

HARVEY COUNTY, KANSAS

DECEMBER 31, 2020



HARVEY COUNTY, KANSAS

TABLE OF CONTENTS  
December 31, 2020

INDEPENDENT AUDITORS' REPORT.....	1-3
FINANCIAL STATEMENT	
Summary Statement of Receipts, Expenditures, and Unencumbered Cash - Regulatory Basis..	4-6
NOTES TO THE FINANCIAL STATEMENT.....	7-18
SUPPLEMENTARY INFORMATION	
SCHEDULE 1	
Summary of Expenditures - Regulatory Basis (Actual and Budget).....	19
SCHEDULE 2	
Schedule of Receipts and Expenditures - Regulatory Basis (Actual and Budget)	
2-1    General Fund.....	20-24
Special Purpose Funds (Budgeted and Nonbudgeted)	
2-2    Road and Bridge.....	25
2-3    Noxious Weed.....	26
2-4    Agriculture Extension Council.....	27
2-5    Elderly Services Program.....	28
2-6    Harvey County 9-1-1.....	29
2-7    Harvey County Transportation.....	30
2-8    Special Alcohol and Drug Program.....	31
2-9    Special Parks and Recreation.....	32
2-10   Diversion.....	33
2-11   Road Impact Fees.....	34
2-12   Nonbudgeted Special Purpose Funds.....	35-36
Bond and Interest Fund	
2-13   Bond and Interest.....	37
Business Fund	
2-14   Solid Waste.....	38
SCHEDULE 3	
Schedule of Receipts and Disbursements - Regulatory Basis	
Agency Funds.....	39

TABLE OF CONTENTS  
(Continued)

REPORT REQUIRED BY GAO

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE  
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS..... 40-41

SINGLE AUDIT SECTION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS..... 42

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS..... 43

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD  
HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND INTERNAL  
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133..... 44-45

SCHEDULE OF FINDINGS AND QUESTIONED COSTS..... 46

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS..... 47

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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, 2020, 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 reporting provisions permitted in the Kansas Municipal Audit and Accounting Guide (KMAAG), 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 preparing 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.

### 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, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, 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.

The Board of County Commissioners  
Harvey County, Kansas

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

As described in Note 1—Summary of Significant Accounting Policies 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, 2020, 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, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions permitted in KMAAG, as 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. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the financial statement of the County. 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.

The Board of County Commissioners  
Harvey County, Kansas

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 30, 2021, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Certified Public Accountants

Hutchinson, Kansas  
April 30, 2021

## HARVEY COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS  
For Year Ended December 31, 2020

Page 1 of 3

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>GOVERNMENTAL TYPE FUNDS</b>						
General Fund	\$ 4,664,747	\$ 17,477,881	\$ 16,414,248	\$ 5,728,380	\$ 372,002	\$ 6,100,382
Special Purpose Funds						
Road and Bridge	671,930	4,277,380	4,320,650	628,660	89,619	718,279
Noxious Weed	23,160	181,357	173,648	30,869	5,244	36,113
Agriculture Extension Council	34,265	337,539	347,053	24,751	-	24,751
Elderly Services Program	34,757	303,527	284,434	53,850	3,055	56,905
Harvey County 9-1-1	348,413	241,161	135,562	454,012	3,327	457,339
Harvey County Transportation	144,296	214,375	176,169	182,502	5,824	188,326
Special Alcohol and Drug Program	5,726	3,357	5,000	4,083	-	4,083
Special Parks and Recreation	17,774	3,357	9,072	12,059	-	12,059
Diversion	21,038	26,825	40,980	6,883	537	7,420
Road Impact Fees	15,418	22,088	18,000	19,506	-	19,506
Register of Deeds Technology	98,321	48,782	19,749	127,354	135	127,489
County Treasurer Technology	25,776	12,196	3,731	34,241	87	34,328
County Clerk Technology	11,658	12,196	1,784	22,070	1,121	23,191
Special Highway Improvement	2,036,348	333,280	1,298,810	1,070,818	9,377	1,080,195
Rhoades Foundation	17,692	11,370	-	29,062	-	29,062
Equipment Reserve	610,072	294,400	352,625	551,847	-	551,847
Capital Improvement	2,572,764	1,744,975	1,133,645	3,184,094	-	3,184,094
Special Law Enforcement	7,214	16,583	13,735	10,062	143	10,205
County Attorney Forfeiture	9,462	4,833	2,356	11,939	-	11,939
Prosecutor's Training and Assistance	2,117	3,369	1,684	3,802	-	3,802
Health and Wellness	289	-	-	289	-	289
West Park Jetty Grant	1,299	-	-	1,299	-	1,299
Sheriff Reserves	232	-	-	232	-	232
Oscar Task Force	1,828	-	-	1,828	-	1,828
Offender Registration	20,676	6,340	14,119	12,897	60	12,957
Sheriff Forfeiture	21,789	16,855	21,292	17,352	-	17,352
Prisoner Fund	54,254	88,559	105,884	36,929	970	37,899
RSVP Grant	19,091	69,893	78,014	10,970	2,564	13,534
Health Department Grant	148,719	750,747	685,982	213,484	13,257	226,741
Vehicle Fund	258,521	268,275	264,960	261,836	176	262,012
CARES Act	-	6,988,960	6,988,960	-	-	-
Harvey County Public Building Commission	-	820,925	820,925	-	-	-
Total Special Purpose Funds	7,234,899	17,103,504	17,318,823	7,019,580	135,496	7,155,076

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, 2020

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	\$ 120,345	\$ 1,119,549	\$ 1,166,509	\$ 73,385	\$ -	\$ 73,385
Business Fund						
Solid Waste	1,306,285	2,268,588	2,234,909	1,339,964	98,382	1,438,346
TOTAL REPORTING ENTITY (excluding Agency Funds)	<u>\$ 13,326,276</u>	<u>\$ 37,969,522</u>	<u>\$ 37,134,489</u>	<u>\$ 14,161,309</u>	<u>\$ 605,880</u>	<u>\$ 14,767,189</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, 2020

Page 3 of 3

COMPOSITION CASH	
County Treasurer	
Cash and cash items	\$ 1,800
Checking accounts	28,813,283
Money Market accounts	14,294,089
Kansas Municipal Investment Pool	<u>26,668</u>
Total County Treasurer	<u>43,135,840</u>
County Clerk	
Checking account - outstanding warrant checks	<u>(485,666)</u>
Detention Center	
Checking account	<u>21,505</u>
Register of Deeds	
Checking account	<u>38,439</u>
Clerk of the District Court	
Checking account	<u>66,020</u>
Law Library	
Checking account	51,960
Certificates of deposit	<u>30,376</u>
Total Law Library	<u>82,336</u>
TOTAL CASH	42,858,474
Less - Agency Funds (Schedule 3)	<u>(28,091,285)</u>
TOTAL REPORTING ENTITY	<u>\$ 14,767,189</u>

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

## HARVEY COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT  
December 31, 2020

## 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 2020:

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, 2020.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which 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 2020, 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, 2020.

## 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, 2020, the County's carrying amount of deposits was \$42,830,005 and the bank balance was \$44,171,592. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$15,783,425 was covered by FDIC insurance, including \$14,095,947 placed for deposit into CDARS and ICS accounts (reciprocal deposit programs), and \$28,388,167 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, 2020, the County had the following investments:

Investment Type	Carrying Value	Fair Value	Rating
Kansas Municipal Investment Pool	\$ 26,668	\$ 26,668	N/A

At December 31, 2020, the County had invested \$26,668 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:

Issue	Interest Rates	Date of Issue	Amount of Issue	Final Maturity
General Obligation Bonds				
Series 2012	2.00%-3.25%	09/01/12	\$ 300,000	11/01/22
Series 2020 refunding	1.00%-1.05%	11/05/20	2,545,000	11/01/31
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 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				
Radio console equipment	2.98%	06/16/20	555,312	06/16/25

On November 5, 2020, the County issued \$2,545,000 refunding general obligation bonds. Proceeds from the issue were used to refund \$380,000 General Obligation Bonds, Series 2009 and \$2,145,000 General Obligation Bonds, Series 2011. The refunding of these general obligation bonds was used to reduce future debt service payments with a projected savings of \$400,509.

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

Issue	Balance Beginning of Year	Additions	Payments and Other Reductions	Balance End of Year	Interest Paid
General Obligation Bonds					
Series 2009	\$ 450,000	\$ -	\$ 450,000	\$ -	\$ 18,807
Series 2011	2,300,000	-	2,300,000	-	83,607
Series 2012	90,000	-	30,000	60,000	2,715
Series 2020 refunding	-	2,545,000	-	2,545,000	-
	2,840,000	2,545,000	2,780,000	2,605,000	105,129
Revenue Bonds					
Harvey County Public Building Commission					
Series 2013 refunding	195,000	-	95,000	100,000	5,119
Series 2014A	1,230,000	-	35,000	1,195,000	47,296
Series 2014B	39,000	-	39,000	-	1,073
Series 2014C	2,525,000	-	220,000	2,305,000	79,937
Series 2015A	2,765,000	-	220,000	2,545,000	78,500
	6,754,000	-	609,000	6,145,000	211,925
Capital Leases					
800 MHz subscriber equipment	105,708	-	105,708	-	3,414
Radio console equipment	-	555,312	-	555,312	-
	105,708	555,312	105,708	555,312	3,414
Other Long-Term Debt					
Commitment for City of Newton bonds	399,616	-	78,122	321,494	13,127
	\$ 10,099,324	\$ 3,100,312	\$ 3,572,830	\$ 9,626,806	\$ 333,595

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
2021	\$ 285,000	\$ 27,146
2022	295,000	23,980
2023	260,000	20,355
2024	265,000	17,755
2025	275,000	15,105
2026-2030	1,015,000	41,675
2031	210,000	2,205
	\$ 2,605,000	\$ 148,221

<u>Revenue Bonds</u>	<u>Principal</u>	<u>Interest</u>
2021	\$ 625,000	\$ 196,484
2022	540,000	180,546
2023	555,000	164,271
2024	565,000	147,381
2025	590,000	130,031
2026-2030	2,940,000	353,465
2031-2033	330,000	29,320
	<u>\$ 6,145,000</u>	<u>\$ 1,201,498</u>

<u>Capital Leases</u>	<u>Principal</u>	<u>Interest</u>
2021	\$ 104,637	\$ 16,548
2022	107,756	13,430
2023	110,967	10,219
2024	114,273	6,912
2025	117,679	3,506
	<u>\$ 555,312</u>	<u>\$ 50,615</u>

<u>Commitment for City of Newton Bonds</u>	<u>Principal</u>	<u>Interest</u>
2021	\$ 80,939	\$ 10,892
2022	10,307	9,067
2023	10,525	8,619
2024	11,335	8,160
2025	7,893	7,667
2026-2030	40,277	33,800
2031-2035	76,980	26,480
2036-2038	83,238	6,667
	<u>\$ 321,494</u>	<u>\$ 111,352</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, 2020, included the following:

Purpose	Date Issued	Amount
Healthcare Facilities Refunding & Improvement Revenue Bonds, Series 2018	Kidron Bethel - Schowalter 09/27/18	\$ 10,485,000

### NOTE 5—INTERFUND TRANSFERS

A summary of operating interfund transfers is as follows:

From Fund	To Fund	Amount	Authority
General	Equipment Reserve	\$ 294,400	K.S.A. 19-119
General	Capital Improvement	1,253,975	K.S.A. 19-120
General	Harvey County Transportation	33,400	Grant match
General	Health Department Grant	107,166	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	486,000	K.S.A. 19-120
Road and Bridge	Special Highway Improvement	165,000	K.S.A. 68-590
Vehicle	General	258,590	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](http://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 8.61% for KPERS and 21.93% for KP&F for the year ended December 31, 2020. Contributions to the pension plan from the County were \$605,550 for KPERS and \$310,018 for KP&F for the year ended December 31, 2020.

### Net Pension Liability

At December 31, 2020, KPERS has determined the County's proportionate share of the collective net pension liability was \$5,998,547 for KPERS and \$3,023,898 for KP&F. The net pension liability was measured as of June 30, 2020, and the total pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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](http://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, 2020, 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	\$ -	\$ 858,310	\$ 16,730	\$ 45,897	\$ 12,201	\$ 440
Estimated postclosure cost	<u>2,017,905</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 2,017,905</u>	<u>\$ 858,310</u>	<u>\$ 16,730</u>	<u>\$ 45,897</u>	<u>\$ 12,201</u>	<u>\$ 440</u>

Estimated total costs of closure and postclosure care are based on what it would cost to perform all closure and postclosure care in 2020. 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, 2020.

#### 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, 2020, was \$521,575.

#### 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, 2020, the County's share of tax rebates totaled \$62,395.

### 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 as follows:

Original amount	\$ 1,007,552
Change orders	133,302
Project expenditures to-date	<u>(825,205)</u>
Estimated cost remaining	<u>\$ 315,649</u>

### NOTE 11—SUBSEQUENT EVENTS

On April 7, 2021, the County Commission committed to up to \$410,000 for airport building maintenance and capital improvements in 2021 and 2022 at the City-County Airport. In addition, the County also 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.

On March 10, 2021, Congress approved legislation for the American Rescue Plan Act of 2021 (ARPA), which was signed by the President. ARPA is a \$1.9 trillion economic stimulus plan, which includes \$65.1 billion in direct aid to every county in the United States. Estimates of the federal assistance to be received by Harvey County have been over \$6 million; however, these estimates are not official and may be subject to change.

HARVEY COUNTY, KANSAS  
SUMMARY OF EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)  
For Year Ended December 31, 2020

Schedule 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credit	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
<b>GOVERNMENTAL TYPE FUNDS</b>					
General Fund	\$ 18,435,021	\$ -	\$ 18,435,021	\$ 16,414,248	\$ (2,020,773)
Special Purpose Funds					
Road and Bridge	4,509,005	-	4,509,005	4,320,650	(188,355)
Noxious Weed	190,644	-	190,644	173,648	(16,996)
Agriculture Extension Council	347,053	-	347,053	347,053	-
Elderly Services Program	300,186	-	300,186	284,434	(15,752)
Harvey County 9-1-1	212,568	-	212,568	135,562	(77,006)
Harvey County Transportation	218,015	-	218,015	176,169	(41,846)
Special Alcohol and Drug Program	9,000	-	9,000	5,000	(4,000)
Special Parks and Recreation	15,000	-	15,000	9,072	(5,928)
Diversion	44,684	-	44,684	40,980	(3,704)
Road Impact Fees	32,000	-	32,000	18,000	(14,000)
Bond and Interest Fund					
Bond and Interest	1,171,512	-	1,171,512	1,166,509	(5,003)
Business Fund					
Solid Waste	2,242,993	-	2,242,993	2,234,909	(8,084)

HARVEY COUNTY, KANSAS  
 GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2020

	Actual	Budget	Variance Over (Under)
			Schedule 2-1 Page 1 of 5
			Variance Over (Under)
<b>REVENUES AND OTHER SOURCES</b>			
<b>Taxes</b>			
Ad valorem property tax	\$ 8,747,358	\$ 8,657,586	\$ 89,772
Delinquent tax	138,625	164,342	(25,717)
Motor vehicle tax	999,275	952,215	47,060
Recreational vehicle tax	15,191	12,687	2,504
16/20M vehicle tax	10,279	10,375	(96)
Commercial motor vehicle fees	47,386	49,655	(2,269)
Watercraft tax	-	4,984	(4,984)
Neighborhood revitalization	(41,747)	(27,198)	(14,549)
Tax increment financing	-	(37,922)	37,922
Mineral production tax	1,405	1,662	(257)
Sales and consumers' tax	2,527,238	2,350,429	176,809
Interest and penalties	212,184	109,882	102,302
<b>Total taxes</b>	<u>12,657,194</u>	<u>12,248,697</u>	<u>408,497</u>
<b>Intergovernmental</b>			
Local alcoholic liquor tax	3,357	3,672	(315)
Federal and State assistance	37,227	31,454	5,773
Indigent defense reimbursement	2,295	4,216	(1,921)
<b>Total intergovernmental</b>	<u>42,879</u>	<u>39,342</u>	<u>3,537</u>
<b>Charges for services</b>			
Special police services	36,995	45,225	(8,230)
Correction fees	943,815	999,160	(55,345)
Public health fees	131,461	121,594	9,867
Park fees and sales	238,142	211,508	26,634
Other charges	34,302	35,164	(862)
<b>Total charges for services</b>	<u>1,384,715</u>	<u>1,412,651</u>	<u>(27,936)</u>
<b>Use of money and property</b>			
Rents and sale of crops	75,817	43,809	32,008
Interest	168,685	395,856	(227,171)
<b>Total use of money and property</b>	<u>244,502</u>	<u>439,665</u>	<u>(195,163)</u>
<b>Licenses, fees, and permits</b>			
Recording fees	333,528	234,891	98,637
Court costs/fees/charges	28,610	37,022	(8,412)
Bookings	18,443	29,896	(11,453)
Drivers license renewal fees	35,265	43,205	(7,940)
Alarm fees	36,746	41,000	(4,254)
Other fees and licenses	62,895	58,256	4,639
<b>Total licenses, fees, and permits</b>	<u>515,487</u>	<u>444,270</u>	<u>71,217</u>
<b>Reimbursements</b>	2,343,406	44,012	2,299,394
<b>Other</b>	31,108	40,456	(9,348)
<b>Transfers in - Vehicle Fund</b>	258,590	251,008	7,582
	<u>2,633,104</u>	<u>335,476</u>	<u>2,297,628</u>
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<u>17,477,881</u>	<u>\$ 14,920,101</u>	<u>\$ 2,557,780</u>

## HARVEY COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2020

	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	\$ 138,447	\$ 135,142	\$ 3,305
Contractual services	384	3,235	(2,851)
Commodities	-	15	(15)
Total County Commission	<u>138,831</u>	<u>138,392</u>	<u>439</u>
County Clerk			
Personal services	282,702	276,857	5,845
Contractual services	5,603	6,800	(1,197)
Commodities	856	700	156
Total County Clerk	<u>289,161</u>	<u>284,357</u>	<u>4,804</u>
County Treasurer			
Personal services	576,092	632,752	(56,660)
Contractual services	13,630	42,525	(28,895)
Commodities	2,169	2,675	(506)
Capital outlay	44	-	44
Total County Treasurer	<u>591,935</u>	<u>677,952</u>	<u>(86,017)</u>
Register of Deeds			
Personal services	154,740	168,915	(14,175)
Contractual services	1,506	6,475	(4,969)
Commodities	1,197	1,500	(303)
Total Register of Deeds	<u>157,443</u>	<u>176,890</u>	<u>(19,447)</u>
District Court			
Contractual services	49,495	76,750	(27,255)
Commodities	19,867	17,150	2,717
Capital outlay	31,872	26,900	4,972
Transfer out - Equipment Reserve Fund	3,600	-	3,600
Total District Court	<u>104,834</u>	<u>120,800</u>	<u>(15,966)</u>
Indigent defense	<u>160,000</u>	<u>160,000</u>	<u>-</u>
Courthouse General			
Personal services	274,161	340,645	(66,484)
Contractual services	784,230	719,127	65,103
Commodities	45,201	23,575	21,626
Capital outlay	75,074	137,500	(62,426)
Total Courthouse General	<u>1,178,666</u>	<u>1,220,847</u>	<u>(42,181)</u>
Administration			
Personal services	654,691	624,445	30,246
Contractual services	10,979	27,418	(16,439)
Commodities	1,190	1,245	(55)
Capital outlay	3,073	3,200	(127)
Total Administration	<u>669,933</u>	<u>656,308</u>	<u>13,625</u>



## HARVEY COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2020

Schedule 2-1  
Page 3 of 5

	Actual	Budget	Variance Over (Under)
EXPENDITURES AND OTHER USES (CONTINUED)			
GENERAL GOVERNMENT (CONTINUED)			
Planning and Zoning			
Personal services	\$ 119,277	\$ 131,000	\$ (11,723)
Contractual services	4,687	10,750	(6,063)
Commodities	758	1,550	(792)
Capital outlay	-	400	(400)
Total Planning and Zoning	<u>124,722</u>	<u>143,700</u>	<u>(18,978)</u>
Information Technology			
Personal services	86,638	93,905	(7,267)
Contractual services	322,530	360,555	(38,025)
Commodities	2,322	2,500	(178)
Capital outlay	17,892	53,000	(35,108)
Transfer out - Equipment Reserve Fund	38,700	3,700	35,000
Total Information Technology	<u>468,082</u>	<u>513,660</u>	<u>(45,578)</u>
County Appraiser			
Personal services	493,401	560,391	(66,990)
Contractual services	59,059	71,571	(12,512)
Commodities	1,206	3,000	(1,794)
Capital outlay	9,186	18,700	(9,514)
Total County Appraiser	<u>562,852</u>	<u>653,662</u>	<u>(90,810)</u>
County Attorney			
Personal services	739,571	773,406	(33,835)
Contractual services	12,803	27,600	(14,797)
Commodities	5,523	6,350	(827)
Capital outlay	15,480	16,400	(920)
Total County Attorney	<u>773,377</u>	<u>823,756</u>	<u>(50,379)</u>
Sheriff			
Personal services	1,988,741	2,044,202	(55,461)
Contractual services	109,606	110,980	(1,374)
Commodities	81,867	111,847	(29,980)
Capital outlay	51,071	56,420	(5,349)
Transfer out - Equipment Reserve Fund	170,000	170,000	-
Total Sheriff	<u>2,401,285</u>	<u>2,493,449</u>	<u>(92,164)</u>
Correctional Services			
Personal services	1,462,893	1,546,898	(84,005)
Contractual services	721,008	737,550	(16,542)
Commodities	18,595	32,140	(13,545)
Capital outlay	448	-	448
Transfers out:			
Equipment Reserve Fund	29,000	29,000	-
Capital Improvement Fund	236,475	135,000	101,475
Juvenile detention reimbursement	(1,920)	(2,300)	380
Total Correctional Services	<u>2,466,499</u>	<u>2,478,288</u>	<u>(11,789)</u>
Emergency Management			
Personal services	184,362	182,418	1,944
Contractual services	4,671	6,413	(1,742)
Commodities	2,026	3,750	(1,724)
Capital outlay	800	1,350	(550)
Total Emergency Management	<u>191,859</u>	<u>193,931</u>	<u>(2,072)</u>

## HARVEY COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2020

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Schedule 2-1 Page 4 of 5			
Variance Over (Under)			
EXPENDITURES AND OTHER USES (CONTINUED)			
GENERAL GOVERNMENT (CONTINUED)			
Communications Center			
Personal services	\$ 1,085,576	\$ 1,157,494	\$ (71,918)
Contractual services	156,556	197,451	(40,895)
Commodities	8,265	8,300	(35)
Capital outlay	1,752	3,000	(1,248)
Total Communications Center	<u>1,252,149</u>	<u>1,366,245</u>	<u>(114,096)</u>
District Coroner			
Personal services	62,826	64,094	(1,268)
Contractual services	131,712	154,175	(22,463)
Commodities	1,457	500	957
McPherson County payment	(49,362)	(55,000)	5,638
Total District Coroner	<u>146,633</u>	<u>163,769</u>	<u>(17,136)</u>
Election			
Personal services	19,836	21,300	(1,464)
Contractual services	34,426	40,000	(5,574)
Commodities	68,448	6,000	62,448
Capital outlay	2,781	-	2,781
Transfer out - Equipment Reserve Fund	11,100	11,100	-
Total Election	<u>136,591</u>	<u>78,400</u>	<u>58,191</u>
Public Health			
Personal services	409,265	349,398	59,867
Contractual services	100,037	106,584	(6,547)
Commodities	67,476	66,630	846
Capital outlay	7,668	9,500	(1,832)
Total Public Health	<u>584,446</u>	<u>532,112</u>	<u>52,334</u>
Parks			
Personal services	414,364	415,905	(1,541)
Contractual services	172,044	169,325	2,719
Commodities	41,930	46,747	(4,817)
Capital outlay	44,390	120,000	(75,610)
Park shop other	(7,938)	(6,200)	(1,738)
Transfers out:			
Equipment Reserve Fund	17,000	-	17,000
Capital Improvement Fund	68,000	-	68,000
Total Parks	<u>749,790</u>	<u>745,777</u>	<u>4,013</u>
Economic Development			
Economic Development Council	115,000	115,000	-
Economic development reserve	-	40,000	(40,000)
Total Economic Development	<u>115,000</u>	<u>155,000</u>	<u>(40,000)</u>

## HARVEY COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2020

Schedule 2-1  
Page 5 of 5

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
EXPENDITURES AND OTHER USES (CONTINUED)			
GENERAL GOVERNMENT (CONTINUED)			
Appropriations and other			
Ambulance	\$ 786,844	\$ 786,844	\$ -
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	43,000	43,750	(750)
Airport	90,000	90,000	-
City of Newton golf course housing tax	112,911	112,686	225
CDDO	102,500	102,500	-
Mental health	151,200	151,200	-
Conservation District	20,000	20,000	-
Stabilization	647,139	2,970,000	(2,322,861)
Total appropriations and other	<u>2,035,094</u>	<u>4,358,480</u>	<u>(2,323,386)</u>
Transfers to other funds			
Harvey County Transportation Fund	33,400	33,400	-
Health Department Grant Fund	107,166	106,846	320
Capital Improvement Fund	949,500	159,000	790,500
Equipment Reserve Fund	25,000	-	25,000
Total transfers to other funds	<u>1,115,066</u>	<u>299,246</u>	<u>815,820</u>
TOTAL EXPENDITURES	<u>16,414,248</u>	<u>\$ 18,435,021</u>	<u>\$ (2,020,773)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	1,063,633		
UNENCUMBERED CASH, BEGINNING	<u>4,664,747</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 5,728,380</u>		

HARVEY COUNTY, KANSAS  
ROAD AND BRIDGE FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)  
For Year Ended December 31, 2020

	<u>Actual</u>	<u>Budget</u>	Schedule 2-2 Variance Over (Under)
<b>RECEIPTS</b>			
Taxes			
Ad valorem property tax	\$ 2,917,344	\$ 2,887,513	\$ 29,831
Delinquent tax	46,493	37,142	9,351
Motor vehicle tax	344,395	329,277	15,118
Recreational vehicle tax	5,235	4,372	863
16/20M vehicle tax	3,473	3,575	(102)
Commercial motor vehicle fees	16,331	17,114	(783)
Watercraft tax	-	1,717	(1,717)
Neighborhood revitalization	(13,244)	(9,374)	(3,870)
Tax increment financing	-	(13,069)	13,069
Motor fuel tax	844,732	889,930	(45,198)
Charges for services and other reimbursements	111,181	20,334	90,847
Miscellaneous	1,440	8,795	(7,355)
	<u>4,277,380</u>	<u>\$ 4,177,326</u>	<u>\$ 100,054</u>
<b>EXPENDITURES</b>			
Highways and streets			
Personal services	919,624	\$ 993,181	\$ (73,557)
Contractual services	271,202	227,533	43,669
Commodities	404,429	335,691	68,738
Capital outlay	2,560,395	2,952,600	(392,205)
Transfer to - Special Highway Improvement Fund	165,000	-	165,000
	<u>4,320,650</u>	<u>\$ 4,509,005</u>	<u>\$ (188,355)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(43,270)		
UNENCUMBERED CASH, BEGINNING	<u>671,930</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 628,660</u>		

## HARVEY COUNTY, KANSAS

NOXIOUS WEED FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2020

	<u>Actual</u>	<u>Budget</u>	Schedule 2-3 Variance Over (Under)
<b>RECEIPTS</b>			
Taxes			
Ad valorem property tax	\$ 133,973	\$ 132,601	\$ 1,372
Delinquent tax	2,294	1,903	391
Motor vehicle tax	19,549	18,666	883
Recreational vehicle tax	297	248	49
16/20M vehicle tax	142	203	(61)
Commercial motor vehicle fees	927	971	(44)
Watercraft tax	-	97	(97)
Neighborhood revitalization	(686)	(532)	(154)
Tax increment financing	-	(742)	742
Reimbursement			
Chemical sales	17,374	14,102	3,272
Spraying	7,478	9,213	(1,735)
Other reimbursements	9	-	9
<b>TOTAL RECEIPTS</b>	<u>181,357</u>	<u>\$ 176,730</u>	<u>\$ 4,627</u>
<b>EXPENDITURES</b>			
Personal services	134,051	\$ 137,677	\$ (3,626)
Contractual services	11,310	14,967	(3,657)
Commodities	24,206	33,550	(9,344)
Capital outlay	4,081	4,450	(369)
<b>TOTAL EXPENDITURES</b>	<u>173,648</u>	<u>\$ 190,644</u>	<u>\$ (16,996)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	7,709		
UNENCUMBERED CASH, BEGINNING	<u>23,160</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 30,869</u>		

HARVEY COUNTY, KANSAS  
 AGRICULTURE EXTENSION COUNCIL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2020

	<u>Actual</u>	<u>Budget</u>	Schedule 2-4 Variance Over (Under)
<b>RECEIPTS</b>			
Taxes			
Ad valorem property tax	\$ 293,891	\$ 290,825	\$ 3,066
Delinquent tax	5,139	4,709	430
Motor vehicle tax	37,199	35,550	1,649
Recreational vehicle tax	566	472	94
16/20M vehicle tax	378	386	(8)
Commercial motor vehicle fees	1,764	1,848	(84)
Watercraft tax	-	185	(185)
Neighborhood revitalization	(1,398)	(1,012)	(386)
Tax increment financing	-	(1,412)	1,412
	<u>337,539</u>	<u>\$ 331,551</u>	<u>\$ 5,988</u>
<b>TOTAL RECEIPTS</b>			
<b>EXPENDITURES</b>			
Conservation and environmental protection Appropriation	<u>347,053</u>	<u>\$ 347,053</u>	<u>\$ -</u>
	<u>347,053</u>	<u>\$ 347,053</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	(9,514)		
<b>UNENCUMBERED CASH, BEGINNING</b>	<u>34,265</u>		
<b>UNENCUMBERED CASH, ENDING</b>	<u>\$ 24,751</u>		

HARVEY COUNTY, KANSAS  
 ELDERLY SERVICES PROGRAM FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2020

	<u>Actual</u>	<u>Budget</u>	Schedule 2-5 Variance Over (Under)
<b>RECEIPTS</b>			
Taxes			
Ad valorem property tax	\$ 227,102	\$ 224,741	\$ 2,361
Delinquent tax	3,406	2,870	536
Motor vehicle tax	25,140	24,025	1,115
Recreational vehicle tax	382	319	63
16/20M vehicle tax	240	261	(21)
Commercial motor vehicle fees	1,192	1,249	(57)
Watercraft tax	-	125	(125)
Neighborhood revitalization	(1,058)	(684)	(374)
Tax increment financing	-	(954)	954
Federal and State assistance	47,048	38,560	8,488
Other	75	-	75
	<u>303,527</u>	<u>\$ 290,512</u>	<u>\$ 13,015</u>
<b>EXPENDITURES</b>			
Elderly services coordinator			
Personal services	136,231	\$ 143,237	\$ (7,006)
Contractual services	16,613	2,931	13,682
Commodities	222	600	(378)
Appropriations to senior centers	94,700	116,750	(22,050)
Transfer to - Harvey County Transportation Fund	9,500	9,500	-
	<u>257,266</u>	<u>273,018</u>	<u>(15,752)</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>284,434</u>	<u>\$ 300,186</u>	<u>\$ (15,752)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	19,093		
UNENCUMBERED CASH, BEGINNING	<u>34,757</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 53,850</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, 2020

	<u>Actual</u>	<u>Budget</u>	Schedule 2-6 Variance Over (Under)
RECEIPTS			
Telephone user fees	\$ 239,164	\$ 242,736	\$ (3,572)
Interest	1,997	-	1,997
	<u>241,161</u>	<u>\$ 242,736</u>	<u>\$ (1,575)</u>
TOTAL RECEIPTS			
EXPENDITURES			
General government			
Contractual services	127,053	\$ 177,720	\$ (50,667)
Capital outlay	8,509	34,848	(26,339)
	<u>135,562</u>	<u>\$ 212,568</u>	<u>\$ (77,006)</u>
TOTAL EXPENDITURES			
RECEIPTS OVER (UNDER) EXPENDITURES	105,599		
UNENCUMBERED CASH, BEGINNING	<u>348,413</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 454,012</u>		



## HARVEY COUNTY, KANSAS

HARVEY COUNTY TRANSPORTATION FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2020

	<u>Actual</u>	<u>Budget</u>	Schedule 2-7 Variance Over (Under)
<b>RECEIPTS</b>			
Federal and State assistance	\$ 141,860	\$ 100,375	\$ 41,485
Rider donations	25,715	36,131	(10,416)
Other	3,900	-	3,900
Transfer from:			
General Fund	33,400	33,400	-
Elderly Services Fund	9,500	9,500	-
<b>TOTAL RECEIPTS</b>	<u>214,375</u>	<u>\$ 179,406</u>	<u>\$ 34,969</u>
<b>EXPENDITURES</b>			
Health and welfare			
Personal services	131,401	\$ 155,415	\$ (24,014)
Contractual services	33,979	43,200	(9,221)
Commodities	9,139	18,200	(9,061)
Capital outlay	1,650	1,200	450
<b>TOTAL EXPENDITURES</b>	<u>176,169</u>	<u>\$ 218,015</u>	<u>\$ (41,846)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	38,206		
<b>UNENCUMBERED CASH, BEGINNING</b>	<u>144,296</u>		
<b>UNENCUMBERED CASH, ENDING</b>	<u>\$ 182,502</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, 2020

	<u>Actual</u>	<u>Budget</u>	Schedule 2-8 Variance Over (Under)
RECEIPTS			
Private club liquor tax	\$ 3,357	<u>\$ 3,672</u>	<u>\$ (315)</u>
EXPENDITURES			
Health and welfare			
Contractual services	<u>5,000</u>	<u>\$ 9,000</u>	<u>\$ (4,000)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(1,643)		
UNENCUMBERED CASH, BEGINNING	<u>5,726</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 4,083</u>		

HARVEY COUNTY, KANSAS  
 SPECIAL PARKS AND RECREATION FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2020

	<u>Actual</u>	<u>Budget</u>	Schedule 2-9 Variance Over (Under)
RECEIPTS			
Private club liquor tax	\$ 3,357	<u>\$ 3,672</u>	<u>\$ (315)</u>
EXPENDITURES			
Culture and recreation			
Contractual services	<u>9,072</u>	<u>\$ 15,000</u>	<u>\$ (5,928)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(5,715)		
UNENCUMBERED CASH, BEGINNING	<u>17,774</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 12,059</u>		

HARVEY COUNTY, KANSAS  
 DIVERSION FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2020

	<u>Actual</u>	<u>Budget</u>	Schedule 2-10 Variance Over (Under)
RECEIPTS			
Diversion fees	\$ 26,825	<u>\$ 30,425</u>	<u>\$ (3,600)</u>
EXPENDITURES			
General government			
Personal services	33,727	\$ 35,034	\$ (1,307)
Contractual services	-	1,650	(1,650)
Commodities	500	500	-
Capital outlay	<u>6,753</u>	<u>7,500</u>	<u>(747)</u>
TOTAL EXPENDITURES	<u>40,980</u>	<u>\$ 44,684</u>	<u>\$ (3,704)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(14,155)		
UNENCUMBERED CASH, BEGINNING	<u>21,038</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 6,883</u>		

HARVEY COUNTY, KANSAS  
ROAD IMPACT FEES FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)  
For Year Ended December 31, 2020

	Actual	Budget	Schedule 2-11 Variance Over (Under)
	<u>          </u>	<u>          </u>	<u>          </u>
RECEIPTS			
Licenses, fees, and permits	\$ 22,000	\$ 10,000	\$ 12,000
Interest	<u>88</u>	<u>-</u>	<u>88</u>
TOTAL RECEIPTS	22,088	<u>\$ 10,000</u>	<u>\$ 12,088</u>
EXPENDITURES			
Highways and streets			
Road improvements	<u>18,000</u>	<u>\$ 32,000</u>	<u>\$ (14,000)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	4,088		
UNENCUMBERED CASH, BEGINNING	<u>15,418</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 19,506</u>		

HARVEY COUNTY, KANSAS  
NONBUDGETED SPECIAL PURPOSE FUNDS  
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
For Year Ended December 31, 2020

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	\$ 48,782	\$ 12,196	\$ 12,196	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,369
Charges for services	-	-	-	-	-	-	-	-	-	-
Grants and donations	-	-	-	-	11,370	-	-	-	-	-
Forfeitures	-	-	-	-	-	-	-	16,583	4,833	-
Rental payments	-	-	-	-	-	-	-	-	-	-
Reimbursements and other	-	-	-	168,280	-	-	5,000	-	-	-
Transfers	-	-	-	165,000	-	294,400	1,739,975	-	-	-
<b>TOTAL RECEIPTS</b>	<b>48,782</b>	<b>12,196</b>	<b>12,196</b>	<b>333,280</b>	<b>11,370</b>	<b>294,400</b>	<b>1,744,975</b>	<b>16,583</b>	<b>4,833</b>	<b>3,369</b>
EXPENDITURES										
Personal services	17,033	-	-	-	-	-	-	-	-	-
Contractual services	2,716	270	-	184,051	-	-	34,250	13,735	2,356	1,684
Commodities	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	3,461	1,784	-	-	352,625	1,099,395	-	-	-
Grants and reimbursements	-	-	-	-	-	-	-	-	-	-
Highway and bridges	-	-	-	1,114,759	-	-	-	-	-	-
Debt service										
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>19,749</b>	<b>3,731</b>	<b>1,784</b>	<b>1,298,810</b>	<b>-</b>	<b>352,625</b>	<b>1,133,645</b>	<b>13,735</b>	<b>2,356</b>	<b>1,684</b>
RECEIPTS OVER (UNDER) EXPENDITURES	29,033	8,465	10,412	(965,530)	11,370	(58,225)	611,330	2,848	2,477	1,685
UNENCUMBERED CASH, BEGINNING	98,321	25,776	11,658	2,036,348	17,692	610,072	2,572,764	7,214	9,462	2,117
UNENCUMBERED CASH, ENDING	<u>\$ 127,354</u>	<u>\$ 34,241</u>	<u>\$ 22,070</u>	<u>\$ 1,070,818</u>	<u>\$ 29,062</u>	<u>\$ 551,847</u>	<u>\$ 3,184,094</u>	<u>\$ 10,062</u>	<u>\$ 11,939</u>	<u>\$ 3,802</u>

HARVEY COUNTY, KANSAS  
 NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2020

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	CARES Act	Harvey County Public Building Commission
<b>RECEIPTS</b>												
Fees	\$ -	\$ -	\$ -	\$ -	\$ 6,340	\$ -	\$ -	\$ -	\$ 160	\$ 268,243	\$ -	\$ -
Charges for services	-	-	-	-	-	-	-	-	-	-	6,988,960	-
Grants and donations	-	-	-	-	-	-	-	34,392	629,983	-	-	-
Forfeitures	-	-	-	-	-	16,855	-	-	-	-	-	-
Rental payments	-	-	-	-	-	-	-	-	-	-	-	820,925
Reimbursements and other	-	-	-	-	-	-	88,559	8,333	13,438	32	-	-
Transfers	-	-	-	-	-	-	-	27,168	107,166	-	-	-
<b>TOTAL RECEIPTS</b>	-	-	-	-	6,340	16,855	88,559	69,893	750,747	268,275	6,988,960	820,925
<b>EXPENDITURES</b>												
Personal services	-	-	-	-	-	-	-	52,893	479,782	-	-	-
Contractual services	-	-	-	-	4,337	7,218	59,746	18,615	189,086	2,325	-	-
Commodities	-	-	-	-	7,709	-	46,138	6,506	16,452	3,701	-	-
Capital outlay	-	-	-	-	2,073	14,074	-	-	662	344	-	-
Grants and reimbursements	-	-	-	-	-	-	-	-	-	-	6,988,960	-
Highway and bridges	-	-	-	-	-	-	-	-	-	-	-	-
Debt service												
Principal	-	-	-	-	-	-	-	-	-	-	-	609,000
Interest	-	-	-	-	-	-	-	-	-	-	-	211,925
Transfers	-	-	-	-	-	-	-	-	-	258,590	-	-
<b>TOTAL EXPENDITURES</b>	-	-	-	-	14,119	21,292	105,884	78,014	685,982	264,960	6,988,960	820,925
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	-	-	-	-	(7,779)	(4,437)	(17,325)	(8,121)	64,765	3,315	-	-
<b>UNENCUMBERED CASH, BEGINNING</b>	289	1,299	232	1,828	20,676	21,789	54,254	19,091	148,719	258,521	-	-
<b>UNENCUMBERED CASH, ENDING</b>	<u>\$ 289</u>	<u>\$ 1,299</u>	<u>\$ 232</u>	<u>\$ 1,828</u>	<u>\$ 12,897</u>	<u>\$ 17,352</u>	<u>\$ 36,929</u>	<u>\$ 10,970</u>	<u>\$ 213,484</u>	<u>\$ 261,836</u>	<u>\$ -</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, 2020

	<u>Actual</u>	<u>Budget</u>	Schedule 2-13 Variance Over (Under)
<b>RECEIPTS</b>			
Taxes			
Ad valorem property tax	\$ 910,353	\$ 901,178	\$ 9,175
Delinquent tax	16,411	23,344	(6,933)
Motor vehicle tax	119,195	113,996	5,199
Recreational vehicle tax	1,812	1,513	299
16/20M vehicle tax	1,235	1,237	(2)
Commercial motor vehicle fees	5,652	5,923	(271)
Watercraft tax	-	594	(594)
Neighborhood revitalization	(4,262)	(3,244)	(1,018)
Tax increment financing	-	(4,523)	4,523
Special assessments	69,153	65,813	3,340
<b>TOTAL RECEIPTS</b>	<u>1,119,549</u>	<u>\$ 1,105,831</u>	<u>\$ 13,718</u>
<b>EXPENDITURES</b>			
Debt service			
Principal	895,708	\$ 895,709	\$ (1)
Interest	270,801	270,803	(2)
Miscellaneous	-	5,000	(5,000)
<b>TOTAL EXPENDITURES</b>	<u>1,166,509</u>	<u>\$ 1,171,512</u>	<u>\$ (5,003)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	(46,960)		
<b>UNENCUMBERED CASH, BEGINNING</b>	<u>120,345</u>		
<b>UNENCUMBERED CASH, ENDING</b>	<u>\$ 73,385</u>		



## HARVEY COUNTY, KANSAS

SOLID WASTE FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2020

	Actual	Budget	Schedule 2-14 Variance Over (Under)
	<u>          </u>	<u>          </u>	<u>          </u>
RECEIPTS			
Tipping fees	\$ 747,354	\$ 772,688	\$ (25,334)
Brush and limb fees	331,771	349,749	(17,978)
Solid waste fees	974,257	945,147	29,110
Recycling	18,093	35,163	(17,070)
Other	197,113	29,205	167,908
	<u>2,268,588</u>	<u>\$ 2,131,952</u>	<u>\$ 136,636</u>
TOTAL RECEIPTS			
EXPENDITURES			
Sanitation			
Closure and postclosure costs	37,822	\$ 15,324	\$ 22,498
Construction and demolition	378,130	391,376	(13,246)
Composting	3,517	10,189	(6,672)
Municipal solid waste program	1,300,158	1,326,431	(26,273)
Recycling	29,282	49,673	(20,391)
Total sanitation	1,748,909	1,792,993	(44,084)
Transfers out - Capital Improvement Fund	486,000	450,000	36,000
	<u>2,234,909</u>	<u>\$ 2,242,993</u>	<u>\$ (8,084)</u>
TOTAL EXPENDITURES			
RECEIPTS OVER (UNDER) EXPENDITURES	33,679		
UNENCUMBERED CASH, BEGINNING	<u>1,306,285</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 1,339,964</u>		

## HARVEY COUNTY, KANSAS

 AGENCY FUNDS  
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS  
 For Year Ended December 31, 2020

Schedule 3

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>DISTRIBUTABLE FUNDS</b>				
Current tax	\$ 28,550,383	\$ 47,473,933	\$ 48,852,787	\$ 27,171,529
Escrowed tax	24,401	-	7,881	16,520
Delinquent tax	9,411	24,440	24,916	8,935
Motor vehicle tax	209,642	4,955,705	4,954,276	211,071
Recreational vehicle tax	1,958	70,889	70,646	2,201
Redemptions	330,302	865,467	803,279	392,490
Escape tax	2,703	-	2,703	-
County and township gas tax	-	945,754	945,754	-
Mineral production tax	-	2,811	2,811	-
Neighborhood revitalization	-	243,163	237,772	5,391
Tax increment financing	-	122,114	122,114	-
Rural housing improvement districts	-	80,639	80,639	-
<b>TOTAL DISTRIBUTABLE FUNDS</b>	<b>29,128,800</b>	<b>54,784,915</b>	<b>56,105,578</b>	<b>27,808,137</b>
<b>STATE FUNDS</b>				
State educational building tax	-	358,460	358,460	-
State institutional building tax	-	179,230	179,230	-
Drivers licenses - State	3,029	135,143	135,748	2,424
Motor vehicle				
Registration	812	1,833,101	1,831,861	2,052
CMV	825	692,767	691,067	2,525
Sales tax	101,455	1,610,877	1,579,987	132,345
Heritage trust fund	4,373	24,391	21,572	7,192
<b>TOTAL STATE FUNDS</b>	<b>110,494</b>	<b>4,833,969</b>	<b>4,797,925</b>	<b>146,538</b>
<b>SUBDIVISION FUNDS</b>				
Cities	1,450	15,004,496	15,045,065	(39,119)
Regional library	-	177,278	177,278	-
School districts	-	20,113,040	20,152,664	(39,624)
Townships	-	1,922,178	1,922,178	-
Equus Bed	-	185,464	185,464	-
Fire districts	836	461,499	461,438	897
Prairie Lawn Cemetery	-	4,830	4,830	-
Drainage districts	-	100,652	100,652	-
Watershed districts	-	146,546	146,546	-
<b>TOTAL SUBDIVISION FUNDS</b>	<b>2,286</b>	<b>38,115,983</b>	<b>38,196,115</b>	<b>(77,846)</b>
<b>OTHER AGENCY FUNDS</b>				
Emergency Shelter Grant	-	66,481	66,481	-
Insufficient checks	(15,824)	39,282	37,809	(14,351)
Long and short	22	6,725	6,481	266
Cost of Issuance	-	48,400	30,518	17,882
Drug Task Force	1,644	3,065	2,351	2,358
Detention Center - Inmate Trust	8,322	272,002	258,819	21,505
Register of Deeds	29,769	439,853	431,182	38,440
Clerk of the District Court	114,924	1,421,824	1,470,728	66,020
Law Library	78,511	45,589	41,764	82,336
<b>TOTAL OTHER AGENCY FUNDS</b>	<b>217,368</b>	<b>2,343,221</b>	<b>2,346,133</b>	<b>214,456</b>
<b>TOTAL AGENCY FUNDS</b>	<b>\$ 29,458,948</b>	<b>\$ 100,078,088</b>	<b>\$ 101,445,751</b>	<b>\$ 28,091,285</b>

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the Kansas Municipal Audit and Accounting Guide, the 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, 2020, and the related notes to the financial statement, which comprise the County's basic financial statement, and have issued our report thereon dated April 30, 2021, which was modified because the financial statement is prepared on the regulatory basis of accounting.

Internal Control Over Financial Reporting

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

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

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

### Compliance and Other Matters

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

### Other Reports

We noted certain items that we reported to management of the County in a separate letter dated April 30, 2021.

### Purpose of this Report

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



Certified Public Accountants

Hutchinson, Kansas  
April 30, 2021

## HARVEY COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2020

Programs	Federal CFDA Number	Grant I.D. Number	Passed through to Subrecipients	Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
State of Kansas pass-through programs				
<u>Kansas Department of Health and Environment</u>				
Special Supplemental Nutrition Programs for Women, Infants, and Children	10.557	202020W100343	\$	\$ 148,034
Special Supplemental Nutrition Programs for Women, Infants, and Children	10.557	202121W100343		51,931
TOTAL U.S. DEPARTMENT OF AGRICULTURE				199,965
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
State of Kansas pass-through programs				
<u>Kansas Housing Resource Corporation</u>				
Emergency Solutions Grant	14.231	ESG-FFY2019	27,190	27,190
Emergency Solutions Grant	14.231	ESG-CV11-FFY2020	30,876	30,876
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				58,066
U.S. DEPARTMENT OF TRANSPORTATION				
Other pass-through programs				
<u>Central Plains Coordinating Transit District, Inc.</u>				
Formula Grants for Rural Areas and Tribal Transit Program	20.509	PT-0799-40		62,839
Formula Grants for Rural Areas and Tribal Transit Program	20.509	PT-1109-21		82,213
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				145,052
U.S. DEPARTMENT OF TREASURY				
State of Kansas pass-through programs				
<u>Kansas Governor's Office</u>				
COVID-19 - Coronavirus Relief Fund	21.019		3,294,289	6,988,960
<u>Kansas Department of Health and Environment</u>				
COVID-19 - Coronavirus Relief Fund	21.019	264SFC_CARES	115,950	142,900
<u>Kansas Division of Emergency Management</u>				
COVID-19 - Coronavirus Relief Fund	21.019	SLT0016		5,605
TOTAL U.S. DEPARTMENT OF TREASURY				7,137,465
ELECTION ASSISTANCE COMMISSION				
State of Kansas pass-through programs				
<u>Kansas Secretary of State Office</u>				
COVID-19 - Help America Vote Act Election Security Grants	90.404	KS2010CARES-01		31,728
TOTAL ELECTION ASSISTANCE COMMISSION				31,728
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
State of Kansas pass-through programs				
<u>Kansas Department of Health and Environment</u>				
CCDF Cluster / 477 Cluster:				
Child Care and Development Block Grant	93.575	2463450J		2,770
Total CCDF Cluster / 477 Cluster				2,770
Public Health Emergency Preparedness	93.069	NU90TP922049-02		21,582
Hospital Preparedness and Public Health Emergency Preparedness Aligned				
Cooperative Agreements	93.074	NU90TP921936-01-04		12,933
Injury Prevention and Control Research and State and Community Based Program:	93.136	NU17CE924998-01		19,000
Injury Prevention and Control Research and State and Community Based Program:	93.136	NU17CE924998-02		1,112
Immunization Cooperative Agreements	93.268	NH23IP922627-01		1,665
Immunization Cooperative Agreements	93.268	NH23IP922627-02		2,112
COVID-19 - Public Health Crisis Response	93.354	NU90TP22130-01		15,307
Preventative Services Block	93.991	NB01OT009253-01		10,002
Maternal and Child Health Services Block Grant	93.994	B04MC32543-01		14,447
Maternal and Child Health Services Block Grant	93.994	B04MC33839-01		7,816
Other pass-through programs:				
<u>Central Plains Area Agency on Aging</u>				
Special Programs for the Aging, Title III, Part B, Grants for				
Supportive Services and Senior Centers	93.044	20-02-2B		31,316
National Family Caregiver Support, Title III, Part E	93.052	20-02-2E		12,431
<u>Sumner County Health Department</u>				
Public Health Emergency Preparedness	93.069			5,989
Hospital Preparedness Program and Public Health Emergency Preparedness	93.074			
Aligned Cooperative Agreements				3,537
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				162,019
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				
Retired and Senior Volunteer Program	94.002			34,392
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				34,392
U.S. DEPARTMENT OF HOMELAND SECURITY				
State of Kansas pass-through programs				
<u>Kansas Division of Emergency Management</u>				
Emergency Management Performance Grant	97.042	EMK-2020-EP-00001		32,654
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				32,654
TOTAL			\$ 3,468,305	\$ 7,801,341

See accompanying notes to the schedule of expenditures of federal awards.

## HARVEY COUNTY, KANSAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For Year Ended December 31, 2020

Page 2 of 2

NOTE A—BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2020, and is presented on the regulatory basis of accounting in accordance with the Kansas Municipal Audit and Accounting Guide. Expenditures include disbursements, accounts payable, and encumbrances. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the cash and unencumbered cash balances and its receipts, expenditures, and budgetary results for the year then ended on the regulatory basis of accounting.

NOTE B—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the basis of accounting as described in note A. Such expenditures are recognized following the cost principles contained in OMB Uniform Guidance (2 CFR Part 200, Subpart E), wherein certain type of expenditures are not allowable or are limited as to reimbursement.

NOTE C—INDIRECT COSTS

The County did not elect to use the 10% de minimis cost rate.

NOTE D—FEDERAL AWARDS PASS-THROUGH TO SUBRECIPIENTS

The County provided federal awards to subrecipients as follows:

<u>Program Title</u>	<u>CFDA No.</u>	<u>Amount Provided</u>
Emergency Solutions Grant	14.231	<u>\$ 58,066</u>
Coronavirus Relief Funds	21.019	<u>\$ 3,410,239</u>

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE

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

Report on Compliance for Each Major Federal Program

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

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the term and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

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

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

Opinion on Each Major Federal Program

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

### Internal Control over Compliance

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

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

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

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



Certified Public Accountants

Hutchinson, Kansas  
April 30, 2021



HARVEY COUNTY, KANSAS  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 For Year Ended December 31, 2020

**SUMMARY OF AUDIT RESULTS**

1. The auditors' report expresses an unmodified opinion on the financial statement of the County, prepared on the regulatory basis of accounting in accordance with the cash basis and budget laws of the State of Kansas prescribed by the Kansas Municipal Audit and Accounting Guide described in Note 1—Summary of Significant Accounting Policies to the financial statement.
2. No significant deficiencies relating to the audit of the financial statement of the County are reported in the Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statement of the County, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies relating to the audit of major federal award programs are reported in the Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by Uniform Guidance.
5. The auditors' report on compliance for the major federal award programs for the County expressed an unmodified opinion.
6. There were no audit findings relative to the major federal award programs that are required to be reported in accordance with Section 2 CFR 200.516(a).
7. The programs tested as major programs include:

	<u>CFDA No.</u>
Coronavirus Relief Funds	21.019

8. The threshold for distinguishing between Type A and Type B programs was \$750,000.
9. The County was not determined to be a low-risk auditee.

**FINDINGS – FINANCIAL STATEMENT AUDIT**

There were no findings.

**FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT**

There were no findings.

HARVEY COUNTY, KANSAS  
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
For Year Ended December 31, 2020

There were no material audit findings for the year ended December 31, 2019, required to be reported under the Uniform Guidance.