

HARVEY COUNTY, KANSAS

DECEMBER 31, 2021



HARVEY COUNTY, KANSAS

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December 31, 2021

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INDEPENDENT AUDITORS' REPORT

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The Board of County Commissioners
Harvey County, Kansas
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Adverse and Unmodified Opinions

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash balances of Harvey County, Kansas (the County) as of and for the year ended December 31, 2021, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the "Basis for Adverse and Unmodified Opinions on U.S. Generally Accepted Accounting Principles" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on the Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (KMAAG) described in Note 1—Summary of Significant Accounting Policies.

Basis for Adverse and Unmodified Opinions

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

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

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

The Board of County Commissioners
Harvey County, Kansas

Responsibilities of Management for the Financial Statement

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

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

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with generally accepted auditing standards (GAAS) and *Government Auditing Standards*, we:

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

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

The Board of County Commissioners
Harvey County, Kansas

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of receipts, expenditures, and unencumbered cash balances – regulatory basis (basic financial statement) as a whole. The summary of expenditures – regulatory basis – actual and budget, the individual fund schedules of receipts and expenditures – regulatory basis – actual and budget, and the agency funds schedule of receipts and disbursements – regulatory basis (Schedules 1 through 3, as listed in the table of contents) are presented for additional analysis and are not a required part of the basic financial statement; however, they are required to be presented under the provisions in KMAAG. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is also not a required part of the basic financial statement of the County. Such information is the responsibility of management and the supplementary information was derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1—Summary of Significant Accounting Policies.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 15, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Certified Public Accountants

Hutchinson, Kansas
April 15, 2022

HARVEY COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2021

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS						
General Fund	\$ 5,728,380	\$ 15,769,057	\$ 15,645,059	\$ 5,852,378	\$ 319,172.00	\$ 6,171,550
Special Purpose Funds						
Road and Bridge	628,660	4,172,880	4,111,967	689,573	29,480	719,053
Noxious Weed	30,869	202,808	183,008	50,669	4,665	55,334
Agriculture Extension Council	24,751	349,960	347,053	27,658	-	27,658
Elderly Services Program	53,850	293,673	285,116	62,407	3,751	66,158
Harvey County 9-1-1	454,012	236,021	308,242	381,791	1,690	383,481
Harvey County Transportation	182,502	227,618	178,802	231,318	4,193	235,511
Special Alcohol and Drug Program	4,083	4,670	5,000	3,753	-	3,753
Special Parks and Recreation	12,059	4,670	-	16,729	-	16,729
Diversions	6,883	23,415	29,370	928	626	1,554
Road Impact Fees	19,506	16,021	6,985	28,542	-	28,542
Register of Deeds Technology	127,354	54,136	34,741	146,749	407	147,156
County Treasurer Technology	34,241	13,534	3,186	44,589	-	44,589
County Clerk Technology	22,070	13,534	760	34,844	-	34,844
Special Highway Improvement	1,070,818	940,686	899,564	1,111,940	-	1,111,940
Rhoades Foundation	29,062	-	-	29,062	-	29,062
Park Donations	-	1,200	-	1,200	-	1,200
Equipment Reserve	551,847	607,456	209,128	950,175	2,150	952,325
Capital Improvement	3,184,094	1,483,420	1,418,313	3,249,201	7,727	3,256,928
Special Law Enforcement	10,062	16,574	13,994	12,642	123	12,765
County Attorney Forfeiture	11,939	7,630	6,566	13,003	-	13,003
Prosecutor's Training and Assistance	3,802	2,654	1,289	5,167	-	5,167
Health and Wellness	289	-	-	289	289	578
West Park Jetty Grant	1,299	-	-	1,299	-	1,299
Sheriff Reserves	232	-	9	223	-	223
Oscar Task Force	1,828	-	-	1,828	-	1,828
Offender Registration	12,897	10,857	5,560	18,194	60	18,254
Sheriff Forfeiture	17,352	24,861	18,615	23,598	434	24,032
Prisoner Fund	36,929	97,082	81,956	52,055	3,524	55,579
RSVP Grant	10,970	83,426	69,279	25,117	1,482	26,599
Health Department Grant	213,484	552,582	726,903	39,163	16,713	55,876
Vehicle Fund	261,836	269,545	277,267	254,114	393	254,507
ARPA Fund	-	3,344,254	1,172,517	2,171,737	-	2,171,737
Harvey County Public Building Commission	-	821,484	821,484	-	-	-
Total Special Purpose Funds	7,019,580	13,876,651	11,216,674	9,679,557	77,707	9,757,264

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, 2021

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	\$ 73,385	\$ 1,200,862	\$ 1,133,394	\$ 140,853	\$ -	\$ 140,853
Bond and Interest						
Business Fund	1,339,964	2,303,189	2,177,834	1,465,319	86,301	1,551,620
Solid Waste						
TOTAL REPORTING ENTITY (excluding Agency Funds)	\$ 14,161,309	\$ 33,149,759	\$ 30,172,961	\$ 17,138,107	\$ 483,180	\$ 17,621,287

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, 2021

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COMPOSITION CASH	
County Treasurer	
Cash and cash items	\$ 1,800
Checking accounts	32,259,288
Money Market accounts	7,477,846
Kansas Municipal Investment Pool	9,103,816
	<hr/>
Total County Treasurer	48,842,750
	<hr/>
County Clerk	
Checking account - outstanding warrant checks	(474,746)
	<hr/>
Detention Center	
Checking account	16,951
	<hr/>
Register of Deeds	
Checking account	39,438
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Clerk of the District Court	
Checking account	110,357
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Law Library	
Checking account	54,013
Certificates of deposit	30,391
	<hr/>
Total Law Library	84,404
	<hr/>
TOTAL CASH	48,619,154
Less - Agency Funds (Schedule 3)	(30,997,867)
	<hr/>
TOTAL REPORTING ENTITY	<u>\$ 17,621,287</u>

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

HARVEY COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2021

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

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

Harvey County Public Building Commission

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

Harvey County Extension Council

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

Fund Accounting

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

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

The following types of funds comprise the financial activities of the County for the year of 2021:

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 difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles, and allowing the County to use the regulatory basis of accounting.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

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

The statutes allow for the governing body to increase the original adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. Amended budgets were prepared for the 911 Fund and the Harvey County Transportation Fund for the year ended December 31, 2021.

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 2021, 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, 2021.

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, 2021, the County's carrying amount of deposits was \$39,513,538 and the bank balance was \$40,000,312. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$6,198,222 was covered by FDIC insurance, including \$5,307,233 placed for deposit into CDARS and ICS accounts (reciprocal deposit programs), and \$33,802,090 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, 2021, the County had the following investments:

Investment Type	Carrying Value	Fair Value	Rating
Kansas Municipal Investment Pool	\$ 9,103,816	\$ 9,103,816	N/A

At December 31, 2021, the County had invested \$9,103,816 in KMIP. KMIP is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the United States government or any agency thereof, with maturities up to four years. No more than 10% of those funds may be invested in mortgage-backed securities. In addition, KMIP may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Concentration of Credit Risk

This is the risk of loss attributed to the magnitude of a government's investment in a single issuer. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County manages this risk by placing funds with financial institutions only after contacting all eligible institutions in the taxing area and monies in the KMIP are diverse according to the policies of the investment pool.

NOTE 4—LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Final Maturity
General Obligation Bonds				
Series 2012	2.00%-3.25%	09/01/12	\$ 300,000	11/01/22
Series 2020 refunding	1.00%-1.05%	11/05/20	2,545,000	11/01/31
Harvey County Public Building Commission				
Revenue Bonds				
Series 2014A	2.50%-4.40%	03/01/14	1,230,000	08/01/33
Series 2014C	2.00%-3.50%	09/01/14	3,565,000	08/01/29
Series 2015A	1.10%-1.90%	02/12/15	3,555,000	08/01/30
Capital Leases				
Radio console equipment	2.98%	06/16/20	555,312	06/16/25

Changes in long-term debt of the County for the year ended December 31, 2021, were as follows:

Issue	Balance Beginning of Year	Additions	Payments and Other Reductions	Balance End of Year	Interest Paid
General Obligation Bonds					
Series 2012	\$ 60,000	\$ -	\$ 30,000	\$ 30,000	\$ 1,875
Series 2020 refunding	2,545,000	-	255,000	2,290,000	25,271
	<u>2,605,000</u>	<u>-</u>	<u>285,000</u>	<u>2,320,000</u>	<u>27,146</u>
Revenue Bonds					
Harvey County Public Building Commission					
Series 2013 refunding	100,000	-	100,000	-	2,625
Series 2014A	1,195,000	-	75,000	1,120,000	46,421
Series 2014C	2,305,000	-	225,000	2,080,000	73,338
Series 2015A	2,545,000	-	225,000	2,320,000	74,100
	<u>6,145,000</u>	<u>-</u>	<u>625,000</u>	<u>5,520,000</u>	<u>196,484</u>
Capital Leases					
Radio console equipment	555,312	-	104,637	450,675	16,548
Other Long-Term Debt					
Commitment for City of Newton bonds	321,494	-	80,939	240,555	10,891
	<u>\$ 9,626,806</u>	<u>\$ -</u>	<u>\$ 1,095,576</u>	<u>\$ 8,531,230</u>	<u>\$ 251,069</u>

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

General Obligation Bonds	Principal	Interest
2022	\$ 295,000	\$ 23,980
2023	260,000	20,355
2024	265,000	17,755
2025	275,000	15,105
2026	200,000	12,355
2027-2031	<u>1,025,000</u>	<u>31,525</u>
	<u>\$ 2,320,000</u>	<u>\$ 121,075</u>

Revenue Bonds	Principal	Interest
2022	\$ 540,000	\$ 180,546
2023	555,000	164,271
2024	565,000	147,381
2025	590,000	130,031
2026	605,000	111,800
2027-2031	2,440,000	256,053
2032-2033	225,000	14,933
	\$ 5,520,000	\$ 1,005,015

Capital Leases	Principal	Interest
2022	\$ 107,756	\$ 13,430
2023	110,967	10,219
2024	114,273	6,912
2025	117,679	3,506
	\$ 450,675	\$ 34,067

Commitment for City of Newton Bonds	Principal	Interest
2022	\$ 10,307	\$ 9,067
2023	10,525	8,619
2024	11,335	8,160
2025	7,893	7,667
2026	7,947	7,346
2027-2031	40,466	32,444
2032-2036	95,756	23,753
2037-2038	56,326	3,404
	\$ 240,555	\$ 100,460

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, 2021, included the following:

Purpose	Date Issued	Amount
Healthcare Facilities Refunding & Improvement		
Revenue Bonds, Series 2018	Kidron Bethel - Schowalter 09/27/18	\$ 10,205,000
Revenue Bonds, Series 2021	Kidron Bethel - Schowalter 11/15/21	10,560,000

NOTE 5—INTERFUND TRANSFERS

A summary of operating interfund transfers is as follows:

From Fund	To Fund	Amount	Authority
General	Equipment Reserve	\$ 370,200	K.S.A. 19-119
General	Capital Improvement	895,420	K.S.A. 19-120
General	Harvey County Transportation	33,400	Grant match
General	Health Department Grant	64,538	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	516,000	K.S.A. 19-120
Road and Bridge	Special Highway Improvement	500,000	K.S.A. 68-590
Road and Bridge	Equipment Reserve	172,970	K.S.A. 19-119
Harvey County 911	Bond and Interest	79,861	Budgetary
Cost of Issuance	Bond and Interest	2,382	Bond resolution
Vehicle	General	262,011	K.S.A. 8-145

NOTE 6—DEFINED BENEFIT PENSION PLANS

Plan Description

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

Contributions

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

Kansas law provides that employer contribution rates for KPERS 1, KPERS 2, KPERS 3, and KP&F be determined annually based on the results of an annual actuarial valuation. The actuarially determined employer contribution rate (excluding the 1% contribution rate for the Death and Disability program) and the statutory contribution rate was 8.87% for KPERS and 22.80% for KP&F for the year ended December 31, 2021. Contributions to the pension plan from the County were \$680,365 for KPERS and \$353,722 for KP&F for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, KPERS has determined the County's proportionate share of the collective net pension liability was \$4,242,661 for KPERS and \$2,323,461 for KP&F. The net pension liability was measured as of June 30, 2021, and the total pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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—Summary of Significant Accounting Policies, the County recognizes expenses, generally when paid; therefore, the closure and postclosure care costs will be recognized in future years as incurred.

Estimated capacity, usage, remaining life, and the estimated liabilities for closure and postclosure care costs at December 31, 2021, were as follows:

	Municipal Solid Waste Landfill	Construction and Demolition	Transfer Station	Compost	Household Hazardous Waste
Permit no.	119	119	812	812	828
Date closed	Oct-2001				
Final cover	Mar-2003				
Estimated remaining life (years)	N/A				
Estimated total capacity (cubic yards)	N/A				
Percentage capacity used	N/A				
Estimated closure costs	\$ -	\$ 846,390	\$ 16,509	\$ 45,897	\$ 6,013
Estimated postclosure cost	<u>2,056,988</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 2,056,988</u>	<u>\$ 846,390</u>	<u>\$ 16,509</u>	<u>\$ 45,897</u>	<u>\$ 6,013</u>

Estimated total costs of closure and postclosure care are based on what it would cost to perform all closure and postclosure care in 2021. 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, 2021.

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, 2021, was \$509,497.

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, 2021, the County's share of tax rebates totaled \$10,297.

Commitment for City-County Airport Capital Project

On April 7, 2021, the County Commission approved an agreement for Taxiway E reconstruction that is to be funded with an Airport Improvement Program grant through the Federal Aviation Administration with an anticipated match required by the County of \$344,265.

Commitment for Road Improvement Project

On November 23, 2021, the County approved an agreement for the Hesston Road Improvement Project in the amount of \$3,613,019, with subsequent change orders approved during 2022 totaling \$785,458, for an adjusted project amount of \$4,398,477.

NOTE 11—SUBSEQUENT EVENTS

On April 12, 2022, the County and the City of Newton closed on the sale of Hangar W at the City-County Airport. Subsequently, the proceeds from the sale were used for the redemption of \$1,120,000 Harvey County Public Building Commission revenue bonds Series 2014A that were used to finance construction of the facility.

HARVEY COUNTY, KANSAS
SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credit	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
GOVERNMENTAL TYPE FUNDS					
General Fund	\$ 18,164,276	\$ -	\$ 18,164,276	\$ 15,645,059	\$ (2,519,217)
Special Purpose Funds					
Road and Bridge	4,178,467	-	4,178,467	4,111,967	(66,500)
Noxious Weed	196,285	-	196,285	183,008	(13,277)
Agriculture Extension Council	347,053	-	347,053	347,053	-
Elderly Services Program	306,237	-	306,237	285,116	(21,121)
Harvey County 9-1-1	374,861	-	374,861	308,242	(66,619)
Harvey County Transportation	346,312	-	346,312	178,802	(167,510)
Special Alcohol and Drug Program	6,000	-	6,000	5,000	(1,000)
Special Parks and Recreation	14,000	-	14,000	-	(14,000)
Diversion	31,145	-	31,145	29,370	(1,775)
Road Impact Fees	23,000	-	23,000	6,985	(16,015)
Bond and Interest Fund					
Bond and Interest	1,181,634	-	1,181,634	1,133,394	(48,240)
Business Fund					
Solid Waste	2,316,822	-	2,316,822	2,177,834	(138,988)

HARVEY COUNTY, KANSAS
 GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2021

	Actual	Budget	Schedule 2-1 Page 1 of 5 Variance Over (Under)
	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
REVENUES AND OTHER SOURCES			
Taxes			
Ad valorem property tax	\$ 9,194,751	\$ 9,048,589	\$ 146,162
Delinquent tax	156,994	111,294	45,700
Motor vehicle tax	1,055,503	1,001,962	53,541
Recreational vehicle tax	17,212	13,589	3,623
16/20M vehicle tax	10,168	10,063	105
Commercial motor vehicle fees	50,581	54,878	(4,297)
Watercraft tax	-	5,246	(5,246)
Neighborhood revitalization	(6,991)	(25,507)	18,516
Tax increment financing	-	(41,506)	41,506
Local alcoholic liquor tax	4,670	3,291	1,379
Mineral production tax	1,570	1,251	319
Sales and consumers' tax	2,777,475	2,194,757	582,718
Interest and penalties	199,456	101,552	97,904
Total taxes	<u>13,461,389</u>	<u>12,479,459</u>	<u>981,930</u>
Intergovernmental			
Federal and State assistance	32,654	32,654	-
Indigent defense reimbursement	2,875	3,659	(784)
Total intergovernmental	<u>35,529</u>	<u>36,313</u>	<u>(784)</u>
Charges for services			
Special police services	36,935	39,217	(2,282)
Correction fees	755,007	971,686	(216,679)
Public health fees	116,640	139,277	(22,637)
Park fees and sales	282,840	232,483	50,357
Other charges	36,614	29,390	7,224
Total charges for services	<u>1,228,036</u>	<u>1,412,053</u>	<u>(184,017)</u>
Use of money and property			
Rents and sale of crops	116,136	46,380	69,756
Interest	20,751	61,565	(40,814)
Total use of money and property	<u>136,887</u>	<u>107,945</u>	<u>28,942</u>
Licenses, fees, and permits			
Recording fees	363,211	234,432	128,779
Court costs/fees/charges	29,155	31,147	(1,992)
Bookings	25,610	26,996	(1,386)
Drivers license renewal fees	33,375	43,305	(9,930)
Alarm fees	35,389	37,000	(1,611)
Other fees and licenses	42,388	51,911	(9,523)
Total licenses, fees, and permits	<u>529,128</u>	<u>424,791</u>	<u>104,337</u>
Reimbursements			
Other	95,354	43,437	51,917
Transfers in - Vehicle Fund	20,723	36,645	(15,922)
	262,011	251,548	10,463
	<u>378,088</u>	<u>331,630</u>	<u>46,458</u>
TOTAL REVENUES AND OTHER SOURCES	<u><u>15,769,057</u></u>	<u><u>\$ 14,792,191</u></u>	<u><u>\$ 976,866</u></u>

HARVEY COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2021

Schedule 2-1
 Page 2 of 5

	Actual	Budget	Variance Over (Under)
EXPENDITURES AND OTHER USES			
GENERAL GOVERNMENT			
County Commission			
Personal services	\$ 136,982	\$ 157,453	\$ (20,471)
Contractual services	2,325	3,235	(910)
Commodities	-	-	-
Total County Commission	<u>139,307</u>	<u>160,688</u>	<u>(21,381)</u>
County Clerk			
Personal services	264,502	285,756	(21,254)
Contractual services	7,152	6,800	352
Commodities	770	700	70
Total County Clerk	<u>272,424</u>	<u>293,256</u>	<u>(20,832)</u>
County Treasurer			
Personal services	577,579	604,334	(26,755)
Contractual services	19,635	43,515	(23,880)
Commodities	2,151	2,725	(574)
Capital outlay	24	-	24
Total County Treasurer	<u>599,389</u>	<u>650,574</u>	<u>(51,185)</u>
Register of Deeds			
Personal services	158,917	156,819	2,098
Contractual services	2,866	6,450	(3,584)
Commodities	706	1,500	(794)
Total Register of Deeds	<u>162,489</u>	<u>164,769</u>	<u>(2,280)</u>
District Court			
Contractual services	58,266	78,279	(20,013)
Commodities	13,177	15,621	(2,444)
Capital outlay	35,612	28,750	6,862
Transfer to - Capital Improvement Fund	7,500	-	7,500
Total District Court	<u>114,555</u>	<u>122,650</u>	<u>(8,095)</u>
Indigent defense	<u>160,000</u>	<u>160,000</u>	<u>-</u>
Courthouse General			
Personal services	276,056	343,006	(66,950)
Contractual services	737,027	872,287	(135,260)
Commodities	26,767	23,575	3,192
Capital outlay	6,367	55,800	(49,433)
Transfer to:			
Equipment Reserve Fund	10,000	-	10,000
Capital Improvement Fund	700,000	90,000	610,000
Total Courthouse General	<u>1,756,217</u>	<u>1,384,668</u>	<u>371,549</u>
Administration			
Personal services	637,451	630,967	6,484
Contractual services	13,563	22,418	(8,855)
Commodities	348	1,245	(897)
Capital outlay	39,397	41,400	(2,003)
Transfer to - Capital Improvement Fund	2,000	-	2,000
Total Administration	<u>692,759</u>	<u>696,030</u>	<u>(3,271)</u>

HARVEY COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2021

Schedule 2-1
 Page 3 of 5

	Actual	Budget	Variance Over (Under)
EXPENDITURES AND OTHER USES (CONTINUED)			
GENERAL GOVERNMENT (CONTINUED)			
Planning and Zoning			
Personal services	\$ 117,178	\$ 130,759	\$ (13,581)
Contractual services	7,116	10,750	(3,634)
Commodities	522	1,550	(1,028)
Capital outlay	14,449	50,800	(36,351)
Transfer to - Capital Improvement Fund	35,920	-	35,920
Total Planning and Zoning	<u>175,185</u>	<u>193,859</u>	<u>(18,674)</u>
Information Technology			
Personal services	89,167	88,251	916
Contractual services	332,132	381,755	(49,623)
Commodities	1,203	2,500	(1,297)
Capital outlay	4,346	70,800	(66,454)
Transfer to - Equipment Reserve Fund	43,700	3,700	40,000
Total Information Technology	<u>470,548</u>	<u>547,006</u>	<u>(76,458)</u>
County Appraiser			
Personal services	488,603	520,671	(32,068)
Contractual services	58,556	73,675	(15,119)
Commodities	1,699	2,600	(901)
Capital outlay	2,666	4,100	(1,434)
Total County Appraiser	<u>551,524</u>	<u>601,046</u>	<u>(49,522)</u>
County Attorney			
Personal services	716,629	778,980	(62,351)
Contractual services	22,274	26,620	(4,346)
Commodities	4,987	6,600	(1,613)
Capital outlay	7,365	21,035	(13,670)
Transfer to - Equipment Reserve Fund	15,000	-	15,000
Total County Attorney	<u>766,255</u>	<u>833,235</u>	<u>(66,980)</u>
Sheriff			
Personal services	2,039,597	2,050,019	(10,422)
Contractual services	106,124	106,146	(22)
Commodities	113,029	107,757	5,272
Capital outlay	36,650	37,000	(350)
Transfer to - Equipment Reserve Fund	138,000	138,000	-
Total Sheriff	<u>2,433,400</u>	<u>2,438,922</u>	<u>(5,522)</u>
Correctional Services			
Personal services	1,454,935	1,505,825	(50,890)
Contractual services	945,411	749,437	195,974
Commodities	23,982	29,140	(5,158)
Capital outlay	2,387	3,000	(613)
Transfer to - Capital Improvement Fund	150,000	50,000	100,000
Juvenile detention reimbursement	(2,510)	(2,300)	(210)
Total Correctional Services	<u>2,574,205</u>	<u>2,335,102</u>	<u>239,103</u>
Emergency Management			
Personal services	185,309	181,713	3,596
Contractual services	4,896	6,538	(1,642)
Commodities	3,609	3,625	(16)
Capital outlay	75,359	1,500	73,859
Total Emergency Management	<u>269,173</u>	<u>193,376</u>	<u>75,797</u>

HARVEY COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2021

Schedule 2-1
Page 4 of 5

	Actual	Budget	Variance Over (Under)
EXPENDITURES AND OTHER USES (CONTINUED)			
GENERAL GOVERNMENT (CONTINUED)			
Communications Center			
Personal services	\$ 1,053,514	\$ 1,143,336	\$ (89,822)
Contractual services	171,959	165,051	6,908
Commodities	7,272	8,300	(1,028)
Capital outlay	-	3,000	(3,000)
Total Communications Center	<u>1,232,745</u>	<u>1,319,687</u>	<u>(86,942)</u>
District Coroner			
Personal services	64,709	64,665	44
Contractual services	158,112	154,175	3,937
Commodities	1,955	500	1,455
McPherson County payment	(28,223)	(55,000)	26,777
Total District Coroner	<u>196,553</u>	<u>164,340</u>	<u>32,213</u>
Election			
Personal services	8,673	10,400	(1,727)
Contractual services	24,885	40,100	(15,215)
Commodities	1,695	5,200	(3,505)
Capital outlay	-	128,500	(128,500)
Transfer to - Equipment Reserve Fund	128,500	-	128,500
Total Election	<u>163,753</u>	<u>184,200</u>	<u>(20,447)</u>
Public Health			
Personal services	381,815	390,767	(8,952)
Contractual services	91,196	106,590	(15,394)
Commodities	65,840	88,203	(22,363)
Capital outlay	9,985	9,400	585
Transfer to - Health Grant Fund	64,538	85,267	(20,729)
Total Public Health	<u>613,374</u>	<u>680,227</u>	<u>(66,853)</u>
Parks			
Personal services	428,566	421,267	7,299
Contractual services	189,881	185,664	4,217
Commodities	38,386	45,990	(7,604)
Capital outlay	4,950	39,500	(34,550)
Park shop other	(1,672)	(5,075)	3,403
Transfer to - Equipment Reserve Fund	35,000	-	35,000
Total Parks	<u>695,111</u>	<u>687,346</u>	<u>7,765</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, 2021

Schedule 2-1
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	Actual	Budget	Variance Over (Under)
EXPENDITURES AND OTHER USES (CONTINUED)			
GENERAL GOVERNMENT (CONTINUED)			
Appropriations and other			
Ambulance	\$ 792,195	\$ 792,195	\$ -
Humane Society	9,000	9,000	-
Health Ministries	10,000	10,000	-
Low income assistance	5,000	5,000	-
Historical Society	57,500	57,500	-
County free fair	27,500	27,500	-
Airport	90,000	90,000	-
City of Newton golf course housing tax	121,210	-	121,210
CDDO	102,500	102,500	-
Mental health	151,200	151,200	-
Conservation District	20,000	20,000	-
CARES Act	71,588	-	71,588
Stabilization	-	2,920,000	(2,920,000)
Total appropriations and other	1,457,693	4,184,895	(2,727,202)
Transfers to other funds			
Harvey County Transportation Fund	33,400	33,400	-
TOTAL EXPENDITURES	15,645,059	\$ 18,164,276	\$ (2,519,217)
RECEIPTS OVER (UNDER) EXPENDITURES	123,998		
UNENCUMBERED CASH, BEGINNING	5,728,380		
UNENCUMBERED CASH, ENDING	\$ 5,852,378		

HARVEY COUNTY, KANSAS
ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	Schedule 2-2 Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property tax	\$ 2,734,086	\$ 2,690,543	\$ 43,543
Delinquent tax	51,601	39,211	12,390
Motor vehicle tax	352,490	335,279	17,211
Recreational vehicle tax	5,746	4,532	1,214
16/20M vehicle tax	3,504	3,356	148
Commercial motor vehicle fees	16,963	18,304	(1,341)
Watercraft tax	-	1,750	(1,750)
Neighborhood revitalization	(2,079)	(8,507)	6,428
Tax increment financing	-	(13,843)	13,843
Motor fuel tax	963,683	809,451	154,232
Special Assessments	-	436	(436)
Charges for services and other reimbursements	36,467	18,968	17,499
Miscellaneous	10,419	8,699	1,720
	<u>4,172,880</u>	<u>\$ 3,908,179</u>	<u>\$ 264,701</u>
EXPENDITURES			
Highways and streets			
Personal services	931,388	\$ 1,015,871	\$ (84,483)
Contractual services	252,442	246,963	5,479
Commodities	378,972	320,133	58,839
Capital outlay	1,876,195	2,595,500	(719,305)
Transfer to:			
Special Highway Improvement Fund	500,000	-	500,000
Equipment Reserve Fund	172,970	-	172,970
	<u>4,111,967</u>	<u>\$ 4,178,467</u>	<u>\$ (66,500)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	60,913		
UNENCUMBERED CASH, BEGINNING	<u>628,660</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 689,573</u>		

HARVEY COUNTY, KANSAS

NOXIOUS WEED FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2021

	Actual	Budget	Schedule 2-3 Variance Over (Under)
	<u> </u>	<u> </u>	<u> </u>
RECEIPTS			
Taxes			
Ad valorem property tax	\$ 163,839	\$ 161,039	\$ 2,800
Delinquent tax	2,610	1,967	643
Motor vehicle tax	16,343	15,394	949
Recreational vehicle tax	266	208	58
16/20M vehicle tax	199	154	45
Commercial motor vehicle fees	810	841	(31)
Watercraft tax	-	80	(80)
Neighborhood revitalization	(125)	(391)	266
Tax increment financing	-	(636)	636
Reimbursement			
Chemical sales	12,169	13,910	(1,741)
Spraying	6,697	7,483	(786)
TOTAL RECEIPTS	<u>202,808</u>	<u>\$ 200,049</u>	<u>\$ 2,759</u>
EXPENDITURES			
Personal services	137,173	\$ 140,273	\$ (3,100)
Contractual services	10,028	15,262	(5,234)
Commodities	28,846	33,550	(4,704)
Capital outlay	6,961	7,200	(239)
TOTAL EXPENDITURES	<u>183,008</u>	<u>\$ 196,285</u>	<u>\$ (13,277)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	19,800		
UNENCUMBERED CASH, BEGINNING	<u>30,869</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 50,669</u>		

HARVEY COUNTY, KANSAS
 AGRICULTURE EXTENSION COUNCIL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	Schedule 2-4 Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property tax	\$ 306,401	\$ 301,418	\$ 4,983
Delinquent tax	5,487	4,833	654
Motor vehicle tax	35,616	33,776	1,840
Recreational vehicle tax	580	456	124
16/20M vehicle tax	379	338	41
Commercial motor vehicle fees	1,730	1,844	(114)
Watercraft tax	-	176	(176)
Neighborhood revitalization	(233)	(1,395)	1,162
Tax increment financing	-	(857)	857
	<u>349,960</u>	<u>\$ 340,589</u>	<u>\$ 9,371</u>
EXPENDITURES			
Conservation and environmental protection Appropriation	<u>347,053</u>	<u>\$ 347,053</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	2,907		
UNENCUMBERED CASH, BEGINNING	<u>24,751</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 27,658</u>		

HARVEY COUNTY, KANSAS
 ELDERLY SERVICES PROGRAM FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2021

	Actual	Budget	Schedule 2-5 Variance Over (Under)
	<u> </u>	<u> </u>	<u> </u>
RECEIPTS			
Taxes			
Ad valorem property tax	\$ 226,391	\$ 222,547	\$ 3,844
Delinquent tax	3,953	3,301	652
Motor vehicle tax	27,369	26,090	1,279
Recreational vehicle tax	446	353	93
16/20M vehicle tax	256	261	(5)
Commercial motor vehicle fees	1,306	1,425	(119)
Watercraft tax	-	136	(136)
Neighborhood revitalization	(172)	(662)	490
Tax increment financing	-	(1,078)	1,078
Federal and State assistance	34,124	38,560	(4,436)
	<u>293,673</u>	<u>\$ 290,933</u>	<u>\$ 2,740</u>
TOTAL RECEIPTS			
EXPENDITURES			
Elderly services coordinator			
Personal services	144,926	\$ 146,502	\$ (1,576)
Contractual services	2,621	2,937	(316)
Commodities	600	600	-
Appropriations to senior centers	100,301	119,530	(19,229)
Transfer to - Harvey County Transportation Fund	9,500	9,500	-
	<u>257,948</u>	<u>279,069</u>	<u>(21,121)</u>
Total elderly services coordinator			
Retired senior volunteer program			
Transfer to - RSVP Grant Fund	27,168	27,168	-
	<u>27,168</u>	<u>27,168</u>	<u>-</u>
TOTAL EXPENDITURES	<u>285,116</u>	<u>\$ 306,237</u>	<u>\$ (21,121)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	8,557		
UNENCUMBERED CASH, BEGINNING	<u>53,850</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 62,407</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, 2021

	<u>Actual</u>	<u>Budget</u>	Schedule 2-6 Variance Over (Under)
RECEIPTS			
Telephone user fees	\$ 235,640	\$ 235,536	\$ 104
Interest	381	-	381
TOTAL RECEIPTS	<u>236,021</u>	<u>\$ 235,536</u>	<u>\$ 485</u>
EXPENDITURES			
General government			
Contractual services	182,386	\$ 185,000	\$ (2,614)
Capital outlay	45,995	110,000	(64,005)
Transfer to - Bond and Interest Fund	79,861	79,861	-
TOTAL EXPENDITURES	<u>308,242</u>	<u>\$ 374,861</u>	<u>\$ (66,619)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(72,221)		
UNENCUMBERED CASH, BEGINNING	<u>454,012</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 381,791</u>		

HARVEY COUNTY, KANSAS

HARVEY COUNTY TRANSPORTATION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	Schedule 2-7 Variance Over (Under)
RECEIPTS			
Federal and State assistance	\$ 157,736	\$ 157,229	\$ 507
Rider donations	26,982	23,654	3,328
Other	-	96,020	(96,020)
Transfer from:			
General Fund	33,400	33,400	-
Elderly Services Fund	9,500	9,500	-
TOTAL RECEIPTS	<u>227,618</u>	<u>\$ 319,803</u>	<u>\$ (92,185)</u>
EXPENDITURES			
Health and welfare			
Personal services	136,109	\$ 156,456	\$ (20,347)
Contractual services	28,631	45,856	(17,225)
Commodities	14,042	14,000	42
Capital outlay	20	130,000	(129,980)
TOTAL EXPENDITURES	<u>178,802</u>	<u>\$ 346,312</u>	<u>\$ (167,510)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	48,816		
UNENCUMBERED CASH, BEGINNING	<u>182,502</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 231,318</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, 2021

	<u>Actual</u>	<u>Budget</u>	Schedule 2-8 Variance Over (Under)
RECEIPTS			
Private club liquor tax	\$ 4,670	<u>\$ 3,291</u>	<u>\$ 1,379</u>
EXPENDITURES			
Health and welfare			
Contractual services	<u>5,000</u>	<u>\$ 6,000</u>	<u>\$ (1,000)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(330)		
UNENCUMBERED CASH, BEGINNING	<u>4,083</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 3,753</u>		

HARVEY COUNTY, KANSAS
 SPECIAL PARKS AND RECREATION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	Schedule 2-9 Variance Over (Under)
RECEIPTS			
Private club liquor tax	\$ 4,670	<u>\$ 3,291</u>	<u>\$ 1,379</u>
EXPENDITURES			
Culture and recreation			
Contractual services	<u>-</u>	<u>\$ 14,000</u>	<u>\$ (14,000)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	4,670		
UNENCUMBERED CASH, BEGINNING	<u>12,059</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 16,729</u>		

HARVEY COUNTY, KANSAS

DIVERSION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	Schedule 2-10 Variance Over (Under)
RECEIPTS			
Diversion fees	\$ 23,415	<u>\$ 29,125</u>	<u>\$ (5,710)</u>
EXPENDITURES			
General government			
Personal services	29,370	\$ 28,995	\$ 375
Contractual services	-	1,650	(1,650)
Commodities	-	500	(500)
<u>TOTAL EXPENDITURES</u>	<u>29,370</u>	<u>\$ 31,145</u>	<u>\$ (1,775)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(5,955)		
UNENCUMBERED CASH, BEGINNING	<u>6,883</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 928</u>		

HARVEY COUNTY, KANSAS
ROAD IMPACT FEES FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

	Actual	Budget	Schedule 2-11 Variance Over (Under)
	<u> </u>	<u> </u>	<u> </u>
RECEIPTS			
Licenses, fees, and permits	\$ 16,000	\$ 10,000	\$ 6,000
Interest	<u>21</u>	<u>-</u>	<u>21</u>
TOTAL RECEIPTS	16,021	<u><u>\$ 10,000</u></u>	<u><u>\$ 6,021</u></u>
EXPENDITURES			
Highways and streets			
Road improvements	<u>6,985</u>	<u><u>\$ 23,000</u></u>	<u><u>\$ (16,015)</u></u>
RECEIPTS OVER (UNDER) EXPENDITURES	9,036		
UNENCUMBERED CASH, BEGINNING	<u>19,506</u>		
UNENCUMBERED CASH, ENDING	<u><u>\$ 28,542</u></u>		

HARVEY COUNTY, KANSAS
 NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2021

Schedule 2-12
 Page 1 of 2

	Register of Deeds Technology	County Treasurer Technology	County Clerk Technology	Special Highway Improvement	Rhoades Foundation	Park Donations	Equipment Reserve	Capital Improvement	Special Law Enforcement	County Attorney Forfeiture	Prosecutor's Training and Assistance
RECEIPTS											
Fees	\$ 54,136	\$ 13,534	\$ 13,534	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,654
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Grants and donations	-	-	-	-	-	1,200	-	-	-	-	-
Forfeitures	-	-	-	-	-	-	-	-	16,574	7,630	-
Rental payments	-	-	-	-	-	-	-	-	-	-	-
Reimbursements and other	-	-	-	440,686	-	-	25,174	-	-	-	-
Interest	-	-	-	-	-	-	39,112	72,000	-	-	-
Sale of surplus equipment	-	-	-	-	-	-	543,170	1,411,420	-	-	-
Transfers	-	-	-	500,000	-	-	-	-	-	-	-
TOTAL RECEIPTS	54,136	13,534	13,534	940,686	-	1,200	607,456	1,483,420	16,574	7,630	2,654
EXPENDITURES											
Personal services	18,762	-	-	-	-	-	-	-	-	-	-
Contractual services	742	369	-	-	-	-	-	-	13,994	6,566	1,289
Commodities	15,237	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	2,817	760	-	-	-	209,128	1,418,313	-	-	-
Grants and reimbursements	-	-	-	-	-	-	-	-	-	-	-
Highway and bridges	-	-	-	899,564	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	34,741	3,186	760	899,564	-	-	209,128	1,418,313	13,994	6,566	1,289
RECEIPTS OVER (UNDER) EXPENDITURES	19,395	10,348	12,774	41,122	-	1,200	398,328	65,107	2,580	1,064	1,365
UNENCUMBERED CASH, BEGINNING	127,354	34,241	22,070	1,070,818	29,062	-	551,847	3,184,094	10,062	11,939	3,802
UNENCUMBERED CASH, ENDING	\$ 146,749	\$ 44,589	\$ 34,844	\$ 1,111,940	\$ 29,062	\$ 1,200	\$ 950,175	\$ 3,249,201	\$ 12,642	\$ 13,003	\$ 5,167

HARVEY COUNTY, KANSAS
 NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2021

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	R/SVP Grant	Health Department Grants	Vehicle Fund	ARPA Fund	Harvey County Public Building Commission
RECEIPTS												
Fees	\$ -	\$ -	\$ -	\$ -	\$ 10,857	\$ -	\$ -	\$ -	\$ -	\$ 269,538	\$ -	\$ -
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Grants and donations	-	-	-	-	-	-	-	54,119	478,853	-	3,343,715	-
Forfeitures	-	-	-	-	-	24,861	-	-	-	-	-	-
Rental payments	-	-	-	-	-	-	-	-	-	-	-	821,484
Reimbursements and other	-	-	-	-	-	-	97,082	2,139	9,191	7	-	-
Interest	-	-	-	-	-	-	-	-	-	-	539	-
Transfers	-	-	-	-	-	-	-	27,168	64,538	-	-	-
TOTAL RECEIPTS	-	-	-	-	10,857	24,861	97,082	83,426	552,582	269,545	3,344,254	821,484
EXPENDITURES												
Personal services	-	-	-	-	-	-	-	50,873	567,542	-	1,172,517	-
Contractual services	-	-	9	-	4,647	7,732	28,743	15,775	131,941	10,422	-	-
Commodities	-	-	-	-	549	10,883	53,213	2,631	26,659	4,834	-	-
Capital outlay	-	-	-	-	364	-	-	-	761	-	-	-
Grants and reimbursements	-	-	-	-	-	-	-	-	-	-	-	-
Highway and bridges	-	-	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	625,000
Principal	-	-	-	-	-	-	-	-	-	-	-	196,484
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	262,011	-	-
TOTAL EXPENDITURES	-	-	9	-	5,560	18,615	81,956	69,279	726,903	277,267	1,172,517	821,484
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	(9)	-	5,297	6,246	15,126	14,147	(174,321)	(7,722)	2,171,737	-
UNENCUMBERED CASH, BEGINNING	289	1,299	232	1,828	12,897	17,352	36,929	10,970	213,484	261,836	-	-
UNENCUMBERED CASH, ENDING	\$ 289	\$ 1,299	\$ 223	\$ 1,828	\$ 18,194	\$ 23,598	\$ 52,055	\$ 25,117	\$ 39,163	\$ 254,114	\$ 2,171,737	\$ -

HARVEY COUNTY, KANSAS
 BOND AND INTEREST FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2021

	Actual	Budget	Schedule 2-13 Variance Over (Under)
	<u> </u>	<u> </u>	<u> </u>
RECEIPTS			
Taxes			
Ad valorem property tax	\$ 916,333	\$ 901,570	\$ 14,763
Delinquent tax	17,121	16,332	789
Motor vehicle tax	110,491	104,720	5,771
Recreational vehicle tax	1,799	1,414	385
16/20M vehicle tax	1,213	1,047	166
Commercial motor vehicle fees	5,392	5,713	(321)
Watercraft tax	-	546	(546)
Neighborhood revitalization	(697)	(2,655)	1,958
Tax increment financing	-	(4,320)	4,320
Special assessments	66,967	66,967	-
Transfer from:			
Harvey County 9-1-1 Fund	79,861	79,861	-
Cost of Issuance	2,382	-	2,382
	<u> </u>	<u> </u>	<u> </u>
TOTAL RECEIPTS	1,200,862	\$ 1,171,195	\$ 29,667
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES			
Debt service			
Principal	-	\$ 914,637	\$ (914,637)
Interest	1,133,394	261,997	871,397
Miscellaneous	-	5,000	(5,000)
	<u> </u>	<u> </u>	<u> </u>
TOTAL EXPENDITURES	1,133,394	\$ 1,181,634	\$ (48,240)
	<u> </u>	<u> </u>	<u> </u>
RECEIPTS OVER (UNDER) EXPENDITURES	67,468		
UNENCUMBERED CASH, BEGINNING	73,385		
	<u> </u>		
UNENCUMBERED CASH, ENDING	\$ 140,853		
	<u> </u>		

HARVEY COUNTY, KANSAS

SOLID WASTE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2021

	Actual	Budget	Schedule 2-14 Variance Over (Under)
	<u> </u>	<u> </u>	<u> </u>
RECEIPTS			
Tipping fees	\$ 786,215	\$ 740,213	\$ 46,002
Brush and limb fees	353,454	326,519	26,935
Solid waste fees	1,057,034	953,252	103,782
Recycling	-	25,981	(25,981)
Other	106,486	54,194	52,292
	<u>2,303,189</u>	<u>\$ 2,100,159</u>	<u>\$ 203,030</u>
TOTAL RECEIPTS			
EXPENDITURES			
Sanitation			
Closure and postclosure costs	18,613	\$ 23,024	\$ (4,411)
Construction and demolition	348,113	454,696	(106,583)
Composting	1,196	8,504	(7,308)
Municipal solid waste program	1,271,297	1,345,684	(74,387)
Recycling	22,615	34,914	(12,299)
Total sanitation	1,661,834	1,866,822	(204,988)
Transfers out - Capital Improvement Fund	516,000	450,000	66,000
	<u>2,177,834</u>	<u>\$ 2,316,822</u>	<u>\$ (138,988)</u>
TOTAL EXPENDITURES			
RECEIPTS OVER (UNDER) EXPENDITURES	125,355		
UNENCUMBERED CASH, BEGINNING	<u>1,339,964</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 1,465,319</u>		

HARVEY COUNTY, KANSAS

AGENCY FUNDS
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
 For Year Ended December 31, 2021

Schedule 3

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Current tax	\$ 27,171,529	\$ 53,086,498	\$ 50,033,518	\$ 30,224,509
Escrowed tax	16,520	1,660	1,802	16,378
Delinquent tax	8,935	44,713	40,651	12,997
Motor vehicle tax	211,071	5,076,692	5,099,161	188,602
Recreational vehicle tax	2,201	79,280	80,005	1,476
Redemptions	392,490	811,389	1,018,420	185,459
County and township gas tax	-	1,078,930	1,078,930	-
Mineral production tax	-	3,139	3,139	-
Neighborhood revitalization	5,391	39,743	45,134	-
Tax increment financing	-	122,483	122,483	-
Rural housing improvement districts	-	95,806	95,806	-
TOTAL DISTRIBUTABLE FUNDS	27,808,137	60,440,333	57,619,049	30,629,421
STATE FUNDS				
State educational building tax	-	365,241	365,241	-
State institutional building tax	-	182,621	182,621	-
Drivers licenses - State	2,424	131,715	132,358	1,781
Motor vehicle				
Registration	2,052	1,880,341	1,882,414	(21)
CMV	2,525	624,711	626,702	534
Sales tax	132,345	1,857,931	1,875,252	115,024
Heritage trust fund	7,192	27,068	27,918	6,342
TOTAL STATE FUNDS	146,538	5,069,628	5,092,506	123,660
SUBDIVISION FUNDS				
Cities	(39,119)	15,612,017	15,570,569	2,329
Regional library	-	178,236	178,236	-
School districts	(39,624)	20,582,538	20,542,914	-
Townships	-	1,958,002	1,958,002	-
Equus Bed	-	164,722	164,722	-
Fire districts	897	438,675	439,572	-
Prairie Lawn Cemetery	-	5,075	5,075	-
Drainage districts	-	109,514	109,514	-
Watershed districts	-	147,590	147,590	-
Joint Counties	-	111,058	108,618	2,440
TOTAL SUBDIVISION FUNDS	(77,846)	39,307,427	39,224,812	4,769
OTHER AGENCY FUNDS				
Emergency Shelter Grant	-	46,045	46,045	-
Insufficient checks	(14,351)	16,649	15,911	(13,613)
Long and short	266	5,686	5,680	272
Cost of Issuance	17,882	-	17,882	-
Drug Task Force	2,358	-	150	2,208
Detention Center - Inmate Trust	21,505	283,196	287,750	16,951
Register of Deeds	38,440	472,491	471,493	39,438
Clerk of the District Court	66,020	1,489,296	1,444,959	110,357
Law Library	82,336	45,103	43,035	84,404
TOTAL OTHER AGENCY FUNDS	214,456	2,358,466	2,332,905	240,017
TOTAL AGENCY FUNDS	\$ 28,091,285	\$ 107,175,854	\$ 104,269,272	\$ 30,997,867

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the Kansas Municipal Audit and Accounting Guide, the regulatory basis summary statement of receipts, expenditures, and unencumbered cash balances of Harvey County, Kansas (the County) as of and for the year ended December 31, 2021, and the related notes to the financial statement, which collectively comprise the County's basic financial statement, and have issued our report thereon dated April 15, 2022, which was modified because the financial statement is prepared on the regulatory basis of accounting.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Other Reports

We noted certain items that we reported to management of the County in a separate letter dated April 15, 2022.

Purpose of this Report

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

A handwritten signature in cursive script that reads "Lindburg Vogel Pierce Jarvis".

Certified Public Accountants

Hutchinson, Kansas
April 15, 2022

HARVEY COUNTY, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Year Ended December 31, 2021

Programs	Federal CFDA Number	Grant I.D. Number	Passed through to Subrecipients	Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
State of Kansas pass-through programs				
<u>Kansas Department of Health and Environment</u>				
Special Supplemental Nutrition Programs for Women, Infants, and Children	10.557	202220W100343	\$	\$ 48,875
Special Supplemental Nutrition Programs for Women, Infants, and Children	10.557	202121W100343		145,249
TOTAL U.S. DEPARTMENT OF AGRICULTURE				194,124
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
State of Kansas pass-through programs				
<u>Kansas Housing Resource Corporation</u>				
Emergency Solutions Grant	14.231	ESG-CV11-FFY2020	37,793	37,793
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				37,793
U.S. DEPARTMENT OF TRANSPORTATION				
State of Kansas pass-through programs				
<u>Kansas Department of Transportation</u>				
Special Traffic Enforcement Program	20.600	PT-1303-21		2,046
Special Traffic Enforcement Program	20.600	PT-1303-22		764
Other pass-through programs:				
<u>Central Plains Coordinating Transit District, Inc.</u>				
Formula Grants for Rural Areas and Tribal Transit Program	20.509	PT-1109-22		79,631
Formula Grants for Rural Areas and Tribal Transit Program	20.509	PT-1109-21		78,110
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				160,551
U.S. DEPARTMENT OF TREASURY				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027			1,172,516
TOTAL U.S. DEPARTMENT OF TREASURY				1,172,516
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
State of Kansas pass-through programs				
<u>Kansas Department of Health and Environment</u>				
Public Health Emergency Preparedness	93.069	NU90TP922049-02		5,696
Public Health Emergency Preparedness	93.069	NU90TP922049-03		18,663
Injury Prevention and Control Research and State and Community Based Programs	93.136	NU17CE924998-02		830
Injury Prevention and Control Research and State and Community Based Programs	93.136	NU17CE924998-02		23,864
Immunization Cooperative Agreements	93.268	NH23IP922627-03		2,341
Immunization Cooperative Agreements	93.268	NH23IP922627-02-00		847
COVID-19 - Immunization Cooperative Agreements	93.268	NH23IP922627-02		4,170
COVID-19 - Epidemiology and Laboratory Capacity	93.323	NU50CK000549-01		8,661
COVID-19 - Epidemiology and Laboratory Capacity	93.323	NU50CK000549-02		119,394
COVID-19 - Epidemiology and Laboratory Capacity	93.323	NU50CK000549-01		41,313
National and State Tobacco Control Program	93.387	NU58DP006823-02		4,778
Preventative Services Block	93.991	NB01OT009253-01		1,823
Preventative Services Block	93.991	NB01OT009385-01		11,059
Maternal and Child Health Services Block Grant	93.994	B04MC33839-01		2,289
Other pass-through programs:				
<u>Central Plains Area Agency on Aging</u>				
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044			25,012
National Family Caregiver Support, Title III, Part E	93.052			8,040
<u>Sumner County Health Department</u>				
Public Health Emergency Preparedness	93.069	CRI		7,720
Public Health Emergency Preparedness	93.069	SCMR		2,593
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				289,093
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				
Retired and Senior Volunteer Program	94.002			52,998
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				52,998
U.S. DEPARTMENT OF HOMELAND SECURITY				
State of Kansas pass-through programs				
<u>Kansas Division of Emergency Management</u>				
Disaster Grants - Public Assistance	97.036	Disaster 4449		40,623
Hazard Mitigation Grant	97.039			75,359
Emergency Management Performance Grant	97.042	EMK-2020-EP-00001		32,654
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				148,636
TOTAL			\$ 37,793	\$ 2,055,711

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

HARVEY COUNTY, KANSAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Year Ended December 31, 2021

Page 2 of 2

NOTE A—BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2021, and is presented on the regulatory basis of accounting in accordance with the Kansas Municipal Audit and Accounting Guide. Expenditures include disbursements, accounts payable, and encumbrances. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the cash and unencumbered cash balances and its receipts, expenditures, and budgetary results for the year then ended on the regulatory basis of accounting.

NOTE B—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C—INDIRECT COSTS

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

NOTE D—FEDERAL AWARDS PASS-THROUGH TO SUBRECIPIENTS

The County provided federal awards to subrecipients as follows:

<u>Program Title</u>	<u>CFDA No.</u>	<u>Amount Provided</u>
Emergency Solutions Grant	14.231	<u>\$ 37,793</u>

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Harvey County, Kansas (the County) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2021. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibility of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and the provisions of contracts or grant agreements applicable to the County's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance, and therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

A handwritten signature in cursive script that reads "Lindburg Vogel Pierce Faris". The signature is written in black ink on a white background.

Certified Public Accountants

Hutchinson, Kansas
April 15, 2022

HARVEY COUNTY, KANSAS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For Year Ended December 31, 2021

SUMMARY OF AUDIT RESULTS

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

	<u>CFDA No.</u>
Coronavirus State and Local Fiscal Recovery Funds	21.027

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

FINDINGS – FINANCIAL STATEMENT AUDIT

There were no findings.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

There were no findings.

HARVEY COUNTY, KANSAS
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
For Year Ended December 31, 2021

There were no material audit findings for the year ended December 31, 2020, required to be reported under the Uniform Guidance.