	<u>193,681</u>	<u>177,737</u>	<u>\$ 196,062</u>	<u>\$ (18,325)</u>
Expenditures:				
Building operations:				
Contractual	78,641	70,490	\$ 82,500	\$ (12,010)
Commodities	2,590	2,905	2,700	205
Capital outlay	-	1,964	-	1,964
Status Offenders/Diversion:				
Personnel	73,592	84,940	88,956	(4,016)
Contractual	-	-	2,600	(2,600)
Commodities	<u>6,452</u>	<u>4,341</u>	<u>10,750</u>	<u>(6,409)</u>
Total expenditures	<u>161,275</u>	<u>164,640</u>	<u>\$ 187,506</u>	<u>\$ (22,866)</u>
Receipts over expenditures	32,406	13,097		
Unencumbered cash, beginning of year	<u>278,778</u>	<u>311,184</u>		
Unencumbered cash, end of year	<u>\$ 311,184</u>	<u>\$ 324,281</u>		

FINNEY COUNTY, KANSAS
 Connectivity Response Grant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts:		
State and federal aid	\$ -	\$ 911,631
Total receipts	- _____	911,631 _____
Expenditures:		
General government:		
Contractual services	- _____	891,713 931,549
Capital outlay	- _____	- _____
Total expenditures	- _____	1,823,262 _____
Receipts under expenditures	- _____	(911,631) _____
Unencumbered cash, beginning of year	- _____	- _____
Unencumbered cash (deficit), end of year	\$ - _____	\$ (911,631) _____

FINNEY COUNTY, KANSAS
 County Attorney's Training Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 4,499	\$ 3,676
Total receipts	<u>4,499</u>	<u>3,676</u>
Expenditures:		
Public safety:		
Contractual services	1,220	2,702
Commodities	<u>3,636</u>	<u>70</u>
Total expenditures	<u>4,856</u>	<u>2,772</u>
Receipts over (under) expenditures	(357)	904
Unencumbered cash, beginning of year	<u>23,614</u>	<u>23,257</u>
Unencumbered cash, end of year	<u>\$ 23,257</u>	<u>\$ 24,161</u>

FINNEY COUNTY, KANSAS
 County Employee Benefit Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Current Year			Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 2,379,264	\$ 1,632,759	\$ 1,696,230	\$ (63,471)
Motor vehicle	176,152	229,912	189,505	40,407
Delinquent property	35,987	40,343	-	40,343
Motor vehicle excise tax	1,239	2,866	3,509	(643)
Recreational vehicle tax	1,140	-	4,366	(4,366)
In lieu of	35,289	27,028	35,659	(8,631)
Total receipts	2,629,071	1,932,908	\$ 1,929,269	\$ 3,639
Expenditures:				
General government:				
Health insurance	1,657,428	1,424,607	\$ 4,408,086	\$ (2,983,479)
Miscellaneous	91,518	56,390	-	56,390
Transfers out:				
Health	204,204	-	-	-
Total expenditures	1,953,150	1,480,997	\$ 4,408,086	\$ (2,927,089)
Receipts over expenditures	675,921	451,911		
Unencumbered cash, beginning of year	4,232,297	4,908,218		
Unencumbered cash, end of year	\$ 4,908,218	\$ 5,360,129		

FINNEY COUNTY, KANSAS
 Economic Development Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Current Year			Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 119,396	\$ 115,963	\$ 120,281	\$ (4,318)
Motor vehicle	11,767	12,292	9,476	2,816
Delinquent property	2,066	2,197	-	2,197
Motor vehicle excise tax	88	161	175	(14)
Recreational vehicle tax	73	-	219	(219)
In lieu of	1,771	1,920	1,790	130
Total receipts	<u>135,161</u>	<u>132,533</u>	<u>\$ 131,941</u>	<u>\$ 592</u>
Expenditures:				
Other public service:				
Economic Development Commission	131,221	135,889	\$ 135,889	\$ -
Total expenditures	<u>131,221</u>	<u>135,889</u>	<u>\$ 135,889</u>	<u>\$ -</u>
Receipts over (under) expenditures	3,940	(3,356)		
Unencumbered cash, beginning of year	<u>4,794</u>	<u>8,734</u>		
Unencumbered cash, end of year	<u>\$ 8,734</u>	<u>\$ 5,378</u>		

FINNEY COUNTY, KANSAS
Economic Development Incentive Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>Current Year</u>			Variance Over (Under)
	<u>Prior Year</u>	<u>Actual</u>	<u>Budget</u>	
Receipts:				
Intergovernmental receipts:				
City of Garden City	\$ 58,147	\$ 6,463	\$ 60,000	\$ (53,537)
Other	1,000	-	-	-
Transfers in:				
General	125,000	45,000	45,000	-
Guest Tax	-	-	80,000	(80,000)
Total receipts	<u>184,147</u>	<u>51,463</u>	<u>\$ 185,000</u>	<u>\$ (133,537)</u>
Expenditures:				
General government:				
Economic development incentives	-	-	\$ 892,973	\$ (892,973)
Farmland Road	24,395	32,849	950,000	(917,151)
Total expenditures	<u>24,395</u>	<u>32,849</u>	<u>\$ 1,842,973</u>	<u>\$ (1,810,124)</u>
Receipts over expenditures	159,752	18,614		
Unencumbered cash, beginning of year	<u>1,472,973</u>	<u>1,632,725</u>		
Unencumbered cash, end of year	<u>\$ 1,632,725</u>	<u>\$ 1,651,339</u>		

FINNEY COUNTY, KANSAS
 Equipment Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in:		
Ambulance	\$ -	\$ 100,000
Free Fair and Fair Grounds	-	25,000
Law Enforcement	-	<u>175,800</u>
Total receipts	<u>-</u>	<u>300,800</u>
Expenditures:		
General government:		
Capital outlay	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	-	300,800
Unencumbered cash, beginning of year	<u>-</u>	<u>-</u>
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ 300,800</u>

FINNEY COUNTY, KANSAS
 Finney County Fair Association Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 24,772	\$ 7,381
Transfers in:		
Free Fair and Fair Grounds	<u>53,000</u>	<u>53,000</u>
Total receipts	<u>77,772</u>	<u>60,381</u>
Expenditures:		
Culture and recreation:		
Personnel services	1,828	1,326
Contractual services	59,807	25,076
Commodities	<u>34,525</u>	<u>9,030</u>
Total expenditures	<u>96,160</u>	<u>35,432</u>
Receipts over (under) expenditures	(18,388)	24,949
Unencumbered cash, beginning of year	<u>20,091</u>	<u>1,703</u>
Unencumbered cash, end of year	<u>\$ 1,703</u>	<u>\$ 26,652</u>

FINNEY COUNTY, KANSAS
 Free Fair and Fair Grounds Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Current Year			Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 299,883	\$ 444,434	\$ 461,603	\$ (17,169)
Motor vehicle	34,642	31,705	24,139	7,566
Delinquent property	5,903	6,096	-	6,096
Motor vehicle excise tax	248	426	442	(16)
Recreational vehicle tax	221	-	279	(279)
In lieu of	4,448	7,357	4,495	2,862
Use of money and property	90,880	48,517	90,000	(41,483)
Other	-	10,514	-	10,514
Total receipts	436,225	549,049	\$ 580,958	\$ (31,909)
Expenditures:				
Culture and recreation:				
Personnel services	251,911	238,633	\$ 337,325	\$ (98,692)
Contractual services	157,763	134,372	178,000	(43,628)
Commodities	5,387	3,094	4,750	(1,656)
Capital outlay	-	2,510	131,300	(128,790)
Transfers out:				
Finney County Fair Association	53,000	53,000	53,000	-
Equipment Reserve	-	25,000	-	25,000
Total expenditures	468,061	456,609	\$ 704,375	\$ (247,766)
Receipts over (under) expenditures	(31,836)	92,440		
Unencumbered cash, beginning of year	<u>262,449</u>	<u>230,613</u>		
Unencumbered cash, end of year	<u>\$ 230,613</u>	<u>\$ 323,053</u>		

FINNEY COUNTY, KANSAS
GIS Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Current Year			Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Intergovernmental receipts:				
City of Garden City	\$ 80,000	\$ 80,000	\$ 80,000	\$ -
Other	4,757	5,524	-	5,524
Transfers in:				
General	80,000	80,000	80,000	-
Total receipts	<u>164,757</u>	<u>165,524</u>	<u>\$ 160,000</u>	<u>\$ 5,524</u>
Expenditures:				
Other public service:				
Personnel services	132,928	144,875	\$ 139,756	\$ 5,119
Contractual services	10,243	2,922	38,550	(35,628)
Commodities	-	50,000	16,200	33,800
Capital outlay	2,412	38,355	53,977	(15,622)
Total expenditures	<u>145,583</u>	<u>236,152</u>	<u>\$ 248,483</u>	<u>\$ (12,331)</u>
Receipts over (under) expenditures	19,174	(70,628)		
Unencumbered cash, beginning of year	<u>111,769</u>	<u>130,943</u>		
Unencumbered cash, end of year	<u>\$ 130,943</u>	<u>\$ 60,315</u>		

FINNEY COUNTY, KANSAS
 Guest Tax Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Current Year			Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Taxes:				
Transient guest tax	\$ 956,214	\$ 784,789	\$ 1,000,000	\$ (215,211)
Total receipts	<u>956,214</u>	<u>784,789</u>	<u>\$ 1,000,000</u>	<u>\$ (215,211)</u>
Expenditures:				
Culture and recreation:				
Convention and Visitors Bureau	842,171	664,127	\$ 770,000	\$ (105,873)
City of Garden City	153,730	120,662	169,687	(49,025)
Transfers out:				
Economic Development Incentives	-	-	80,000	(80,000)
Total expenditures	<u>995,901</u>	<u>784,789</u>	<u>\$ 1,019,687</u>	<u>\$ (234,898)</u>
Receipts under expenditures	(39,687)	-		
Unencumbered cash, beginning of year	<u>39,687</u>	<u>-</u>		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ -</u>		

FINNEY COUNTY, KANSAS
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Current Year			Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 526,555	\$ 522,530	\$ 542,689	\$ (20,159)
Motor vehicle	54,901	54,602	41,917	12,685
Delinquent property	9,365	9,820	-	9,820
Motor vehicle excise tax	400	723	776	(53)
Recreational vehicle tax	346	-	966	(966)
In lieu of	7,810	8,650	7,892	758
Intergovernmental receipts:				
State and federal aid	354,806	590,293	300,419	289,874
Licenses and fees	635,691	487,679	343,512	144,167
Other	1,767	668	462,492	(461,824)
Transfers in:				
County Employee Benefits	<u>204,204</u>	-	-	-
Total receipts	<u>1,795,845</u>	<u>1,674,965</u>	<u>\$ 1,700,663</u>	<u>\$ (25,698)</u>
Expenditures:				
Health and sanitation:				
Personnel services	924,995	1,021,503	\$ 973,167	\$ 48,336
Contractual services	198,233	114,831	189,250	(74,419)
Commodities	438,017	325,150	423,000	(97,850)
Capital outlay	2,088	243,558	250,000	(6,442)
Total health and sanitation	<u>1,563,333</u>	<u>1,705,042</u>	<u>1,835,417</u>	<u>(130,375)</u>
Wellness:				
Personnel services	123,811	191,974	166,101	25,873
Contractual services	51,664	36,411	40,000	(3,589)
Commodities	5,006	1,757	12,750	(10,993)
Capital outlay	236	187	-	187
Total wellness	<u>180,717</u>	<u>230,329</u>	<u>218,851</u>	<u>11,478</u>
Total expenditures	<u>1,744,050</u>	<u>1,935,371</u>	<u>\$ 2,054,268</u>	<u>\$ (118,897)</u>
Receipts over (under) expenditures	51,795	(260,406)		
Unencumbered cash, beginning of year	<u>427,315</u>	<u>479,110</u>		
Unencumbered cash, end of year	<u>\$ 479,110</u>	<u>\$ 218,704</u>		

FINNEY COUNTY, KANSAS
 Historical Museum Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Current Year			Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 189,821	\$ 184,341	\$ 191,417	\$ (7,076)
Motor vehicle	19,477	19,645	15,118	4,527
Delinquent property	3,407	3,552	-	3,552
Motor vehicle excise tax	143	258	280	(22)
Recreational vehicle tax	121	-	349	(349)
In lieu of	<u>2,816</u>	<u>3,052</u>	<u>2,845</u>	<u>207</u>
Total receipts	<u>215,785</u>	<u>210,848</u>	<u>\$ 210,009</u>	<u>\$ 839</u>
Expenditures:				
Culture and recreation:				
Historical society	<u>210,000</u>	<u>216,000</u>	<u>\$ 216,000</u>	<u>\$ -</u>
Total expenditures	<u>210,000</u>	<u>216,000</u>	<u>\$ 216,000</u>	<u>\$ -</u>
Receipts over (under) expenditures	5,785	(5,152)		
Unencumbered cash, beginning of year	<u>7,539</u>	<u>13,324</u>		
Unencumbered cash, end of year	<u>\$ 13,324</u>	<u>\$ 8,172</u>		

FINNEY COUNTY, KANSAS
 Jail Commissary and Telephone Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 75,562	\$ 52,825
Reimbursements	49,405	35,401
Total receipts	<u>124,967</u>	<u>88,226</u>
Expenditures:		
Public safety:		
Contractual services	45,444	6,679
Commodities	69,242	42,711
Capital outlay	-	16,069
Total expenditures	<u>114,686</u>	<u>65,459</u>
Receipts over expenditures	10,281	22,767
Unencumbered cash, beginning of year	<u>41,403</u>	<u>51,684</u>
Unencumbered cash, end of year	<u>\$ 51,684</u>	<u>\$ 74,451</u>

FINNEY COUNTY, KANSAS
 Juvenile Detention Center Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Current Year			Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Intergovernmental receipts:				
State and federal aid	\$ 16,512	\$ 9,657	\$ 51,000	\$ (41,343)
Other counties/agencies	648,921	507,144	1,100,000	(592,856)
Other	76,546	30,055	-	30,055
Transfers in:				
General	468,234	413,813	413,813	-
Juvenile Detention Center	140,786	-	-	-
Building	-	3,840	-	3,840
Youth Services	-	-	-	-
Total receipts	<u>1,350,999</u>	<u>964,509</u>	<u>\$ 1,564,813</u>	<u>\$ (600,304)</u>
Expenditures:				
Public safety:				
Personnel services	1,365,031	786,368	\$ 1,489,608	\$ (703,240)
Contractual services	67,382	120,569	80,400	40,169
Commodities	61,242	61,789	96,550	(34,761)
Capital outlay	-	-	10,000	(10,000)
Total expenditures	<u>1,493,655</u>	<u>968,726</u>	<u>\$ 1,676,558</u>	<u>\$ (707,832)</u>
Receipts under expenditures	(142,656)	(4,217)		
Unencumbered cash, beginning of year	<u>142,656</u>	-		
Unencumbered cash (deficit), end of year	<u>\$ -</u>	<u>\$ (4,217)</u>		

FINNEY COUNTY, KANSAS
 Juvenile Detention Center Building Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Current Year			Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Intergovernmental receipts:				
State and federal aid	\$ 424,637	\$ -	\$ -	\$ -
Use of money and property	63	869	-	869
Total receipts	<u>424,700</u>	869	<u>\$ -</u>	<u>\$ 869</u>
Expenditures:				
Public safety:				
Capital outlay	319,440	12,502	\$ 47,159	\$ (34,657)
Transfers out:				
Juvenile Detention Center	140,786	-	-	-
Total expenditures	<u>460,226</u>	12,502	<u>\$ 47,159</u>	<u>\$ (34,657)</u>
Receipts under expenditures	(35,526)	(11,633)		
Unencumbered cash, beginning of year	<u>47,159</u>	<u>11,633</u>		
Unencumbered cash, end of year	<u>\$ 11,633</u>	<u>\$ -</u>		

FINNEY COUNTY, KANSAS
 Law Enforcement Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Current Year			Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 9,215,703	\$ 9,566,544	\$ 9,939,703	\$ (373,159)
Motor vehicle	931,371	963,040	734,164	228,876
Delinquent property	141,364	163,502	-	163,502
Motor vehicle excise tax	7,245	12,829	13,593	(764)
Recreational vehicle tax	5,545	-	16,914	(16,914)
In lieu of	136,701	158,365	138,133	20,232
Other	276,265	347,275	200,000	147,275
Total receipts	<u>10,714,194</u>	<u>11,211,555</u>	<u>\$ 11,042,507</u>	<u>\$ 169,048</u>
Expenditures:				
Sheriff:				
Personnel services	5,584,424	5,790,219	\$ 6,125,558	\$ (335,339)
Contractual services	906,546	537,312	462,824	74,488
Commodities	753,207	652,785	767,625	(114,840)
Capital outlay	287,758	254,063	212,500	41,563
Building maintenance reimbursement	68,876	90,173	68,876	21,297
Health insurance reimbursement	1,170,694	1,170,694	1,170,694	-
Total Sheriff	<u>8,771,505</u>	<u>8,495,246</u>	<u>8,808,077</u>	<u>(312,831)</u>
County Attorney:				
Personnel services	1,680,263	1,547,193	\$ 1,985,629	\$ (438,436)
Contractual services	99,959	62,831	172,900	(110,069)
Commodities	140,670	70,745	124,000	(53,255)
Capital outlay	7,344	28,511	-	28,511
Building maintenance reimbursement	21,297	1,116	21,297	(20,181)
Health insurance reimbursement	241,104	241,104	241,104	-
Total County Attorney	<u>2,190,637</u>	<u>1,951,500</u>	<u>2,544,930</u>	<u>(593,430)</u>
Transfers out:				
Equipment Reserve	-	175,800	-	175,800
Total expenditures	<u>10,962,142</u>	<u>10,622,546</u>	<u>\$ 11,353,007</u>	<u>\$ (730,461)</u>
Receipts over (under) expenditures	(247,948)	589,009		
Unencumbered cash, beginning of year	<u>935,553</u>	<u>687,605</u>		
Unencumbered cash, end of year	<u>\$ 687,605</u>	<u>\$ 1,276,614</u>		

FINNEY COUNTY, KANSAS
 Library Maintenance Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Current Year			Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 820,381	\$ 823,292	\$ 855,073	\$ (31,781)
Motor vehicle	84,458	84,999	65,350	19,649
Delinquent property	14,834	15,438	-	15,438
Motor vehicle excise tax	620	1,125	1,210	(85)
Recreational vehicle tax	528	-	1,505	(1,505)
In lieu of	<u>12,169</u>	<u>13,628</u>	<u>12,296</u>	<u>1,332</u>
Total receipts	<u>932,990</u>	<u>938,482</u>	<u>\$ 935,434</u>	<u>\$ 3,048</u>
Expenditures:				
Culture and recreation:				
Finney County Library	<u>910,228</u>	<u>962,156</u>	<u>\$ 962,156</u>	<u>\$ -</u>
Total expenditures	<u>910,228</u>	<u>962,156</u>	<u>\$ 962,156</u>	<u>\$ -</u>
Receipts over (under) expenditures	22,762	(23,674)		
Unencumbered cash, beginning of year	<u>36,250</u>	<u>59,012</u>		
Unencumbered cash, end of year	<u>\$ 59,012</u>	<u>\$ 35,338</u>		

FINNEY COUNTY, KANSAS
 Intellectual Disability Services Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Current Year			Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 184,222	\$ 174,639	\$ 181,424	\$ (6,785)
Motor vehicle	18,920	19,149	14,649	4,500
Delinquent property	3,270	3,463	-	3,463
Motor vehicle excise tax	141	254	271	(17)
Recreational vehicle tax	117	-	337	(337)
In lieu of	2,734	2,890	2,761	129
Total receipts	209,404	200,395	\$ 199,442	\$ 953
Expenditures:				
Health and sanitation:				
Distributions - SDSI	95,000	95,000	\$ 95,000	\$ -
Distributions - RCDC	110,000	110,000	110,000	-
Total expenditures	205,000	205,000	\$ 205,000	\$ -
Receipts over (under) expenditures	4,404	(4,605)		
Unencumbered cash, beginning of year	8,069	12,473		
Unencumbered cash, end of year	\$ 12,473	\$ 7,868		

FINNEY COUNTY, KANSAS
 Motor Vehicle Operating Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ -	\$ 276,775
Total receipts	- -	276,775
Expenditures:		
General government:		
Commodities	- -	7,837
Capital outlay	- -	16,318
Total expenditures	- -	24,155
Receipts over expenditures	- -	252,620
Unencumbered cash, beginning of year	- -	- -
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ 252,620</u>

FINNEY COUNTY, KANSAS
 Noxious Weed Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Current Year			Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 320,893	\$ 242,552	\$ 251,712	\$ (9,160)
Motor vehicle	25,138	31,726	25,535	6,191
Delinquent property	4,648	5,409	-	5,409
Motor vehicle excise tax	191	404	473	(69)
Recreational vehicle tax	153	-	589	(589)
In lieu of	4,760	4,015	4,809	(794)
Licenses and fees	<u>185,526</u>	<u>191,391</u>	<u>100,000</u>	<u>91,391</u>
Total receipts	<u>541,309</u>	<u>475,497</u>	<u>\$ 383,118</u>	<u>\$ 92,379</u>
Expenditures:				
Public works:				
Personnel services	179,514	140,374	\$ 213,769	\$ (73,395)
Contractual services	6,601	7,781	11,700	(3,919)
Commodities	227,860	146,366	245,200	(98,834)
Transfers out:				
Noxious Weed Capital Outlay	<u>35,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
Total expenditures	<u>448,975</u>	<u>314,521</u>	<u>\$ 470,669</u>	<u>\$ (156,148)</u>
Receipts over expenditures	<u>92,334</u>	<u>160,976</u>		
Unencumbered cash, beginning of year	<u>98,080</u>	<u>190,414</u>		
Unencumbered cash, end of year	<u>\$ 190,414</u>	<u>\$ 351,390</u>		

FINNEY COUNTY, KANSAS
 Noxious Weed Capital Outlay Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Current Year			Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Transfers in:				
Noxious Weed	\$ 35,000	\$ 20,000	\$ -	\$ 20,000
Total receipts	<u>35,000</u>	<u>20,000</u>	<u>\$ -</u>	<u>\$ 20,000</u>
Expenditures:				
Public works:				
Capital outlay	35,391	24,550	\$ 85,595	\$ (61,045)
Total expenditures	<u>35,391</u>	<u>24,550</u>	<u>\$ 85,595</u>	<u>\$ (61,045)</u>
Receipts under expenditures	(391)	(4,550)		
Unencumbered cash, beginning of year	<u>85,595</u>	<u>85,204</u>		
Unencumbered cash, end of year	<u>\$ 85,204</u>	<u>\$ 80,654</u>		

FINNEY COUNTY, KANSAS
 Oil & Gas Valuation Depletion Trust Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts	\$ 275,390	\$ -
Transfers in:		
General	<u>205,626</u>	<u>197,014</u>
Total receipts	<u>481,016</u>	<u>197,014</u>
Expenditures:		
Other public service	331,807	143,537
Land acquisition	125,309	-
Transfers out:		
General	<u>100,000</u>	<u>-</u>
Total expenditures	<u>557,116</u>	<u>143,537</u>
Receipts over (under) expenditures	(76,100)	53,477
Unencumbered cash, beginning of year	<u>3,252,782</u>	<u>3,176,682</u>
Unencumbered cash, end of year	<u>\$ 3,176,682</u>	<u>\$ 3,230,159</u>

FINNEY COUNTY, KANSAS
 Parks and Recreation Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Current Year			Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Intergovernmental receipts:				
Alcohol tax	\$ 8,847	\$ 7,282	\$ 10,467	\$ (3,185)
Total receipts	<u>8,847</u>	<u>7,282</u>	<u>\$ 10,467</u>	<u>\$ (3,185)</u>
Expenditures:				
Culture and recreation:				
Distributions	10,000	8,750	\$ 12,769	\$ (4,019)
Total expenditures	<u>10,000</u>	<u>8,750</u>	<u>\$ 12,769</u>	<u>\$ (4,019)</u>
Receipts under expenditures	(1,153)	(1,468)		
Unencumbered cash, beginning of year	3,957	2,804		
Unencumbered cash, end of year	<u>\$ 2,804</u>	<u>\$ 1,336</u>		

FINNEY COUNTY, KANSAS
 County Clerk's Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	<u>\$ 10,118</u>	<u>\$ 14,967</u>
Total receipts	<u>10,118</u>	<u>14,967</u>
Expenditures:		
General government:		
Capital outlay	<u>-</u>	<u>2,440</u>
Total expenditures	<u>-</u>	<u>2,440</u>
Receipts over expenditures	10,118	12,527
Unencumbered cash, beginning of year	<u>28,068</u>	<u>38,186</u>
Unencumbered cash, end of year	<u>\$ 38,186</u>	<u>\$ 50,713</u>

FINNEY COUNTY, KANSAS
 Register of Deeds' Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 37,902	\$ 59,866
Use of money and property	<u>2,755</u>	<u>-</u>
Total receipts	<u>40,657</u>	<u>59,866</u>
Expenditures:		
General government:		
Contractual services	<u>6,349</u>	<u>4,159</u>
Total expenditures	<u>6,349</u>	<u>4,159</u>
Receipts over expenditures	34,308	55,707
Unencumbered cash, beginning of year	<u>87,256</u>	<u>121,564</u>
Unencumbered cash, end of year	<u>\$ 121,564</u>	<u>\$ 177,271</u>

FINNEY COUNTY, KANSAS
 County Treasurer's Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	<u>\$ 10,118</u>	<u>\$ 14,967</u>
Total receipts	<u>10,118</u>	<u>14,967</u>
Expenditures:		
General government:		
Capital outlay	<u>10,700</u>	<u>-</u>
Total expenditures	<u>10,700</u>	<u>-</u>
Receipts over (under) expenditures	(582)	14,967
Unencumbered cash, beginning of year	<u>20,797</u>	<u>20,215</u>
Unencumbered cash, end of year	<u>\$ 20,215</u>	<u>\$ 35,182</u>

FINNEY COUNTY, KANSAS
 Public Works Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Current Year			Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 2,465,237	\$ 2,774,799	\$ 2,882,902	\$ (108,103)
Motor vehicle	289,111	263,512	196,392	67,120
Delinquent property	48,212	48,569	-	48,569
Motor vehicle excise tax	2,137	3,572	3,636	(64)
Recreational vehicle tax	1,799	-	4,524	(4,524)
In lieu of	36,569	45,933	36,952	8,981
Intergovernmental receipts:				
State of Kansas	1,200,624	1,144,502	1,196,200	(51,698)
Other	<u>38,881</u>	<u>47,811</u>	<u>-</u>	<u>47,811</u>
Total receipts	<u>4,082,570</u>	<u>4,328,698</u>	<u>\$ 4,320,606</u>	<u>\$ 8,092</u>
Expenditures:				
Public works:				
Personnel services	1,961,925	1,877,841	\$ 2,241,521	\$ (363,680)
Contractual services	1,113,358	1,216,725	1,263,300	(46,575)
Commodities	455,149	372,858	467,550	(94,692)
Capital outlay	236,445	17,827	245,000	(227,173)
Transfers out:				
Special Highway Improvement	300,000	325,000	275,000	50,000
Special Road Machinery and Equipment	<u>200,000</u>	<u>250,000</u>	<u>200,000</u>	<u>50,000</u>
Total expenditures	<u>4,266,877</u>	<u>4,060,251</u>	<u>\$ 4,692,371</u>	<u>\$ (632,120)</u>
Receipts over (under) expenditures	<u>(184,307)</u>	<u>268,447</u>		
Unencumbered cash, beginning of year	<u>985,793</u>	<u>801,486</u>		
Unencumbered cash, end of year	<u>\$ 801,486</u>	<u>\$ 1,069,933</u>		

FINNEY COUNTY, KANSAS
 SPARK Grant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts:		
State and federal aid	\$ -	\$ 10,924,665
Total receipts	<u> - </u>	<u>10,924,665</u>
Expenditures:		
Health and sanitation:		
Personnel services	-	509,000
Contractual services	-	1,127,205
Commodities	-	57,556
Capital outlay	-	2,200,945
Grant awards	-	5,510,693
Total expenditures	<u> - </u>	<u>9,405,399</u>
Receipts over expenditures	-	1,519,266
Unencumbered cash, beginning of year	<u> - </u>	<u> - </u>
Unencumbered cash, end of year	<u> \$ - </u>	<u> \$ 1,519,266 </u>

FINNEY COUNTY, KANSAS
 Special Alcohol and Drug Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

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

FINNEY COUNTY, KANSAS
 Special Highway Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts:		
State and federal aid	\$ 230,245	\$ 203,368
Other	25,228	33,165
Transfers in:		
Public Works	<u>300,000</u>	<u>325,000</u>
Total receipts	<u>555,473</u>	<u>561,533</u>
Expenditures:		
Public works:		
Capital outlay	<u>714,059</u>	<u>1,187,560</u>
Total expenditures	<u>714,059</u>	<u>1,187,560</u>
Receipts under expenditures	(158,586)	(626,027)
Unencumbered cash, beginning of year	<u>6,313,321</u>	<u>6,154,735</u>
Unencumbered cash, end of year	<u>\$ 6,154,735</u>	<u>\$ 5,528,708</u>

FINNEY COUNTY, KANSAS
Special Road Machinery and Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Sale of County assets	\$ 10,944	\$ -
Transfers in:		
Public Works	<u>200,000</u>	<u>250,000</u>
Total receipts	<u>210,944</u>	<u>250,000</u>
Expenditures:		
Public works:		
Capital outlay	<u>512,558</u>	<u>188,779</u>
Total expenditures	<u>512,558</u>	<u>188,779</u>
Receipts over (under) expenditures	(301,614)	61,221
Unencumbered cash, beginning of year	<u>1,215,805</u>	<u>914,191</u>
Unencumbered cash, end of year	<u>\$ 914,191</u>	<u>\$ 975,412</u>

FINNEY COUNTY, KANSAS
 Sheriff's Crime Prevention Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Sales and donations	\$ 1,200	\$ 2,035
Total receipts	<u>1,200</u>	<u>2,035</u>
Expenditures:		
Public safety:		
Commodities	12,610	-
Total expenditures	<u>12,610</u>	<u>-</u>
Receipts over (under) expenditures	(11,410)	2,035
Unencumbered cash, beginning of year	11,493	83
Unencumbered cash, end of year	<u>\$ 83</u>	<u>\$ 2,118</u>

FINNEY COUNTY, KANSAS
 Sheriff's Special Account Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Other	\$ 6,800	\$ 4,747
Total receipts	<u>6,800</u>	<u>4,747</u>
Expenditures:		
Public safety:		
Contractual services	<u>5,000</u>	<u>4,747</u>
Total expenditures	<u>5,000</u>	<u>4,747</u>
Receipts over expenditures	1,800	-
Unencumbered cash, beginning of year	<u>8,168</u>	<u>9,968</u>
Unencumbered cash, end of year	<u>\$ 9,968</u>	<u>\$ 9,968</u>

FINNEY COUNTY, KANSAS
 Federal and State Forfeiture Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Use of money and property	\$ 16	\$ 52
Forfeitures	<u>16,420</u>	<u>2,864</u>
Total receipts	<u>16,436</u>	<u>2,916</u>
Expenditures:		
Public safety:		
Commodities	7,425	-
Capital outlay	<u>800</u>	<u>-</u>
Total expenditures	<u>8,225</u>	<u>-</u>
Receipts over expenditures	8,211	2,916
Unencumbered cash, beginning of year	<u>47,741</u>	<u>55,952</u>
Unencumbered cash, end of year	<u>\$ 55,952</u>	<u>\$ 58,868</u>

FINNEY COUNTY, KANSAS
 State Drug Tax Assessment Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts:		
State and federal aid	\$ 31,621	\$ 1,470
Total receipts	<u>31,621</u>	<u>1,470</u>
Expenditures:		
Public safety:		
Contractual services	14,375	4,785
Commodities	<u>5,282</u>	<u>2,500</u>
Total expenditures	<u>19,657</u>	<u>7,285</u>
Receipts over (under) expenditures	11,964	(5,815)
Unencumbered cash, beginning of year	<u>1,136</u>	<u>13,100</u>
Unencumbered cash, end of year	<u>\$ 13,100</u>	<u>\$ 7,285</u>

FINNEY COUNTY, KANSAS
 Women, Infants and Children Grant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts:		
State and federal aid	\$ 451,283	\$ 420,838
Total receipts	<u>451,283</u>	<u>420,838</u>
Expenditures:		
Health and sanitation:		
Personnel services	432,793	420,318
Contractual services	5,796	5,787
Commodities	<u>19,202</u>	<u>11,683</u>
Total expenditures	<u>457,791</u>	<u>437,788</u>
Receipts under expenditures	(6,508)	(16,950)
Unencumbered cash (deficit), beginning of year	<u>(111,752)</u>	<u>(118,260)</u>
Unencumbered cash (deficit), end of year	<u>\$ (118,260)</u>	<u>\$ (135,210)</u>

FINNEY COUNTY, KANSAS
 Youth Services Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts:		
State and federal aid	\$ 542,742	\$ 511,651
Reimbursements and restitution	<u>80,770</u>	<u>746</u>
Total receipts	<u>623,512</u>	<u>512,397</u>
Expenditures:		
Public safety:		
Personnel services	365,779	342,834
Contractual services	129,411	201,782
Commodities	44,340	7,054
Transfers out:		
Juvenile Detention Center	<u>-</u>	<u>3,840</u>
Total expenditures	<u>539,530</u>	<u>555,510</u>
Receipts over (under) expenditures	83,982	(43,113)
Unencumbered cash, beginning of year	<u>222,334</u>	<u>306,316</u>
Unencumbered cash, end of year	<u>\$ 306,316</u>	<u>\$ 263,203</u>

FINNEY COUNTY, KANSAS
 Youth Services Reinvestment Grant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental receipts:		
State and federal aid	\$ 23,397	\$ -
Total receipts	<u>23,397</u>	<u>-</u>
Expenditures:		
Public safety:		
Personnel services	42,139	21,062
Contractual services	-	55,536
Commodities	<u>1,041</u>	<u>-</u>
Total expenditures	<u>43,180</u>	<u>76,598</u>
Receipts under expenditures	(19,783)	(76,598)
Unencumbered cash, beginning of year	<u>96,381</u>	<u>76,598</u>
Unencumbered cash, end of year	<u>\$ 76,598</u>	<u>\$ -</u>

Capital Project Funds

Fund Description

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

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

- *Correction Services Building
- *JB Road Sales Tax

FINNEY COUNTY, KANSAS
 Correction Services Building Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Taxes:		
Local sales	\$ 1,104,459	\$ 1,123,139
Use of money and property	<u>1,104</u>	<u>374</u>
Total receipts	<u>1,105,563</u>	<u>1,123,513</u>
Expenditures:		
Debt service:		
Bond costs	-	4,500
Bond principal	580,000	600,000
Bond interest	<u>125,431</u>	<u>108,031</u>
Total expenditures	<u>705,431</u>	<u>712,531</u>
Receipts over expenditures	400,132	410,982
Unencumbered cash, beginning of year	<u>1,680,630</u>	<u>2,080,762</u>
Unencumbered cash, end of year	<u>\$ 2,080,762</u>	<u>\$ 2,491,744</u>

FINNEY COUNTY, KANSAS
 JB Road Sales Tax Fund
 Schedule of Cash Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Taxes:		
Local sales	<u>\$ 1,325,351</u>	<u>\$ 1,273,769</u>
Total receipts	<u>1,325,351</u>	<u>1,273,769</u>
Expenditures:		
General government:		
Capital outlay	<u>1,325,351</u>	<u>1,273,769</u>
Total expenditures	<u>1,325,351</u>	<u>1,273,769</u>
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ -</u>

Business Funds

Enterprise Funds

Fund Description

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

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

Landfill:

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

Sewer District #1:

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

Sewer District #2:

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

Sewer District #3:

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

Sewer District #3 Bond and Interest:

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

FINNEY COUNTY, KANSAS
 Landfill Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Current Year			Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Interest and royalties	\$ 2,161	\$ 243	\$ -	\$ 243
Rent	53,241	-	-	-
Licenses and fees	<u>135,135</u>	135,399	90,000	45,399
Total receipts	<u>190,537</u>	135,642	<u>\$ 90,000</u>	<u>\$ 45,642</u>
Expenditures:				
Health and sanitation:				
Personnel services	11,744	11,514	\$ 10,000	\$ 1,514
Contractual services	10,925	99,927	500,000	(400,073)
Commodities	-	70	10,000	(9,930)
Capital outlay	-	-	99,264	(99,264)
Transfers out:				
General	<u>100,000</u>	-	<u>93,000</u>	<u>(93,000)</u>
Total expenditures	<u>122,669</u>	111,511	<u>\$ 712,264</u>	<u>\$ (600,753)</u>
Receipts over expenditures	67,868	24,131		
Unencumbered cash, beginning of year	<u>667,264</u>	<u>735,132</u>		
Unencumbered cash, end of year	<u>\$ 735,132</u>	<u>\$ 759,263</u>		

FINNEY COUNTY, KANSAS
 Sewer District #1 Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Current Year			Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 10,120	\$ 12,340	\$ 11,457	\$ 883
Motor vehicle	1,704	1,467	1,311	156
Delinquent property	1,726	572	-	572
Recreational vehicle tax	7	-	91	(91)
User fees	<u>78,566</u>	<u>75,971</u>	<u>90,000</u>	<u>(14,029)</u>
Total receipts	<u>92,123</u>	<u>90,350</u>	<u>\$ 102,859</u>	<u>\$ (12,509)</u>
Expenditures:				
Health and sanitation:				
Personnel services	7,651	11,143	\$ 12,500	\$ (1,357)
Contractual services	50,417	53,033	264,650	(211,617)
Commodities	3,055	2,247	2,700	(453)
Capital outlay	-	2,018	20,000	(17,982)
Total expenditures	<u>61,123</u>	<u>68,441</u>	<u>\$ 299,850</u>	<u>\$ (231,409)</u>
Receipts over expenditures	31,000	21,909		
Unencumbered cash, beginning of year	<u>318,385</u>	<u>349,385</u>		
Unencumbered cash, end of year	<u>\$ 349,385</u>	<u>\$ 371,294</u>		

FINNEY COUNTY, KANSAS
 Sewer District #2 Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Current Year			Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 35,052	\$ 35,461	\$ 35,804	\$ (343)
Motor vehicle	7,592	7,699	6,095	1,604
Delinquent property	192	358	-	358
Motor vehicle excise tax	-	-	7	(7)
Recreational vehicle tax	32	-	451	(451)
User fees	4,963	5,536	-	5,536
Other	-	1,000	-	1,000
Total receipts	<u>47,831</u>	<u>50,054</u>	<u>\$ 42,357</u>	<u>\$ 7,697</u>
Expenditures:				
Health and sanitation:				
Personnel services	14,846	12,959	\$ 15,000	\$ (2,041)
Contractual services	45,727	18,482	32,500	(14,018)
Commodities	2,763	1,738	3,300	(1,562)
Total expenditures	<u>63,336</u>	<u>33,179</u>	<u>\$ 50,800</u>	<u>\$ (17,621)</u>
Receipts over (under) expenditures	(15,505)	16,875		
Unencumbered cash, beginning of year	<u>18,500</u>	<u>2,995</u>		
Unencumbered cash, end of year	<u>\$ 2,995</u>	<u>\$ 19,870</u>		

FINNEY COUNTY, KANSAS
 Sewer District #3 Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Current Year			Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Taxes:				
Special assessments	\$ 61,274	\$ 52,300	\$ 22,450	\$ 29,850
User fees	<u>28,492</u>	<u>44,640</u>	<u>75,000</u>	<u>(30,360)</u>
Total receipts	<u>89,766</u>	<u>96,940</u>	<u>\$ 97,450</u>	<u>\$ (510)</u>
Expenditures:				
Health and sanitation:				
Personnel services	9,043	12,070	\$ 15,000	\$ (2,930)
Contractual services	73,110	71,498	77,950	(6,452)
Commodities	624	1,186	2,000	(814)
Capital outlay	-	-	3,000	(3,000)
Total expenditures	<u>82,777</u>	<u>84,754</u>	<u>\$ 97,950</u>	<u>\$ (13,196)</u>
Receipts over expenditures	6,989	12,186		
Unencumbered cash, beginning of year	<u>32,914</u>	<u>39,903</u>		
Unencumbered cash, end of year	<u>\$ 39,903</u>	<u>\$ 52,089</u>		

FINNEY COUNTY, KANSAS
 Sewer District #3 Bond and Interest Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Current Year			Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Taxes:				
Ad valorem	\$ 38,034	\$ 12,188	\$ 13,363	\$ (1,175)
Motor vehicle	-	4,320	4,032	288
Delinquent taxes	451	9,583	-	9,583
Recreational vehicle tax	-	-	522	(522)
Special assessments	19,123	31,912	29,060	2,852
Total receipts	<u>57,608</u>	<u>58,003</u>	<u>\$ 46,977</u>	<u>\$ 11,026</u>
Expenditures:				
Debt service:				
Principal	15,000	15,000	\$ 15,000	\$ -
Bond interest	32,300	31,588	31,588	-
Cash basis reserve	-	-	5,000	(5,000)
Total expenditures	<u>47,300</u>	<u>46,588</u>	<u>\$ 51,588</u>	<u>\$ (5,000)</u>
Receipts over expenditures	10,308	11,415		
Unencumbered cash (deficit), beginning of year	<u>(22,964)</u>	<u>(12,656)</u>		
Unencumbered cash (deficit), end of year	<u>\$ (12,656)</u>	<u>\$ (1,241)</u>		

Trust Funds

Nonexpendable Trust Funds

Fund Description

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

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

CDBG Revolving Loan Fund:

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

FINNEY COUNTY, KANSAS
CDBG Revolving Loan Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Current Year			Variance Over (Under)
	Prior Year	Actual	Budget	
Receipts:				
Loan repayments	\$ 27,672	\$ 6,521	\$ -	\$ 6,521
Use of money and property	<u>859</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total receipts	<u>28,531</u>	<u>6,521</u>	<u>\$ -</u>	<u>\$ 6,521</u>
Expenditures:				
Other public service:				
Loan distributions	-	186,000	\$ 353,113	\$ (167,113)
Contractual services	<u>944</u>	<u>229</u>	<u>-</u>	<u>229</u>
Total expenditures	<u>944</u>	<u>186,229</u>	<u>\$ 353,113</u>	<u>\$ (166,884)</u>
Receipts over (under) expenditures	27,587	(179,708)		
Unencumbered cash, beginning of year	<u>344,313</u>	<u>371,900</u>		
Unencumbered cash, end of year	<u>\$ 371,900</u>	<u>\$ 192,192</u>		

Related Municipal Entities

Fund Description

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

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

Finney County Convention and Visitors Bureau:

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

Finney County Extension Council:

The Council provides services in such areas as agriculture, home economics and 4-H clubs to all persons in the County. The Board of Directors is elected. The County levies taxes for the support of the Council. As of July 1, 2020, the Finney County Extension Council was combined with the Scott County Extension Council to form the Western Plains Extension District. Effective July 1, 2020, Western Plains Extension District is a legally separate municipality and consequently is no longer reported as a related municipal entity in the County's financial statements.

Finney County Public Library:

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

FINNEY COUNTY, KANSAS
 Finney County Convention & Visitors Bureau
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Current Year			Variance Over (Under)
	Prior Year	Actual	Internal Budget*	
Receipts:				
Intergovernmental receipts	\$ 842,171	\$ 715,721	\$ 770,000	\$ (54,279)
Use of money and property	4,621	2,055	-	2,055
Other	<u>6,030</u>	<u>52,112</u>	<u>-</u>	<u>52,112</u>
Total receipts	<u>852,822</u>	<u>769,888</u>	<u>\$ 770,000</u>	<u>\$ (112)</u>
Expenditures:				
Culture and recreation:				
Personnel services	234,361	161,471	\$ 197,420	\$ (35,949)
Contractual services	502,368	580,537	700,941	(120,404)
Commodities	<u>62,121</u>	<u>57,276</u>	<u>-</u>	<u>57,276</u>
Total expenditures	<u>798,850</u>	<u>799,284</u>	<u>\$ 898,361</u>	<u>\$ (99,077)</u>
Receipts over (under) expenditures	53,972	(29,396)		
Unencumbered cash, beginning of year	<u>287,508</u>	<u>341,480</u>		
Unencumbered cash, end of year	<u>\$ 341,480</u>	<u>\$ 312,084</u>		

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

FINNEY COUNTY, KANSAS
 Finney County Extension Council
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Current Year				Variance Over (Under)	
	Prior Year		Actual			
			Internal Budget*			
Receipts:						
Intergovernmental receipts	\$ 163,872	\$ 169,009	\$ 235,400	\$ (66,391)		
Use of money and property	2,475	345	-	345		
Other	20,637	33,752	35,000	(1,248)		
Total receipts	186,984	203,106	\$ 270,400	\$ (67,294)		
Expenditures:						
Culture and recreation:						
Personnel services	147,924	59,891	\$ 188,900	\$ (129,009)		
Contractual services	6,094	3,581	35,200	(31,619)		
Commodities	42,571	26,868	31,300	(4,432)		
Capital outlay	8,590	89,752	15,000	74,752		
Total culture and recreation	205,179	180,092	270,400	(90,308)		
Adjustments for Qualifying Budget Adjustments:						
Transfer cash balance to						
Western Plains Extension District	-	271,088	271,088	-		
Total expenditures	205,179	451,180	\$ 541,488	\$ (90,308)		
Receipts under expenditures	(18,195)	(248,074)				
Unencumbered cash, beginning of year	266,269	248,074				
Unencumbered cash, end of year	<u>\$ 248,074</u>	<u>\$ -</u>				

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

FINNEY COUNTY, KANSAS
 Finney County Public Library
 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Current Year				Variance Over (Under)	
	Prior Year		Actual			
			Internal Budget*			
Receipts:						
Intergovernmental receipts	\$ 920,789	\$ 972,781	\$ 972,156	\$ 625		
Licenses and fees	37,260	12,864	40,000	(27,136)		
Use of money and property	357	202	1,200	(998)		
Other	41,376	99,513	36,850	62,663		
Total receipts	<u>999,782</u>	<u>1,085,360</u>	<u>\$ 1,050,206</u>	<u>\$ 35,154</u>		
Expenditures:						
Culture and recreation:						
Contractual services	981,467	1,036,951	\$ 1,032,326	\$ 4,625		
Commodities	9,272	8,882	-	8,882		
Capital outlay	-	823	5,000	(4,177)		
Transfers out	9,295	9,500	-	9,500		
Total expenditures	<u>1,000,034</u>	<u>1,056,156</u>	<u>\$ 1,037,326</u>	<u>\$ 18,830</u>		
Receipts over (under) expenditures	(252)	29,204				
Unencumbered cash, beginning of year	<u>164,537</u>	<u>164,285</u>				
Unencumbered cash, end of year	<u>\$ 164,285</u>	<u>\$ 193,489</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
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year Actual
Receipts:		
Use of money and property	\$ 18	\$ 333
Other	4,734	10,080
Transfers in	<u>9,295</u>	<u>9,500</u>
 Total receipts	<u>14,047</u>	<u>19,913</u>
 Expenditures:		
Culture and recreation:		
Capital outlay	<u>6,324</u>	<u>15,687</u>
 Total expenditures	<u>6,324</u>	<u>15,687</u>
 Receipts over expenditures	7,723	4,226
 Unencumbered cash, beginning of year	<u>67,667</u>	<u>75,390</u>
 Unencumbered cash, end of year	<u>\$ 75,390</u>	<u>\$ 79,616</u>

Agency Funds

Fund Description

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

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

County Clerk:

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

County Attorney:

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

Register of Deeds:

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

Fair Grounds:

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

District Court:

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

Law Library:

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

Sheriff:

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

Sheriff Bond:

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

Sheriff Inmate:

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

Sheriff Offender:

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

County Treasurer - Wildlife and Parks Account:

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

Agency Funds

(continued)

County Treasurer – Heritage Trust

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

County Treasurer - Payroll:

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

County Treasurer - Motor Vehicle Fees and Sales Tax Collections:

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

County Treasurer - Tax Collections:

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

County Treasurer - Tax Distributions:

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

(continued)

FINNEY COUNTY, KANSAS
 Agency Funds
 Schedule of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2020

	Cash Balance (Deficit) 1/1/20	Receipts	Disburse- ments	Cash Balance 12/31/20
Trust and Agency Funds:				
County Clerk	\$ 15,008	\$ 19,645	\$ 22,602	\$ 12,051
County Attorney	3,743	403,253	391,140	15,856
Register of Deeds	41,429	531,007	529,099	43,337
Fair Grounds	58,658	82,587	81,130	60,115
District Court	537,870	3,237,332	3,111,081	664,121
Law Library	148,283	23,526	16,016	155,793
Sheriff	2,288	60,447	59,702	3,033
Sheriff Bond	10,735	85,651	88,562	7,824
Sheriff Inmate	9,607	131,393	127,512	13,488
Sheriff Offender	14,509	12,936	3,086	24,359
County Treasurer:				
Wildlife and Parks Account	(155)	155	-	-
Heritage Trust	3,476	26,735	25,331	4,880
Payroll	(32,777)	32,777	-	-
Motor Vehicle Fees and				
Sales Tax Collection	125,347	3,832,724	3,804,782	153,289
Tax Collections	41,121,279	77,781,366	76,639,957	42,262,688
Tax Distributions	986,656	51,271,539	50,983,262	1,274,933
Total	\$ 43,045,956	\$ 137,533,073	\$ 135,883,262	\$ 44,695,767

Other Supplemental Information

FINNEY COUNTY, KANSAS
Reconciliation of 2019 Tax Roll
Regulatory Basis
For the Year Ended December 31, 2020

2019 Tax Roll as Adjusted:

County Clerk's abstract of taxes levied	\$ 70,531,208
Supplemental tax roll	253,046
2019 taxes added/abated, net change	<u>(98,028)</u>
2019 tax roll as adjusted	<u>\$ 70,686,226</u>

2019 Tax Roll Accounted For:

2019 current tax collections	\$ 68,316,714
Delinquent taxes:	
Personal property tax warrants	\$ 160,822
Real estate taxes	<u>2,208,690</u> <u>2,369,512</u>
2019 total tax roll	<u>\$ 70,686,226</u>

FINNEY COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Current Year				Variance Over (Under)	
	Prior Year	Actual	Budget			
Receipts:						
Taxes:						
Ad valorem property	\$ 3,969,820	\$ 3,991,566	\$ 4,177,673	\$ (186,107)		
Motor vehicle	360,501	397,852	313,903	83,949		
Delinquent property	79,373	81,230	-	81,230		
Motor vehicle excise tax	2,628	5,154	5,813	(659)		
Recreational vehicle tax	2,269	85	7,230	(7,145)		
Interest and fees:						
Current	38,413	75,933	20,000	55,933		
Vehicle	2,248	4,877	-	4,877		
Delinquent	196,860	219,551	100,000	119,551		
Local sales	2,300,879	2,228,317	1,600,000	628,317		
In lieu of	58,451	66,560	59,063	7,497		
Total taxes	<u>7,011,442</u>	<u>7,071,125</u>	<u>6,283,682</u>	<u>787,443</u>		
Intergovernmental receipts:						
Local alchoholic liquor tax	8,847	7,282	10,467	(3,185)		
Severance tax	-	229,497	120,014	109,483		
State and federal aid	-	65,116	-	65,116		
Total intergovernmental receipts	<u>8,847</u>	<u>301,895</u>	<u>130,481</u>	<u>171,414</u>		
Licenses and fees:						
Mortgage registration fees	5,855	-	-	-		
Officers' fees	631,105	459,578	250,000	209,578		
Franchise fees	31,854	30,079	15,000	15,079		
Total licenses and fees	<u>668,814</u>	<u>489,657</u>	<u>265,000</u>	<u>224,657</u>		
Use of money and property:						
Interest on investments	426,306	219,095	2,000	217,095		
Royalties	999	156	-	156		
Total use of money and property	<u>427,305</u>	<u>219,251</u>	<u>2,000</u>	<u>217,251</u>		
Other:						
Library reimbursement	42,900	42,900	46,800	(3,900)		
Other	435,394	349,683	101,173	248,510		
Total other	<u>478,294</u>	<u>392,583</u>	<u>147,973</u>	<u>244,610</u>		
Transfers in:						
Oil & Gas Depletion Trust	100,000	-	-	-		
Landfill	100,000	-	93,000	(93,000)		
Total transfers in	<u>200,000</u>	<u>-</u>	<u>93,000</u>	<u>(93,000)</u>		
Total receipts	<u>8,794,702</u>	<u>8,474,511</u>	<u>\$ 6,922,136</u>	<u>\$ 1,552,375</u>		

FINNEY COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Current Year			Variance Over (Under)
	Prior Year	Actual	Budget	
(continued)				
Expenditures:				
General government:				
General and administrative:				
Personnel services	\$ 103,514	\$ 102,057	\$ 144,344	\$ (42,287)
Contractual services	1,438,413	1,465,755	1,669,325	(203,570)
Commodities	154,994	109,382	156,500	(47,118)
Capital outlay	151,398	10,625	570,000	(559,375)
Grant compliance	-	-	10,000	(10,000)
State and other county payments	-	-	2,500	(2,500)
Total general and administrative	<u>1,848,319</u>	<u>1,687,819</u>	<u>2,552,669</u>	<u>(864,850)</u>
County Commission:				
Personnel services	86,163	91,460	86,419	5,041
Commodities	5,603	3,571	10,850	(7,279)
Capital outlay	-	-	-	-
Total County Commission	<u>91,766</u>	<u>95,031</u>	<u>97,269</u>	<u>(2,238)</u>
County Administrator:				
Personnel services	427,043	479,628	465,012	14,616
Contractual services	51,045	2,274	15,000	(12,726)
Commodities	29,309	18,940	37,275	(18,335)
Capital outlay	-	1,444	-	1,444
Total County Administrator	<u>507,397</u>	<u>502,286</u>	<u>517,287</u>	<u>(15,001)</u>
County Treasurer:				
Personnel services	437,619	457,705	489,675	(31,970)
Contractual services	17,606	36,227	21,000	15,227
Commodities	34,925	16,926	36,300	(19,374)
Total County Treasurer	<u>490,150</u>	<u>510,858</u>	<u>546,975</u>	<u>(36,117)</u>
County Clerk:				
Personnel services	234,258	295,676	315,745	(20,069)
Contractual services	17,635	52,613	20,500	32,113
Commodities	49,743	68,408	79,000	(10,592)
Capital outlay	-	8,861	-	8,861
Total County Clerk	<u>301,636</u>	<u>425,558</u>	<u>415,245</u>	<u>10,313</u>
Register of Deeds:				
Personnel services	190,902	206,276	214,982	(8,706)
Contractual services	2,371	2,481	2,500	(19)
Commodities	1,508	2,437	3,800	(1,363)
Total Register of Deeds	<u>194,781</u>	<u>211,194</u>	<u>221,282</u>	<u>(10,088)</u>

FINNEY COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Current Year				Variance Over (Under)	
	Prior Year	Actual	Budget	(Under)		
	(Under)	(Under)	(Under)			
(continued)						
Computer support services:						
Personnel services	\$ 298,731	\$ 323,254	\$ 303,386	\$ 19,868		
Contractual services	312,959	282,783	321,900	(39,117)		
Commodities	19,834	9,879	23,000	(13,121)		
Capital outlay	-	780	-	780		
Total computer support services	<u>631,524</u>	<u>616,696</u>	<u>648,286</u>	<u>(31,590)</u>		
County Appraiser:						
Personnel services	545,303	568,067	607,841	(39,774)		
Contractual services	68,328	72,834	90,700	(17,866)		
Commodities	29,482	18,758	30,000	(11,242)		
Capital outlay	-	11,003	19,640	(8,637)		
Total County Appraiser	<u>643,113</u>	<u>670,662</u>	<u>748,181</u>	<u>(77,519)</u>		
Building maintenance:						
Personnel services	421,531	437,789	611,738	(173,949)		
Contractual services	180,575	156,497	218,116	(61,619)		
Commodities	67,442	76,616	68,250	8,366		
Capital outlay	238,776	228,221	445,000	(216,779)		
Total building maintenance	<u>908,324</u>	<u>899,123</u>	<u>1,343,104</u>	<u>(443,981)</u>		
Other agencies:						
Agricultural extension	135,000	160,000	160,000	-		
Soil conservation	30,000	30,000	30,000	-		
Economic development	44,810	80,000	80,000	-		
Total other agencies	<u>209,810</u>	<u>270,000</u>	<u>270,000</u>	<u>-</u>		
Total general government	<u>5,826,820</u>	<u>5,889,227</u>	<u>7,360,298</u>	<u>(1,471,071)</u>		
Public safety:						
District Court:						
Contractual services	857,567	839,804	845,950	(6,146)		
Commodities	39,526	17,842	39,050	(21,208)		
Capital outlay	-	8,232	50,000	(41,768)		
Total District Court	<u>897,093</u>	<u>865,878</u>	<u>935,000</u>	<u>(69,122)</u>		
25th Judicial District:						
Contractual services	41,585	57,968	30,300	27,668		
Commodities	52,178	26,879	53,100	(26,221)		
Capital outlay	12,500	73,232	10,000	63,232		
Total 25th Judicial District	<u>106,263</u>	<u>158,079</u>	<u>93,400</u>	<u>64,679</u>		

FINNEY COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Current Year			Variance Over (Under)
	Prior Year	Actual	Budget	
(continued)				
Other Agencies:				
CASA	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
Western Kansas Child Advocacy Center	- 10,000	10,000	10,000	-
Total Other Agencies	15,000	25,000	25,000	-
Total public safety	1,018,356	1,048,957	1,053,400	(4,443)
Health and sanitation:				
Mental health & other	150,000	150,000	150,000	-
Total health and sanitation	150,000	150,000	150,000	-
Transfers out:				
Capital Improvement Reserve	284,612	217,794	-	217,794
Community Services Center	89,108	100,562	100,562	-
Economic Development Incentive	125,000	45,000	45,000	-
GIS	80,000	80,000	80,000	-
Juvenile Detention Center	468,234	413,813	413,813	-
Oil & Gas Depletion Trust	205,626	197,014	-	197,014
County Treasurer - Payroll	- 32,206	32,206	-	32,206
Total transfers out	1,252,580	1,086,389	639,375	447,014
Total expenditures	8,247,756	8,174,573	\$ 9,203,073	\$ (1,028,500)
Receipts over expenditures	\$ 546,946	\$ 299,938		

FINNEY COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
Regulatory Basis
For the Year Ended December 31, 2020

Federal Agency / Program	Federal CFDA Number	Grant Number	Passed through to Subrecipients	Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
Passed through Kansas Department of Education:				
School Breakfast Program	10.553		\$ -	\$ 2,143
National School Lunch Program	10.555		-	<u>3,612</u>
Total Child Nutrition Cluster				\$ 5,755
Passed through Kansas Department of Health and Environment:				
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557	202121W100343	-	114,203
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557	202020W100343	-	317,559
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557	202121W500343	-	3,636
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557	202020W500343	-	9,038
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557	202020W100643	-	1,225 <u>445,661</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE				<u>451,416</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed through Kansas Department of Commerce:				
Community Development Block Grants / Entitlement Grants (Note 4)	14.218	86-BF-184	-	<u>186,230</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				<u>186,230</u>
U.S. DEPARTMENT OF TRANSPORTATION				
Passed through Kansas Department of Transportation:				
Highway Planning and Construction	20.205		-	<u>30,528</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				<u>30,528</u>
U.S. DEPARTMENT OF TREASURY				
Passed through Kansas Department Commerce:				
COVID-19 Coronavirus Relief Fund	21.019		-	1,823,261
Passed through Kansas Department of Health and Environment:				
COVID-19 Coronavirus Relief Fund	21.019		-	250,000
Passed through Kansas Judicial Branch:				
COVID-19 Coronavirus Relief Fund	21.019		-	172,809
Passed through Kansas Office of Recovery:				
COVID-19 Coronavirus Relief Fund	21.019		5,266,685	9,405,399 <u>11,651,469</u>
TOTAL U.S. DEPARTMENT OF TREASURY				<u>11,651,469</u>

FINNEY COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
Regulatory Basis
For the Year Ended December 31, 2020

Federal Agency / Program	Federal CFDA Number	Grant Number	Passed through to Subrecipients	Expenditures
(continued)				
U.S. ELECTION ASSISTANCE COMMISSION				
Passed through Kansas Secretary of State:				
COVID-19 2018 HAVA Election Security				
Grants	90.404		\$ -	<u>\$ 28,977</u>
TOTAL U.S. ELECTION ASSISTANCE COMMISSION				
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through Kansas Department of Health and Environment:				
Public Health Emergency Preparedness	93.069	NU90TP922049-02	-	15,461
Hospital Preparedness Program (HHP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	NU90TP921936-01-04	-	14,366
Grants to States for Loan Repayment	93.165	H56HP15639-11	-	17,500
Family Planning Services	93.217	FPHPA006448-02		
		FPHPA006448-03	-	\$ 42,096
Family Planning Services	93.217	FPHPA006448-01		
		FPHPA006448-02	-	<u>59,033</u>
				101,129
Consolidated Health Centers - Migrant Health Centers	93.224	H80CS00131-18	-	503
Immunization Cooperative Agreements	93.268	NH23IP922627-01	-	4,993
Immunization Cooperative Agreements	93.268	NH23IP922627-01	-	<u>3,578</u>
				8,571
COVID-19 Epidemiology and Laboratory Capacity for Capacity for Infectious Diseases (ELC)	93.323	NU50CK000549-01	-	30,618
COVID-19 Epidemiology and Laboratory Capacity for Capacity for Infectious Diseases (ELC)	93.323		-	<u>78,573</u>
				109,191
COVID-19 Public Health Emergency Response:				
Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	NU90TP22130-01	-	18,271
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations financed in part by Prevention and Public Health Funds	93.898	NU58DP006273-04	-	272
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations financed in part by Prevention and Public Health Funds	93.898	NU58DP006273-03	-	<u>581</u>
				853
Maternal and Child Health Services				
Block Grant to the States	93.994	B04MC33839-01	-	24,532
Maternal and Child Health Services				
Block Grant to the States	93.994	B04MC31488-01	-	<u>26,759</u>
				51,291
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
				<u>337,136</u>

FINNEY COUNTY, KANSAS
Schedule of Expenditures of Federal Awards
Regulatory Basis
For the Year Ended December 31, 2020

Federal Agency / Program	Federal CFDA Number	Grant Number	Passed through to Subrecipients	Expenditures
(continued)				
U.S. EXECUTIVE OFFICE OF THE PRESIDENT				
Passed through Kansas Bureau of Investigation:				
High Intensity Drug Trafficking Areas Program	95.001	G20MW003A	\$ -	\$ 23,731
High Intensity Drug Trafficking Areas Program	95.001	G19MW003A	-	<u>45,581</u> <u>\$ 69,312</u>
TOTAL U.S. EXECUTIVE OFFICE OF THE PRESIDENT				
				<u>69,312</u>
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed through Kansas Emergency Management:				
Emergency Management Performance Grants	97.042		-	<u>9,925</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				
				<u>9,925</u>
TOTAL FEDERAL GRANTS				
				<u><u>\$ 12,764,993</u></u>

FINNEY COUNTY, KANSAS
Notes to Schedule of Expenditures of Federal Awards
December 31, 2020

1. General

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity programs of Finney County, Kansas, under programs of the federal government for the year ended December 31, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County.

2. Basis of accounting

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

3. De minimis cost rate

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

4. Community Development Block Grant

Receipts are from payments received on the revolving loan fund originally established through Community Development Block Grant monies. The original program was closed out in previous years. Loans receivable at December 31, 2020, totaled \$189,125.

**SINGLE AUDIT
SECTION**



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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, issued by the State of Kansas, the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Finney County, Kansas, as of and for the year ended December 31, 2020, and the related notes to the financial statement which collectively comprise the County's basic financial statement as listed in the table of contents, and have issued our report thereon dated May 13, 2021. The County prepares its financial statement on a regulatory basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The financial statement includes the operations of the Finney County Convention and Visitors Bureau, the Finney County Extension Council and the Finney County Public Library, which were not audited in accordance with *Government Auditing Standards*; accordingly, this report does not extend to those related municipal entities.

Internal Control over Financial Reporting

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

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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

The County Commissioners
Finney County, Kansas
Page 2

Compliance and Other Matters

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

We noted certain matters that we have reported to management of Finney County in a separate letter dated May 13, 2021.

Finney County's Response to Findings

Finney County's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Finney County's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

Purpose of this Report

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

Lewis, Hooper & Dick, LLC
LEWIS, HOOPER & DICK, LLC

May 13, 2021



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

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

Report on Compliance for Each Major Federal Program

We have audited Finney County, Kansas, compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020. Finney County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Finney County's financial statement includes the operations of the Finney County Convention and Visitors Bureau, the Finney County Extension Council and the Finney County Public Library, which received no federal awards during the year ended December 31, 2020. Our compliance audit, as described below, did not include the operations of the Finney County Convention and Visitors Bureau, the Finney County Extension Council and the Finney County Public Library because they did not expend any federal awards.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Finney County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the *Kansas Municipal Audit and Accounting Guide*, issued by the State of Kansas; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Finney County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, Finney County, Kansas, complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

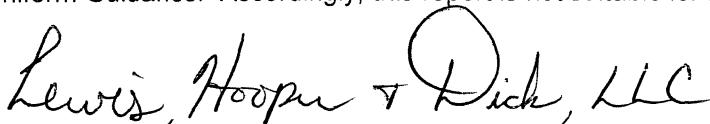
Report on Internal Control over Compliance

Management of Finney County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Finney County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Finney County's internal control over compliance.

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

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

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


LEWIS, HOOPER & DICK, LLC

May 13, 2021

FINNEY COUNTY, KANSAS
 Schedule of Findings and Questioned Costs
 December 31, 2020

I. SUMMARY OF AUDITORS' RESULTS

A. Financial Statements

- Type of auditors' report issued: Adverse (GAAP Basis)
Unmodified (Regulatory Basis)
- Internal control over financial reporting as reported in the INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS:
 - Are any material weaknesses identified? No
 - Are any significant deficiencies identified? None reported
 - Is any noncompliance material to the financial statement noted? No

B. Federal Awards

- Internal control over major programs as reported in the INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE:
 - Are any material weaknesses identified? No
 - Are any significant deficiencies identified? None reported
- Type of auditors' report issued on compliance for major programs: Unmodified
- Are there any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)? No
- Identification of major programs:

CFDA	Program	Additional Information	Expenditures
21.019	COVID-19 Coronavirus Relief Fund	CERG	\$ 1,823,261
21.019	COVID-19 Coronavirus Relief Fund		250,000
21.019	COVID-19 Coronavirus Relief Fund		172,809
21.019	COVID-19 Coronavirus Relief Fund		9,405,399

- Dollar threshold used to distinguish between type A and B programs: \$750,000
- Auditee qualified as low-risk auditee? No

II. FINANCIAL STATEMENT FINDINGS

None

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None noted



FINNEY COUNTY
KANSAS

COUNTY ADMINISTRATION

Robert Reece, County Administrator
rreece@finneycounty.org

T. (620) 272-3597
F. (620) 272-3599

Corrective Action Plan
and Summary Schedule of Prior Audit Findings
Relating to the Federal Award Programs
December 31, 2020

May 13, 2021

Finney County, Kansas, respectfully submits the following corrective action plan for the year ended December 31, 2020.

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

Audit period: January 1, 2020, through December 31, 2020

The findings from the December 31, 2020, Schedule of Findings and Questioned Costs related to the federal award programs are discussed below. The findings are numbered consistently with the number assigned in the Schedule. Section I of the Schedule, Summary of Auditors' Results, does not include findings and is not addressed.

II. FINANCIAL STATEMENT FINDINGS

None reported.

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None reported.

IV. SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding 2019-1

The County monitored bank reconciliations to ensure cash was reconciled on a routine basis with any material adjustments posted during the reconciliation process.

Finding 2019-2

The County reviewed control procedures over recording of journal entries and maintained all supporting documentation.

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

Sincerely,

Robert E. Reece
County Administrator