

HARVEY COUNTY, KANSAS

DECEMBER 31, 2017

HARVEY COUNTY, KANSAS

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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, 2017, 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 auditor's judgment, including the assessment of the risks of material misstatement, 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, 2017, or the respective changes in financial position or where applicable, its changes in cash flows 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, 2017, 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 additional analysis and are not a required part of the 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  
May 10, 2018

HARVEY COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS  
For Year Ended December 31, 2017

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	\$ 4,056,264	\$ 14,014,919	\$ 13,512,659	\$ 4,558,524	\$ 466,921	\$ 5,025,445
Special Purpose Funds						
Road and Bridge	864,036	3,682,676	3,782,593	764,119	65,560	829,679
Noxious Weed	62,638	154,554	163,834	53,358	6,791	60,149
Agriculture Extension Council	24,358	339,066	340,611	22,813	-	22,813
Elderly Services Program	63,788	295,846	293,564	66,070	7,780	73,850
Harvey County 9-1-1	264,538	220,757	175,762	309,533	752	310,285
Harvey County Transportation	111,444	168,876	157,371	122,949	8,815	131,764
Special Alcohol and Drug Program	3,083	3,752	3,800	3,035	-	3,035
Special Parks and Recreation	9,171	3,752	-	12,923	-	12,923
Division	25,101	39,825	33,919	31,007	1,071	32,078
Road Impact Fees	10,605	14,080	4,000	20,685	-	20,685
Register of Deeds Technology	117,787	38,210	82,951	73,046	9	73,055
County Treasurer Technology	14,977	9,552	-	24,529	-	24,529
County Clerk Technology	17,753	9,552	23,400	3,905	-	3,905
Special Highway Improvement	930,511	384,322	295,750	1,019,083	-	1,019,083
Rhoades Foundation	13,031	-	10,608	2,423	-	2,423
Equipment Reserve	414,439	223,828	224,077	414,190	-	414,190
Capital Improvement	457,976	1,183,915	186,479	1,455,412	-	1,455,412
Special Law Enforcement	17,428	8,421	10,616	15,233	771	16,004
County Attorney Forfeiture	76	-	-	76	-	76
Prosecutor's Training and Assistance	7,251	3,922	9,399	1,774	-	1,774
Health and Wellness	12,956	68	5,099	7,925	152	8,077
West Park Jetty Grant	284	-	-	284	-	284
Sheriff Reserves	232	-	-	232	-	232
Oscar Task Force	1,828	9,473	5,279	1,828	-	1,828
Offender Registration	5,509	36,024	38,609	9,703	63	9,766
Sheriff Forfeiture	35,177	16,803	16,803	32,592	-	32,592
Sheriff's Grant	-	1,094	-	-	-	-
RSVP Grant	-	541,630	518,814	90,187	1,104	1,104
Health Department Grant	67,371	264,314	263,755	240,766	19,471	109,658
Vehicle Fund	240,207	788,973	788,973	-	-	240,766
Harvey County Public Building Commission	-	-	-	-	-	-
Total Special Purpose Funds	3,793,555	8,443,285	7,437,160	4,799,680	112,339	4,912,019

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, 2017

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Bond and Interest Fund Bond and Interest	\$ 118,147	\$ 1,139,592	\$ 1,166,529	\$ 91,210	\$ -	\$ 91,210
Business Fund Solid Waste	957,855	2,138,049	1,888,550	1,207,354	52,154	1,259,508
<b>TOTAL REPORTING ENTITY (excluding Agency Funds)</b>	<b>\$ 8,925,821</b>	<b>\$ 25,735,845</b>	<b>\$ 24,004,898</b>	<b>\$ 10,656,768</b>	<b>\$ 631,414</b>	<b>\$ 11,288,182</b>

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, 2017

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## COMPOSITION CASH

County Treasurer	
Cash and cash items	\$ 2,200
Checking accounts	5,986,588
Money Market accounts	5,025,000
Certificates of deposit	5,970,000
Kansas Municipal Investment Pool	<u>21,318,685</u>
Total County Treasurer	<u>38,302,473</u>
County Clerk	
Checking account - outstanding warrant checks	<u>(289,164)</u>
Sheriff	
Checking account	<u>1,000</u>
Detention Center	
Checking account	<u>66,197</u>
Register of Deeds	
Checking account	<u>38,749</u>
Clerk of the District Court	
Checking account	<u>332,540</u>
Law Library	
Checking account	24,115
Certificates of deposit	<u>28,945</u>
Total Law Library	<u>53,060</u>
TOTAL CASH	38,504,855
Less - Agency Funds (Schedule 3)	<u>(27,216,673)</u>
TOTAL REPORTING ENTITY	<u>\$ 11,288,182</u>

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

HARVEY COUNTY, KANSAS  
NOTES TO THE FINANCIAL STATEMENT  
December 31, 2017

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 component unit 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 2017:

General Fund

Used to account for all unrestricted resources, except those required to be accounted for in a separate fund, devoted to financing the general services that the County performs for its citizens. General tax revenues and other sources of revenue used to finance the fundamental operations of the County are included in this fund.

Special Purpose Funds

Used to account for the proceeds of specific tax levies and other 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

To account for assets held by a governmental unit as an agent for individuals, private organizations, other governmental units, and/or other funds.

Regulatory Basis of Accounting and Departures from Generally Accepted Accounting Principles

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, 2017.

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.

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. 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, Fiduciary 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 2017, 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, 2017.

## 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, 2017, the County's carrying amount of deposits was \$17,183,970 and the bank balance was \$16,339,733. Of the bank balance, \$2,485,605 was covered by FDIC insurance and the remaining \$13,854,128 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, 2017, the County had the following investments:

Investment Type	Carrying Value	Fair Value	Rating
Kansas Municipal Investment Pool	\$ 21,318,685	\$ 21,318,685	N/A

At December 31, 2017, the County had invested \$21,318,685 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, 2017, were as follows:

Issue	Balance Beginning of Year	Additions	Payments	Balance End of Year	Interest Paid
General obligation bonds					
Series 2009	\$ 635,000	\$ -	\$ 60,000	\$ 575,000	\$ 24,913
Series 2011	2,740,000	-	140,000	2,600,000	96,028
Series 2012	180,000	-	30,000	150,000	4,860
	3,555,000	-	230,000	3,325,000	125,801
Revenue Bonds					
Harvey County Public Building Commission					
Series 2013 refunding	480,000	-	95,000	385,000	10,819
Series 2014A	1,230,000	-	-	1,230,000	47,296
Series 2014B	148,000	-	36,000	112,000	4,070
Series 2014C	3,155,000	-	205,000	2,950,000	94,688
Series 2015A	3,395,000	-	205,000	3,190,000	91,100
	8,408,000	-	541,000	7,867,000	247,973
Capital Leases					
800 MHz subscriber equipment	403,399	-	96,093	307,306	13,030
Other Long-Term Debt					
Commitment for City of Newton bonds					
	167,172	-	20,330	146,842	7,806
	\$ 12,533,571	\$ -	\$ 887,423	\$ 11,646,148	\$ 394,610

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
2018	\$ 240,000	\$ 118,975
2019	245,000	111,520
2020	255,000	103,830
2021	260,000	95,385
2022	270,000	86,725
2023-2027	1,165,000	296,990
2028-2031	890,000	89,630
	\$ 3,325,000	\$ 903,055

<u>Revenue Bonds</u>	<u>Principal</u>	<u>Interest</u>
2018	\$ 551,000	\$ 237,120
2019	562,000	225,711
2020	609,000	211,925
2021	625,000	196,484
2022	540,000	180,546
2023-2027	2,940,000	645,791
2028-2032	1,925,000	173,618
2033	115,000	5,060
	<u>\$ 7,867,000</u>	<u>\$ 1,876,255</u>

<u>Capital Leases</u>	<u>Principal</u>	<u>Interest</u>
2018	\$ 99,197	\$ 9,926
2019	102,401	6,722
2020	105,708	3,414
2021	-	-
2022	-	-
	<u>\$ 307,306</u>	<u>\$ 20,062</u>

<u>Commitment for City of Newton Bonds</u>	<u>Principal</u>	<u>Interest</u>
2018	\$ 21,366	\$ 6,876
2019	22,273	5,893
2020	23,360	4,855
2021	24,648	3,726
2022	9,269	2,533
2023-2027	37,489	6,443
2028-2030	8,437	791
	<u>\$ 146,842</u>	<u>\$ 31,117</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 to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities of the County in the accompanying financial statement.

Outstanding Industrial Revenue Bonds at December 31, 2017, included the following:

Purpose	Date Issued	Amount
Biggs Property, L.L.C.	07/10/09	\$ 1,117,212
Mennonite Board of Missions and Charities of Kansas, Inc.	04/01/13	7,089,000
Kidron Bethel Retirement Service, Inc.	04/01/13	1,849,291

#### NOTE 5—INTERFUND TRANSFERS

A summary of operating interfund transfers is as follows:

From Fund	To Fund	Amount	Authority
General	Equipment Reserve	\$ 177,378	K.S.A. 19-119
General	Capital Improvement	767,915	K.S.A. 19-120
General	Harvey County Transportation	33,400	Grant match
General	Health Department Grant	65,255	Grant match
Elderly Services Program	Harvey County Transportation	9,500	Grant match
Solid Waste	Capital Improvement	416,000	K.S.A. 19-120
Road and Bridge	Equipment Reserve	46,450	K.S.A. 19-119
Vehicle	General	240,207	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. KPERS and KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. 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 8.46% for KPERS and 19.03% for KP&F for the year ended December 31, 2017. Contributions to the pension plan from the County were \$505,504 for KPERS and \$215,391 for KP&F for the year ended December 31, 2017.

#### Net Pension Liability

At December 31, 2017, KPERS has determined the County's proportionate share of the collective net pension liability was \$4,653,453 for KPERS and \$1,985,171 for KP&F. The net pension liability was measured as of June 30, 2017, and the total pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The County's share of the allocation is based on the ratio of the County's employer contributions, relative to the total employer and non-employer 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 first paragraph above.

#### NOTE 7—DEFERRED COMPENSATION PLAN

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

#### NOTE 8—OTHER LONG-TERM LIABILITIES

##### Closure and Postclosure Care Costs – Landfill and Related Facilities

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

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

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

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



Estimated capacity, usage, remaining life, and the estimated liabilities for closure and postclosure care costs at December 31, 2017, 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	\$ -	\$ 656,230	\$ 15,079	\$ 47,850	\$ 12,121	\$ 2,249
Estimated postclosure cost	2,495,400	-	-	-	-	-
	<u>\$ 2,495,400</u>	<u>\$ 656,230</u>	<u>\$ 15,079</u>	<u>\$ 47,850</u>	<u>\$ 12,121</u>	<u>\$ 2,249</u>

Estimated total costs of closure and postclosure care are based on what it would cost to perform all closure and postclosure care in 2017. 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

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.

#### Compensated Absences

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

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

The County's estimated liability for compensated absences at December 31, 2017, was \$454,266.

#### 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, 2017, the County's share of tax rebates totaled \$32,847.

##### Law Enforcement Center

On October 23, 2017, the County entered into an agreement with the City of Newton to retain an architect to create plans, specifications, and cost estimates for remodeling the shared Law Enforcement Center. The County's share of estimated cost of the initial design phase is \$80,000.

## HARVEY COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)  
For Year Ended December 31, 2017

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	\$ 15,893,445	\$ -	\$ 15,893,445	\$ 13,512,659	\$ (2,380,786)
Special Purpose Funds					
Road and Bridge	4,117,158	-	4,117,158	3,782,593	(334,565)
Noxious Weed	184,487	4,104	188,591	163,834	(24,757)
Agriculture Extension Council	340,611	-	340,611	340,611	-
Elderly Services Program	325,371	-	325,371	293,564	(31,807)
Harvey County 9-1-1	175,800	-	175,800	175,762	(38)
Harvey County Transportation	185,138	-	185,138	157,371	(27,767)
Special Alcohol and Drug Program	3,800	-	3,800	3,800	-
Special Parks and Recreation	6,500	-	6,500	-	(6,500)
Diversion	45,062	-	45,062	33,919	(11,143)
Road Impact Fees	23,000	-	23,000	4,000	(19,000)
Bond and Interest Fund					
Bond and Interest	1,186,530	-	1,186,530	1,166,529	(20,001)
Business Fund					
Solid Waste	2,090,526	-	2,090,526	1,888,550	(201,976)

## HARVEY COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017

Schedule 2-1  
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	Actual	Budget	Variance Over (Under)
<b>REVENUES AND OTHER SOURCES</b>			
Taxes			
Ad valorem property tax	\$ 7,728,482	\$ 7,778,902	\$ (50,420)
Delinquent tax	158,087	97,851	60,236
Motor vehicle tax	866,199	840,741	25,458
Recreational vehicle tax	11,881	10,130	1,751
16/20M vehicle tax	5,977	8,672	(2,695)
Commercial motor vehicle fees	46,050	46,797	(747)
Watercraft tax	4,036	4,801	(765)
Neighborhood revitalization	(21,760)	(38,254)	16,494
Tax increment financing	(12,191)	(22,423)	10,232
Mineral production tax	1,918	1,763	155
Sales and consumers' tax	2,376,812	2,280,768	96,044
Interest and penalties	332,937	62,810	270,127
<b>Total taxes</b>	<b>11,498,428</b>	<b>11,072,558</b>	<b>425,870</b>
Intergovernmental			
Local alcoholic liquor tax	3,752	2,225	1,527
Federal and State assistance	31,454	30,787	667
Indigent defense reimbursement	5,001	2,390	2,611
<b>Total intergovernmental</b>	<b>40,207</b>	<b>35,402</b>	<b>4,805</b>
Charges for services			
Special police services	35,375	49,150	(13,775)
Correction fees	858,964	815,926	43,038
Public health fees	131,429	133,689	(2,260)
Park fees and sales	205,687	202,154	3,533
Other charges	28,093	22,002	6,091
<b>Total charges for services</b>	<b>1,259,548</b>	<b>1,222,921</b>	<b>36,627</b>
Use of money and property			
Rents and sale of crops	28,889	51,328	(22,439)
Interest	84,670	37,236	47,434
<b>Total use of money and property</b>	<b>113,559</b>	<b>88,564</b>	<b>24,995</b>
Licenses, fees, and permits			
Mortgage filing fees and registration	369,395	215,016	154,379
Court costs/fees/charges	35,201	43,521	(8,320)
Bookings	23,091	22,312	779
Drivers license renewal fees	47,377	38,051	9,326
Alarm fees	38,063	44,179	(6,116)
Other fees and licenses	48,259	48,213	46
<b>Total licenses, fees, and permits</b>	<b>561,386</b>	<b>411,292</b>	<b>150,094</b>
Reimbursements			
Insurance reimbursement	38,237	23,792	14,445
Sale of surplus property	61,958	-	61,958
Other	149,415	-	149,415
Transfers in - Vehicle Fund	51,974	35,595	16,379
	240,207	245,019	(4,812)
	<b>541,791</b>	<b>304,406</b>	<b>237,385</b>
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>14,014,919</b>	<b>\$ 13,135,143</b>	<b>\$ 879,776</b>

## HARVEY COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Schedule 2-1 Page 2 of 5  Variance Over (Under)
<b>EXPENDITURES AND OTHER USES</b>			
<b>GENERAL GOVERNMENT</b>			
County Commission			
Personal services	\$ 115,293	\$ 112,642	\$ 2,651
Operations	<u>3,374</u>	<u>3,250</u>	<u>124</u>
Total County Commission	<u>118,667</u>	<u>115,892</u>	<u>2,775</u>
County Clerk			
Personal services	228,707	241,946	(13,239)
Operations	7,642	7,500	142
Capital outlay	<u>650</u>	<u>-</u>	<u>650</u>
Total County Clerk	<u>236,999</u>	<u>249,446</u>	<u>(12,447)</u>
County Treasurer			
Personal services	569,539	571,957	(2,418)
Operations	15,336	15,564	(228)
Capital outlay	<u>692</u>	<u>-</u>	<u>692</u>
Total County Treasurer	<u>585,567</u>	<u>587,521</u>	<u>(1,954)</u>
Register of Deeds			
Personal services	138,513	160,929	(22,416)
Operations	<u>5,529</u>	<u>6,505</u>	<u>(976)</u>
Total Register of Deeds	<u>144,042</u>	<u>167,434</u>	<u>(23,392)</u>
District Court			
Personal services	14,961	15,104	(143)
Operations	79,471	96,675	(17,204)
Capital outlay	<u>34,174</u>	<u>36,000</u>	<u>(1,826)</u>
Total District Court	<u>128,606</u>	<u>147,779</u>	<u>(19,173)</u>
Indigent defense	<u>145,000</u>	<u>145,000</u>	<u>-</u>
Courthouse general			
Personal services	265,857	335,672	(69,815)
Operations	826,356	889,243	(62,887)
Capital outlay	224,512	174,000	50,512
McPherson County payment	<u>(59,728)</u>	<u>(55,000)</u>	<u>(4,728)</u>
Total courthouse general	<u>1,256,997</u>	<u>1,343,915</u>	<u>(86,918)</u>
Administration			
Personal services	453,144	476,506	(23,362)
Operations	7,549	6,920	629
Capital outlay	<u>2,441</u>	<u>2,800</u>	<u>(359)</u>
Total administration	<u>463,134</u>	<u>486,226</u>	<u>(23,092)</u>

## HARVEY COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017

	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	\$ 95,731	\$ 97,256	\$ (1,525)
Operations	7,911	11,121	(3,210)
Total planning and zoning	103,642	108,377	(4,735)
Data processing			
Personal services	105,011	137,872	(32,861)
Operations	102,946	142,589	(39,643)
Capital outlay	36,508	36,700	(192)
Transfer out - Equipment Reserve Fund	4,278	4,278	-
Total data processing	248,743	321,439	(72,696)
County Appraiser			
Personal services	572,296	591,217	(18,921)
Operations	62,789	61,804	985
Capital outlay	20,970	62,600	(41,630)
Transfer out - Capital Improvement Fund	41,500	-	41,500
Total County Appraiser	697,555	715,621	(18,066)
County Attorney			
Personal services	616,274	632,703	(16,429)
Operations	25,940	30,682	(4,742)
Capital outlay	5,800	5,800	-
Total County Attorney	648,014	669,185	(21,171)
Sheriff			
Personal services	1,607,442	1,641,354	(33,912)
Operations	190,621	204,737	(14,116)
Capital outlay	47,082	41,500	5,582
Transfer out - Equipment Reserve Fund	137,000	137,000	-
Total Sheriff	1,982,145	2,024,591	(42,446)
Correctional services			
Personal services	1,301,014	1,313,215	(12,201)
Operations	776,828	732,925	43,903
Capital outlay	1,765	-	1,765
Transfers out			
Equipment Reserve Fund	25,000	25,000	-
Capital Improvement Fund	172,000	172,000	-
Juvenile detention reimbursement	(2,304)	(2,300)	(4)
Total correctional services	2,274,303	2,240,840	33,463
Emergency management			
Personal services	136,053	150,617	(14,564)
Operations	10,108	14,576	(4,468)
Capital outlay	4,331	4,500	(169)
Total emergency management	150,492	169,693	(19,201)

HARVEY COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017

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	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
EXPENDITURES AND OTHER USES (CONTINUED)			
GENERAL GOVERNMENT (CONTINUED)			
Communications center			
Personal services	\$ 916,755	\$ 997,096	\$ (80,341)
Operations	202,504	255,666	(53,162)
Capital outlay	30,523	15,100	15,423
Total communications center	<u>1,149,782</u>	<u>1,267,862</u>	<u>(118,080)</u>
Election			
Personal services	15,486	10,000	5,486
Operations	39,996	38,600	1,396
Transfer out - Equipment Reserve Fund	11,100	11,100	-
Total election	<u>66,582</u>	<u>59,700</u>	<u>6,882</u>
Public health			
Personal services	292,204	302,524	(10,320)
Operations	155,010	180,790	(25,780)
Capital outlay	155	1,565	(1,410)
Total public health	<u>447,369</u>	<u>484,879</u>	<u>(37,510)</u>
Parks			
Personal services	329,562	354,518	(24,956)
Operations	183,724	215,075	(31,351)
Capital outlay	83,120	87,000	(3,880)
Park shop other	4,161	-	4,161
Total parks	<u>600,567</u>	<u>656,593</u>	<u>(56,026)</u>
Economic development			
Economic development council	137,214	136,690	524
Economic development reserve	733	50,000	(49,267)
Total economic development	<u>137,947</u>	<u>186,690</u>	<u>(48,743)</u>

## HARVEY COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017

Schedule 2-1  
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	Actual	Budget	Variance Over (Under)
<b>EXPENDITURES AND OTHER USES (CONTINUED)</b>			
<b>GENERAL GOVERNMENT (CONTINUED)</b>			
Appropriations and other			
Ambulance	\$ 717,894	\$ 717,894	\$ -
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	50,920	47,920	3,000
Airport	80,000	80,000	-
City of Newton golf course housing tax	89,422	90,798	(1,376)
CDDO	102,500	102,500	-
Mental health	131,200	131,200	-
Conservation District	20,000	20,000	-
Stabilization	-	2,390,000	(2,390,000)
	1,273,436	3,661,812	(2,388,376)
Total appropriations and other			
Transfers to other funds			
Elderly Services Transportation Fund	33,400	33,400	-
Health Department Grant Fund	65,255	49,550	15,705
Capital Improvement Fund	554,415	-	554,415
	653,070	82,950	570,120
Total transfers to other funds			
<b>TOTAL EXPENDITURES</b>	<b>13,512,659</b>	<b>\$ 15,893,445</b>	<b>\$ (2,380,786)</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	502,260		
<b>UNENCUMBERED CASH, BEGINNING</b>	4,056,264		
<b>UNENCUMBERED CASH, ENDING</b>	<b>\$ 4,558,524</b>		



## HARVEY COUNTY, KANSAS

ROAD AND BRIDGE FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)

For Year Ended December 31, 2017

Schedule 2-2

	Actual	Budget	Variance Over (Under)
<b>RECEIPTS</b>			
Taxes			
Ad valorem property tax	\$ 2,414,823	\$ 2,432,313	\$ (17,490)
Delinquent tax	52,062	31,075	20,987
Motor vehicle tax	285,115	275,137	9,978
Recreational vehicle tax	3,895	3,305	590
16/20M vehicle tax	2,490	2,829	(339)
Commercial motor vehicle fees	15,493	15,265	228
Watercraft tax	1,355	1,566	(211)
Neighborhood revitalization	(6,823)	(12,478)	5,655
Tax increment financing	(3,812)	(7,314)	3,502
Motor fuel tax	881,355	863,096	18,259
Special assessments	207	-	207
Charges for services and other reimbursements	30,664	21,229	9,435
Miscellaneous	5,852	8,352	(2,500)
	<u>3,682,676</u>	<u>\$ 3,634,375</u>	<u>\$ 48,301</u>
<b>TOTAL RECEIPTS</b>			
<b>EXPENDITURES</b>			
Highways and streets			
Personal services	751,793	\$ 848,990	\$ (97,197)
Operations	582,297	563,227	19,070
Capital outlay	2,402,053	2,429,441	(27,388)
Transfer to			
Special Highway Improvement Fund	-	275,500	(275,500)
Equipment Reserve Fund	46,450	-	46,450
	<u>3,782,593</u>	<u>\$ 4,117,158</u>	<u>\$ (334,565)</u>
<b>TOTAL EXPENDITURES</b>			
RECEIPTS OVER (UNDER) EXPENDITURES	(99,917)		
UNENCUMBERED CASH, BEGINNING	<u>864,036</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 764,119</u>		

## HARVEY COUNTY, KANSAS

NOXIOUS WEED FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Schedule 2-3 Variance Over (Under)
<b>RECEIPTS</b>			
Taxes			
Ad valorem property tax	\$ 110,455	\$ 111,087	\$ (632)
Delinquent tax	3,389	2,170	1,219
Motor vehicle tax	12,091	11,293	798
Recreational vehicle tax	163	136	27
16/20M vehicle tax	183	116	67
Commercial motor vehicle fees	707	626	81
Watercraft tax	61	64	(3)
Neighborhood revitalization	(313)	(512)	199
Tax increment financing	(174)	(300)	126
Reimbursement			
Chemical sales	16,740	13,998	2,742
Spraying	11,252	9,890	1,362
<b>TOTAL RECEIPTS</b>	<u>154,554</u>	<u>\$ 148,568</u>	<u>\$ 5,986</u>
<b>EXPENDITURES</b>			
Personal services	112,148	\$ 109,940	\$ 2,208
Operations	41,980	47,547	(5,567)
Capital outlay	9,706	27,000	(17,294)
<b>TOTAL EXPENDITURES</b>	163,834	184,487	(20,653)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	4,104	(4,104)
<b>TOTAL FOR COMPARISON</b>	<u>163,834</u>	<u>\$ 188,591</u>	<u>\$ (24,757)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(9,280)		
UNENCUMBERED CASH, BEGINNING	<u>62,638</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 53,358</u>		

HARVEY COUNTY, KANSAS  
 AGRICULTURE EXTENSION COUNCIL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Schedule 2-4 Variance Over (Under)
<b>RECEIPTS</b>			
Taxes			
Ad valorem property tax	\$ 293,615	\$ 295,960	\$ (2,345)
Delinquent tax	7,363	5,312	2,051
Motor vehicle tax	36,473	35,370	1,103
Recreational vehicle tax	499	425	74
16/20M vehicle tax	281	364	(83)
Commercial motor vehicle fees	1,958	1,962	(4)
Watercraft tax	171	201	(30)
Neighborhood revitalization	(830)	(1,604)	774
Tax increment financing	(464)	(940)	476
	<u>339,066</u>	<u>\$ 337,050</u>	<u>\$ 2,016</u>
<b>TOTAL RECEIPTS</b>			
<b>EXPENDITURES</b>			
Conservation and environmental protection			
Operations	<u>340,611</u>	<u>\$ 340,611</u>	<u>\$ -</u>
	<u>340,611</u>	<u>\$ 340,611</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	(1,545)		
<b>UNENCUMBERED CASH, BEGINNING</b>	<u>24,358</u>		
<b>UNENCUMBERED CASH, ENDING</b>	<u>\$ 22,813</u>		

## HARVEY COUNTY, KANSAS

ELDERLY SERVICES PROGRAM FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Schedule 2-5 Variance Over (Under)
<b>RECEIPTS</b>			
Taxes			
Ad valorem tax	\$ 175,401	\$ 176,575	\$ (1,174)
Delinquent tax	5,096	3,319	1,777
Motor vehicle tax	22,059	21,195	864
Recreational vehicle tax	301	254	47
16/20M vehicle tax	214	218	(4)
Commercial motor vehicle fees	1,212	1,175	37
Watercraft tax	106	121	(15)
Neighborhood revitalization	(497)	(961)	464
Tax increment financing	(277)	(563)	286
Federal and State assistance	79,258	72,032	7,226
United Way	999	4,065	(3,066)
Reimbursements	11,836	-	11,836
Other	138	421	(283)
	<u>295,846</u>	<u>\$ 277,851</u>	<u>\$ 17,995</u>
<b>TOTAL RECEIPTS</b>			
<b>EXPENDITURES</b>			
Elderly services coordinator			
Personal services	117,289	\$ 136,899	\$ (19,610)
Operations	11,392	3,572	7,820
Capital outlay	-	1,200	(1,200)
Appropriations to senior centers	95,123	106,865	(11,742)
Transfer to - Harvey County Transportation Fund	9,500	9,500	-
	<u>233,304</u>	<u>258,036</u>	<u>(24,732)</u>
Total elderly services coordinator			
Retired senior volunteer program			
Personal services	35,712	48,425	(12,713)
Operations	23,352	18,910	4,442
Capital outlay	1,196	-	1,196
	<u>60,260</u>	<u>67,335</u>	<u>(7,075)</u>
Total retired senior volunteer program			
	<u>293,564</u>	<u>\$ 325,371</u>	<u>\$ (31,807)</u>
<b>TOTAL EXPENDITURES</b>			
RECEIPTS OVER (UNDER) EXPENDITURES	2,282		
UNENCUMBERED CASH, BEGINNING	<u>63,788</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 66,070</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, 2017

	<u>Actual</u>	<u>Budget</u>	Schedule 2-6 Variance Over (Under)
RECEIPTS			
Telephone user fees	\$ 219,115	\$ 221,021	\$ (1,906)
Interest	1,642	-	1,642
	<u>220,757</u>	<u>\$ 221,021</u>	<u>\$ (264)</u>
TOTAL RECEIPTS			
EXPENDITURES			
General government			
Operations	93,756	\$ 153,800	\$ (60,044)
Capital outlay	82,006	22,000	60,006
	<u>175,762</u>	<u>\$ 175,800</u>	<u>\$ (38)</u>
TOTAL EXPENDITURES			
RECEIPTS OVER (UNDER) EXPENDITURES	44,995		
UNENCUMBERED CASH, BEGINNING	<u>264,538</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 309,533</u>		

## HARVEY COUNTY, KANSAS

HARVEY COUNTY TRANSPORTATION FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017

	Actual	Budget	Schedule 2-7 Variance Over (Under)
	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<b>RECEIPTS</b>			
Federal and State assistance	\$ 90,794	\$ 94,000	\$ (3,206)
Rider donations	35,182	28,557	6,625
Transfer from			
General Fund	33,400	33,400	-
Elderly Services Fund	9,500	9,500	-
	<u>168,876</u>	<u>\$ 165,457</u>	<u>\$ 3,419</u>
<b>TOTAL RECEIPTS</b>			
<b>EXPENDITURES</b>			
Health and welfare			
Personal services	113,372	\$ 116,046	\$ (2,674)
Operations	42,814	67,892	(25,078)
Capital outlay	1,185	1,200	(15)
	<u>157,371</u>	<u>\$ 185,138</u>	<u>\$ (27,767)</u>
<b>TOTAL EXPENDITURES</b>			
RECEIPTS OVER (UNDER) EXPENDITURES	11,505		
UNENCUMBERED CASH, BEGINNING	<u>111,444</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 122,949</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, 2017

	<u>Actual</u>	<u>Budget</u>	Schedule 2-8 <u>Variance Over (Under)</u>
RECEIPTS			
Private club liquor tax	\$ 3,752	<u>\$ 2,225</u>	<u>\$ 1,527</u>
EXPENDITURES			
Health and welfare			
Contractual services	<u>3,800</u>	<u>\$ 3,800</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(48)		
UNENCUMBERED CASH, BEGINNING	<u>3,083</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 3,035</u>		

HARVEY COUNTY, KANSAS  
 SPECIAL PARKS AND RECREATION FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Schedule 2-9 Variance Over (Under)
RECEIPTS			
Private club liquor tax	\$ 3,752	<u>\$ 2,225</u>	<u>\$ 1,527</u>
EXPENDITURES			
Culture and recreation			
Contractual services	<u>-</u>	<u>\$ 6,500</u>	<u>\$ (6,500)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	3,752		
UNENCUMBERED CASH, BEGINNING	<u>9,171</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 12,923</u>		



## HARVEY COUNTY, KANSAS

DIVERSION FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017

Schedule 2-10

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
RECEIPTS			
Diversion fees	\$ 39,825	<u>\$ 32,321</u>	<u>\$ 7,504</u>
EXPENDITURES			
General government			
Personal services	25,844	\$ 26,412	\$ (568)
Operations	8,075	8,650	(575)
Reserve	-	10,000	(10,000)
TOTAL EXPENDITURES	<u>33,919</u>	<u>\$ 45,062</u>	<u>\$ (11,143)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	5,906		
UNENCUMBERED CASH, BEGINNING	<u>25,101</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 31,007</u>		

## HARVEY COUNTY, KANSAS

ROAD IMPACT FEES FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017

	<u>Actual</u>	<u>Budget</u>	Schedule 2-11 Variance Over (Under)
RECEIPTS			
Licenses, fees, and permits	\$ 14,000	\$ 10,000	\$ 4,000
Interest	<u>80</u>	<u>-</u>	<u>80</u>
TOTAL RECEIPTS	14,080	<u>\$ 10,000</u>	<u>\$ 4,080</u>
EXPENDITURES			
Highways and streets			
Road improvements	<u>4,000</u>	<u>\$ 23,000</u>	<u>\$ (19,000)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	10,080		
UNENCUMBERED CASH, BEGINNING	<u>10,605</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 20,685</u>		

HARVEY COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2017

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
<b>RECEIPTS</b>										
Fees	\$ 38,210	\$ 9,552	\$ 9,552	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,922
Charges for services	-	-	-	-	-	-	-	-	-	-
Grants and donations	-	-	-	254,331	-	-	-	-	-	-
Forfeitures	-	-	-	-	-	-	-	8,421	-	-
Rental payments	-	-	-	-	-	-	-	-	-	-
Reimbursements and other	-	-	-	129,991	-	-	-	-	-	-
Transfers	-	-	-	-	-	223,828	1,183,915	-	-	-
<b>TOTAL RECEIPTS</b>	<b>38,210</b>	<b>9,552</b>	<b>9,552</b>	<b>384,322</b>	<b>-</b>	<b>223,828</b>	<b>1,183,915</b>	<b>8,421</b>	<b>-</b>	<b>3,922</b>
<b>EXPENDITURES</b>										
Personal services	13,700	-	-	-	-	-	-	-	-	-
Operations	4,780	-	-	195,562	10,608	-	-	10,616	-	9,399
Capital outlay	64,471	-	23,400	-	-	224,077	186,479	-	-	-
Highway and bridges	-	-	-	100,188	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>82,951</b>	<b>-</b>	<b>23,400</b>	<b>295,750</b>	<b>10,608</b>	<b>224,077</b>	<b>186,479</b>	<b>10,616</b>	<b>-</b>	<b>9,399</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(44,741)</b>	<b>9,552</b>	<b>(13,848)</b>	<b>88,572</b>	<b>(10,608)</b>	<b>(249)</b>	<b>997,436</b>	<b>(2,195)</b>	<b>-</b>	<b>(5,477)</b>
<b>UNENCUMBERED CASH, BEGINNING</b>	<b>117,787</b>	<b>14,977</b>	<b>17,753</b>	<b>930,511</b>	<b>13,031</b>	<b>414,439</b>	<b>457,976</b>	<b>17,428</b>	<b>76</b>	<b>7,251</b>
<b>UNENCUMBERED CASH, ENDING</b>	<b>\$ 73,046</b>	<b>\$ 24,529</b>	<b>\$ 3,905</b>	<b>\$ 1,019,083</b>	<b>\$ 2,423</b>	<b>\$ 414,190</b>	<b>\$ 1,455,412</b>	<b>\$ 15,233</b>	<b>\$ 76</b>	<b>\$ 1,774</b>

HARVEY COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2017

Schedule 2-12  
 Page 2 of 2

	Health and Wellness	West Park Jetty Grant	Sheriff Reserves	Oscar Task Force	Offender Registration	Sheriff Forfeitures	Sheriffs Grant	RSVP Grant	Health Department Grants	Vehicle Fund	Harvey County Public Building Commission
<b>RECEIPTS</b>											
Fees	\$ -	\$ -	\$ -	\$ -	\$ 9,473	\$ -	\$ -	\$ -	\$ -	\$ 284,251	\$ -
Charges for services	-	-	-	-	-	-	-	-	7,776	-	-
Grants and donations	-	-	-	-	-	-	16,803	1,094	464,705	-	-
Forfeitures	-	-	-	-	-	36,024	-	-	-	-	-
Rental payments	-	-	-	-	-	-	-	-	-	-	788,973
Reimbursements and other	68	-	-	-	-	-	-	-	3,894	63	-
Transfers	-	-	-	-	-	-	-	-	65,255	-	-
<b>TOTAL RECEIPTS</b>	<b>68</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,473</b>	<b>36,024</b>	<b>16,803</b>	<b>1,094</b>	<b>541,630</b>	<b>284,314</b>	<b>788,973</b>
<b>EXPENDITURES</b>											
Personal services	-	-	-	-	-	-	1,530	-	420,441	-	-
Operations	5,099	-	-	-	5,279	14,077	7,400	1,094	92,636	23,548	-
Capital outlay	-	-	-	-	-	24,532	7,873	-	5,737	-	-
Highway and bridges	-	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-	541,000
Interest	-	-	-	-	-	-	-	-	-	-	247,973
Transfers	-	-	-	-	-	-	-	-	-	240,207	-
<b>TOTAL EXPENDITURES</b>	<b>5,099</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,279</b>	<b>38,609</b>	<b>16,803</b>	<b>1,094</b>	<b>518,814</b>	<b>263,755</b>	<b>788,973</b>
RECEIPTS OVER (UNDER) EXPENDITURES	(5,031)	-	-	-	4,194	(2,585)	-	-	22,816	559	-
UNENCUMBERED CASH, BEGINNING	12,956	284	232	1,828	5,509	35,177	-	-	67,371	240,207	-
UNENCUMBERED CASH, ENDING	\$ 7,925	\$ 284	\$ 232	\$ 1,828	\$ 9,703	\$ 32,592	\$ -	\$ -	\$ 90,187	\$ 240,766	\$ -

## HARVEY COUNTY, KANSAS

BOND AND INTEREST FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2017

Schedule 2-13

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Taxes			
Ad valorem property tax	\$ 929,181	\$ 936,671	\$ (7,490)
Delinquent tax	18,096	10,998	7,098
Motor vehicle tax	120,989	118,676	2,313
Recreational vehicle tax	1,666	1,427	239
16/20M vehicle tax	620	1,222	(602)
Commercial motor vehicle fees	6,295	6,593	(298)
Watercraft tax	553	676	(123)
Neighborhood revitalization	(2,624)	(5,390)	2,766
Tax increment financing	(1,468)	(3,159)	1,691
Special assessments	66,284	66,284	-
<b>TOTAL RECEIPTS</b>	<u>1,139,592</u>	<u>\$ 1,133,998</u>	<u>\$ 5,594</u>
<b>EXPENDITURES</b>			
Debt service			
Principal	735,000	\$ 831,093	\$ (96,093)
Interest	431,529	335,437	96,092
Miscellaneous	-	20,000	(20,000)
<b>TOTAL EXPENDITURES</b>	<u>1,166,529</u>	<u>\$ 1,186,530</u>	<u>\$ (20,001)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(26,937)		
UNENCUMBERED CASH, BEGINNING	<u>118,147</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 91,210</u>		

## HARVEY COUNTY, KANSAS

SOLID WASTE FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)

For Year Ended December 31, 2017

Schedule 2-14

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Tipping fees	\$ 738,517	\$ 707,297	\$ 31,220
Brush and limb fees	422,617	351,969	70,648
Solid waste fees	913,870	905,842	8,028
Recycling	34,361	25,013	9,348
Other	28,684	23,613	5,071
	<u>2,138,049</u>	<u>\$ 2,013,734</u>	<u>\$ 124,315</u>
<b>EXPENDITURES</b>			
Sanitation			
Closure and postclosure costs	7,245	\$ 15,324	\$ (8,079)
Construction and demolition	296,551	358,322	(61,771)
Composting	2,270	10,189	(7,919)
Municipal solid waste program	1,133,534	1,249,018	(115,484)
Recycling	32,950	41,673	(8,723)
Total sanitation	1,472,550	1,674,526	(201,976)
Transfers out			
Capital Improvement Fund	416,000	416,000	-
	<u>1,888,550</u>	<u>\$ 2,090,526</u>	<u>\$ (201,976)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	249,499		
UNENCUMBERED CASH, BEGINNING	<u>957,855</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 1,207,354</u>		

## HARVEY COUNTY, KANSAS

 AGENCY FUNDS  
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS  
 For Year Ended December 31, 2017

Schedule 3

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>DISTRIBUTABLE FUNDS</b>				
Current tax	\$ 25,690,218	\$ 43,738,185	\$ 43,825,655	\$ 25,602,748
Delinquent tax	70,845	68,346	79,735	59,456
Motor vehicle tax	145,374	4,354,835	4,349,365	150,844
Recreational vehicle tax	3,935	55,857	58,815	977
Redemptions	1,226,489	726,731	1,296,744	656,476
Escape tax	4,409	2,944	4,650	2,703
County and township gas tax	-	988,904	988,904	-
Mineral production tax	-	3,837	3,837	-
Neighborhood revitalization	-	128,194	128,194	-
Tax increment financing	-	70,016	70,016	-
County special assessments	-	66,726	66,726	-
<b>TOTAL DISTRIBUTABLE FUNDS</b>	<b>27,141,270</b>	<b>50,204,575</b>	<b>50,872,641</b>	<b>26,473,204</b>
<b>STATE FUNDS</b>				
State educational building tax	304	324,462	324,766	-
State institutional building tax	152	162,064	162,216	-
State vehicle tax	-	8,329	8,329	-
Drivers licenses - State Motor vehicle	1,458	182,724	179,471	4,711
Registration	-	1,818,319	1,813,793	4,526
CMV	63	833,799	833,264	598
Sales tax	73,318	1,179,801	1,178,661	74,458
Heritage trust fund	4,482	22,442	22,482	4,442
<b>TOTAL STATE FUNDS</b>	<b>79,777</b>	<b>4,531,940</b>	<b>4,522,982</b>	<b>88,735</b>
<b>SUBDIVISION FUNDS</b>				
Cities	(36,869)	13,436,991	13,400,122	-
Regional library	207	156,689	156,896	-
School districts	(43,423)	18,490,136	18,446,188	525
Townships	28,626	1,716,730	1,745,356	-
Equus Bed	-	83,292	83,292	-
Fire districts	30	386,534	386,564	-
Prairie Lawn Cemetery	-	4,093	4,093	-
Drainage districts	-	52,140	52,379	(239)
Watershed districts	(95)	180,606	180,511	-
<b>TOTAL SUBDIVISION FUNDS</b>	<b>(51,524)</b>	<b>34,507,211</b>	<b>34,455,401</b>	<b>286</b>
<b>OTHER AGENCY FUNDS</b>				
Emergency Shelter Grant	-	49,689	49,689	-
Antique vehicle registration	8,084	9,230	8,084	9,230
Tag refunds	(145)	7,008	6,903	(40)
Drivers license fee - County	47,377	51,008	51,611	46,774
Insufficient checks	(16,962)	15,895	13,654	(14,721)
Payroll clearing	164,156	799,663	910,097	53,722
Long and short	(247)	1,365	1,428	(310)
Special clearing	225	5,763,736	5,763,736	225
Drug Task Force	-	2,700	1,000	1,700
Micro loan	62,734	3,712	124	66,322
Sheriff - Prisoner Account	30,104	31,330	60,434	1,000
Detention Center - Inmate Trust	45,936	179,068	158,807	66,197
Register of Deeds	36,616	448,175	446,042	38,749
Clerk of the District Court	102,412	2,217,294	1,987,166	332,540
Law Library	46,687	45,782	39,409	53,060
<b>TOTAL OTHER AGENCY FUNDS</b>	<b>526,977</b>	<b>9,625,655</b>	<b>9,498,184</b>	<b>654,448</b>
<b>TOTAL AGENCY FUNDS</b>	<b>\$ 27,696,500</b>	<b>\$ 98,869,381</b>	<b>\$ 99,349,208</b>	<b>\$ 27,216,673</b>