

HARVEY COUNTY, KANSAS

DECEMBER 31, 2019



HARVEY COUNTY, KANSAS

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December 31, 2019

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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, 2019, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and KMAAG. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly in accordance with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2019, 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, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions permitted in KMAAG described in Note 1.

Supplementary Information

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



Certified Public Accountants

Hutchinson, Kansas
February 29, 2020

HARVEY COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2019

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Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS						
General Fund	\$ 4,901,253	\$ 15,002,035	\$ 15,238,541	\$ 4,664,747	\$ 654,920	\$ 5,319,667
Special Purpose Funds						
Road and Bridge	716,770	4,339,177	4,384,017	671,930	99,955	771,885
Noxious Weed	39,628	201,202	217,670	23,160	9,633	32,793
Agriculture Extension Council	27,782	346,625	340,142	34,265	-	34,265
Elderly Services Program	46,562	274,170	285,975	34,757	7,482	42,239
Harvey County 9-1-1	238,191	244,356	134,134	348,413	559	348,972
Harvey County Transportation	129,051	185,289	170,044	144,296	13,446	157,742
Special Alcohol and Drug Program	6,548	3,678	4,500	5,726	-	5,726
Special Parks and Recreation	14,096	3,678	-	17,774	-	17,774
Diversion	28,511	27,975	35,448	21,038	1,666	22,704
Road Impact Fees	21,380	14,459	20,421	15,418	-	15,418
Register of Deeds Technology	90,398	35,828	27,905	98,321	811	99,132
County Treasurer Technology	28,443	8,957	11,624	25,776	-	25,776
County Clerk Technology	6,209	8,957	3,508	11,658	(1,762)	9,896
Special Highway Improvement	1,598,395	493,354	55,401	2,036,348	-	2,036,348
Rhoades Foundation	2,423	90,000	74,731	17,692	356	18,048
Equipment Reserve	456,779	224,300	71,007	610,072	-	610,072
Capital Improvement	2,311,142	1,712,750	1,451,128	2,572,764	-	2,572,764
Special Law Enforcement	8,163	9,821	10,770	7,214	24	7,238
County Attorney Forfeiture	6,493	8,868	5,899	9,462	56	9,518
Prosecutor's Training and Assistance	1,436	3,674	2,993	2,117	-	2,117
Health and Wellness	3,629	-	3,340	289	6	295
West Park Jetty Grant	284	1,015	-	1,299	-	1,299
Sheriff Reserves	232	-	-	232	-	232
Oscar Task Force	1,828	-	-	1,828	-	1,828
Offender Registration	13,676	12,090	5,090	20,676	200	20,876
Sheriff Forfeiture	46,523	21,958	46,692	21,789	5,038	26,827
Prisoner Fund	33,538	152,251	131,535	54,254	3,658	57,912
RSVP Grant	29,986	61,896	72,791	19,091	3,663	22,754
Health Department Grant	206,675	495,266	553,222	148,719	23,457	172,176
Vehicle Fund	254,838	268,318	264,635	258,521	68	258,589
Harvey County Public Building Commission	-	787,711	787,711	-	-	-
Total Special Purpose Funds	6,369,609	10,037,623	9,172,333	7,234,899	168,316	7,403,215

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, 2019

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Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS (continued)						
Bond and Interest Fund						
Bond and Interest	\$ 107,319	\$ 1,179,994	\$ 1,166,968	\$ 120,345	\$ -	\$ 120,345
Business Fund						
Solid Waste	1,410,159	2,176,541	2,280,415	1,306,285	114,993	1,421,278
TOTAL REPORTING ENTITY (excluding Agency Funds)	<u>\$ 12,788,340</u>	<u>\$ 28,396,193</u>	<u>\$ 27,858,257</u>	<u>\$ 13,326,276</u>	<u>\$ 938,229</u>	<u>\$ 14,264,505</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, 2019

Page 3 of 3

COMPOSITION CASH

County Treasurer	
Cash and cash items	\$ 1,800
Checking accounts	26,314,191
Money Market accounts	12,665,008
Certificates of deposit	4,512,583
Kansas Municipal Investment Pool	<u>245,548</u>
Total County Treasurer	<u>43,739,130</u>
County Clerk	
Checking account - outstanding warrant checks	<u>(247,203)</u>
Detention Center	
Checking account	<u>8,322</u>
Register of Deeds	
Checking account	<u>29,769</u>
Clerk of the District Court	
Checking account	<u>114,924</u>
Law Library	
Checking account	48,689
Certificates of deposit	<u>29,822</u>
Total Law Library	<u>78,511</u>
TOTAL CASH	43,723,453
Less - Agency Funds (Schedule 3)	<u>(29,458,948)</u>
TOTAL REPORTING ENTITY	<u><u>\$ 14,264,505</u></u>

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

HARVEY COUNTY, KANSAS
 NOTES TO THE FINANCIAL STATEMENT
 December 31, 2019

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 2019:

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. For the year ended December 31, 2019, amended budgets were prepared for the Elderly Fund, the 911 Fund, and the Diversion Fund.

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 2019, 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, 2019.

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, 2019, the County's carrying amount of deposits was \$43,476,105 and the bank balance was \$43,759,194. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$17,810,807 was covered by FDIC insurance, including \$16,980,651 placed for deposit into CDARS and ICS accounts (reciprocal deposit programs), and \$25,948,387 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, 2019, the County had the following investments:

Investment Type	Carrying Value	Fair Value	Rating
Kansas Municipal Investment Pool	\$ 245,548	\$ 245,548	N/A

At December 31, 2019, the County had invested \$245,548 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 2009	3.25%-4.25%	12/01/09	\$ 918,500	11/01/25
Series 2011	3.00%-4.00%	05/11/11	3,335,000	11/01/31
Series 2012	2.00%-3.25%	09/01/12	300,000	11/01/22
Harvey County Public Building Commission				
Revenue Bonds				
Series 2013 refunding	1.25%-2.625%	03/01/13	750,000	08/01/21
Series 2014A	2.50%-4.40%	03/01/14	1,230,000	08/01/33
Series 2014B	2.275%	03/01/14	148,000	08/01/20
Series 2014C	2.00%-3.50%	09/01/14	3,565,000	08/01/29
Series 2015A	1.10%-1.90%	02/12/15	3,555,000	08/01/30
Capital Leases				
800 MHz subscriber equipment	3.23%	12/31/14	495,818	01/15/20

Changes in long-term debt of the County for the year ended December 31, 2019, were as follows:

Issue	Balance Beginning of Year	Additions	Payments and Other Reductions	Balance End of Year	Interest Paid
General obligation bonds					
Series 2009	\$ 515,000	\$ -	\$ 65,000	\$ 450,000	\$ 85,863
Series 2011	2,450,000	-	150,000	2,300,000	237,178
Series 2012	120,000	-	30,000	90,000	33,480
	3,085,000	-	245,000	2,840,000	356,521
Revenue Bonds					
Harvey County Public Building Commission					
Series 2013 refunding	290,000	-	95,000	195,000	7,138
Series 2014A	1,230,000	-	-	1,230,000	47,296
Series 2014B	76,000	-	37,000	39,000	2,090
Series 2014C	2,740,000	-	215,000	2,525,000	86,388
Series 2015A	2,980,000	-	215,000	2,765,000	82,800
	7,316,000	-	562,000	6,754,000	225,712
Capital Leases					
800 MHz subscriber equipment	208,109	-	102,401	105,708	6,722
Other Long-Term Debt					
Commitment for City of Newton bonds	530,792	-	131,176	399,616	13,000
	\$ 11,139,901	\$ -	\$ 1,040,577	\$ 10,099,324	\$ 601,955

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
2020	\$ 255,000	\$ 103,830
2021	260,000	95,385
2022	270,000	86,725
2023	245,000	77,470
2024	255,000	68,673
2025-2029	1,090,000	212,478
2030-2031	465,000	28,000
	\$ 2,840,000	\$ 672,561

Revenue Bonds	Principal	Interest
2020	\$ 609,000	\$ 211,925
2021	625,000	196,484
2022	540,000	180,546
2023	555,000	164,271
2024	565,000	147,381
2025-2029	3,140,000	456,159
2030-2033	720,000	56,658
	<u>\$ 6,754,000</u>	<u>\$ 1,413,424</u>

Capital Leases	Principal	Interest
2020	\$ 105,708	\$ 3,414
2021	-	-
2022	-	-
2023	-	-
2024	-	-
	<u>\$ 105,708</u>	<u>\$ 3,414</u>

Commitment for City of Newton Bonds	Principal	Interest
2020	\$ 78,122	\$ 13,127
2021	80,939	10,892
2022	10,307	9,067
2023	10,525	8,619
2024	11,335	8,160
2025-2029	40,660	35,242
2030-2034	58,830	28,481
2035-2038	108,898	10,891
	<u>\$ 399,616</u>	<u>\$ 124,479</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, 2019, included the following:

Purpose	Date Issued	Amount
Healthcare Facilities Refunding & Improvement Revenue Bonds, Series 2018	09/27/18	\$ 11,000,000
Kidron Bethel - Schowalter		

NOTE 5—INTERFUND TRANSFERS

A summary of operating interfund transfers is as follows:

From Fund	To Fund	Amount	Authority
General	Equipment Reserve	\$ 224,300	K.S.A. 19-119
General	Capital Improvement	1,107,500	K.S.A. 19-120
General	Harvey County Transportation	33,400	Grant match
General	Health Department Grant	59,257	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	598,000	K.S.A. 19-120
Road and Bridge	Special Highway Improvement	493,354	K.S.A. 68-590
Vehicle	General	255,287	K.S.A. 8-145

NOTE 6—DEFINED BENEFIT PENSION PLANS

Plan Description

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

Contributions

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009; KPERS 2 members were first employed in a covered position on or after July 1, 2009; and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law establishes the KPERS member-employee contribution rate at 6.00% of covered salary for KPERS 1, KPERS 2, or KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

Kansas law provides that employer contribution rates for KPERS 1, KPERS 2, KPERS 3, and KP&F be determined annually based on the results of an annual actuarial valuation. The actuarially determined employer contribution rate (excluding the contribution rate for the Death and Disability program) and the statutory contribution rate was 8.89% for KPERS and 22.13% for KP&F for the year ended December 31, 2019. Contributions to the pension plan from the County were \$625,353 for KPERS and \$291,201 for KP&F for the year ended December 31, 2019.

Net Pension Liability

At December 31, 2019, KPERS has determined the County's proportionate share of the collective net pension liability was \$4,645,900 for KPERS and \$2,373,271 for KP&F. The net pension liability was measured as of June 30, 2019, and the total pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The County's share of the allocation is based on the ratio of the County's employer contributions, relative to the total employer and nonemployer contributions for the plan groups the County participates in. Because the regulatory basis of accounting under KMAAG does not recognize long-term debt, this liability is not reported in the financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publically available on the website at www.kpers.org or can be obtained as described in the 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, 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, 2019, 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	\$ -	\$ 875,092	\$ 16,339	\$ 45,600	\$ 12,121	\$ 2,307
Estimated postclosure cost	<u>1,750,583</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 1,750,583</u>	<u>\$ 875,092</u>	<u>\$ 16,339</u>	<u>\$ 45,600</u>	<u>\$ 12,121</u>	<u>\$ 2,307</u>

Estimated total costs of closure and postclosure care are based on what it would cost to perform all closure and postclosure care in 2019. 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, 2019.

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, 2019, was \$491,129.

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, 2019, the County's share of tax rebates totaled \$47,938.

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	10,208
Project expenditures to-date	<u>(402,969)</u>
Estimated cost remaining	<u>\$ 614,791</u>

HARVEY COUNTY, KANSAS
SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2019

Funds	Certified Budget	Adjustment for Qualifying Budget Credit	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Schedule 1					
GOVERNMENTAL TYPE FUNDS					
General Fund	\$ 17,889,134	\$ -	\$ 17,889,134	\$ 15,238,541	\$ (2,650,593)
Special Purpose Funds					
Road and Bridge	4,392,863	-	4,392,863	4,384,017	(8,846)
Noxious Weed	225,368	-	225,368	217,670	(7,698)
Agriculture Extension Council	340,142	-	340,142	340,142	-
Elderly Services Program	292,104	-	292,104	285,975	(6,129)
Harvey County 9-1-1	157,760	-	157,760	134,134	(23,626)
Harvey County Transportation	202,340	-	202,340	170,044	(32,296)
Special Alcohol and Drug Program	4,500	-	4,500	4,500	-
Special Parks and Recreation	15,000	-	15,000	-	(15,000)
Diversion	42,025	-	42,025	35,448	(6,577)
Road Impact Fees	28,000	-	28,000	20,421	(7,579)
Bond and Interest Fund					
Bond and Interest	1,171,970	-	1,171,970	1,166,968	(5,002)
Business Fund					
Solid Waste	2,287,018	-	2,287,018	2,280,415	(6,603)

HARVEY COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Schedule 2-1 Page 1 of 5			
Variance Over (Under)			
REVENUES AND OTHER SOURCES			
Taxes			
Ad valorem property tax	\$ 8,193,663	\$ 8,086,158	\$ 107,505
Delinquent tax	111,632	109,903	1,729
Motor vehicle tax	974,878	941,407	33,471
Recreational vehicle tax	13,135	13,013	122
16/20M vehicle tax	10,423	10,204	219
Commercial motor vehicle fees	48,643	48,236	407
Watercraft tax	-	5,011	(5,011)
Neighborhood revitalization	(31,010)	(32,476)	1,466
Tax increment financing	(142)	(39,734)	39,592
Mineral production tax	1,684	1,639	45
Sales and consumers' tax	2,463,546	2,320,166	143,380
Interest and penalties	226,164	68,831	157,333
Total taxes	<u>12,012,616</u>	<u>11,532,358</u>	<u>480,258</u>
Intergovernmental			
Local alcoholic liquor tax	3,679	3,502	177
Federal and State assistance	43,354	31,454	11,900
Indigent defense reimbursement	5,205	4,816	389
Total intergovernmental	<u>52,238</u>	<u>39,772</u>	<u>12,466</u>
Charges for services			
Special police services	54,818	28,896	25,922
Correction fees	1,102,628	901,837	200,791
Public health fees	130,086	123,249	6,837
Park fees and sales	179,844	217,833	(37,989)
Other charges	31,791	32,576	(785)
Total charges for services	<u>1,499,167</u>	<u>1,304,391</u>	<u>194,776</u>
Use of money and property			
Rents and sale of crops	80,430	41,474	38,956
Interest	498,570	235,446	263,124
Total use of money and property	<u>579,000</u>	<u>276,920</u>	<u>302,080</u>
Licenses, fees, and permits			
Mortgage filing fees and registration	266,228	295,987	(29,759)
Court costs/fees/charges	40,476	34,991	5,485
Bookings	27,361	26,787	574
Drivers license renewal fees	43,680	38,274	5,406
Alarm fees	46,029	43,000	3,029
Other fees and licenses	44,642	45,834	(1,192)
Total licenses, fees, and permits	<u>468,416</u>	<u>484,873</u>	<u>(16,457)</u>
Reimbursements	110,662	26,233	84,429
Other	24,649	61,774	(37,125)
Transfers in - Vehicle Fund	255,287	247,898	7,389
	<u>390,598</u>	<u>335,905</u>	<u>54,693</u>
TOTAL REVENUES AND OTHER SOURCES	<u>15,002,035</u>	<u>\$ 13,974,219</u>	<u>\$ 1,027,816</u>

HARVEY COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

	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	\$ 133,375	\$ 129,289	\$ 4,086
Operations	2,868	3,250	(382)
Total County Commission	<u>136,243</u>	<u>132,539</u>	<u>3,704</u>
County Clerk			
Personal services	259,535	257,730	1,805
Operations	6,908	7,500	(592)
Capital outlay	-	-	-
Total County Clerk	<u>266,443</u>	<u>265,230</u>	<u>1,213</u>
County Treasurer			
Personal services	562,348	602,618	(40,270)
Operations	15,765	15,255	510
Capital outlay	-	-	-
Total County Treasurer	<u>578,113</u>	<u>617,873</u>	<u>(39,760)</u>
Register of Deeds			
Personal services	149,646	160,066	(10,420)
Operations	4,915	6,505	(1,590)
Total Register of Deeds	<u>154,561</u>	<u>166,571</u>	<u>(12,010)</u>
District Court			
Operations	77,834	93,900	(16,066)
Capital outlay	30,056	41,200	(11,144)
Transfer out - Equipment Reserve Fund	10,000	-	10,000
Total District Court	<u>117,890</u>	<u>135,100</u>	<u>(17,210)</u>
Indigent defense	<u>160,000</u>	<u>160,000</u>	<u>-</u>
Courthouse General			
Personal services	325,285	311,577	13,708
Operations	817,037	736,221	80,816
Capital outlay	27,053	223,500	(196,447)
McPherson County payment	(57,400)	-	(57,400)
Total Courthouse General	<u>1,111,975</u>	<u>1,271,298</u>	<u>(159,323)</u>
Administration			
Personal services	591,545	568,204	23,341
Operations	14,483	28,666	(14,183)
Capital outlay	12,274	12,350	(76)
Total Administration	<u>618,302</u>	<u>609,220</u>	<u>9,082</u>

HARVEY COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
Schedule 2-1 Page 3 of 5			
Variance Over (Under)			
EXPENDITURES AND OTHER USES (CONTINUED)			
GENERAL GOVERNMENT (CONTINUED)			
Planning and Zoning			
Personal services	\$ 112,741	\$ 110,312	\$ 2,429
Operations	8,141	12,320	(4,179)
Capital outlay	1,500	1,500	-
Total Planning and Zoning	122,382	124,132	(1,750)
Information Technology			
Personal services	86,832	85,955	877
Operations	317,562	366,591	(49,029)
Capital outlay	65,077	35,000	30,077
Transfer out - Equipment Reserve Fund	3,700	3,700	-
Total Information Technology	473,171	491,246	(18,075)
County Appraiser			
Personal services	465,102	553,623	(88,521)
Operations	82,330	54,871	27,459
Capital outlay	6,480	7,200	(720)
Total County Appraiser	553,912	615,694	(61,782)
County Attorney			
Personal services	675,839	673,726	2,113
Operations	25,811	35,520	(9,709)
Capital outlay	4,239	4,950	(711)
Total County Attorney	705,889	714,196	(8,307)
Sheriff			
Personal services	1,929,345	1,869,951	59,394
Operations	205,340	216,027	(10,687)
Capital outlay	317,434	18,000	299,434
Transfer out - Equipment Reserve Fund	171,000	171,000	-
Total Sheriff	2,623,119	2,274,978	348,141
Correctional Services			
Personal services	1,392,876	1,451,410	(58,534)
Operations	851,097	757,490	93,607
Capital outlay	3,916	8,400	(4,484)
Transfers out:			
Equipment Reserve Fund	28,500	28,500	-
Capital Improvement Fund	200,000	50,000	150,000
Juvenile detention reimbursement	-	(2,300)	2,300
Total Correctional Services	2,476,389	2,293,500	182,889
Emergency Management			
Personal services	163,572	175,133	(11,561)
Operations	10,686	10,163	523
Capital outlay	1,763	1,500	263
Total Emergency Management	176,021	186,796	(10,775)

HARVEY COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-1
 Page 4 of 5

	Actual	Budget	Variance Over (Under)
EXPENDITURES AND OTHER USES (CONTINUED)			
GENERAL GOVERNMENT (CONTINUED)			
Communications Center			
Personal services	\$ 1,054,195	\$ 1,045,649	\$ 8,546
Operations	214,591	212,460	2,131
Capital outlay	17,943	21,500	(3,557)
Total Communications Center	<u>1,286,729</u>	<u>1,279,609</u>	<u>7,120</u>
District Coroner			
Personal services	-	58,721	(58,721)
Operations	-	150,675	(150,675)
McPherson County payment	-	(55,000)	55,000
Total District Coroner	<u>-</u>	<u>154,396</u>	<u>(154,396)</u>
Election			
Personal services	9,391	10,595	(1,204)
Operations	50,589	45,000	5,589
Capital outlay	699	-	699
Transfer out - Equipment Reserve Fund	11,100	11,100	-
Total Election	<u>71,779</u>	<u>66,695</u>	<u>5,084</u>
Public Health			
Personal services	313,822	378,177	(64,355)
Operations	177,706	176,645	1,061
Capital outlay	5,833	4,475	1,358
Total Public Health	<u>497,361</u>	<u>559,297</u>	<u>(61,936)</u>
Parks			
Personal services	390,535	372,424	18,111
Operations	198,541	208,450	(9,909)
Capital outlay	78,583	125,800	(47,217)
Park shop other	(6,038)	-	(6,038)
Transfer out - Capital Improvement Fund	80,000	-	80,000
Total Parks	<u>741,621</u>	<u>706,674</u>	<u>34,947</u>
Economic Development			
Economic Development Council	115,000	115,000	-
Economic development reserve	-	20,000	(20,000)
Total Economic Development	<u>115,000</u>	<u>135,000</u>	<u>(20,000)</u>

HARVEY COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-1
 Page 5 of 5

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
EXPENDITURES AND OTHER USES (CONTINUED)			
GENERAL GOVERNMENT (CONTINUED)			
Appropriations and other			
Ambulance	\$ 752,961	\$ 752,961	\$ -
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	41,500	36,370	5,130
Airport	85,943	110,000	(24,057)
City of Newton golf course housing tax	105,880	103,475	2,405
CDDO	102,500	102,500	-
Mental health	141,200	141,200	-
Conservation District	20,000	20,000	-
Stabilization	-	2,970,000	(2,970,000)
	<u>1,331,484</u>	<u>4,318,006</u>	<u>(2,986,522)</u>
Total appropriations and other			
Transfers to other funds			
Harvey County Transportation Fund	33,400	33,400	-
Health Department Grant Fund	59,257	77,684	(18,427)
Capital Improvement Fund	803,500	500,000	303,500
Capital Improvement Fund - Airport	24,000	-	24,000
	<u>920,157</u>	<u>611,084</u>	<u>309,073</u>
Total transfers to other funds			
TOTAL EXPENDITURES	<u>15,238,541</u>	<u>\$ 17,889,134</u>	<u>\$ (2,650,593)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(236,506)		
UNENCUMBERED CASH, BEGINNING	<u>4,901,253</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 4,664,747</u>		

HARVEY COUNTY, KANSAS

ROAD AND BRIDGE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

	Actual	Budget	Schedule 2-2 Variance Over (Under)
	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
RECEIPTS			
Taxes			
Ad valorem property tax	\$ 2,824,076	\$ 2,786,849	\$ 37,227
Delinquent tax	37,630	38,650	(1,020)
Motor vehicle tax	329,447	319,004	10,443
Recreational vehicle tax	4,439	4,398	41
16/20M vehicle tax	3,259	3,448	(189)
Commercial motor vehicle fees	16,438	16,299	139
Watercraft tax	-	1,693	(1,693)
Neighborhood revitalization	(10,688)	(10,975)	287
Tax increment financing	(49)	(13,427)	13,378
Motor fuel tax	898,647	890,112	8,535
Special assessments	414	-	414
Charges for services and other reimbursements	199,733	29,440	170,293
Miscellaneous	35,831	-	35,831
	<u>4,339,177</u>	<u>\$ 4,065,491</u>	<u>\$ 273,686</u>
EXPENDITURES			
Highways and streets			
Personal services	901,673	\$ 921,539	\$ (19,866)
Operations	773,393	563,224	210,169
Capital outlay	2,215,597	2,658,100	(442,503)
Transfer to - Special Highway Improvement Fund	493,354	250,000	243,354
	<u>4,384,017</u>	<u>\$ 4,392,863</u>	<u>\$ (8,846)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(44,840)		
UNENCUMBERED CASH, BEGINNING	<u>716,770</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 671,930</u>		

HARVEY COUNTY, KANSAS

NOXIOUS WEED FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

	Actual	Budget	Schedule 2-3 Variance Over (Under)
	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
RECEIPTS			
Taxes			
Ad valorem property tax	\$ 160,385	\$ 158,107	\$ 2,278
Delinquent tax	1,737	2,191	(454)
Motor vehicle tax	13,426	12,993	433
Recreational vehicle tax	181	179	2
16/20M vehicle tax	149	140	9
Commercial motor vehicle fees	670	663	7
Watercraft tax	-	69	(69)
Neighborhood revitalization	(607)	(447)	(160)
Tax increment financing	(2)	(547)	545
Reimbursement			
Chemical sales	17,748	16,658	1,090
Spraying	7,515	12,013	(4,498)
TOTAL RECEIPTS	<u>201,202</u>	<u>\$ 202,019</u>	<u>\$ (817)</u>
EXPENDITURES			
Personal services	127,967	\$ 125,401	\$ 2,566
Operations	41,113	48,517	(7,404)
Capital outlay	48,590	51,450	(2,860)
TOTAL EXPENDITURES	<u>217,670</u>	<u>\$ 225,368</u>	<u>\$ (7,698)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(16,468)		
UNENCUMBERED CASH, BEGINNING	<u>39,628</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 23,160</u>		

HARVEY COUNTY, KANSAS
 AGRICULTURE EXTENSION COUNCIL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

	Actual	Budget	Schedule 2-4 Variance Over (Under)
	<u> </u>	<u> </u>	<u> </u>
RECEIPTS			
Taxes			
Ad valorem property tax	\$ 305,015	\$ 300,886	\$ 4,129
Delinquent tax	4,277	4,837	(560)
Motor vehicle tax	35,826	34,705	1,121
Recreational vehicle tax	483	478	5
16/20M vehicle tax	396	375	21
Commercial motor vehicle fees	1,787	1,772	15
Watercraft tax	-	184	(184)
Neighborhood revitalization	(1,154)	(1,460)	306
Tax increment financing	(5)	(1,193)	1,188
	<u> </u>	<u> </u>	<u> </u>
TOTAL RECEIPTS	346,625	<u>\$ 340,584</u>	<u>\$ 6,041</u>
EXPENDITURES			
Conservation and environmental protection			
Operations	<u>340,142</u>	<u>\$ 340,142</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	6,483		
UNENCUMBERED CASH, BEGINNING	<u>27,782</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 34,265</u>		

HARVEY COUNTY, KANSAS
 ELDERLY SERVICES PROGRAM FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Schedule 2-5 Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property tax	\$ 206,168	\$ 206,294	\$ (126)
Delinquent tax	2,723	2,835	(112)
Motor vehicle tax	22,720	21,992	728
Recreational vehicle tax	306	303	3
16/20M vehicle tax	237	237	-
Commercial motor vehicle fees	1,134	1,123	11
Watercraft tax	-	-	-
Neighborhood revitalization	(780)	(780)	-
Tax increment financing	(3)	(3)	-
Federal and State assistance	41,625	39,010	2,615
Other	40	-	40
	<u>274,170</u>	<u>\$ 271,011</u>	<u>\$ 3,159</u>
EXPENDITURES			
Elderly services coordinator			
Personal services	134,061	\$ 133,381	\$ 680
Operations	2,521	3,531	(1,010)
Capital outlay	1,774	1,774	-
Appropriations to senior centers	110,951	116,750	(5,799)
Transfer to - Harvey County Transportation Fund	9,500	9,500	-
	258,807	264,936	(6,129)
Retired senior volunteer program			
Transfer to - RSVP Grant Fund	27,168	27,168	-
	285,975	<u>\$ 292,104</u>	<u>\$ (6,129)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(11,805)		
UNENCUMBERED CASH, BEGINNING	<u>46,562</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 34,757</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, 2019

	Actual	Budget	Variance Over (Under)
Schedule 2-6			
RECEIPTS			
Telephone user fees	\$ 230,074	\$ 229,782	\$ 292
Interest	4,994	-	4,994
Reimbursements	9,288	-	9,288
	<u>244,356</u>	<u>\$ 229,782</u>	<u>\$ 14,574</u>
TOTAL RECEIPTS			
EXPENDITURES			
General government			
Operations	133,450	\$ 147,760	\$ (14,310)
Capital outlay	684	10,000	(9,316)
	<u>134,134</u>	<u>\$ 157,760</u>	<u>\$ (23,626)</u>
TOTAL EXPENDITURES			
RECEIPTS OVER (UNDER) EXPENDITURES	110,222		
UNENCUMBERED CASH, BEGINNING	<u>238,191</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 348,413</u>		

HARVEY COUNTY, KANSAS

HARVEY COUNTY TRANSPORTATION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

	Actual	Budget	Variance Over (Under)
			Schedule 2-7
			Variance Over (Under)
	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
RECEIPTS			
Federal and State assistance	\$ 107,364	\$ 95,525	\$ 11,839
Rider donations	33,765	36,129	(2,364)
Other	1,260	-	1,260
Transfer from:			
General Fund	33,400	33,400	-
Elderly Services Fund	9,500	9,500	-
TOTAL RECEIPTS	<u>185,289</u>	<u>\$ 174,554</u>	<u>\$ 10,735</u>
EXPENDITURES			
Health and welfare			
Personal services	123,682	\$ 140,940	\$ (17,258)
Operations	46,362	61,400	(15,038)
Capital outlay	-	-	-
TOTAL EXPENDITURES	<u>170,044</u>	<u>\$ 202,340</u>	<u>\$ (32,296)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	15,245		
UNENCUMBERED CASH, BEGINNING	<u>129,051</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 144,296</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, 2019

	<u>Actual</u>	<u>Budget</u>	Schedule 2-8 <u>Variance Over (Under)</u>
RECEIPTS			
Private club liquor tax	\$ 3,678	<u>\$ 3,502</u>	<u>\$ 176</u>
EXPENDITURES			
Health and welfare			
Contractual services	<u>4,500</u>	<u>\$ 4,500</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(822)		
UNENCUMBERED CASH, BEGINNING	<u>6,548</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 5,726</u>		

HARVEY COUNTY, KANSAS
 SPECIAL PARKS AND RECREATION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Schedule 2-9 Variance Over (Under)
RECEIPTS			
Private club liquor tax	\$ 3,678	<u>\$ 3,502</u>	<u>\$ 176</u>
EXPENDITURES			
Culture and recreation			
Contractual services	<u>-</u>	<u>\$ 15,000</u>	<u>\$ (15,000)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	3,678		
UNENCUMBERED CASH, BEGINNING	<u>14,096</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 17,774</u>		

HARVEY COUNTY, KANSAS

DIVERSION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-10

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Diversion fees	\$ 27,975	\$ 30,165	\$ (2,190)
EXPENDITURES			
General government			
Personal services	33,448	\$ 34,375	\$ (927)
Operations	<u>2,000</u>	<u>7,650</u>	<u>(5,650)</u>
TOTAL EXPENDITURES	<u>35,448</u>	<u>\$ 42,025</u>	<u>\$ (6,577)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(7,473)		
UNENCUMBERED CASH, BEGINNING	<u>28,511</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 21,038</u>		

HARVEY COUNTY, KANSAS
ROAD IMPACT FEES FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Schedule 2-11 Variance Over (Under)
			<u>(Under)</u>
RECEIPTS			
Licenses, fees, and permits	\$ 14,000	\$ 10,000	\$ 4,000
Interest	459	-	459
	<u>14,459</u>	<u>-</u>	<u>459</u>
TOTAL RECEIPTS	14,459	<u>\$ 10,000</u>	<u>\$ 4,459</u>
EXPENDITURES			
Highways and streets			
Road improvements	20,421	<u>\$ 28,000</u>	<u>\$ (7,579)</u>
	<u>20,421</u>	<u>28,000</u>	<u>(7,579)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(5,962)		
UNENCUMBERED CASH, BEGINNING	<u>21,380</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 15,418</u>		

HARVEY COUNTY, KANSAS
NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2019

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	\$ 35,828	\$ 8,957	\$ 8,957	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,674
Charges for services	-	-	-	-	-	-	-	-	-	-
Grants and donations	-	-	-	-	90,000	-	-	-	-	-
Forfeitures	-	-	-	-	-	-	-	9,821	8,868	-
Rental payments	-	-	-	-	-	-	-	-	-	-
Reimbursements and other	-	-	-	-	-	-	7,250	-	-	-
Transfers	-	-	-	493,354	-	224,300	1,705,500	-	-	-
TOTAL RECEIPTS	35,828	8,957	8,957	493,354	90,000	224,300	1,712,750	9,821	8,868	3,674
EXPENDITURES										
Personal services	14,451	-	-	-	-	-	-	-	-	-
Operations	3,118	-	1,913	55,401	-	-	20,668	10,770	5,899	2,993
Capital outlay	10,336	11,624	1,595	-	74,731	-	1,430,460	-	-	-
Highway and bridges	-	-	-	-	-	71,007	-	-	-	-
Debt service										
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	27,905	11,624	3,508	55,401	74,731	71,007	1,451,128	10,770	5,899	2,993
RECEIPTS OVER (UNDER) EXPENDITURES	7,923	(2,667)	5,449	437,953	15,269	153,293	261,622	(949)	2,969	681
UNENCUMBERED CASH, BEGINNING	90,398	28,443	6,209	1,598,395	2,423	456,779	2,311,142	8,163	6,493	1,436
UNENCUMBERED CASH, ENDING	<u>\$ 98,321</u>	<u>\$ 25,776</u>	<u>\$ 11,658</u>	<u>\$ 2,036,348</u>	<u>\$ 17,692</u>	<u>\$ 610,072</u>	<u>\$ 2,572,764</u>	<u>\$ 7,214</u>	<u>\$ 9,462</u>	<u>\$ 2,117</u>

HARVEY COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2019

Schedule 2-12
Page 2 of 2

	Health and Wellness	West Park Jetty Grant	Sheriff Reserves	Oscar Task Force	Offender Registration	Sheriff Forfeitures	Prisoner Fund	RSVP Grant	Health Department Grants	Vehicle Fund	Harvey County Public Building Commission
RECEIPTS											
Fees	\$ -	\$ -	\$ -	\$ -	\$ 12,090	\$ -	\$ -	\$ -	\$ -	\$ 268,296	\$ -
Charges for services	-	-	-	-	-	-	-	-	4,319	-	-
Grants and donations	-	1,015	-	-	-	-	-	27,441	397,094	-	-
Forfeitures	-	-	-	-	-	21,958	-	-	-	-	-
Rental payments	-	-	-	-	-	-	-	-	-	-	787,711
Reimbursements and other	-	-	-	-	-	-	152,251	7,287	34,596	22	-
Transfers	-	-	-	-	-	-	-	27,168	59,257	-	-
TOTAL RECEIPTS	-	1,015	-	-	12,090	21,958	152,251	61,896	495,266	268,318	787,711
EXPENDITURES											
Personal services	-	-	-	-	-	-	-	51,161	476,199	-	-
Operations	3,340	-	-	-	5,090	12,722	131,535	19,862	77,023	7,659	-
Capital outlay	-	-	-	-	-	33,970	-	1,768	-	1,689	-
Highway and bridges	-	-	-	-	-	-	-	-	-	-	-
Debt service											
Principal	-	-	-	-	-	-	-	-	-	-	562,000
Interest	-	-	-	-	-	-	-	-	-	-	225,711
Transfers	-	-	-	-	-	-	-	-	-	255,287	-
TOTAL EXPENDITURES	3,340	-	-	-	5,090	46,692	131,535	72,791	553,222	264,635	787,711
RECEIPTS OVER (UNDER) EXPENDITURES	(3,340)	1,015	-	-	7,000	(24,734)	20,716	(10,895)	(57,956)	3,683	-
UNENCUMBERED CASH, BEGINNING	3,629	284	232	1,828	13,676	46,523	33,538	29,986	206,675	254,838	-
UNENCUMBERED CASH, ENDING	\$ 289	\$ 1,299	\$ 232	\$ 1,828	\$ 20,676	\$ 21,789	\$ 54,254	\$ 19,091	\$ 148,719	\$ 258,521	\$ -

HARVEY COUNTY, KANSAS
 BOND AND INTEREST FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Schedule 2-13 Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property tax	\$ 977,341	\$ 964,436	\$ 12,905
Delinquent tax	13,500	14,521	(1,021)
Motor vehicle tax	117,163	113,344	3,819
Recreational vehicle tax	1,579	1,564	15
16/20M vehicle tax	1,255	1,226	29
Commercial motor vehicle fees	5,846	5,796	50
Watercraft tax	-	602	(602)
Neighborhood revitalization	(3,699)	(3,903)	204
Tax increment financing	(17)	(4,775)	4,758
Special assessments	<u>67,026</u>	<u>64,813</u>	<u>2,213</u>
TOTAL RECEIPTS	<u>1,179,994</u>	<u>\$ 1,157,624</u>	<u>\$ 22,370</u>
EXPENDITURES			
Debt service			
Principal	872,401	\$ 872,401	\$ -
Interest	294,567	294,569	(2)
Miscellaneous	<u>-</u>	<u>5,000</u>	<u>(5,000)</u>
TOTAL EXPENDITURES	<u>1,166,968</u>	<u>\$ 1,171,970</u>	<u>\$ (5,002)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	13,026		
UNENCUMBERED CASH, BEGINNING	<u>107,319</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 120,345</u>		

HARVEY COUNTY, KANSAS

SOLID WASTE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

	<u>Actual</u>	<u>Budget</u>	Schedule 2-14 Variance Over (Under)
RECEIPTS			
Tipping fees	\$ 759,452	\$ 741,552	\$ 17,900
Brush and limb fees	364,010	375,886	(11,876)
Solid waste fees	947,264	918,552	28,712
Recycling	34,065	29,434	4,631
Other	<u>71,750</u>	<u>47,242</u>	<u>24,508</u>
TOTAL RECEIPTS	<u>2,176,541</u>	<u>\$ 2,112,666</u>	<u>\$ 63,875</u>
EXPENDITURES			
Sanitation			
Closure and postclosure costs	20,932	\$ 15,324	\$ 5,608
Construction and demolition	372,725	424,672	(51,947)
Composting	5,620	10,189	(4,569)
Municipal solid waste program	1,243,462	1,335,160	(91,698)
Recycling	<u>39,676</u>	<u>51,673</u>	<u>(11,997)</u>
Total sanitation	1,682,415	1,837,018	(154,603)
Transfers out - Capital Improvement Fund	<u>598,000</u>	<u>450,000</u>	<u>148,000</u>
TOTAL EXPENDITURES	<u>2,280,415</u>	<u>\$ 2,287,018</u>	<u>\$ (6,603)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(103,874)		
UNENCUMBERED CASH, BEGINNING	<u>1,410,159</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 1,306,285</u>		

HARVEY COUNTY, KANSAS
 AGENCY FUNDS
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
 For Year Ended December 31, 2019

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Schedule 3				
DISTRIBUTABLE FUNDS				
Current tax	\$ 27,406,948	\$ 48,310,715	\$ 47,167,280	\$ 28,550,383
Escrowed tax	19,261	55,529	50,389	24,401
Delinquent tax	7,992	67,952	66,533	9,411
Motor vehicle tax	161,691	4,860,422	4,812,471	209,642
Recreational vehicle tax	1,175	61,168	60,385	1,958
Redemptions	213,615	900,669	783,982	330,302
Escape tax	2,703	-	-	2,703
County and township gas tax	-	1,006,117	1,006,117	-
Mineral production tax	-	3,368	3,368	-
Neighborhood revitalization	1,192	199,339	200,531	-
Tax increment financing	7,691	644,006	651,697	-
Rural housing improvement districts	5	79,790	79,795	-
TOTAL DISTRIBUTABLE FUNDS	<u>27,822,273</u>	<u>56,189,075</u>	<u>54,882,548</u>	<u>29,128,800</u>
STATE FUNDS				
State educational building tax	-	344,754	344,754	-
State institutional building tax	-	172,377	172,377	-
State vehicle tax	-	-	-	-
Drivers licenses - State	6,364	186,774	190,109	3,029
Motor vehicle				
Registration	2,229	1,810,929	1,812,346	812
CMV	-	768,251	767,426	825
Sales tax	114,452	1,450,801	1,463,798	101,455
Heritage trust fund	4,565	19,091	19,283	4,373
TOTAL STATE FUNDS	<u>127,610</u>	<u>4,752,977</u>	<u>4,770,093</u>	<u>110,494</u>
SUBDIVISION FUNDS				
Cities	1,795	14,571,634	14,571,979	1,450
Regional library	-	171,084	171,084	-
School districts	(21)	19,607,404	19,607,383	-
Townships	-	1,802,788	1,802,788	-
Equus Bed	-	107,368	107,368	-
Fire districts	871	435,724	435,759	836
Prairie Lawn Cemetery	-	4,669	4,669	-
Drainage districts	-	98,054	98,054	-
Watershed districts	-	141,061	141,061	-
TOTAL SUBDIVISION FUNDS	<u>2,645</u>	<u>36,939,786</u>	<u>36,940,145</u>	<u>2,286</u>
OTHER AGENCY FUNDS				
Emergency Shelter Grant	-	59,937	59,937	-
Insufficient checks	(22,959)	37,448	30,313	(15,824)
Payroll clearing	(28,429)	28,429	-	-
Long and short	91	267	336	22
Special clearing	-	4,208,462	4,208,462	-
Drug Task Force	219	3,000	1,575	1,644
Micro loan	66,062	-	66,062	-
Detention Center - Inmate Trust	67,909	260,040	319,627	8,322
Register of Deeds	31,273	337,016	338,520	29,769
Clerk of the District Court	302,108	1,944,613	2,131,797	114,924
Law Library	58,247	60,931	40,667	78,511
TOTAL OTHER AGENCY FUNDS	<u>474,521</u>	<u>6,940,143</u>	<u>7,197,296</u>	<u>217,368</u>
TOTAL AGENCY FUNDS	<u>\$ 28,427,049</u>	<u>\$ 104,821,981</u>	<u>\$ 103,790,082</u>	<u>\$ 29,458,948</u>