

HARVEY COUNTY, KANSAS

DECEMBER 31, 2018



HARVEY COUNTY, KANSAS

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December 31, 2018

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INDEPENDENT AUDITORS' REPORT

The Board of County Commissioners
Harvey County, Kansas
Newton, Kansas

Report on the Financial Statement

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash of Harvey County, Kansas (the County) as of and for the year ended December 31, 2018, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditors' 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 and KMAAG. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditors' 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 the accounting policies used and the reasonableness of significant 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 reasonable basis for our audit opinion.

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

As described in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions permitted in KMAAG, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters 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 accordance with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2018, or changes in net position or cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to in the first paragraph presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County, as of December 31, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions permitted in KMAAG described in Note 1.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of receipts, expenditures, and unencumbered cash – regulatory basis (basic financial statement) as a whole. The summary of expenditures – regulatory basis – actual and budget, the individual fund schedules of receipts and expenditures – regulatory basis – actual and budget, and the agency funds schedule of receipts and disbursements – regulatory basis (Schedules 1 through 3, as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement; however, they are required to be presented under the provisions in KMAAG. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information 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.



Certified Public Accountants

Hutchinson, Kansas
April 19, 2019

HARVEY COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2018

Page 1 of 3

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS						
General Fund	\$ 4,558,524	\$ 14,644,956	\$ 14,302,227	\$ 4,901,253	\$ 648,797	\$ 5,550,050
Special Purpose Funds						
Road and Bridge	764,119	4,105,450	4,152,799	716,770	77,954	794,724
Noxious Weed	53,358	151,901	165,631	39,628	9,056	48,684
Agriculture Extension Council	22,813	345,111	340,142	27,782	-	27,782
Elderly Services Program	66,070	249,668	269,176	46,562	6,314	52,876
Harvey County 9-1-1	309,533	220,912	292,254	238,191	2,353	240,544
Harvey County Transportation	122,949	209,200	203,098	129,051	10,718	139,769
Special Alcohol and Drug Program	3,035	3,513	-	6,548	-	6,548
Special Parks and Recreation	12,923	3,513	2,340	14,096	-	14,096
Diversion	31,007	32,325	34,821	28,511	1,423	29,934
Road Impact Fees	20,685	18,274	17,579	21,380	2,000	23,380
Register of Deeds Technology	73,046	38,210	20,858	90,398	992	91,390
County Treasurer Technology	24,529	9,552	5,638	28,443	-	28,443
County Clerk Technology	3,905	9,552	7,248	6,209	-	6,209
Special Highway Improvement	1,019,083	668,248	88,936	1,598,395	-	1,598,395
Rhoades Foundation	2,423	-	-	2,423	-	2,423
Equipment Reserve	414,190	267,300	224,711	456,779	-	456,779
Capital Improvement	1,455,412	1,283,400	427,670	2,311,142	3,847	2,314,989
Special Law Enforcement	15,233	16,580	23,650	8,163	295	8,458
County Attorney Forfeiture	76	10,830	4,413	6,493	11	6,504
Prosecutor's Training and Assistance	1,774	3,688	4,026	1,436	153	1,589
Health and Wellness	7,925	-	4,296	3,629	13	3,642
West Park Jetty Grant	284	-	-	284	-	284
Sheriff Reserves	232	-	-	232	-	232
Oscar Task Force	1,828	-	-	1,828	-	1,828
Offender Registration	9,703	8,420	4,447	13,676	64	13,740
Sheriff Forfeiture	32,592	63,590	49,659	46,523	-	46,523
Prisoner Fund	-	129,229	95,691	33,538	4,871	38,409
RSVP Grant	-	87,029	57,043	29,986	2,410	32,396
Health Department Grant	90,187	599,046	482,558	206,675	24,037	230,712
Vehicle Fund	240,766	264,741	250,669	254,838	448	255,286
Harvey County Public Building Commission	-	788,120	788,120	-	-	-
Total Special Purpose Funds	4,799,680	9,587,402	8,017,473	6,369,609	146,959	6,516,568

The notes to the financial statement are an integral part of this statement.

HARVEY COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2018

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Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS (continued)						
Bond and Interest Fund						
Bond and Interest	\$ 91,210	\$ 1,185,951	\$ 1,169,842	\$ 107,319	\$ -	\$ 107,319
Business Fund						
Solid Waste	1,207,354	2,214,260	2,011,455	1,410,159	74,391	1,484,550
TOTAL REPORTING ENTITY (excluding Agency Funds)	<u>\$ 10,656,768</u>	<u>\$ 27,632,569</u>	<u>\$ 25,500,997</u>	<u>\$ 12,788,340</u>	<u>\$ 870,147</u>	<u>\$ 13,658,487</u>

The notes to the financial statement are an integral part of this statement.

HARVEY COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH -
 REGULATORY BASIS
 For Year Ended December 31, 2018

Page 3 of 3

COMPOSITION CASH	
County Treasurer	
Cash and cash items	\$ 2,200
Checking accounts	15,301,651
Money Market accounts	12,036,893
Certificates of deposit	4,519,887
Kansas Municipal Investment Pool	<u>10,049,949</u>
Total County Treasurer	<u>41,910,580</u>
County Clerk	
Checking account - outstanding warrant checks	<u>(284,581)</u>
Detention Center	
Checking account	<u>67,909</u>
Register of Deeds	
Checking account	<u>31,273</u>
Clerk of the District Court	
Checking account	<u>302,108</u>
Law Library	
Checking account	28,968
Certificates of deposit	<u>29,279</u>
Total Law Library	<u>58,247</u>
TOTAL CASH	42,085,536
Less - Agency Funds (Schedule 3)	<u>(28,427,049)</u>
TOTAL REPORTING ENTITY	<u>\$ 13,658,487</u>

The notes to the financial statement are an integral part of this statement.

HARVEY COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENT
December 31, 2018

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Harvey County, Kansas (the County) is organized under the laws of the State of Kansas and is governed by an elected three-member board. This regulatory financial statement presents Harvey County and its related municipal entity, the Harvey County Public Building Commission, but does not include the related municipal entity, the Harvey County Extension Council.

The Harvey County Public Building Commission

Harvey County Public Building Commission (HCPBC) was established to benefit the County and other Kansas governmental entities and is governed by a separate five-member board, four of which are appointed by the Harvey County Board of County Commissioners and one who is appointed by the governing body of the City of Newton, Kansas. The HCPBC has the authority to issue revenue bonds to finance the cost of acquiring and/or constructing land and facilities operated for a public purpose by any Kansas governmental entity. The HCPBC finances the debt service of the revenue bonds by leasing the land and facilities to the governmental entity that operates it. The operating governmental entity guarantees the rentals under the HCPBC lease. The HCPBC has no power to levy taxes, and revenue bonds issued by the HCPBC are not included in any legal debt limitations of the operating governmental entity. The HCPBC does not issue a separate financial statement, as it has only one fund that is reflected separately in this financial statement.

Harvey County Extension Council

The Harvey County Extension Council (the Council) provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons of the County. The Council is a related municipal entity of the County because of their fiscal dependency. The Council has an elected executive board. The County annually budgets an appropriation for the Council. The Harvey County Extension Council's financial statements are available at their offices.

Fund Accounting

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

Kansas Municipal Audit and Accounting Guide Regulatory Basis of Presentation Fund Definitions

The following types of funds comprise the financial activities of the County for the year of 2018:

General Fund

Used to account for all unrestricted resources, except those required to be accounted for in another fund.

Special Purpose Funds

Used to account for the proceeds of specific revenue sources (other than capital projects 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 for the payment of interest and principal on long-term debt.

Business Funds

Funds financed in whole or in part by fees charged to users of the goods and services.

Agency Funds

Funds used to account for assets held by the government as an agent or in a custodial capacity.

Regulatory Basis of Accounting and Departures from Accounting Principles Generally Accepted in the United States of America

The regulatory basis of accounting provisions in the Kansas Municipal Audit and Accounting Guide (KMAAG), 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 reporting the changes in unencumbered cash and investments of a fund resulting from the 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 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.

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

The statutes allow for the governing body to increase the original adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no amended budgets for the year ended December 31, 2018.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments 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 certain special purpose funds. 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.

Tax Cycle

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 County. 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.

In accordance with state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. One half of the property taxes are due December 20 prior to the fiscal year for which they are budgeted, and the second half is due the following May 10. Delinquent taxes were assessed interest as prescribed by Kansas statute. The interest is retained by the County.

Taxes levied to finance the budget are made available to the County funds after January 1 and are distributed by the County Treasurer approximately every month and a half. Approximately 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

Estimates

The preparation of the financial statement requires management to make estimates and assumptions that affect: (1) the reported amounts of assets and liabilities, (2) disclosures such as contingencies, and (3) the reported amounts of revenues and expenses included in such financial statement. Actual results could differ from those estimates.

Deposits and Investments

The County maintains a cash and investment pool that is available for use by all funds. The pool has the general characteristics of demand deposit accounts, in that each fund may deposit additional cash at any time and also effectively may withdraw cash at any time without prior notice or penalty. The pooled cash is invested, to the extent available, in authorized investments. Each fund's portion of the pool is displayed separately on the summary of receipts, expenditures, and unencumbered cash.

During 2018, the County invested in the Kansas Municipal Investment Pool (KMIP). Investments are stated at cost. Earnings from the investments are recorded in the General Fund.

The KMIP is operated by the State Treasurer. This pool is not an SEC registered pool. The Pooled Money Investment Board provides the regulatory oversight for this pool. The pool's fair value is the same as the value of the pool's shares.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses included in the financial statement meet the following criteria: (1) the related disbursement was made in the current year on behalf of the payee, (2) the item paid for was directly identifiable as having been used by or provided to the payee, and (3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

NOTE 2—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

At year end, deposits with First Bank of Newton in the amount of \$9,404,256 were not covered by the Federal Deposit Insurance Corporation (FDIC) or pledged collateral, in violation of K.S.A. 9-1402. See Note 3 to the financial statement.

Management was not aware of any other material statutory violations for the year ended December 31, 2018.

NOTE 3—DEPOSITS AND INVESTMENTS

The County's policies relating to deposits and investments are governed by various Kansas statutes. Those statutes specify the type of deposits and investments as well as the securing of those deposits and investments.

K.S.A. 9-1401 establishes the depositories, which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located 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 Federal Deposit Insurance Corporation (FDIC) coverage.

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; in direct obligations of or obligations that are insured as to principal and interest by the United States or any agency thereof; temporary notes; no-fund warrants; repurchase agreements; and KMIP. The County has an investment policy, as authorized by K.S.A. 12-1675, that further defines investment objectives and choices.

Interest Rate Risk

In accordance with K.S.A 12-1675, the County manages its exposure to interest rate fluctuations by limiting all time investments to maturities of two years or less. The County has no other policies that would further limit interest rate risk.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by FDIC 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, the Federal Home Loan Bank of Topeka, or deposit guaranty bonds coverage.

At December 31, 2018, the County's carrying amount of deposits was \$32,033,387 and the bank balance was \$32,473,132. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$17,299,366 was covered by FDIC insurance, including \$16,356,837 placed for deposit into CDARS and ICS accounts (reciprocal deposit programs) and \$5,769,510 was collateralized with securities held by the pledging financial institutions' agents in the County's name. The remaining \$9,404,256 at First Bank of Newton was unsecured from December 19, 2018 until January 15, 2019, when additional collateral was pledged. As a result, these deposits were not covered by FDIC insurance or pledged collateral and were at risk for this 18 business day period.

Custodial Credit Risk – Investments

For an investment, this is the risk that in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes limit the amount of credit risk by restricting governments to specific investment types as listed in K.S.A. 12-1675. The County's practice is to invest funds in United States obligations and the KMIP.

As of December 31, 2018, the County had the following investments:

<u>Investment Type</u>	<u>Carrying Value</u>	<u>Fair Value</u>	<u>Rating</u>
Kansas Municipal Investment Pool	<u>\$ 10,049,949</u>	<u>\$ 10,049,949</u>	N/A

At December 31, 2018, the County had invested \$10,049,949 in KMIP. KMIP is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the United States government or any agency thereof, with maturities up to four years. No more than 10% of those funds may be invested in mortgage-backed securities. In addition, KMIP may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Concentration of Credit Risk

This is the risk of loss attributed to the magnitude of a government's investment in a single issuer. 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 manages this risk by placing funds with financial institutions only after contacting all eligible institutions in the taxing area and monies in the KMIP are diverse according to the policies of the investment pool.

NOTE 4—LONG-TERM DEBT

At year end, the County's long-term debt consisted of the following issues:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Final Maturity</u>
General Obligation Bonds				
Series 2009	3.25%-4.25%	12/01/09	\$ 918,500	11/01/25
Series 2011	3.00%-4.00%	05/11/11	3,335,000	11/01/31
Series 2012	2.00%-3.25%	09/01/12	300,000	11/01/22
Harvey County Public Building Commission				
Revenue Bonds				
Series 2013 Refunding	1.25%-2.625%	03/01/13	750,000	08/01/21
Series 2014A	2.50%-4.40%	03/01/14	1,230,000	08/01/33
Series 2014B	2.275%	03/01/14	148,000	08/01/20
Series 2014C	2.00%-3.50%	09/01/14	3,565,000	08/01/29
Series 2015A	1.10%-1.90%	02/12/15	3,555,000	08/01/30
Capital Leases				
800 MHz subscriber equipment	3.23%	12/31/14	495,818	01/15/20

Changes in long-term debt of the County for the year ended December 31, 2018, were as follows:

Issue	Balance Beginning of Year	Additions	Payments	Balance End of Year	Interest Paid
General obligation bonds					
Series 2009	\$ 575,000	\$ -	\$ 60,000	\$ 515,000	\$ 22,962
Series 2011	2,600,000	-	150,000	2,450,000	91,828
Series 2012	150,000	-	30,000	120,000	4,185
	3,325,000	-	240,000	3,085,000	118,975
Revenue Bonds					
Harvey County Public Building Commission					
Series 2013 refunding	385,000	-	95,000	290,000	9,156
Series 2014A	1,230,000	-	-	1,230,000	47,296
Series 2014B	112,000	-	36,000	76,000	3,080
Series 2014C	2,950,000	-	210,000	2,740,000	90,588
Series 2015A	3,190,000	-	210,000	2,980,000	87,000
	7,867,000	-	551,000	7,316,000	237,120
Capital Leases					
800 MHz subscriber equipment	307,306	-	99,197	208,109	9,926
Other Long-Term Debt					
Commitment for City of Newton bonds	146,842	457,149	73,199	530,792	10,676
	\$ 11,646,148	\$ 457,149	\$ 963,396	\$ 11,139,901	\$ 376,697

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

General Obligation Bonds	Principal	Interest
2019	\$ 245,000	\$ 113,620
2020	255,000	106,105
2021	260,000	98,185
2022	270,000	89,525
2023	245,000	80,470
2024-2028	1,130,000	260,860
2029-2031	680,000	54,878
	\$ 3,085,000	\$ 803,643

<u>Revenue Bonds</u>	<u>Principal</u>	<u>Interest</u>
2019	\$ 562,000	\$ 225,711
2020	609,000	211,925
2021	625,000	196,484
2022	540,000	180,546
2023	555,000	164,271
2024-2028	3,035,000	553,503
2029-2033	1,390,000	106,695
	<u>\$ 7,316,000</u>	<u>\$ 1,639,135</u>

<u>Capital Leases</u>	<u>Principal</u>	<u>Interest</u>
2019	\$ 102,401	\$ 6,722
2020	105,708	3,414
2021	-	-
2022	-	-
2023	-	-
	<u>\$ 208,109</u>	<u>\$ 10,136</u>

<u>Commitment for City of Newton Bonds</u>	<u>Principal</u>	<u>Interest</u>
2019	\$ 83,287	\$ 15,332
2020	82,939	15,264
2021	85,943	12,821
2022	15,528	10,779
2023	15,968	10,105
2024-2028	66,930	40,774
2029-2033	46,265	30,215
2034-2038	133,932	15,992
	<u>\$ 530,792</u>	<u>\$ 151,282</u>

Commitment for City Bonds

The County makes periodic payments to the City of Newton, Kansas (the City), for airport and sewer improvements that were funded by bonds issued by the City. The County is obligated by way of interlocal agreement to make the airport and sewer improvement payments, and has established a formal schedule of planned payments of principal and interest.

Conduit Debt

The County is authorized to issue industrial revenue bonds and healthcare facility bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities or healthcare 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 facilities transfers to the private-sector entity served by the bond issuance. Neither 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 of the County in the accompanying financial statement.

Outstanding industrial revenue bonds and healthcare facility revenue bonds at December 31, 2018, included the following:

Purpose		Date Issued	Amount
Industrial Revenue Bonds, Series 2009 A, B & C	Biggs Property, L.L.C.	07/10/09	\$ 858,165
Healthcare Facilities Refunding & Improvement Revenue Bonds, Series 2018	Kidron Bethel - Schowalter	09/27/18	11,000,000

NOTE 5—INTERFUND TRANSFERS

A summary of operating interfund transfers is as follows:

From Fund	To Fund	Amount	Authority
General	Equipment Reserve	\$ 267,300	K.S.A. 19-119
General	Capital Improvement	807,400	K.S.A. 19-120
General	Harvey County Transportation	33,400	Grant match
General	Health Department Grant	58,905	Grant match
Elderly Services Program	Harvey County Transportation	9,500	Grant match
Elderly Services Program	RSVP Grant	27,168	Grant match
Solid Waste	Capital Improvement	476,000	K.S.A. 19-120
Road and Bridge	Special Highway Improvement	435,000	K.S.A. 68-590
Vehicle	General	240,766	K.S.A. 8-145

NOTE 6—DEFINED BENEFIT PENSION PLANS

Plan Description

Harvey County participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in the 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 establishes the KPERS member-employee contribution rate at 6.00% of covered salary for KPERS 1, KPERS 2, or KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

Kansas law provides that employer contribution rates for KPERS 1, KPERS 2, KPERS 3, and KP&F be determined annually based on the results of an annual actuarial valuation. The actuarially determined employer contribution rate (excluding the contribution rate for the Death and Disability program) and the statutory contribution rate was 8.39% for KPERS and 20.09% for KP&F for the year ended December 31, 2018. Contributions to the pension plan from the County were \$561,869 for KPERS and \$246,112 for KP&F for the year ended December 31, 2018.

Net Pension Liability

At December 31, 2018, KPERS has determined the County's proportionate share of the collective net pension liability was \$4,588,947 for KPERS and \$2,262,656 for KP&F. The net pension liability was measured as of June 30, 2018, and the total pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The County's share of the allocation is based on the ratio of the County's employer contributions, relative to the total employer and nonemployer contributions for the plan groups the County participates in. Because the regulatory basis of accounting under KMAAG does not recognize long-term debt, this liability is not reported in the financial statement.

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

NOTE 7—DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan available to all County employees permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. During 1997, the plan was amended to conform to the Small Business Jobs Protection Act of 1996. As such, the plan assets and related future obligations are not reported on the financial statement of the County.

NOTE 8—OTHER LONG-TERM LIABILITIES

Closure and Postclosure Care Costs – Landfill and Related Facilities

State and federal laws and regulations require the County to place a final cover on each of its landfill sites when it stops accepting waste at that site and to perform certain maintenance and monitoring functions at the site for 30 years after closure.

Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these closure and postclosure care costs as a liability based on landfill capacity used as of each year end. The County discontinued accepting waste at its municipal solid waste landfill in October 2001, and issued \$1,100,000 of General Obligation Bonds on November 15, 2002, to finance the closure costs. The final cover was completed in March 2003.

In addition, the County operates a construction and demolition landfill adjacent to the north boundary of the closed municipal solid waste landfill, a transfer station, in addition to facilities for composting and household hazardous waste collection.

Under the basis of accounting discussed in Note 1, the County recognizes expenses, generally when paid; therefore, the closure and postclosure care costs will be recognized in future years as incurred.

Estimated capacity, usage, remaining life, and the estimated liabilities for closure and postclosure care costs at December 31, 2018, were as follows:

	Municipal Solid Waste Landfill	Construction and Demolition	Transfer Station	Compost	Household Hazardous Waste	Solid Waste Processor
Permit no.	119	119	812	812	828	119
Date closed	Oct-2001					
Final cover	Mar-2003					
Estimated remaining life (years)	N/A					
Estimated total capacity (cubic yards)	N/A					
Percentage capacity used	N/A					
Estimated closure costs	\$ -	\$ 843,289	\$ 15,079	\$ 47,850	\$ 12,121	\$ 2,267
Estimated postclosure cost	<u>1,900,795</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 1,900,795</u>	<u>\$ 843,289</u>	<u>\$ 15,079</u>	<u>\$ 47,850</u>	<u>\$ 12,121</u>	<u>\$ 2,267</u>

Estimated total costs of closure and postclosure care are based on what it would cost to perform all closure and postclosure care in 2018. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The County is also subject to various laws and regulations regarding groundwater contamination and other environmental remediation at the landfill and the related facilities. The cost of complying with existing and future changes to environmental laws and regulations cannot be estimated; however, their cost may be significant.

The County intends to meet closure and postclosure financial assurance requirements through a series of financial tests (the local government financial test, as specified in 40 CFR 258.74(f), adopted by reference for use in Kansas by K.A.R. 28-29-2110), which demonstrate that the County has sufficient financial strength to finance closure and postclosure activities.

Other Post-Employment Benefits – Group Health Insurance

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 local government 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 government 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 government under this program.

Other Post-Employment Benefits – Death and Disability Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERs) receive long-term disability 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 was set at 1% for the year ended December 31, 2018.

Compensated Absences

It is the County's policy to permit employees to accumulate a maximum of 12 calendar days of vacation. Vacation leave exceeding this amount carried into the next year will be lost by the employee unless prior arrangements are made with the County Administrator. Full-time classified and classified exempt employees earn vacation leave at the rate of one day per month if they have less than ten years of continuous service with the County. Those with ten or more years, but less than 25 years, of continuous service with the County earn one and a half days' vacation leave per month. Employees with 25 or more years of continuous service earn two days' vacation leave per month. Upon termination or resignation from service to the County, employees who have been employed for more than six months are entitled to payment for all accrued vacation earned prior to termination or resignation.

All full-time employees earn sick leave at the rate of one calendar day per month with a maximum accumulation of 120 days. Upon retirement, any employee with five years or more of continuous service will be compensated at the employee's regular rate of pay for accrued and unused sick leave at the rate of one day per year of continuous service up to a maximum of 20 days.

The County's estimated liability for compensated absences at December 31, 2018, was \$450,791.

NOTE 9—RISK MANAGEMENT

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. The County has been unable to obtain insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in the Kansas County Association Multi-Line Pool (KCAMP) and the Kansas Workers Risk Cooperative for Counties (KWORCC), which are public entity risk pools operating as common risk management and insurance programs for participating members.

The County pays an annual premium to KCAMP for property and liability insurance coverage and to KWORCC for workers' compensation insurance coverage. The agreements to participate in these public entity risk pools provide that they will be self-sustaining through member premiums, and that KCAMP and KWORCC will reinsure through commercial companies for claims in excess of specified amounts for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated. The Pool is authorized by K.S.A. 12-2616, et seq.

The County continues to carry commercial insurance for all other risks of loss. There were no significant reductions in coverage during the past fiscal year and there were no settlements exceeding insurance coverage for each of the past three fiscal years. Medical benefits were provided to employees and their eligible dependents through commercial insurance.

NOTE 10—COMMITMENTS AND CONTINGENCIES

Litigation

The County may be a defendant in various legal actions pending or in process for tax appeals, property damage, and miscellaneous claims. The ultimate liability that may result from the final resolution of these matters is not presently determinable. Management and the County's counsel are of the opinion that the final outcome of the cases will not have an adverse material effect on the County's financial statement.

Grant Program Involvement

The County participates in various federal and state grant programs from year to year. These grants are often subject to grantor audit or review, the purpose of which is to ensure compliance with specific conditions of the grant. Any liability for reimbursement that may arise as a result of audit or review cannot be reasonably determined at this time; however, it is believed that the amount, if any, would not be material.

Neighborhood Revitalization Program

The County participates in a neighborhood revitalization program as allowed by K.S.A. 12-17,114 et seq. Under the program participants are provided a rebate of ad valorem taxes paid based on the increase in assessed valuation attributable to improvements made by the taxpayer after being approved for participation in the neighborhood revitalization program. For the year ended December 31, 2018, the County's share of tax rebates totaled \$50,698.

Law Enforcement Center

On December 20, 2018, the County entered into an agreement with the City of Newton for remodeling and renovation of the joint Law Enforcement Center. The County's share of estimated cost of the improvements is \$1,007,552.

Armored Rescue Vehicle

On December 3, 2018, the County Commission approved the purchase of a Bearcat armored rescue vehicle from Lenco Industries, Inc. at a cost of \$295,418 for delivery in 2019.

HARVEY COUNTY, KANSAS
SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2018

Funds	Certified Budget	Adjustment for Qualifying Budget Credit	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Schedule 1					
GOVERNMENTAL TYPE FUNDS					
General Fund	\$ 17,281,722	\$ -	\$ 17,281,722	\$ 14,302,227	\$ (2,979,495)
Special Purpose Funds					
Road and Bridge	4,459,159	-	4,459,159	4,152,799	(306,360)
Noxious Weed	193,016	-	193,016	165,631	(27,385)
Agriculture Extension Council	340,142	-	340,142	340,142	-
Elderly Services Program	272,459	-	272,459	269,176	(3,283)
Harvey County 9-1-1	378,280	-	378,280	292,254	(86,026)
Harvey County Transportation	244,158	-	244,158	203,098	(41,060)
Special Alcohol and Drug Program	5,000	-	5,000	-	(5,000)
Special Parks and Recreation	8,000	-	8,000	2,340	(5,660)
Diversion	35,917	-	35,917	34,821	(1,096)
Road Impact Fees	19,605	-	19,605	17,579	(2,026)
Bond and Interest Fund					
Bond and Interest	1,179,843	-	1,179,843	1,169,842	(10,001)
Business Fund					
Solid Waste	2,117,678	-	2,117,678	2,011,455	(106,223)

HARVEY COUNTY, KANSAS
 GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Schedule 2-1 Page 1 of 5			
Variance Over (Under)			
REVENUES AND OTHER SOURCES			
Taxes			
Ad valorem property tax	\$ 8,080,137	\$ 7,898,638	\$ 181,499
Delinquent tax	245,152	97,851	147,301
Motor vehicle tax	960,643	924,333	36,310
Recreational vehicle tax	12,617	12,142	475
16/20M vehicle tax	9,603	9,635	(32)
Commercial motor vehicle fees	48,407	54,306	(5,899)
Watercraft tax	-	5,537	(5,537)
Neighborhood revitalization	(33,094)	(35,401)	2,307
Tax increment financing	(23)	(24,841)	24,818
Mineral production tax	1,608	1,562	46
Sales and consumers' tax	2,326,327	2,388,704	(62,377)
Interest and penalties	253,885	56,885	197,000
	<u>11,905,262</u>	<u>11,389,351</u>	<u>515,911</u>
Total taxes			
Intergovernmental			
Local alcoholic liquor tax	3,513	3,462	51
Federal and State assistance	31,763	31,454	309
Indigent defense reimbursement	3,747	4,123	(376)
	<u>39,023</u>	<u>39,039</u>	<u>(16)</u>
Total intergovernmental			
Charges for services			
Special police services	40,980	45,903	(4,923)
Correction fees	981,928	853,491	128,437
Public health fees	126,395	126,628	(233)
Park fees and sales	176,882	217,086	(40,204)
Other charges	36,000	24,928	11,072
	<u>1,362,185</u>	<u>1,268,036</u>	<u>94,149</u>
Total charges for services			
Use of money and property			
Rents and sale of crops	90,895	36,621	54,274
Interest	317,711	61,823	255,888
	<u>408,606</u>	<u>98,444</u>	<u>310,162</u>
Total use of money and property			
Licenses, fees, and permits			
Mortgage filing fees and registration	348,211	214,791	133,420
Court costs/fees/charges	34,620	41,956	(7,336)
Bookings	28,860	21,889	6,971
Drivers license renewal fees	90,784	38,565	52,219
Alarm fees	41,780	45,232	(3,452)
Other fees and licenses	63,921	53,295	10,626
	<u>608,176</u>	<u>415,728</u>	<u>192,448</u>
Total licenses, fees, and permits			
Reimbursements	46,045	22,872	23,173
Other	34,893	34,001	892
Transfers in - Vehicle Fund	240,766	245,019	(4,253)
	<u>321,704</u>	<u>301,892</u>	<u>19,812</u>
TOTAL REVENUES AND OTHER SOURCES			
	<u>14,644,956</u>	<u>\$ 13,512,490</u>	<u>\$ 1,132,466</u>

HARVEY COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Schedule 2-1 Page 2 of 5			
Variance Over (Under)			
EXPENDITURES AND OTHER USES			
GENERAL GOVERNMENT			
County Commission			
Personal services	\$ 122,963	\$ 123,420	\$ (457)
Operations	2,563	3,250	(687)
Total County Commission	<u>125,526</u>	<u>126,670</u>	<u>(1,144)</u>
County Clerk			
Personal services	249,500	243,182	6,318
Operations	9,613	7,500	2,113
Capital outlay	-	-	-
Total County Clerk	<u>259,113</u>	<u>250,682</u>	<u>8,431</u>
County Treasurer			
Personal services	609,961	606,324	3,637
Operations	17,576	15,545	2,031
Capital outlay	2,030	3,075	(1,045)
Total County Treasurer	<u>629,567</u>	<u>624,944</u>	<u>4,623</u>
Register of Deeds			
Personal services	147,595	151,112	(3,517)
Operations	3,697	6,505	(2,808)
Total Register of Deeds	<u>151,292</u>	<u>157,617</u>	<u>(6,325)</u>
District Court			
Personal services	19,563	15,760	3,803
Operations	78,270	96,675	(18,405)
Capital outlay	35,115	34,350	765
Transfer out - Capital Improvement Fund	4,500	-	4,500
Total District Court	<u>137,448</u>	<u>146,785</u>	<u>(9,337)</u>
Indigent defense	<u>160,000</u>	<u>160,000</u>	<u>-</u>
Courthouse general			
Personal services	310,001	353,708	(43,707)
Operations	839,137	886,896	(47,759)
Capital outlay	124,737	111,500	13,237
McPherson County payment	(48,726)	(55,000)	6,274
Total courthouse general	<u>1,225,149</u>	<u>1,297,104</u>	<u>(71,955)</u>
Administration			
Personal services	485,776	477,256	8,520
Operations	7,853	6,920	933
Capital outlay	12,237	13,400	(1,163)
Total administration	<u>505,866</u>	<u>497,576</u>	<u>8,290</u>

HARVEY COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

	Actual	Budget	Variance Over (Under)
Schedule 2-1 Page 3 of 5			
Variance Over (Under)			
EXPENDITURES AND OTHER USES (CONTINUED)			
GENERAL GOVERNMENT (CONTINUED)			
Planning and zoning			
Personal services	\$ 106,048	\$ 104,939	\$ 1,109
Operations	9,341	14,620	(5,279)
Capital outlay	1,697	1,300	397
Total planning and zoning	<u>117,086</u>	<u>120,859</u>	<u>(3,773)</u>
Data processing			
Personal services	100,700	153,736	(53,036)
Operations	244,881	168,311	76,570
Capital outlay	33,328	29,500	3,828
Transfer out - Equipment Reserve Fund	23,700	3,700	20,000
Total data processing	<u>402,609</u>	<u>355,247</u>	<u>47,362</u>
County Appraiser			
Personal services	530,874	624,639	(93,765)
Operations	68,983	56,895	12,088
Capital outlay	3,835	25,000	(21,165)
Transfer out - Capital Improvement Fund	25,000	-	25,000
Total County Appraiser	<u>628,692</u>	<u>706,534</u>	<u>(77,842)</u>
County Attorney			
Personal services	651,189	646,309	4,880
Operations	24,915	35,520	(10,605)
Capital outlay	3,461	3,400	61
Total County Attorney	<u>679,565</u>	<u>685,229</u>	<u>(5,664)</u>
Sheriff			
Personal services	1,810,006	1,770,614	39,392
Operations	210,393	201,727	8,666
Capital outlay	21,789	14,000	7,789
Transfer out - Equipment Reserve Fund	199,500	199,500	-
Total Sheriff	<u>2,241,688</u>	<u>2,185,841</u>	<u>55,847</u>
Correctional services			
Personal services	1,405,482	1,412,249	(6,767)
Operations	774,853	740,635	34,218
Capital outlay	1,498	8,000	(6,502)
Transfers out			
Equipment Reserve Fund	27,000	27,000	-
Capital Improvement Fund	50,000	50,000	-
Juvenile detention reimbursement	(2,687)	(2,300)	(387)
Total correctional services	<u>2,256,146</u>	<u>2,235,584</u>	<u>20,562</u>
Emergency management			
Personal services	151,879	154,867	(2,988)
Operations	9,160	11,876	(2,716)
Capital outlay	3,545	3,700	(155)
Total emergency management	<u>164,584</u>	<u>170,443</u>	<u>(5,859)</u>

HARVEY COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Schedule 2-1 Page 4 of 5 Variance Over (Under)
EXPENDITURES AND OTHER USES (CONTINUED)			
GENERAL GOVERNMENT (CONTINUED)			
Communications center			
Personal services	\$ 974,785	\$ 993,299	\$ (18,514)
Operations	181,874	230,000	(48,126)
Capital outlay	49,189	33,000	16,189
Total communications center	<u>1,205,848</u>	<u>1,256,299</u>	<u>(50,451)</u>
Election			
Personal services	18,871	21,000	(2,129)
Operations	45,168	45,500	(332)
Transfer out - Equipment Reserve Fund	10,600	10,600	-
Total election	<u>74,639</u>	<u>77,100</u>	<u>(2,461)</u>
Public health			
Personal services	311,258	305,589	5,669
Operations	85,032	186,979	(101,947)
Capital outlay	67,986	14,065	53,921
Total public health	<u>464,276</u>	<u>506,633</u>	<u>(42,357)</u>
Parks			
Personal services	358,914	365,391	(6,477)
Operations	220,004	210,485	9,519
Capital outlay	66,013	116,000	(49,987)
Park shop other	(7,367)	-	(7,367)
Transfer out - Capital Improvement Fund	65,000	30,000	35,000
Total parks	<u>702,564</u>	<u>721,876</u>	<u>(19,312)</u>
Economic development			
Economic development council	111,550	111,550	-
Economic development reserve	15,829	50,000	(34,171)
Total economic development	<u>127,379</u>	<u>161,550</u>	<u>(34,171)</u>

HARVEY COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

Schedule 2-1
Page 5 of 5

	Actual	Budget	Variance Over (Under)
EXPENDITURES AND OTHER USES (CONTINUED)			
GENERAL GOVERNMENT (CONTINUED)			
Appropriations and other			
Ambulance	\$ 730,888	\$ 730,888	\$ -
Humane society	9,000	9,000	-
Health Ministries	10,000	10,000	-
Low income assistance	5,000	5,000	-
Historical Society	57,500	57,500	-
County free fair	27,500	27,500	-
Airport	80,000	80,000	-
City of Newton golf course housing tax	97,897	93,145	4,752
CDDO	102,500	102,500	-
Mental health	141,200	141,200	-
Conservation District	20,000	20,000	-
Stabilization	-	3,470,000	(3,470,000)
Total appropriations and other	1,281,485	4,746,733	(3,465,248)
Transfers to other funds			
Harvey County Transportation Fund	33,400	33,400	-
Health Department Grant Fund	58,905	57,016	1,889
Equipment Reserve Fund	6,500	-	6,500
Capital Improvement Fund	662,900	-	662,900
Total transfers to other funds	761,705	90,416	671,289
TOTAL EXPENDITURES	14,302,227	\$ 17,281,722	\$ (2,979,495)
RECEIPTS OVER (UNDER) EXPENDITURES	342,729		
UNENCUMBERED CASH, BEGINNING	4,558,524		
UNENCUMBERED CASH, ENDING	\$ 4,901,253		

HARVEY COUNTY, KANSAS
ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2018

	Actual	Budget	Schedule 2-2 Variance Over (Under)
	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
RECEIPTS			
Taxes			
Ad valorem property tax	\$ 2,728,715	\$ 2,669,063	\$ 59,652
Delinquent tax	82,163	31,075	51,088
Motor vehicle tax	300,388	289,910	10,478
Recreational vehicle tax	3,945	3,797	148
16/20M vehicle tax	3,135	3,013	122
Commercial motor vehicle fees	15,137	16,981	(1,844)
Watercraft tax	-	1,732	(1,732)
Neighborhood revitalization	(11,184)	(11,070)	(114)
Tax increment financing	(8)	(7,768)	7,760
Motor fuel tax	892,529	887,221	5,308
Special assessments	428	-	428
Charges for services and other reimbursements	19,246	22,301	(3,055)
Sale of surplus property	65,125	-	65,125
Miscellaneous	5,831	8,977	(3,146)
	<u>4,105,450</u>	<u>\$ 3,915,232</u>	<u>\$ 190,218</u>
TOTAL RECEIPTS			
EXPENDITURES			
Highways and streets			
Personal services	803,059	\$ 886,732	\$ (83,673)
Operations	694,928	563,227	131,701
Capital outlay	2,219,812	3,009,200	(789,388)
Transfer to - Special Highway Improvement Fund	435,000	-	435,000
	<u>4,152,799</u>	<u>\$ 4,459,159</u>	<u>\$ (306,360)</u>
TOTAL EXPENDITURES			
RECEIPTS OVER (UNDER) EXPENDITURES	(47,349)		
UNENCUMBERED CASH, BEGINNING	<u>764,119</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 716,770</u>		

HARVEY COUNTY, KANSAS

NOXIOUS WEED FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Schedule 2-3 <u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad valorem property tax	\$ 111,314	\$ 108,634	\$ 2,680
Delinquent tax	4,045	2,170	1,875
Motor vehicle tax	13,732	13,245	487
Recreational vehicle tax	180	173	7
16/20M vehicle tax	129	138	(9)
Commercial motor vehicle fees	692	776	(84)
Watercraft tax	-	79	(79)
Neighborhood revitalization	(456)	(506)	50
Tax increment financing	-	(355)	355
Reimbursement			
Chemical sales	13,536	15,259	(1,723)
Spraying	8,729	12,943	(4,214)
TOTAL RECEIPTS	<u>151,901</u>	<u>\$ 152,556</u>	<u>\$ (655)</u>
EXPENDITURES			
Personal services	120,370	\$ 119,254	\$ 1,116
Operations	40,138	48,517	(8,379)
Capital outlay	5,123	25,245	(20,122)
TOTAL EXPENDITURES	<u>165,631</u>	<u>\$ 193,016</u>	<u>\$ (27,385)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(13,730)		
UNENCUMBERED CASH, BEGINNING	<u>53,358</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 39,628</u>		

HARVEY COUNTY, KANSAS

AGRICULTURE EXTENSION COUNCIL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Schedule 2-4 <u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad valorem property tax	\$ 297,028	\$ 290,248	\$ 6,780
Delinquent tax	10,040	5,312	4,728
Motor vehicle tax	36,536	35,280	1,256
Recreational vehicle tax	480	462	18
16/20M vehicle tax	403	367	36
Commercial motor vehicle fees	1,841	2,066	(225)
Watercraft tax	-	711	(711)
Neighborhood revitalization	(1,216)	(1,346)	130
Tax increment financing	(1)	(945)	944
	<u>345,111</u>	<u>\$ 332,155</u>	<u>\$ 12,956</u>
TOTAL RECEIPTS			
EXPENDITURES			
Conservation and environmental protection			
Operations	<u>340,142</u>	<u>\$ 340,142</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	4,969		
UNENCUMBERED CASH, BEGINNING	<u>22,813</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 27,782</u>		

HARVEY COUNTY, KANSAS

ELDERLY SERVICES PROGRAM FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Schedule 2-5 Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem tax	\$ 188,240	\$ 183,835	\$ 4,405
Delinquent tax	6,400	3,319	3,081
Motor vehicle tax	21,824	21,063	761
Recreational vehicle tax	287	276	11
16/20M vehicle tax	241	219	22
Commercial motor vehicle fees	1,100	1,233	(133)
Watercraft tax	-	126	(126)
Neighborhood revitalization	(771)	(804)	33
Tax increment financing	(1)	(564)	563
Federal and State assistance	32,348	30,288	2,060
TOTAL RECEIPTS	<u>249,668</u>	<u>\$ 238,991</u>	<u>\$ 10,677</u>
EXPENDITURES			
Elderly services coordinator			
Personal services	123,669	\$ 124,195	\$ (526)
Operations	3,014	3,531	(517)
Capital outlay	1,908	1,200	708
Appropriations to senior centers	103,917	106,865	(2,948)
Transfer to - Harvey County Transportation Fund	9,500	9,500	-
Total elderly services coordinator	242,008	245,291	(3,283)
Retired senior volunteer program			
Transfer to - RSVP Grant Fund	27,168	27,168	-
TOTAL EXPENDITURES	<u>269,176</u>	<u>\$ 272,459</u>	<u>\$ (3,283)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(19,508)		
UNENCUMBERED CASH, BEGINNING	<u>66,070</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 46,562</u>		

HARVEY COUNTY, KANSAS

HARVEY COUNTY 9-1-1 FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Schedule 2-6 Variance Over (Under)
RECEIPTS			
Telephone user fees	\$ 218,473	\$ 220,565	\$ (2,092)
Interest	2,439	-	2,439
	<u>220,912</u>	<u>\$ 220,565</u>	<u>\$ 347</u>
TOTAL RECEIPTS			
EXPENDITURES			
General government			
Operations	150,099	\$ 151,200	\$ (1,101)
Capital outlay	142,155	227,080	(84,925)
	<u>292,254</u>	<u>\$ 378,280</u>	<u>\$ (86,026)</u>
TOTAL EXPENDITURES			
RECEIPTS OVER (UNDER) EXPENDITURES	(71,342)		
UNENCUMBERED CASH, BEGINNING	<u>309,533</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 238,191</u>		

HARVEY COUNTY, KANSAS

HARVEY COUNTY TRANSPORTATION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Schedule 2-7 Variance Over (Under)
RECEIPTS			
Federal and State assistance	\$ 129,722	\$ 153,795	\$ (24,073)
Rider donations	36,578	27,916	8,662
Transfer from:			
General Fund	33,400	33,400	-
Elderly Services Fund	9,500	9,500	-
TOTAL RECEIPTS	<u>209,200</u>	<u>\$ 224,611</u>	<u>\$ (15,411)</u>
EXPENDITURES			
Health and welfare			
Personal services	118,925	\$ 111,703	\$ 7,222
Operations	44,178	62,660	(18,482)
Capital outlay	39,995	69,795	(29,800)
TOTAL EXPENDITURES	<u>203,098</u>	<u>\$ 244,158</u>	<u>\$ (41,060)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	6,102		
UNENCUMBERED CASH, BEGINNING	<u>122,949</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 129,051</u>		

HARVEY COUNTY, KANSAS

SPECIAL ALCOHOL AND DRUG PROGRAM FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Schedule 2-8 Variance Over (Under)
RECEIPTS			
Private club liquor tax	\$ 3,513	<u>\$ 3,462</u>	<u>\$ 51</u>
EXPENDITURES			
Health and welfare			
Contractual services	<u>-</u>	<u>\$ 5,000</u>	<u>\$ (5,000)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	3,513		
UNENCUMBERED CASH, BEGINNING	<u>3,035</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 6,548</u>		

HARVEY COUNTY, KANSAS
 SPECIAL PARKS AND RECREATION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Schedule 2-9 Variance Over (Under)
RECEIPTS			
Private club liquor tax	\$ 3,513	<u>\$ 3,462</u>	<u>\$ 51</u>
EXPENDITURES			
Culture and recreation			
Contractual services	<u>2,340</u>	<u>\$ 8,000</u>	<u>\$ (5,660)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	1,173		
UNENCUMBERED CASH, BEGINNING	<u>12,923</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 14,096</u>		

HARVEY COUNTY, KANSAS

DIVERSION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Schedule 2-10 Variance Over (Under)
RECEIPTS			
Diversion fees	\$ 32,325	\$ 32,255	\$ 70
EXPENDITURES			
General government			
Personal services	28,448	\$ 27,267	\$ 1,181
Operations	<u>6,373</u>	<u>8,650</u>	<u>(2,277)</u>
TOTAL EXPENDITURES	<u>34,821</u>	<u>\$ 35,917</u>	<u>\$ (1,096)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(2,496)		
UNENCUMBERED CASH, BEGINNING	<u>31,007</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 28,511</u>		

HARVEY COUNTY, KANSAS
ROAD IMPACT FEES FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Schedule 2-11 Variance Over (Under)
			<u>(Under)</u>
RECEIPTS			
Licenses, fees, and permits	\$ 18,000	\$ 10,000	\$ 8,000
Interest	<u>274</u>	<u>-</u>	<u>274</u>
TOTAL RECEIPTS	18,274	<u>\$ 10,000</u>	<u>\$ 8,274</u>
EXPENDITURES			
Highways and streets			
Road improvements	<u>17,579</u>	<u>\$ 19,605</u>	<u>\$ (2,026)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	695		
UNENCUMBERED CASH, BEGINNING	<u>20,685</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 21,380</u>		

HARVEY COUNTY, KANSAS
NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2018

Schedule 2-12
Page 1 of 2

	Register of Deeds Technology	County Treasurer Technology	County Clerk Technology	Special Highway Improvement	Rhoades Foundation	Equipment Reserve	Capital Improvement	Special Law Enforcement	County Attorney Forfeiture	Prosecutor's Training and Assistance
RECEIPTS										
Fees	\$ 38,210	\$ 9,552	\$ 9,552	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,688
Charges for services	-	-	-	-	-	-	-	-	-	-
Grants and donations	-	-	-	-	-	-	-	-	-	-
Forfeitures	-	-	-	-	-	-	-	16,580	10,830	-
Rental payments	-	-	-	-	-	-	-	-	-	-
Reimbursements and other	-	-	-	233,248	-	-	-	-	-	-
Transfers	-	-	-	435,000	-	267,300	1,283,400	-	-	-
TOTAL RECEIPTS	<u>38,210</u>	<u>9,552</u>	<u>9,552</u>	<u>668,248</u>	<u>-</u>	<u>267,300</u>	<u>1,283,400</u>	<u>16,580</u>	<u>10,830</u>	<u>3,688</u>
EXPENDITURES										
Personal services	14,773	-	-	-	-	-	-	-	-	-
Operations	1,077	-	-	88,936	-	-	117,808	23,650	4,413	4,026
Capital outlay	5,008	5,638	7,248	-	-	224,711	309,862	-	-	-
Highway and bridges	-	-	-	-	-	-	-	-	-	-
Debt service										
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>20,858</u>	<u>5,638</u>	<u>7,248</u>	<u>88,936</u>	<u>-</u>	<u>224,711</u>	<u>427,670</u>	<u>23,650</u>	<u>4,413</u>	<u>4,026</u>
RECEIPTS OVER (UNDER) EXPENDITURES	17,352	3,914	2,304	579,312	-	42,589	855,730	(7,070)	6,417	(338)
UNENCUMBERED CASH, BEGINNING	73,046	24,529	3,905	1,019,083	2,423	414,190	1,455,412	15,233	76	1,774
UNENCUMBERED CASH, ENDING	<u>\$ 90,398</u>	<u>\$ 28,443</u>	<u>\$ 6,209</u>	<u>\$ 1,598,395</u>	<u>\$ 2,423</u>	<u>\$ 456,779</u>	<u>\$ 2,311,142</u>	<u>\$ 8,163</u>	<u>\$ 6,493</u>	<u>\$ 1,436</u>

HARVEY COUNTY, KANSAS
NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2018

Schedule 2-12
Page 2 of 2

	Health and Wellness	West Park Jetty Grant	Sheriff Reserves	Oscar Task Force	Offender Registration	Sheriff Forfeitures	Prisoner Fund	RSVP Grant	Health Department Grants	Vehicle Fund	Harvey County Public Building Commission
RECEIPTS											
Fees	\$ -	\$ -	\$ -	\$ -	\$ 8,420	\$ -	\$ -	\$ -	\$ -	\$ 264,739	\$ -
Charges for services	-	-	-	-	-	-	-	-	7,781	-	-
Grants and donations	-	-	-	-	-	-	-	50,920	526,576	-	-
Forfeitures	-	-	-	-	-	63,590	-	-	-	-	-
Rental payments	-	-	-	-	-	-	-	-	-	-	788,120
Reimbursements and other	-	-	-	-	-	-	129,229	8,941	5,784	2	-
Transfers	-	-	-	-	-	-	-	27,168	58,905	-	-
TOTAL RECEIPTS	-	-	-	-	8,420	63,590	129,229	87,029	599,046	264,741	788,120
EXPENDITURES											
Personal services	-	-	-	-	-	-	-	38,109	425,776	-	-
Operations	4,296	-	-	-	4,447	7,941	95,428	18,934	54,514	9,170	-
Capital outlay	-	-	-	-	-	41,718	263	-	2,268	733	-
Highway and bridges	-	-	-	-	-	-	-	-	-	-	-
Debt service											
Principal	-	-	-	-	-	-	-	-	-	-	551,000
Interest	-	-	-	-	-	-	-	-	-	-	237,120
Transfers	-	-	-	-	-	-	-	-	-	240,766	-
TOTAL EXPENDITURES	4,296	-	-	-	4,447	49,659	95,691	57,043	482,558	250,669	788,120
RECEIPTS OVER (UNDER) EXPENDITURES	(4,296)	-	-	-	3,973	13,931	33,538	29,986	116,488	14,072	-
UNENCUMBERED CASH, BEGINNING	7,925	284	232	1,828	9,703	32,592	-	-	90,187	240,766	-
UNENCUMBERED CASH, ENDING	<u>\$ 3,629</u>	<u>\$ 284</u>	<u>\$ 232</u>	<u>\$ 1,828</u>	<u>\$ 13,676</u>	<u>\$ 46,523</u>	<u>\$ 33,538</u>	<u>\$ 29,986</u>	<u>\$ 206,675</u>	<u>\$ 254,838</u>	<u>\$ -</u>

HARVEY COUNTY, KANSAS
 BOND AND INTEREST FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

Schedule 2-13

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Taxes			
Ad valorem property tax	\$ 971,105	\$ 949,126	\$ 21,979
Delinquent tax	29,692	10,998	18,694
Motor vehicle tax	115,671	111,522	4,149
Recreational vehicle tax	1,519	1,462	57
16/20M vehicle tax	1,352	1,160	192
Commercial motor vehicle fees	5,829	6,539	(710)
Watercraft tax	-	667	(667)
Neighborhood revitalization	(3,977)	(4,263)	286
Tax increment financing	(3)	(2,991)	2,988
Special assessments	<u>64,763</u>	<u>64,762</u>	<u>1</u>
TOTAL RECEIPTS	<u>1,185,951</u>	<u>\$ 1,138,982</u>	<u>\$ 46,969</u>
EXPENDITURES			
Debt service			
Principal	854,197	\$ 854,197	\$ -
Interest	315,645	315,646	(1)
Miscellaneous	<u>-</u>	<u>10,000</u>	<u>(10,000)</u>
TOTAL EXPENDITURES	<u>1,169,842</u>	<u>\$ 1,179,843</u>	<u>\$ (10,001)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	16,109		
UNENCUMBERED CASH, BEGINNING	<u>91,210</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 107,319</u>		

HARVEY COUNTY, KANSAS

SOLID WASTE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2018

	Actual	Budget	Schedule 2-14 Variance Over (Under)
	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
RECEIPTS			
Tipping fees	\$ 728,763	\$ 738,113	\$ (9,350)
Brush and limb fees	316,892	379,544	(62,652)
Solid waste fees	954,776	905,877	48,899
Recycling	33,196	29,567	3,629
Sale of surplus property	122,810	-	122,810
Other	57,823	26,566	31,257
TOTAL RECEIPTS	<u>2,214,260</u>	<u>\$ 2,079,667</u>	<u>\$ 134,593</u>
EXPENDITURES			
Sanitation			
Closure and postclosure costs	14,193	\$ 15,324	\$ (1,131)
Construction and demolition	283,506	353,865	(70,359)
Composting	2,782	10,189	(7,407)
Municipal solid waste program	1,199,865	1,280,627	(80,762)
Recycling	35,109	41,673	(6,564)
Total sanitation	1,535,455	1,701,678	(166,223)
Transfers out - Capital Improvement Fund	476,000	416,000	60,000
TOTAL EXPENDITURES	<u>2,011,455</u>	<u>\$ 2,117,678</u>	<u>\$ (106,223)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	202,805		
UNENCUMBERED CASH, BEGINNING	<u>1,207,354</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 1,410,159</u>		

HARVEY COUNTY, KANSAS

AGENCY FUNDS
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
 For Year Ended December 31, 2018

Schedule 3

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Current tax	\$ 25,561,228	\$ 47,982,287	\$ 46,136,567	\$ 27,406,948
Escrowed tax	41,520	11,122	33,381	19,261
Delinquent tax	59,456	43,397	94,861	7,992
Motor vehicle tax	150,844	4,654,620	4,643,773	161,691
Recreational vehicle tax	977	57,546	57,348	1,175
Redemptions	656,476	987,158	1,430,019	213,615
Escape tax	2,703	-	-	2,703
County and township gas tax	-	999,268	999,268	-
Mineral production tax	-	3,216	3,216	-
Neighborhood revitalization	-	199,928	198,736	1,192
Tax increment financing	-	15,382	7,691	7,691
Rural housing improvement districts	-	5	-	5
County special assessments	-	64,990	64,990	-
TOTAL DISTRIBUTABLE FUNDS	26,473,204	55,018,919	53,669,850	27,822,273
STATE FUNDS				
State educational building tax	-	342,497	342,497	-
State institutional building tax	-	171,247	171,247	-
State vehicle tax	-	14	14	-
Drivers licenses - State	4,711	211,253	209,600	6,364
Motor vehicle				
Registration	4,526	1,764,299	1,766,596	2,229
CMV	598	685,186	685,784	-
Sales tax	74,458	1,224,164	1,184,170	114,452
Heritage trust fund	4,442	19,105	18,982	4,565
TOTAL STATE FUNDS	88,735	4,417,765	4,378,890	127,610
SUBDIVISION FUNDS				
Cities	-	14,440,517	14,438,722	1,795
Regional library	-	166,861	166,861	-
School districts	525	19,603,519	19,604,065	(21)
Townships	-	1,766,009	1,766,009	-
Equus Bed	-	102,567	102,567	-
Fire districts	-	430,801	429,930	871
Prairie Lawn Cemetery	-	4,186	4,186	-
Drainage districts	(239)	58,849	58,610	-
Watershed districts	-	140,180	140,180	-
TOTAL SUBDIVISION FUNDS	286	36,713,489	36,711,130	2,645
OTHER AGENCY FUNDS				
Emergency Shelter Grant	-	64,497	64,497	-
Antique vehicle registration	9,230	535	9,765	-
Tag refunds	(40)	40	-	-
Drivers license fee - County	46,774	6,658	53,432	-
Insufficient checks	(14,721)	18,262	26,500	(22,959)
Payroll clearing	53,722	-	82,151	(28,429)
Long and short	(310)	493	92	91
Special clearing	225	4,363,635	4,363,860	-
Drug Task Force	1,700	5,019	6,500	219
Micro loan	66,322	-	260	66,062
Sheriff - Prisoner Account	1,000	-	1,000	-
Detention Center - Inmate Trust	66,197	190,477	188,765	67,909
Register of Deeds	38,749	417,736	425,212	31,273
Clerk of the District Court	332,540	1,888,871	1,919,303	302,108
Law Library	53,060	45,373	40,186	58,247
TOTAL OTHER AGENCY FUNDS	654,448	7,001,596	7,181,523	474,521
TOTAL AGENCY FUNDS	\$ 27,216,673	\$ 103,151,769	\$ 101,941,393	\$ 28,427,049