

HARVEY COUNTY, KANSAS

DECEMBER 31, 2022



HARVEY COUNTY, KANSAS

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December 31, 2022

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INDEPENDENT AUDITORS' REPORT

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

Adverse and Unmodified Opinions

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash balances of Harvey County, Kansas (the County) as of and for the year ended December 31, 2022, and the related notes to the financial statement.

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 and Unmodified Opinions on U.S. Generally Accepted Accounting Principles" section of our report, the accompanying 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 the County as of December 31, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on the Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2022, 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—Summary of Significant Accounting Policies.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

The Board of County Commissioners
Harvey County, Kansas

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the regulatory basis reporting provisions in the *Kansas Municipal Audit and Accounting Guide*, as described in Note 1—Summary of Significant Accounting Policies, 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 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.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

The Board of County Commissioners
Harvey County, Kansas

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of receipts, expenditures, and unencumbered cash balances – 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 additional analysis and are not a required part of the basic financial statement; however, they are required to be presented under the provisions in the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and the supplementary information 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—Summary of Significant Accounting Policies.



Certified Public Accountants

Hutchinson, Kansas
April 6, 2023

HARVEY COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2022

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	\$ 5,852,378	\$ 21,935,624	\$ 19,909,718	\$ 7,878,284	\$ 1,301,960	\$ 9,180,244
Special Purpose Funds						
Road and Bridge	689,573	4,619,593	4,708,982	600,184	95,756	695,940
Noxious Weed	50,669	198,494	199,139	50,024	7,056	57,080
Agriculture Extension Council	27,658	352,858	354,758	25,758	-	25,758
Elderly Services Program	62,407	274,655	293,700	43,362	4,948	48,310
Harvey County 9-1-1	381,791	240,372	301,373	320,790	2,419	323,209
Harvey County Transportation	231,318	186,607	183,293	234,632	6,864	241,496
Special Alcohol and Drug Program	3,753	5,023	5,000	3,776	-	3,776
Special Parks and Recreation	16,729	5,023	-	21,752	-	21,752
Opioid Settlement	-	6,413	-	6,413	-	6,413
Diversion	928	25,258	24,688	1,498	1,004	2,502
Road Impact Fees	28,542	20,485	17,981	31,046	-	31,046
Register of Deeds Technology	146,749	47,040	28,563	165,226	2,229	167,455
County Treasurer Technology	44,589	11,760	12,302	44,047	345	44,392
County Clerk Technology	34,844	11,760	22,679	23,925	-	23,925
Special Highway Improvement	1,111,940	668,514	32,804	1,747,650	32,804	1,780,454
Rhoades Foundation	29,062	-	-	29,062	-	29,062
Park Donations	1,200	-	1,200	-	-	-
Equipment Reserve	950,175	431,298	524,829	856,644	1,244	857,888
Capital Improvement	3,249,201	2,773,587	665,568	5,357,220	2,816	5,360,036
Special Law Enforcement	12,642	27,459	30,460	9,641	612	10,253
County Attorney Forfeiture	13,003	-	1,080	11,923	-	11,923
Prosecutor's Training and Assistance	5,167	2,697	3,758	4,106	-	4,106
Health and Wellness	289	-	-	289	-	289
West Park Jetty Grant	1,299	-	-	1,299	-	1,299
Sheriff Reserves	223	-	-	223	-	223
Oscar Task Force	1,828	-	-	1,828	-	1,828
Offender Registration	18,194	10,920	6,349	22,765	158	22,923
Sheriff Forfeiture	23,598	5,650	16,615	12,633	-	12,633
Prisoner Fund	52,055	69,834	135,476	(13,587)	7,277	(6,310)
RSVP Grant	25,117	62,150	68,129	19,138	1,363	20,501
Health Department Grant	39,163	697,806	648,799	88,170	12,071	100,241
Vehicle Fund	254,114	265,606	260,390	259,330	453	259,783
ARPA Fund	2,171,737	3,410,386	5,568,992	13,131	-	13,131
Harvey County Public Building Commission	-	1,730,306	1,730,306	-	-	-
Total Special Purpose Funds	9,679,557	16,161,554	15,847,213	9,993,898	179,419	10,173,317

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, 2022

Page 2 of 3

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	\$ 140,853	\$ 2,115,352	\$ 2,170,471	\$ 85,734	\$ -	\$ 85,734
Business Fund						
Solid Waste	1,465,319	2,396,967	2,366,283	1,496,003	113,244	1,609,247
TOTAL REPORTING ENTITY (excluding Agency Funds)	<u>\$ 17,138,107</u>	<u>\$ 42,609,497</u>	<u>\$ 40,293,685</u>	<u>\$ 19,453,919</u>	<u>\$ 1,594,623</u>	<u>\$ 21,048,542</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, 2022

Page 3 of 3

COMPOSITION CASH	
County Treasurer	
Cash and cash items	\$ 1,800
Money Market accounts	45,315,658
Certificates of deposit	9,000,000
Kansas Municipal Investment Pool	65,427
	<hr/>
Total County Treasurer	54,382,885
	<hr/>
County Clerk	
Checking account - outstanding warrant checks	-
	<hr/>
Detention Center	
Checking account	39,331
	<hr/>
Law Library	
Checking account	60,076
Certificates of deposit	30,406
	<hr/>
Total Law Library	90,482
	<hr/>
TOTAL CASH	54,512,698
Less - Agency Funds (Schedule 3)	(33,464,156)
	<hr/>
TOTAL REPORTING ENTITY	<u>\$ 21,048,542</u>

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

HARVEY COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENT
December 31, 2022

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, Harvey County Public Building Commission, but does not include the related municipal entity, Harvey County Extension Council.

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. 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

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. 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 2022:

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*, 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 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 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.

If a municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The County held a revenue neutral rate hearing as a part of the process for adoption of the 2022 budget.

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. Amended budgets were prepared for the Bond and Interest Fund, Solid Waste Fund, Harvey County 911 Fund, and the Harvey County Transportation Fund for the year ended December 31, 2022.

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 2022, 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

Management was not aware of any material statutory violations for the year ended December 31, 2022.

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 the Kansas Municipal Investment Pool (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, 2022, the County's carrying amount of deposits was \$54,445,471 and the bank balance was \$55,160,860. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$5,811,146 was covered by FDIC insurance, including \$5,303,875 placed for deposit into CDARS and ICS accounts (reciprocal deposit programs), and \$49,349,714 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

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, 2022, the County had the following investments:

Investment Type	Carrying Value	Fair Value	Rating
Kansas Municipal Investment Pool	\$ 65,427	\$ 65,427	N/A

At December 31, 2022, the County had invested \$65,427 in Kansas Municipal Investment Pool (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:

Issue	Interest Rates	Date of Issue	Amount of Issue	Final Maturity
General Obligation Bonds Series 2020 refunding	1.00%-1.05%	11/05/20	\$ 2,545,000	11/01/31
Harvey County Public Building Commission Revenue Bonds 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
Finance Leases Radio console equipment	2.98%	06/16/20	555,312	06/16/25

Changes in long-term debt of the County for the year ended December 31, 2022, were as follows:

Issue	Balance Beginning of Year	Additions	Payments and Other Reductions	Balance End of Year	Interest Paid
General Obligation Bonds					
Series 2012	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ 975
Series 2020 refunding	2,290,000	-	265,000	2,025,000	23,005
	<u>2,320,000</u>	<u>-</u>	<u>295,000</u>	<u>2,025,000</u>	<u>23,980</u>
Revenue Bonds					
Harvey County Public Building Commission					
Series 2014A	1,120,000	-	1,120,000	-	9,118
Series 2014C	2,080,000	-	235,000	1,845,000	66,588
Series 2015A	2,320,000	-	230,000	2,090,000	69,600
	<u>5,520,000</u>	<u>-</u>	<u>1,585,000</u>	<u>3,935,000</u>	<u>145,306</u>
Finance Leases					
Radio console equipment	450,675	-	107,756	342,919	13,430
Other Long-Term Debt					
Commitment for City of Newton bonds	240,555	-	10,307	230,248	9,067
	<u>\$ 8,531,230</u>	<u>\$ -</u>	<u>\$ 1,998,063</u>	<u>\$ 6,533,167</u>	<u>\$ 191,783</u>

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:

<u>General Obligation Bonds</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 260,000	\$ 20,355
2024	265,000	17,755
2025	275,000	15,105
2026	200,000	12,355
2027	200,000	10,355
2028-2031	825,000	21,170
	<u>\$ 2,025,000</u>	<u>\$ 97,095</u>

<u>Revenue Bonds</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 475,000	\$ 122,238
2024	485,000	107,987
2025	505,000	93,437
2026	520,000	78,288
2027	535,000	62,025
2028-2030	1,415,000	81,250
	<u>\$ 3,935,000</u>	<u>\$ 545,225</u>
<u>Finance Leases</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 110,967	\$ 10,219
2024	114,273	6,912
2025	117,679	3,506
	<u>\$ 342,919</u>	<u>\$ 20,637</u>
<u>Commitment for City of Newton Bonds</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 10,525	\$ 8,619
2024	11,335	8,160
2025	7,893	7,667
2026	7,947	7,346
2027	8,626	7,023
2028-2032	40,602	31,158
2033-2037	114,531	20,270
2038	28,789	1,151
	<u>\$ 230,248</u>	<u>\$ 91,394</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 healthcare facility revenue bonds at December 31, 2022, included the following:

Purpose		Date Issued	Amount
Healthcare Facilities Refunding & Improvement			
Revenue Bonds, Series 2018	Kidron Bethel - Schowalter	09/27/18	\$ 9,920,000
Revenue Bonds, Series 2021	Kidron Bethel - Schowalter	11/15/21	10,260,000

NOTE 5—INTERFUND TRANSFERS

A summary of operating interfund transfers is as follows:

From Fund	To Fund	Amount	Authority
General	Equipment Reserve	\$ 404,168	K.S.A. 19-119
General	Capital Improvement	2,261,290	K.S.A. 19-120
General	Harvey County Transportation	33,400	Grant match
General	Health Department Grant	42,152	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	498,847	K.S.A. 19-120
Road and Bridge	Special Highway Improvement	518,514	K.S.A. 68-590
Harvey County 911	Bond and Interest	79,861	Budgetary
Vehicle	General	254,506	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 1% contribution rate for the Death and Disability program) and the statutory contribution rate was 8.9% for KPERS and 22.8% for KP&F for the year ended December 31, 2022. Contributions to the pension plan from the County were \$657,626 for KPERS and \$338,852 for KP&F for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, KPERS has determined the County's proportionate share of the collective net pension liability was \$7,624,250 for KPERS and \$3,818,641 for KP&F. The net pension liability was measured as of June 30, 2022, and the total pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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 the *Kansas Municipal Audit and Accounting Guide* 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 *Plan Description* paragraph.

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—Summary of Significant Accounting Policies, 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, 2022, were as follows:

	Municipal Solid Waste Landfill	Construction and Demolition	Transfer Station	Compost	Household Hazardous Waste
Permit no.	119	119	812	812	828
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	\$ -	\$ 811,432	\$ 17,228	\$ 49,747	\$ 6,058
Estimated postclosure cost	<u>2,138,176</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 2,138,176</u>	<u>\$ 811,432</u>	<u>\$ 17,228</u>	<u>\$ 49,747</u>	<u>\$ 6,058</u>

Estimated total costs of closure and postclosure care are based on what it would cost to perform all closure and postclosure care in 2022. 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, 2022.

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 varying rates based upon years of service. 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, 2022, was \$492,973.

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 Municipal Insurance Trust (KMIT), 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 KMIT 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 KMIT 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, 2022, the County's share of tax rebates totaled \$36,156.

Commitment for City-County Airport Capital Project

On April 7, 2021, the County Commission approved an agreement for Taxiway E reconstruction that is to be funded with an Airport Improvement Program grant through the Federal Aviation Administration with an anticipated match required by the County of \$344,265; the estimated remaining balance for the year ended December 31, 2022, was \$5,554.

HARVEY COUNTY, KANSAS
SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credit	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
GOVERNMENTAL TYPE FUNDS					
General Fund	\$ 19,973,817	\$ -	\$ 19,973,817	\$ 19,909,718	\$ (64,099)
Special Purpose Funds					
Road and Bridge	7,180,292	-	7,180,292	4,708,982	(2,471,310)
Noxious Weed	228,833	-	228,833	199,139	(29,694)
Agriculture Extension Council	354,758	-	354,758	354,758	-
Elderly Services Program	322,673	-	322,673	293,700	(28,973)
Harvey County 9-1-1	302,773	-	302,773	301,373	(1,400)
Harvey County Transportation	317,362	-	317,362	183,293	(134,069)
Special Alcohol and Drug Program	5,000	-	5,000	5,000	-
Special Parks and Recreation	14,000	-	14,000	-	(14,000)
Opioid Settlement	-	-	-	-	-
Diversion	29,695	-	29,695	24,688	(5,007)
Road Impact Fees	28,000	-	28,000	17,981	(10,019)
Bond and Interest Fund					
Bond and Interest	2,180,390	-	2,180,390	2,170,471	(9,919)
Business Fund					
Solid Waste	2,453,536	-	2,453,536	2,366,283	(87,253)

HARVEY COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
Schedule 2-1 Page 1 of 5			
Variance Over (Under)			
REVENUES AND OTHER SOURCES			
Taxes			
Ad valorem property tax	\$ 9,225,696	\$ 9,094,067	\$ 131,629
Delinquent tax	95,443	125,572	(30,129)
Motor vehicle tax	1,052,953	1,058,704	(5,751)
Recreational vehicle tax	18,177	16,057	2,120
16/20M vehicle tax	10,590	10,202	388
Commercial motor vehicle fees	48,303	49,412	(1,109)
Watercraft tax	-	6,124	(6,124)
Neighborhood revitalization	(24,245)	(25,008)	763
Local alcoholic liquor tax	5,023	3,549	1,474
Mineral production tax	2,064	951	1,113
Sales and consumers' tax	3,029,913	2,439,432	590,481
Interest and penalties	129,998	194,644	(64,646)
Total taxes	<u>13,593,915</u>	<u>12,973,706</u>	<u>620,209</u>
Intergovernmental			
Federal and State assistance	90,936	32,654	58,282
Indigent defense reimbursement	1,623	2,788	(1,165)
Total intergovernmental	<u>92,559</u>	<u>35,442</u>	<u>57,117</u>
Charges for services			
Special police services	35,860	37,489	(1,629)
Correction fees	709,622	905,212	(195,590)
Public health fees	141,900	141,984	(84)
Park fees and sales	325,117	252,270	72,847
Other charges	14,563	35,687	(21,124)
Total charges for services	<u>1,227,062</u>	<u>1,372,642</u>	<u>(145,580)</u>
Use of money and property			
Rents and sale of crops	55,220	110,934	(55,714)
Interest	236,802	62,466	174,336
Total use of money and property	<u>292,022</u>	<u>173,400</u>	<u>118,622</u>
Licenses, fees, and permits			
Recording fees	323,086	236,487	86,599
Court costs/fees/charges	63,106	31,582	31,524
Bookings	23,320	28,752	(5,432)
Drivers license renewal fees	35,590	41,205	(5,615)
Alarm fees	33,454	34,625	(1,171)
Other fees and licenses	82,082	54,558	27,524
Total licenses, fees, and permits	<u>560,638</u>	<u>427,209</u>	<u>133,429</u>
Reimbursements	80,515	-	80,515
Reimbursements - ARPA Fund	5,568,992	-	5,568,992
Prior year void warrants	1,053	-	1,053
Other	264,362	30,308	234,054
Transfers in - Vehicle Fund	254,506	265,420	(10,914)
	<u>6,169,428</u>	<u>295,728</u>	<u>5,873,700</u>
TOTAL REVENUES AND OTHER SOURCES	<u>21,935,624</u>	<u>\$ 15,278,127</u>	<u>\$ 6,657,497</u>

HARVEY COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2022

	Actual	Budget	Schedule 2-1 Page 2 of 5 Variance Over (Under)
	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
EXPENDITURES AND OTHER USES			
GENERAL GOVERNMENT			
County Commission			
Personal services	\$ 140,244	\$ 144,803	\$ (4,559)
Contractual services	3,070	3,235	(165)
Commodities	-	-	-
Total County Commission	<u>143,314</u>	<u>148,038</u>	<u>(4,724)</u>
County Clerk			
Personal services	293,012	284,023	8,989
Contractual services	24,027	20,900	3,127
Commodities	925	600	325
Total County Clerk	<u>317,964</u>	<u>305,523</u>	<u>12,441</u>
County Treasurer			
Personal services	575,074	630,446	(55,372)
Contractual services	23,440	43,540	(20,100)
Commodities	2,171	2,700	(529)
Total County Treasurer	<u>600,685</u>	<u>676,686</u>	<u>(76,001)</u>
Register of Deeds			
Personal services	166,464	163,596	2,868
Contractual services	2,784	6,450	(3,666)
Commodities	826	1,500	(674)
Total Register of Deeds	<u>170,074</u>	<u>171,546</u>	<u>(1,472)</u>
District Court			
Contractual services	80,443	78,300	2,143
Commodities	9,471	15,600	(6,129)
Capital outlay	58,002	24,400	33,602
Total District Court	<u>147,916</u>	<u>118,300</u>	<u>29,616</u>
Indigent defense	<u>170,000</u>	<u>170,000</u>	<u>-</u>
Courthouse General			
Personal services	294,384	348,627	(54,243)
Contractual services	844,915	851,883	(6,968)
Commodities	29,933	24,575	5,358
Capital outlay	26,021	45,800	(19,779)
Transfer to - Capital Improvement Fund	2,106,290	70,000	2,036,290
Total Courthouse General	<u>3,301,543</u>	<u>1,340,885</u>	<u>1,960,658</u>
Administration			
Personal services	621,096	662,058	(40,962)
Contractual services	10,129	22,298	(12,169)
Commodities	1,801	1,325	476
Capital outlay	40,701	45,700	(4,999)
Transfer to - Equipment Reserve Fund	3,500	-	3,500
Total Administration	<u>677,227</u>	<u>731,381</u>	<u>(54,154)</u>

HARVEY COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2022

	Actual	Budget	Schedule 2-1 Page 3 of 5 Variance Over (Under)
EXPENDITURES AND OTHER USES (CONTINUED)			
GENERAL GOVERNMENT (CONTINUED)			
Planning and Zoning			
Personal services	\$ 94,881	\$ 158,396	\$ (63,515)
Contractual services	9,089	10,750	(1,661)
Commodities	927	1,550	(623)
Capital outlay	2,061	47,300	(45,239)
Transfer to:			
Equipment Reserve Fund	15,000	-	15,000
Capital Improvement Fund	30,000	-	30,000
Total Planning and Zoning	151,958	217,996	(66,038)
Information Technology			
Personal services	93,706	93,853	(147)
Contractual services	329,255	373,775	(44,520)
Commodities	1,122	2,500	(1,378)
Capital outlay	7,235	54,000	(46,765)
Transfer to - Equipment Reserve Fund	50,700	3,700	47,000
Total Information Technology	482,018	527,828	(45,810)
County Appraiser			
Personal services	480,161	521,785	(41,624)
Contractual services	52,759	73,675	(20,916)
Commodities	1,943	2,600	(657)
Capital outlay	4,592	4,100	492
Total County Appraiser	539,455	602,160	(62,705)
County Attorney			
Personal services	712,442	779,752	(67,310)
Contractual services	24,333	26,600	(2,267)
Commodities	6,247	6,600	(353)
Capital outlay	15,366	72,100	(56,734)
Transfer to - Equipment Reserve Fund	56,575	-	56,575
Total County Attorney	814,963	885,052	(70,089)
Sheriff			
Personal services	2,149,158	2,102,675	46,483
Contractual services	108,834	105,315	3,519
Commodities	128,473	128,755	(282)
Capital outlay	62,127	117,000	(54,873)
Transfer to - Equipment Reserve Fund	161,893	105,000	56,893
Total Sheriff	2,610,485	2,558,745	51,740
Correctional Services			
Personal services	1,511,891	1,560,983	(49,092)
Contractual services	940,043	747,184	192,859
Commodities	29,515	27,092	2,423
Capital outlay	3,156	-	3,156
Transfer to:			
Equipment Reserve Fund	30,000	30,000	-
Capital Improvement Fund	50,000	50,000	-
Juvenile detention reimbursement	(1,196)	(2,200)	1,004
Total Correctional Services	2,563,409	2,413,059	150,350
Emergency Management			
Personal services	170,871	190,034	(19,163)
Contractual services	7,730	10,384	(2,654)
Commodities	3,075	3,379	(304)
Capital outlay	4,426	2,300	2,126
Total Emergency Management	186,102	206,097	(19,995)

HARVEY COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2022

Schedule 2-1
Page 4 of 5

	Actual	Budget	Variance Over (Under)
EXPENDITURES AND OTHER USES (CONTINUED)			
GENERAL GOVERNMENT (CONTINUED)			
Communications Center			
Personal services	\$ 1,132,714	\$ 1,184,788	\$ (52,074)
Contractual services	186,964	198,651	(11,687)
Commodities	7,512	8,300	(788)
Capital outlay	16,453	5,800	10,653
Total Communications Center	<u>1,343,643</u>	<u>1,397,539</u>	<u>(53,896)</u>
District Coroner			
Personal services	69,568	67,284	2,284
Contractual services	141,203	153,400	(12,197)
Commodities	1,761	1,275	486
McPherson County payment	(105,374)	(55,000)	(50,374)
Total District Coroner	<u>107,158</u>	<u>166,959</u>	<u>(59,801)</u>
Election			
Personal services	22,521	21,300	1,221
Contractual services	28,764	40,100	(11,336)
Commodities	7,693	5,200	2,493
Capital outlay	40,000	40,000	-
Transfer to - Equipment Reserve Fund	11,500	11,500	-
Total Election	<u>110,478</u>	<u>118,100</u>	<u>(7,622)</u>
Public Health			
Personal services	431,976	434,328	(2,352)
Contractual services	96,728	109,995	(13,267)
Commodities	81,508	87,246	(5,738)
Capital outlay	5,854	5,200	654
Transfer to - Health Grant Fund	46,152	47,444	(1,292)
Total Public Health	<u>662,218</u>	<u>684,213</u>	<u>(21,995)</u>
Parks			
Personal services	443,371	462,606	(19,235)
Contractual services	214,196	184,619	29,577
Commodities	75,575	62,440	13,135
Capital outlay	20,902	156,600	(135,698)
Park shop other	(31,181)	(17,115)	(14,066)
Transfer to:			
Equipment Reserve Fund	75,000	-	75,000
Capital Improvement Fund	75,000	-	75,000
Total Parks	<u>872,863</u>	<u>849,150</u>	<u>23,713</u>
Economic Development			
Economic Development Council	115,000	115,000	-
Economic development reserve	54,204	20,000	34,204
Total Economic Development	<u>169,204</u>	<u>135,000</u>	<u>34,204</u>

HARVEY COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2022

Schedule 2-1
Page 5 of 5

	Actual	Budget	Variance Over (Under)
EXPENDITURES AND OTHER USES (CONTINUED)			
GENERAL GOVERNMENT (CONTINUED)			
Appropriations and other			
Ambulance	\$ 805,662	\$ 805,662	\$ -
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	44,498	42,498	2,000
Airport	90,000	90,000	-
City of Newton golf course housing tax	127,988	-	127,988
CDDO	102,500	102,500	-
Mental health	180,000	180,000	-
Conservation District	25,000	25,000	-
Heart to Heart CAC	4,000	4,000	-
CARES Act	25,970	450,000	(424,030)
Road Projects	2,246,523	-	2,246,523
Stabilization	-	3,735,000	(3,735,000)
	<u>3,733,641</u>	<u>5,516,160</u>	<u>(1,782,519)</u>
Total appropriations and other			
Transfers to other funds			
Harvey County Transportation Fund	33,400	33,400	-
	<u>33,400</u>	<u>33,400</u>	<u>-</u>
TOTAL EXPENDITURES	<u>19,909,718</u>	<u>\$ 19,973,817</u>	<u>\$ (64,099)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	2,025,906		
UNENCUMBERED CASH, BEGINNING	<u>5,852,378</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 7,878,284</u>		

HARVEY COUNTY, KANSAS
ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

	<u>Actual</u>	<u>Budget</u>	Schedule 2-2 Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property tax	\$ 3,140,533	\$ 3,095,585	\$ 44,948
Delinquent tax	30,490	41,295	(10,805)
Motor vehicle tax	314,433	315,786	(1,353)
Recreational vehicle tax	5,418	4,775	643
16/20M vehicle tax	3,532	3,033	499
Commercial motor vehicle fees	14,405	14,692	(287)
Watercraft tax	-	1,821	(1,821)
Neighborhood revitalization	(8,253)	(8,061)	(192)
Motor fuel tax	861,697	831,112	30,585
Charges for services and other reimbursements	(506)	16,584	(17,090)
Bond proceeds	-	2,645,000	(2,645,000)
Miscellaneous	257,844	5,575	252,269
	<u>4,619,593</u>	<u>\$ 6,967,197</u>	<u>\$ (2,347,604)</u>
EXPENDITURES			
Highways and streets			
Personal services	931,715	\$ 1,039,632	\$ (107,917)
Contractual services	397,531	246,963	150,568
Commodities	374,100	382,557	(8,457)
Capital outlay	2,487,122	5,511,140	(3,024,018)
Transfer to - Special Highway Improvement Fund	518,514	-	518,514
	<u>4,708,982</u>	<u>\$ 7,180,292</u>	<u>\$ (2,471,310)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(89,389)		
UNENCUMBERED CASH, BEGINNING	<u>689,573</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 600,184</u>		

HARVEY COUNTY, KANSAS

NOXIOUS WEED FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2022

	<u>Actual</u>	<u>Budget</u>	Schedule 2-3 Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property tax	\$ 151,040	\$ 148,613	\$ 2,427
Delinquent tax	1,623	2,179	(556)
Motor vehicle tax	18,671	18,908	(237)
Recreational vehicle tax	323	286	37
16/20M vehicle tax	162	182	(20)
Commercial motor vehicle fees	858	879	(21)
Watercraft tax	-	109	(109)
Neighborhood revitalization	(397)	(406)	9
Reimbursement			
Chemical sales	18,322	16,977	1,345
Spraying	7,892	7,358	534
TOTAL RECEIPTS	<u>198,494</u>	<u>\$ 195,085</u>	<u>\$ 3,409</u>
EXPENDITURES			
Personal services	142,957	\$ 146,021	\$ (3,064)
Contractual services	15,261	14,907	354
Commodities	30,057	33,905	(3,848)
Capital outlay	10,864	14,000	(3,136)
Miscellaneous	-	20,000	(20,000)
TOTAL EXPENDITURES	<u>199,139</u>	<u>\$ 228,833</u>	<u>\$ (29,694)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(645)		
UNENCUMBERED CASH, BEGINNING	<u>50,669</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 50,024</u>		

HARVEY COUNTY, KANSAS
 AGRICULTURE EXTENSION COUNCIL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2022

	<u>Actual</u>	<u>Budget</u>	Schedule 2-4 Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property tax	\$ 312,729	\$ 307,983	\$ 4,746
Delinquent tax	3,280	4,756	(1,476)
Motor vehicle tax	35,099	35,391	(292)
Recreational vehicle tax	606	535	71
16/20M vehicle tax	356	340	16
Commercial motor vehicle fees	1,610	1,646	(36)
Watercraft tax	-	204	(204)
Neighborhood revitalization	(822)	(841)	19
TOTAL RECEIPTS	352,858	<u>\$ 350,014</u>	<u>\$ 2,844</u>
EXPENDITURES			
Conservation and environmental protection Appropriation	<u>354,758</u>	<u>\$ 354,758</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(1,900)		
UNENCUMBERED CASH, BEGINNING	<u>27,658</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 25,758</u>		

HARVEY COUNTY, KANSAS
 ELDERLY SERVICES PROGRAM FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2022

	<u>Actual</u>	<u>Budget</u>	Schedule 2-5 Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property tax	\$ 210,746	\$ 207,660	\$ 3,086
Delinquent tax	2,335	3,183	(848)
Motor vehicle tax	25,975	26,114	(139)
Recreational vehicle tax	448	395	53
16/20M vehicle tax	275	251	24
Commercial motor vehicle fees	1,191	1,215	(24)
Watercraft tax	-	151	(151)
Neighborhood revitalization	(554)	(567)	13
Federal and State assistance	31,873	42,244	(10,371)
Miscellaneous	2,366	-	2,366
	<u>274,655</u>	<u>\$ 280,646</u>	<u>\$ (5,991)</u>
EXPENDITURES			
Elderly services coordinator			
Personal services	147,609	\$ 160,959	\$ (13,350)
Contractual services	3,754	2,916	838
Commodities	195	600	(405)
Capital outlay	1,545	2,000	(455)
Appropriations to senior centers	103,929	119,530	(15,601)
Transfer to - Harvey County Transportation Fund	9,500	9,500	-
	<u>266,532</u>	<u>295,505</u>	<u>(28,973)</u>
Retired senior volunteer program			
Transfer to - RSVP Grant Fund	27,168	27,168	-
	<u>27,168</u>	<u>27,168</u>	<u>-</u>
	<u>293,700</u>	<u>\$ 322,673</u>	<u>\$ (28,973)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(19,045)		
UNENCUMBERED CASH, BEGINNING	<u>62,407</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 43,362</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, 2022

	<u>Actual</u>	<u>Budget</u>	Schedule 2-6 Variance Over (Under)
RECEIPTS			
Telephone user fees	\$ 235,686	\$ 235,720	\$ (34)
Interest	4,686	-	4,686
	<u>240,372</u>	<u>\$ 235,720</u>	<u>\$ 4,652</u>
TOTAL RECEIPTS			
EXPENDITURES			
General government			
Contractual services	196,350	\$ 175,260	\$ 21,090
Capital outlay	25,162	47,652	(22,490)
Transfer to - Bond and Interest Fund	79,861	79,861	-
	<u>301,373</u>	<u>\$ 302,773</u>	<u>\$ (1,400)</u>
TOTAL EXPENDITURES			
RECEIPTS OVER (UNDER) EXPENDITURES	(61,001)		
UNENCUMBERED CASH, BEGINNING	<u>381,791</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 320,790</u>		

HARVEY COUNTY, KANSAS

HARVEY COUNTY TRANSPORTATION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2022

	<u>Actual</u>	<u>Budget</u>	Schedule 2-7 Variance Over (Under)
RECEIPTS			
Federal and State assistance	\$ 117,980	\$ 148,522	\$ (30,542)
Rider donations	25,727	27,471	(1,744)
Transfer from:			
General Fund	33,400	33,400	-
Elderly Services Fund	9,500	9,500	-
TOTAL RECEIPTS	<u>186,607</u>	<u>\$ 218,893</u>	<u>\$ (32,286)</u>
EXPENDITURES			
Health and welfare			
Personal services	135,033	\$ 177,351	\$ (42,318)
Contractual services	32,058	41,352	(9,294)
Commodities	16,108	23,609	(7,501)
Capital outlay	94	75,050	(74,956)
TOTAL EXPENDITURES	<u>183,293</u>	<u>\$ 317,362</u>	<u>\$ (134,069)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	3,314		
UNENCUMBERED CASH, BEGINNING	<u>231,318</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 234,632</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, 2022

	<u>Actual</u>	<u>Budget</u>	Schedule 2-8 Variance Over (Under)
RECEIPTS			
Private club liquor tax	\$ 5,023	<u>\$ 3,549</u>	<u>\$ 1,474</u>
EXPENDITURES			
Health and welfare			
Contractual services	<u>5,000</u>	<u>\$ 5,000</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	23		
UNENCUMBERED CASH, BEGINNING	<u>3,753</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 3,776</u>		

HARVEY COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

	<u>Actual</u>	<u>Budget</u>	Schedule 2-9 Variance Over (Under)
RECEIPTS			
Private club liquor tax	\$ 5,023	<u>\$ 3,549</u>	<u>\$ 1,474</u>
EXPENDITURES			
Culture and recreation			
Contractual services	<u>-</u>	<u>\$ 14,000</u>	<u>\$ (14,000)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	5,023		
UNENCUMBERED CASH, BEGINNING	<u>16,729</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 21,752</u>		

HARVEY COUNTY, KANSAS
 OPIOID SETTLEMENT FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2022

	<u>Actual</u>	<u>Budget</u>	Schedule 2-10 Variance Over (Under)
RECEIPTS			
State of Kansas - Opioid settlement	\$ 6,413	<u>\$ -</u>	<u>\$ 6,413</u>
EXPENDITURES			
Health and welfare			
Contractual services	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	6,413		
UNENCUMBERED CASH, BEGINNING	<u>-</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 6,413</u>		

HARVEY COUNTY, KANSAS

DIVERSION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2022

	<u>Actual</u>	<u>Budget</u>	Schedule 2-11 Variance Over (Under)
RECEIPTS			
Diversion fees	\$ 25,258	<u>\$ 28,585</u>	<u>\$ (3,327)</u>
EXPENDITURES			
General government			
Personal services	24,242	\$ 27,545	\$ (3,303)
Contractual services	-	1,650	(1,650)
Commodities	446	500	(54)
TOTAL EXPENDITURES	<u>24,688</u>	<u>\$ 29,695</u>	<u>\$ (5,007)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	570		
UNENCUMBERED CASH, BEGINNING	<u>928</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 1,498</u>		

HARVEY COUNTY, KANSAS
ROAD IMPACT FEES FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

	Actual	Budget	Schedule 2-12 Variance Over (Under)
	<u> </u>	<u> </u>	<u> </u>
RECEIPTS			
Licenses, fees, and permits	\$ 20,000	\$ 14,000	\$ 6,000
Interest	485	-	485
	<u> </u>	<u> </u>	<u> </u>
TOTAL RECEIPTS	20,485	<u>\$ 14,000</u>	<u>\$ 6,485</u>
EXPENDITURES			
Highways and streets			
Road improvements	17,981	<u>\$ 28,000</u>	<u>\$ (10,019)</u>
	<u> </u>	<u> </u>	<u> </u>
RECEIPTS OVER (UNDER) EXPENDITURES	2,504		
UNENCUMBERED CASH, BEGINNING	<u>28,542</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 31,046</u>		

HARVEY COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2022

Schedule 2-13
Page 1 of 2

	Register of Deeds Technology	County Treasurer Technology	County Clerk Technology	Special Highway Improvement	Rhoades Foundation	Park Donations	Equipment Reserve	Capital Improvement	Special Law Enforcement	County Attorney Forfeiture	Prosecutor's Training and Assistance
RECEIPTS											
Fees	\$ 47,040	\$ 11,760	\$ 11,760	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,697
Grants and donations	-	-	-	150,000	-	-	-	-	-	-	-
Forfeitures	-	-	-	-	-	-	-	-	27,459	-	-
Rental payments	-	-	-	-	-	-	-	-	-	-	-
Reimbursements and other	-	-	-	-	-	-	27,130	13,450	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	518,514	-	-	404,168	2,760,137	-	-	-
TOTAL RECEIPTS	47,040	11,760	11,760	668,514	-	-	431,298	2,773,587	27,459	-	2,697
EXPENDITURES											
Personal services	21,472	-	-	-	-	-	-	-	-	-	-
Contractual services	2,971	1,169	11,915	-	-	1,200	-	-	30,460	1,080	3,758
Commodities	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	4,120	11,133	10,764	-	-	-	524,829	665,568	-	-	-
Grants and reimbursements	-	-	-	-	-	-	-	-	-	-	-
Highway and bridges	-	-	-	32,804	-	-	-	-	-	-	-
Debt service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	28,563	12,302	22,679	32,804	-	1,200	524,829	665,568	30,460	1,080	3,758
RECEIPTS OVER (UNDER) EXPENDITURES	18,477	(542)	(10,919)	635,710	-	(1,200)	(93,531)	2,108,019	(3,001)	(1,080)	(1,061)
UNENCUMBERED CASH, BEGINNING	146,749	44,589	34,844	1,111,940	29,062	1,200	950,175	3,249,201	12,642	13,003	5,167
UNENCUMBERED CASH, ENDING	\$ 165,226	\$ 44,047	\$ 23,925	\$ 1,747,650	\$ 29,062	\$ -	\$ 856,644	\$ 5,357,220	\$ 9,641	\$ 11,923	\$ 4,106

HARVEY COUNTY, KANSAS
 NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2022

Schedule 2-13
 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	ARPA Fund	Harvey County Public Building Commission
RECEIPTS												
Fees	\$ -	\$ -	\$ -	\$ -	\$ 10,920	\$ -	\$ -	\$ -	\$ -	\$ 265,598	\$ -	\$ -
Grants and donations	-	-	-	-	-	-	-	33,455	594,109	-	3,343,715	-
Forfeitures	-	-	-	-	-	5,650	-	-	-	-	-	-
Rental payments	-	-	-	-	-	-	-	-	-	-	-	1,730,306
Reimbursements and other	-	-	-	-	-	-	69,834	1,527	61,545	8	-	-
Interest	-	-	-	-	-	-	-	-	-	-	66,671	-
Transfers	-	-	-	-	-	-	-	27,168	42,152	-	-	-
TOTAL RECEIPTS	-	-	-	-	10,920	5,650	69,834	62,150	697,806	265,606	3,410,386	1,730,306
EXPENDITURES												
Personal services	-	-	-	-	-	-	-	53,697	522,562	-	-	-
Contractual services	-	-	-	-	4,360	-	61,310	10,687	109,280	2,099	-	-
Commodities	-	-	-	-	1,989	-	74,166	3,745	12,839	3,785	-	-
Capital outlay	-	-	-	-	-	16,615	-	-	4,118	-	-	-
Grants and reimbursements	-	-	-	-	-	-	-	-	-	-	5,568,992	-
Highway and bridges	-	-	-	-	-	-	-	-	-	-	-	-
Debt service												
Principal	-	-	-	-	-	-	-	-	-	-	-	1,585,000
Interest	-	-	-	-	-	-	-	-	-	-	-	145,306
Transfers	-	-	-	-	-	-	-	-	-	254,506	-	-
TOTAL EXPENDITURES	-	-	-	-	6,349	16,615	135,476	68,129	648,799	260,390	5,568,992	1,730,306
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	-	-	4,571	(10,965)	(65,642)	(5,979)	49,007	5,216	(2,158,606)	-
UNENCUMBERED CASH, BEGINNING	289	1,299	223	1,828	18,194	23,598	52,055	25,117	39,163	254,114	2,171,737	-
UNENCUMBERED CASH, ENDING	<u>\$ 289</u>	<u>\$ 1,299</u>	<u>\$ 223</u>	<u>\$ 1,828</u>	<u>\$ 22,765</u>	<u>\$ 12,633</u>	<u>\$ (13,587)</u>	<u>\$ 19,138</u>	<u>\$ 88,170</u>	<u>\$ 259,330</u>	<u>\$ 13,131</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, 2022

	<u>Actual</u>	<u>Budget</u>	Schedule 2-14 Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property tax	\$ 717,107	\$ 706,599	\$ 10,508
Delinquent tax	9,630	14,212	(4,582)
Motor vehicle tax	105,101	105,888	(787)
Recreational vehicle tax	1,813	1,600	213
16/20M vehicle tax	1,103	1,016	87
Commercial motor vehicle fees	4,819	4,923	(104)
Watercraft tax	-	610	(610)
Neighborhood revitalization	(1,885)	(1,931)	46
Special assessments	68,685	68,685	-
Sale of property	1,129,118	1,129,036	82
Transfer from - Harvey County 9-1-1 Fund	79,861	79,861	-
TOTAL RECEIPTS	<u>2,115,352</u>	<u>\$ 2,110,499</u>	<u>\$ 4,853</u>
EXPENDITURES			
Debt service			
Principal	1,987,755	\$ 1,987,756	\$ (1)
Interest	182,716	182,634	82
Miscellaneous	-	10,000	(10,000)
TOTAL EXPENDITURES	<u>2,170,471</u>	<u>\$ 2,180,390</u>	<u>\$ (9,919)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(55,119)		
UNENCUMBERED CASH, BEGINNING	<u>140,853</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 85,734</u>		

HARVEY COUNTY, KANSAS

SOLID WASTE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2022

	<u>Actual</u>	<u>Budget</u>	Schedule 2-15 Variance Over (Under)
RECEIPTS			
Tipping fees	\$ 884,774	\$ 851,980	\$ 32,794
Brush and limb fees	301,994	326,337	(24,343)
Solid waste fees	1,034,722	1,043,306	(8,584)
Sludge fees	19,797	17,930	1,867
Recycling	6,247	5,712	535
Other	149,433	57,732	91,701
TOTAL RECEIPTS	<u>2,396,967</u>	<u>\$ 2,302,997</u>	<u>\$ 93,970</u>
EXPENDITURES			
Sanitation			
Closure and postclosure costs	24,472	\$ 18,790	\$ 5,682
Construction and demolition	314,104	456,786	(142,682)
Composting	2,547	3,453	(906)
Municipal solid waste program	1,512,816	1,465,318	47,498
Recycling	13,497	9,189	4,308
Total sanitation	1,867,436	1,953,536	(86,100)
Transfers out - Capital Improvement Fund	498,847	500,000	(1,153)
TOTAL EXPENDITURES	<u>2,366,283</u>	<u>\$ 2,453,536</u>	<u>\$ (87,253)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	30,684		
UNENCUMBERED CASH, BEGINNING	<u>1,465,319</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 1,496,003</u>		

HARVEY COUNTY, KANSAS

 AGENCY FUNDS
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
 For Year Ended December 31, 2022

Schedule 3

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Current tax	\$ 30,224,509	\$ 53,485,033	\$ 51,056,970	\$ 32,652,572
Escrowed tax	16,378	60,990	2,432	74,936
Delinquent tax	12,997	65,845	61,292	17,550
Motor vehicle tax	188,602	4,940,558	4,925,338	203,822
Recreational vehicle tax	1,476	81,844	81,228	2,092
Redemptions	185,459	536,840	488,799	233,500
County and township gas tax	-	964,749	964,749	-
Mineral production tax	-	6,168	4,127	2,041
Neighborhood revitalization	-	141,659	146,132	(4,473)
Tax increment financing	-	94,206	94,206	-
Rural housing improvement districts	-	96,497	96,497	-
TOTAL DISTRIBUTABLE FUNDS	30,629,421	60,474,389	57,921,770	33,182,040
STATE FUNDS				
State educational building tax	-	366,490	366,490	-
State institutional building tax	-	183,245	183,245	-
Drivers licenses - State	1,781	156,670	158,404	47
Motor vehicle				
Registration	(21)	1,858,528	1,864,455	(5,948)
CMV	534	655,494	619,779	36,249
Sales tax	115,024	1,906,615	1,895,409	126,230
Heritage trust fund	6,342	23,520	24,270	5,592
TOTAL STATE FUNDS	123,660	5,150,562	5,112,052	162,170
SUBDIVISION FUNDS				
Cities	2,329	15,471,894	15,474,223	-
Regional library	-	181,105	181,105	-
School districts	-	20,905,224	20,905,224	-
Townships	-	2,007,991	2,007,991	-
Equus Bed	-	141,498	141,498	-
Fire districts	-	488,803	488,803	-
Prairie Lawn Cemetery	-	5,496	5,496	-
Drainage districts	-	143,226	143,226	-
Watershed districts	-	144,404	144,404	-
Joint Counties	2,440	136,626	138,174	892
TOTAL SUBDIVISION FUNDS	4,769	39,626,267	39,630,144	892
OTHER AGENCY FUNDS				
Insufficient checks	(13,613)	23,818	21,647	(11,442)
Long and short	272	6,213	8,009	(1,524)
Drug Task Force	2,208	-	-	2,208
Detention Center - Inmate Trust	16,951	323,856	301,476	39,331
Register of Deeds	39,438	382,967	422,405	-
Clerk of the District Court	110,357	649,189	759,546	-
Law Library	84,404	42,090	36,013	90,481
TOTAL OTHER AGENCY FUNDS	240,017	1,428,133	1,549,096	119,054
TOTAL AGENCY FUNDS	\$ 30,997,867	\$ 106,679,351	\$ 104,213,062	\$ 33,464,156