

HARVEY COUNTY, KANSAS

DECEMBER 31, 2023



HARVEY COUNTY, KANSAS

TABLE OF CONTENTS
December 31, 2023

INDEPENDENT AUDITORS' REPORT.....	1-3
FINANCIAL STATEMENT	
Summary Statement of Receipts, Expenditures, and Unencumbered Cash - Regulatory Basis..	4-6
NOTES TO THE FINANCIAL STATEMENT.....	7-18
SUPPLEMENTARY INFORMATION	
SCHEDULE 1	
Summary of Expenditures - Regulatory Basis (Actual and Budget).....	19
SCHEDULE 2	
Schedule of Receipts and Expenditures - Regulatory Basis (Actual and Budget)	
2-1 General Fund.....	20-24
Special Purpose Funds (Budgeted and Nonbudgeted)	
2-2 Road and Bridge.....	25
2-3 Noxious Weed.....	26
2-4 Agriculture Extension Council.....	27
2-5 Elderly Services Program.....	28
2-6 Harvey County 9-1-1.....	29
2-7 Harvey County Transportation.....	30
2-8 Special Alcohol and Drug Program.....	31
2-9 Special Parks and Recreation.....	32
2-10 Municipalities Fight Addiction.....	33
2-11 Diversion.....	34
2-12 Road Impact Fees.....	35
2-13 Nonbudgeted Special Purpose Funds.....	36-37
Bond and Interest Fund	
2-14 Bond and Interest.....	38
Business Fund	
2-15 Solid Waste.....	39
SCHEDULE 3	
Schedule of Receipts and Disbursements - Regulatory Basis	
Agency Funds.....	40

Guy A. Scofield, CPA
Kenneth D. Hamby, CPA
Michael R. Meisenheimer, CPA
Nick L. Mueiting, CPA
Billy J. Klug, CPA
Randall R. Hofmeier, CPA
Brent L. Knoche, CPA
Brian W. Mapel, CPA
Jeffrey D. Reece, CPA
Brady H. Byrnes, CPA
Alex P. Larson, CPA
Kayleen E. Million, CPA

INDEPENDENT AUDITORS' REPORT

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

Adverse and Unmodified Opinions

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash balances of Harvey County, Kansas (the County) as of and for the year ended December 31, 2023, 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, 2023, 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, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1—Summary of Significant Accounting Policies.

Basis for Adverse and Unmodified Opinions

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

The Board of County Commissioners
Harvey County, Kansas

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

As discussed in Note 1—Summary of Significant Accounting Policies of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions 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.

Responsibilities of Management for the Financial Statement

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

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

Auditors' Responsibilities for the Audit of the Financial Statement

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.

The Board of County Commissioners
Harvey County, Kansas

- 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.

Supplementary Information

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



Certified Public Accountants

Hutchinson, Kansas
March 7, 2024

HARVEY COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS						
General Fund	\$ 7,878,284	\$ 18,487,816	\$ 19,221,100	\$ 7,145,000	\$ 596,710	\$ 7,741,710
Special Purpose Funds						
Road and Bridge	600,184	4,917,365	4,938,748	578,801	147,697	726,498
Noxious Weed	50,024	249,486	198,541	100,969	9,177	110,146
Agriculture Extension Council	25,758	359,235	363,000	21,993	-	21,993
Elderly Services Program	43,362	334,282	328,755	48,889	12,591	61,480
Harvey County 9-1-1	320,790	253,645	299,075	275,360	905	276,265
Harvey County Transportation	234,632	285,416	294,275	225,773	8,629	234,402
Special Alcohol and Drug Program	3,776	5,756	6,000	3,532	-	3,532
Special Parks and Recreation	21,752	5,756	-	27,508	-	27,508
Municipalities Fight Addiction	6,413	86,219	-	92,632	-	92,632
Diversion	1,498	25,210	26,060	648	670	1,318
Road Impact Fees	31,046	21,243	22,327	29,962	-	29,962
Register of Deeds Technology	165,226	37,760	44,566	158,420	793	159,213
County Treasurer Technology	44,047	9,440	8,794	44,693	-	44,693
County Clerk Technology	23,925	9,440	7,814	25,551	-	25,551
Special Highway Improvement	1,747,650	381,434	720,043	1,409,041	-	1,409,041
Rhoades Foundation	29,062	10,000	-	39,062	-	39,062
Equipment Reserve	856,644	635,306	447,029	1,044,921	-	1,044,921
Capital Improvement	5,357,220	2,405,294	494,334	7,268,180	-	7,268,180
Special Law Enforcement	9,641	8,736	9,724	8,653	445	9,098
County Attorney Forfeiture	11,923	6,651	771	17,803	158	17,961
Prosecutor's Training and Assistance	4,106	2,798	1,532	5,372	185	5,557
Health and Wellness	289	-	289	-	-	-
West Park Jetty Grant	1,299	-	-	1,299	-	1,299
Sheriff Reserves	223	-	-	223	-	223
Oscar Task Force	1,828	-	-	1,828	-	1,828
Offender Registration	22,765	10,140	4,157	28,748	-	28,748
Sheriff Forfeiture	12,633	42,834	31,958	23,509	2,472	25,981
Prisoner Fund	(13,587)	105,361	83,012	8,762	3,593	12,355
RSVP Grant	19,138	83,045	83,020	19,163	1,982	21,145
Health Department Grant	88,170	689,492	608,646	169,016	15,251	184,267
Vehicle Fund	259,330	266,762	269,319	256,773	193	256,966
ARPA Fund	13,131	-	13,131	-	-	-
Harvey County Public Building Commission	-	597,238	597,238	-	-	-
Total Special Purpose Funds	9,993,898	11,845,344	9,902,158	11,937,084	204,741	12,141,825

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, 2023

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	\$ 85,734	\$ 982,603	\$ 998,778	\$ 69,559	\$ -	\$ 69,559
Bond and Interest						
Business Fund	1,496,003	2,490,201	2,616,363	1,369,841	118,601	1,488,442
Solid Waste						
TOTAL REPORTING ENTITY (excluding Agency Funds)	\$ 19,453,919	\$ 33,805,964	\$ 32,738,399	\$ 20,521,484	\$ 920,052	\$ 21,441,536

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, 2023

Page 3 of 3

COMPOSITION CASH	
County Treasurer	
Cash and cash items	\$ 1,800
Money Market accounts	56,851,225
Kansas Municipal Investment Pool	559,574
	<hr/>
Total County Treasurer	57,412,599
	<hr/>
County Clerk	
Checking account - outstanding warrant checks	-
	<hr/>
Detention Center	
Checking account	23,162
	<hr/>
Law Library	
Checking account	62,981
Certificates of deposit	30,421
	<hr/>
Total Law Library	93,402
	<hr/>
TOTAL CASH	57,529,163
Less - Agency Funds (Schedule 3)	(36,087,627)
	<hr/>
TOTAL REPORTING ENTITY	<u>\$ 21,441,536</u>

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

HARVEY COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2023

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

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

Harvey County Public Building Commission

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

Harvey County Extension Council

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

Fund Accounting

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

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

The following types of funds comprise the financial activities of the County for the year of 2023:

General Fund

Used to account for all unrestricted resources, except those required to be accounted for in another fund.

Special Purpose Funds

Used to account for the proceeds of specific revenue sources (other than capital projects and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Funds

Used to account for the accumulation of resources for the payment of interest and principal on long-term debt.

Business Funds

Funds financed in whole or in part by fees charged to users of the goods and services.

Agency Funds

Funds used to account for assets held by the government as an agent or in a custodial capacity.

Regulatory Basis of Accounting and Departures from Accounting Principles Generally Accepted in the United States of America

The regulatory basis of accounting provisions in the *Kansas Municipal Audit and Accounting Guide*, involves the recognition of cash, cash equivalents, marketable investments and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and reporting the changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

Budgetary Information

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

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

If a municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The County held a revenue neutral rate hearing as a part of the process for adoption of the 2023 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 Elderly Services Program Fund, the Solid Waste Fund, and the Harvey County Transportation Fund for the year ended December 31, 2023.

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 2023, 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, 2023.

NOTE 3—DEPOSITS AND INVESTMENTS

The County's policies relating to deposits and investments are governed by various Kansas statutes. Those statutes specify the type of deposits and investments as well as the securing of those deposits and investments.

K.S.A. 9-1401 establishes the depositories, which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of Federal Deposit Insurance Corporation (FDIC) coverage.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; in direct obligations of or obligations that are insured as to principal and interest by the United States or any agency thereof; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool (KMIP). The County has an investment policy, as authorized by K.S.A. 12-1675, that further defines investment objectives and choices.

Interest Rate Risk

In accordance with K.S.A. 12-1675, the County manages its exposure to interest rate fluctuations by limiting all time investments to maturities of two years or less. The County has no other policies that would further limit interest rate risk.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by FDIC insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, the Federal Home Loan Bank of Topeka, or deposit guaranty bonds coverage.

At December 31, 2023, the County's carrying amount of deposits was \$56,967,789 and the bank balance was \$57,487,427. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$15,412,101 was covered by FDIC insurance, including \$14,908,420 placed for deposit in ICS accounts (reciprocal deposit programs), and \$42,075,326 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, 2023, the County had the following investments:

Investment Type	Carrying Value	Fair Value	Rating
Kansas Municipal Investment Pool	\$ 559,574	\$ 559,574	N/A

At December 31, 2023, the County had invested \$559,574 in Kansas Municipal Investment Pool (KMIP). KMIP is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the United States government or any agency thereof, with maturities up to four years. No more than 10% of those funds may be invested in mortgage-backed securities. In addition, KMIP may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Concentration of Credit Risk

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

NOTE 4—LONG-TERM DEBT

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

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

Changes in long-term debt of the County for the year ended December 31, 2023, were as follows:

Issue	Balance Beginning of Year	Additions	Payments and Other Reductions	Balance End of Year	Interest Paid
General Obligation Bonds					
Series 2020 refunding	\$ 2,025,000	\$ -	\$ 260,000	\$ 1,765,000	\$ 20,355
Revenue Bonds					
Harvey County Public Building Commission					
Series 2014C	1,845,000	-	240,000	1,605,000	59,538
Series 2015A	2,090,000	-	235,000	1,855,000	62,700
	<u>3,935,000</u>	<u>-</u>	<u>475,000</u>	<u>3,460,000</u>	<u>122,238</u>
Finance Leases					
Radio console equipment	342,919	-	110,967	231,952	10,219
Other Long-Term Debt					
Commitment for City of Newton bonds	230,248	-	10,524	219,724	8,619
	<u>\$ 6,533,167</u>	<u>\$ -</u>	<u>\$ 856,491</u>	<u>\$ 5,676,676</u>	<u>\$ 161,431</u>

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

<u>General Obligation Bonds</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 265,000	\$ 17,755
2025	275,000	15,105
2026	200,000	12,355
2027	200,000	10,355
2028	205,000	8,355
2029-2031	620,000	12,815
	<u>\$ 1,765,000</u>	<u>\$ 76,740</u>

<u>Revenue Bonds</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 485,000	\$ 107,987
2025	505,000	93,437
2026	520,000	78,288
2027	535,000	62,025
2028	555,000	45,300
2029-2030	860,000	35,950
	<u>\$ 3,460,000</u>	<u>\$ 422,987</u>
<u>Finance Leases</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 114,273	\$ 6,912
2025	117,679	3,506
	<u>\$ 231,952</u>	<u>\$ 10,418</u>
<u>Commitment for City of Newton Bonds</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 11,335	\$ 8,160
2025	7,893	7,667
2026	7,947	7,346
2027	8,626	7,023
2028	8,685	6,747
2029-2033	41,306	29,840
2034-2038	133,932	15,992
	<u>\$ 219,724</u>	<u>\$ 82,775</u>

Commitment for City Bonds

The County makes periodic payments to the City of Newton, Kansas (the City), for airport and sewer improvements that were funded by bonds issued by the City. The County is obligated by way of interlocal agreement to make the airport and sewer improvement payments and has established a formal schedule of planned payments of principal and interest.

Conduit Debt

The County is authorized to issue industrial revenue bonds and healthcare facility bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities or healthcare facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities of the County in the accompanying financial statement.

Outstanding healthcare facility revenue bonds at December 31, 2023, included the following:

Purpose		Date Issued	Amount
Healthcare Facilities Refunding & Improvement			
Revenue Bonds, Series 2018	Kidron Bethel - Schowalter	09/27/18	\$ 9,625,000
Revenue Bonds, Series 2021	Kidron Bethel - Schowalter	11/15/21	9,945,000

NOTE 5—INTERFUND TRANSFERS

A summary of operating interfund transfers is as follows:

From Fund	To Fund	Amount	Authority
General	Equipment Reserve	\$ 174,014	K.S.A. 19-119
General	Capital Improvement	1,955,383	K.S.A. 19-120
General	Harvey County Transportation	33,400	Grant match
General	Health Department Grant	52,856	Grant match
Elderly Services Program	Harvey County Transportation	9,500	Grant match
Elderly Services Program	RSVP Grant	31,818	Grant match
Solid Waste	Capital Improvement	445,775	K.S.A. 19-120
Road and Bridge	Equipment Reserve	409,492	K.S.A. 19-119
Road and Bridge	Special Highway Improvement	381,434	K.S.A. 68-590
Harvey County 911	Bond and Interest	79,861	Budgetary
Vehicle	General	259,782	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 8.43% for KPERS and 22.86% for KP&F for the year ended December 31, 2023. Contributions to the pension plan from the County were \$662,146 for KPERS and \$372,842 for KP&F for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023, KPERS has determined the County's proportionate share of the collective net pension liability was \$7,379,842 for KPERS and \$3,889,892 for KP&F. The net pension liability was measured as of June 30, 2023, and the total pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The County's share of the allocation is based on the ratio of the County's employer contributions, relative to the total employer and nonemployer contributions for the plan groups the County participates in. Because the regulatory basis of accounting under the *Kansas Municipal Audit and Accounting Guide* does not recognize long-term debt, this liability is not reported in the financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly 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, 2023, 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	\$ -	\$ 868,325	\$ 17,903	\$ 54,695	\$ 6,651
Estimated postclosure cost	<u>2,261,510</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 2,261,510</u>	<u>\$ 868,325</u>	<u>\$ 17,903</u>	<u>\$ 54,695</u>	<u>\$ 6,651</u>

Estimated total costs of closure and postclosure care are based on what it would cost to perform all closure and postclosure care in 2023. 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, 2023.

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, 2023, was \$555,371.

NOTE 9—RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in the Kansas County Association Multi-Line Pool (KCAMP) and the Kansas Municipal Insurance Trust (KMIT), which are public entity risk pools operating as common risk management and insurance programs for participating members.

The County pays an annual premium to KCAMP for property and liability insurance coverage and to KMIT for workers' compensation insurance coverage. The agreements to participate in these public entity risk pools provide that they will be self-sustaining through member premiums, and that KCAMP and KMIT will reinsure through commercial companies for claims in excess of specified amounts for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated. The Pool is authorized by K.S.A. 12-2616, et seq.

The County continues to carry commercial insurance for all other risks of loss. There were no significant reductions in coverage during the past fiscal year and there were no settlements exceeding insurance coverage for each of the past three fiscal years. Medical benefits were provided to employees and their eligible dependents through commercial insurance.

NOTE 10—COMMITMENTS AND CONTINGENCIES

Litigation

The County may be a defendant in various legal actions pending or in process for tax appeals, property damage, and miscellaneous claims. The ultimate liability that may result from the final resolution of these matters is not presently determinable. Management and the County's counsel are of the opinion that the final outcome of the cases will not have an adverse material effect on the County's financial statement.

Grant Program Involvement

The County participates in various federal and state grant programs from year to year. These grants are often subject to grantor audit or review, the purpose of which is to ensure compliance with specific conditions of the grant. Any liability for reimbursement that may arise as a result of audit or review cannot be reasonably determined at this time; however, it is believed that the amount, if any, would not be material.

Neighborhood Revitalization Program

The County participates in a neighborhood revitalization program as allowed by K.S.A. 12-17,114 et seq. Under the program, participants are provided a rebate of ad valorem taxes paid based on the increase in assessed valuation attributable to improvements made by the taxpayer after being approved for participation in the neighborhood revitalization program. For the year ended December 31, 2023, the County's share of tax rebates totaled \$38,997.

Other Commitments

On June 13, 2023, the County Commission approved a commitment to IdeaTek of \$250,000 for matching on a broadband improvement grant project. This commitment remained outstanding at December 31, 2023.

On December 5, 2023, the County Commission approved and signed a development agreement with the City of Newton and Hillsboro Industries, which calls for the County and the City of Newton to each contribute up to \$125,000 for road improvements on East 1st Street, Newton, Kansas.

HARVEY COUNTY, KANSAS
SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

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	\$ 21,330,011	\$ -	\$ 21,330,011	\$ 19,221,100	\$ (2,108,911)
Special Purpose Funds					
Road and Bridge	5,076,642	-	5,076,642	4,938,748	(137,894)
Noxious Weed	253,869	-	253,869	198,541	(55,328)
Agriculture Extension Council	363,000	-	363,000	363,000	-
Elderly Services Program	338,862	-	338,862	328,755	(10,107)
Harvey County 9-1-1	341,421	-	341,421	299,075	(42,346)
Harvey County Transportation	395,091	-	395,091	294,275	(100,816)
Special Alcohol and Drug Program	6,000	-	6,000	6,000	-
Special Parks and Recreation	24,000	-	24,000	-	(24,000)
Municipalities Fight Addiction	-	-	-	-	-
Diversion	24,752	-	24,752	26,060	1,308
Road Impact Fees	40,000	-	40,000	22,327	(17,673)
Bond and Interest Fund					
Bond and Interest	1,008,779	-	1,008,779	998,778	(10,001)
Business Fund					
Solid Waste	2,641,058	-	2,641,058	2,616,363	(24,695)

HARVEY COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

	<u>Actual</u>	<u>Budget</u>	Schedule 2-1 Page 1 of 5 Variance Over (Under)
REVENUES AND OTHER SOURCES			
Taxes			
Ad valorem property tax	\$ 9,805,859	\$ 9,795,517	\$ 10,342
Delinquent tax	118,229	114,997	3,232
Motor vehicle tax	1,070,849	1,071,451	(602)
Recreational vehicle tax	19,243	17,487	1,756
16/20M vehicle tax	11,340	10,812	528
Commercial motor vehicle fees	51,962	44,225	7,737
Watercraft tax	-	6,566	(6,566)
Neighborhood revitalization	(26,090)	(25,538)	(552)
Local alcoholic liquor tax	5,756	5,182	574
Mineral production tax	2,141	1,406	735
Sales and consumers' tax	3,166,197	3,019,334	146,863
Interest and penalties	169,175	184,655	(15,480)
Total taxes	<u>14,394,661</u>	<u>14,246,094</u>	<u>148,567</u>
Intergovernmental			
Federal and State assistance	78,151	32,654	45,497
Indigent defense reimbursement	2,227	2,887	(660)
Total intergovernmental	<u>80,378</u>	<u>35,541</u>	<u>44,837</u>
Charges for services			
Special police services	35,810	36,554	(744)
Correction fees	877,989	812,430	65,559
Public health fees	99,600	127,127	(27,527)
Park fees and sales	288,917	317,046	(28,129)
Other charges	23,490	41,133	(17,643)
Total charges for services	<u>1,325,806</u>	<u>1,334,290</u>	<u>(8,484)</u>
Use of money and property			
Rents and sale of crops	39,826	52,935	(13,109)
Interest	1,528,785	85,521	1,443,264
Total use of money and property	<u>1,568,611</u>	<u>138,456</u>	<u>1,430,155</u>
Licenses, fees, and permits			
Recording fees	248,894	250,345	(1,451)
Court costs/fees/charges	40,080	34,852	5,228
Bookings	22,435	27,776	(5,341)
Drivers license renewal fees	35,085	35,870	(785)
Alarm fees	29,301	33,583	(4,282)
Other fees and licenses	50,202	56,063	(5,861)
Total licenses, fees, and permits	<u>425,997</u>	<u>438,489</u>	<u>(12,492)</u>
Reimbursements			
Reimbursements - ARPA Fund	117,697	59,625	58,072
Other	13,131	-	13,131
Transfers in - Vehicle Fund	301,753	27,292	274,461
	259,782	256,491	3,291
	<u>692,363</u>	<u>343,408</u>	<u>348,955</u>
TOTAL REVENUES AND OTHER SOURCES	<u><u>18,487,816</u></u>	<u><u>\$ 16,536,278</u></u>	<u><u>\$ 1,951,538</u></u>

HARVEY COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2023

Schedule 2-1
 Page 2 of 5

	Actual	Budget	Variance Over (Under)
EXPENDITURES AND OTHER USES			
GENERAL GOVERNMENT			
County Commission			
Personal services	\$ 134,735	\$ 158,042	\$ (23,307)
Contractual services	3,655	3,235	420
Commodities	-	-	-
Total County Commission	<u>138,390</u>	<u>161,277</u>	<u>(22,887)</u>
County Clerk			
Personal services	306,789	317,051	(10,262)
Contractual services	37,372	20,900	16,472
Commodities	700	600	100
Total County Clerk	<u>344,861</u>	<u>338,551</u>	<u>6,310</u>
County Treasurer			
Personal services	630,020	662,682	(32,662)
Contractual services	22,756	43,640	(20,884)
Commodities	15,049	2,600	12,449
Capital outlay	1,825	-	1,825
Total County Treasurer	<u>669,650</u>	<u>708,922</u>	<u>(39,272)</u>
Register of Deeds			
Personal services	190,762	184,624	6,138
Contractual services	2,683	6,450	(3,767)
Commodities	121	1,500	(1,379)
Total Register of Deeds	<u>193,566</u>	<u>192,574</u>	<u>992</u>
District Court			
Contractual services	81,278	80,450	828
Commodities	10,388	16,450	(6,062)
Capital outlay	29,247	37,650	(8,403)
Total District Court	<u>120,913</u>	<u>134,550</u>	<u>(13,637)</u>
Indigent defense	<u>180,000</u>	<u>180,000</u>	<u>-</u>
Courthouse General			
Personal services	346,128	387,252	(41,124)
Contractual services	798,548	879,780	(81,232)
Commodities	33,375	32,264	1,111
Capital outlay	565,818	58,800	507,018
Transfer to:			
Equipment Reserve Fund	10,000	-	10,000
Capital Improvement Fund	1,902,883	113,525	1,789,358
Total Courthouse General	<u>3,656,752</u>	<u>1,471,621</u>	<u>2,185,131</u>
Administration			
Personal services	808,197	823,282	(15,085)
Contractual services	8,880	21,298	(12,418)
Commodities	1,409	1,325	84
Capital outlay	15,801	23,700	(7,899)
Transfer to - Equipment Reserve Fund	6,100	-	6,100
Total Administration	<u>840,387</u>	<u>869,605</u>	<u>(29,218)</u>

HARVEY COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2023

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	\$ 145,412	\$ 147,958	\$ (2,546)
Contractual services	8,572	10,750	(2,178)
Commodities	1,025	1,550	(525)
Capital outlay	1,076	1,300	(224)
Total Planning and Zoning	<u>156,085</u>	<u>161,558</u>	<u>(5,473)</u>
Information Technology			
Personal services	101,609	103,653	(2,044)
Contractual services	409,548	428,825	(19,277)
Commodities	2,165	2,500	(335)
Capital outlay	17,686	47,450	(29,764)
Transfer to - Equipment Reserve Fund	28,700	3,700	25,000
Total Information Technology	<u>559,708</u>	<u>586,128</u>	<u>(26,420)</u>
County Appraiser			
Personal services	551,138	561,536	(10,398)
Contractual services	65,184	76,250	(11,066)
Commodities	3,031	3,630	(599)
Capital outlay	4,757	7,000	(2,243)
Total County Appraiser	<u>624,110</u>	<u>648,416</u>	<u>(24,306)</u>
County Attorney			
Personal services	906,753	856,803	49,950
Contractual services	29,093	28,700	393
Commodities	6,735	6,600	135
Capital outlay	11,955	22,400	(10,445)
Equipment Reserve Fund	6,714	-	6,714
Capital Improvement Fund	2,500	-	2,500
Total County Attorney	<u>963,750</u>	<u>914,503</u>	<u>49,247</u>
Sheriff			
Personal services	2,387,796	2,315,187	72,609
Contractual services	127,753	112,501	15,252
Commodities	123,896	160,908	(37,012)
Capital outlay	44,559	46,000	(1,441)
Transfer to - Equipment Reserve Fund	111,000	111,000	-
Total Sheriff	<u>2,795,004</u>	<u>2,745,596</u>	<u>49,408</u>
Correctional Services			
Personal services	1,731,664	1,700,802	30,862
Contractual services	876,648	762,591	114,057
Commodities	24,805	26,317	(1,512)
Capital outlay	-	11,000	(11,000)
Transfer to:			
Equipment Reserve Fund	-	161,000	(161,000)
Capital Improvement Fund	50,000	-	50,000
Juvenile detention reimbursement	(1,777)	(2,200)	423
Total Correctional Services	<u>2,681,340</u>	<u>2,659,510</u>	<u>21,830</u>
Emergency Management			
Personal services	203,382	215,429	(12,047)
Contractual services	5,463	7,567	(2,104)
Commodities	6,600	7,050	(450)
Capital outlay	4,006	4,300	(294)
Total Emergency Management	<u>219,451</u>	<u>234,346</u>	<u>(14,895)</u>

HARVEY COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2023

Schedule 2-1
Page 4 of 5

	Actual	Budget	Variance Over (Under)
EXPENDITURES AND OTHER USES (CONTINUED)			
GENERAL GOVERNMENT (CONTINUED)			
Communications Center			
Personal services	\$ 1,331,799	\$ 1,364,241	\$ (32,442)
Contractual services	169,644	195,985	(26,341)
Commodities	5,606	8,886	(3,280)
Capital outlay	6,262	6,200	62
Total Communications Center	<u>1,513,311</u>	<u>1,575,312</u>	<u>(62,001)</u>
District Coroner			
Personal services	74,367	76,936	(2,569)
Contractual services	163,033	153,100	9,933
Commodities	1,672	1,575	97
Capital outlay	-	1,500	(1,500)
McPherson County payment	(47,301)	(55,000)	7,699
Total District Coroner	<u>191,771</u>	<u>178,111</u>	<u>13,660</u>
Election			
Personal services	9,090	10,200	(1,110)
Contractual services	46,586	48,100	(1,514)
Commodities	7,679	5,000	2,679
Capital outlay	-	-	-
Transfer to - Equipment Reserve Fund	11,500	11,500	-
Total Election	<u>74,855</u>	<u>74,800</u>	<u>55</u>
Public Health			
Personal services	447,822	494,676	(46,854)
Contractual services	52,008	114,171	(62,163)
Commodities	96,496	77,704	18,792
Capital outlay	4,760	3,250	1,510
Transfer to - Health Grant Fund	52,856	52,856	-
Total Public Health	<u>653,942</u>	<u>742,657</u>	<u>(88,715)</u>
Parks			
Personal services	477,324	502,269	(24,945)
Contractual services	208,063	203,675	4,388
Commodities	61,328	73,950	(12,622)
Capital outlay	175,387	182,000	(6,613)
Park shop other	(20,645)	(19,000)	(1,645)
Total Parks	<u>901,457</u>	<u>942,894</u>	<u>(41,437)</u>
Economic Development			
Economic Development Council	115,000	115,000	-
Economic development reserve	19,893	39,893	(20,000)
Total Economic Development	<u>134,893</u>	<u>154,893</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, 2023

Schedule 2-1
Page 5 of 5

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
EXPENDITURES AND OTHER USES (CONTINUED)			
GENERAL GOVERNMENT (CONTINUED)			
Appropriations and other			
Ambulance	\$ 849,812	\$ 849,812	\$ -
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	33,475	33,475	-
Airport	90,000	90,000	-
City of Newton golf course housing tax	136,120	-	136,120
CDDO	112,500	112,500	-
Mental health	184,500	184,500	-
Conservation District	25,000	25,000	-
Heart to Heart CAC	4,000	4,000	-
CARES Act	4,125	450,000	(445,875)
Pine Street building	52,472	-	52,472
Stabilization	-	3,790,000	(3,790,000)
	<u>1,573,504</u>	<u>5,620,787</u>	<u>(4,047,283)</u>
Total appropriations and other			
Transfers to other funds			
Harvey County Transportation Fund	33,400	33,400	-
	<u>19,221,100</u>	<u>\$ 21,330,011</u>	<u>\$ (2,108,911)</u>
TOTAL EXPENDITURES			
RECEIPTS OVER (UNDER) EXPENDITURES	(733,284)		
UNENCUMBERED CASH, BEGINNING	<u>7,878,284</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 7,145,000</u>		

HARVEY COUNTY, KANSAS
ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

	<u>Actual</u>	<u>Budget</u>	Schedule 2-2 Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property tax	\$ 3,383,182	\$ 3,357,823	\$ 25,359
Delinquent tax	39,787	30,096	9,691
Motor vehicle tax	362,785	365,636	(2,851)
Recreational vehicle tax	6,530	5,952	578
16/20M vehicle tax	3,372	3,681	(309)
Commercial motor vehicle fees	17,689	15,054	2,635
Watercraft tax	-	2,235	(2,235)
Neighborhood revitalization	(8,944)	(8,694)	(250)
Motor fuel tax	898,866	863,296	35,570
Charges for services and other reimbursements	190,355	15,741	174,614
Miscellaneous	23,743	3,205	20,538
TOTAL RECEIPTS	<u>4,917,365</u>	<u>\$ 4,654,025</u>	<u>\$ 263,340</u>
EXPENDITURES			
Highways and streets			
Personal services	1,069,986	\$ 1,081,215	\$ (11,229)
Contractual services	298,678	250,740	47,938
Commodities	386,818	413,487	(26,669)
Capital outlay	2,392,340	3,331,200	(938,860)
Transfer to:			
Equipment Reserve Fund	409,492	-	409,492
Special Highway Improvement Fund	381,434	-	381,434
TOTAL EXPENDITURES	<u>4,938,748</u>	<u>\$ 5,076,642</u>	<u>\$ (137,894)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(21,383)		
UNENCUMBERED CASH, BEGINNING	<u>600,184</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 578,801</u>		

HARVEY COUNTY, KANSAS

NOXIOUS WEED FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2023

	<u>Actual</u>	<u>Budget</u>	Schedule 2-3 Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property tax	\$ 194,534	\$ 192,885	\$ 1,649
Delinquent tax	2,017	1,704	313
Motor vehicle tax	17,590	17,550	40
Recreational vehicle tax	316	286	30
16/20M vehicle tax	202	177	25
Commercial motor vehicle fees	851	723	128
Watercraft tax	-	107	(107)
Neighborhood revitalization	(514)	(418)	(96)
Reimbursement			
Chemical sales	24,656	13,879	10,777
Spraying	9,834	7,123	2,711
TOTAL RECEIPTS	<u>249,486</u>	<u>\$ 234,016</u>	<u>\$ 15,470</u>
EXPENDITURES			
Personal services	134,880	\$ 161,376	\$ (26,496)
Contractual services	13,554	16,088	(2,534)
Commodities	39,935	44,405	(4,470)
Capital outlay	10,172	32,000	(21,828)
TOTAL EXPENDITURES	<u>198,541</u>	<u>\$ 253,869</u>	<u>\$ (55,328)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	50,945		
UNENCUMBERED CASH, BEGINNING	<u>50,024</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 100,969</u>		

HARVEY COUNTY, KANSAS
 AGRICULTURE EXTENSION COUNCIL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2023

	<u>Actual</u>	<u>Budget</u>	Schedule 2-4 Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property tax	\$ 317,004	\$ 314,623	\$ 2,381
Delinquent tax	4,002	3,455	547
Motor vehicle tax	36,276	36,377	(101)
Recreational vehicle tax	652	592	60
16/20M vehicle tax	378	366	12
Commercial motor vehicle fees	1,761	1,498	263
Watercraft tax	-	222	(222)
Neighborhood revitalization	<u>(838)</u>	<u>(866)</u>	<u>28</u>
TOTAL RECEIPTS	359,235	<u>\$ 356,267</u>	<u>\$ 2,968</u>
EXPENDITURES			
Conservation and environmental protection Appropriation	<u>363,000</u>	<u>\$ 363,000</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(3,765)		
UNENCUMBERED CASH, BEGINNING	<u>25,758</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 21,993</u>		

HARVEY COUNTY, KANSAS
 ELDERLY SERVICES PROGRAM FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Schedule 2-5			
Variance Over (Under)			
RECEIPTS			
Taxes			
Ad valorem property tax	\$ 250,356	\$ 251,764	\$ (1,408)
Delinquent tax	2,808	2,593	215
Motor vehicle tax	24,534	24,529	5
Recreational vehicle tax	441	517	(76)
16/20M vehicle tax	279	237	42
Commercial motor vehicle fees	1,187	1,141	46
Watercraft tax	-	-	-
Neighborhood revitalization	(662)	(583)	(79)
Federal and State assistance	54,819	52,156	2,663
Miscellaneous	520	500	20
	334,282	\$ 332,854	\$ 1,428
TOTAL RECEIPTS			
EXPENDITURES			
Elderly services coordinator			
Personal services	164,796	\$ 166,283	\$ (1,487)
Contractual services	4,166	4,846	(680)
Commodities	471	600	(129)
Appropriations to senior centers	118,004	124,530	(6,526)
Transfer to - Harvey County Transportation Fund	9,500	9,500	-
	296,937	305,759	(8,822)
Total elderly services coordinator			
Retired senior volunteer program			
Transfer to - RSVP Grant Fund	31,818	33,103	(1,285)
	31,818	33,103	(1,285)
TOTAL EXPENDITURES	328,755	\$ 338,862	\$ (10,107)
RECEIPTS OVER (UNDER) EXPENDITURES	5,527		
UNENCUMBERED CASH, BEGINNING	43,362		
UNENCUMBERED CASH, ENDING	\$ 48,889		

HARVEY COUNTY, KANSAS
HARVEY COUNTY 9-1-1 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

	<u>Actual</u>	<u>Budget</u>	Schedule 2-6 Variance Over (Under)
RECEIPTS			
Telephone user fees	\$ 238,085	\$ 235,889	\$ 2,196
Reimbursements	4,419	-	4,419
Interest	11,141	-	11,141
TOTAL RECEIPTS	<u>253,645</u>	<u>\$ 235,889</u>	<u>\$ 17,756</u>
EXPENDITURES			
General government			
Contractual services	191,840	\$ 176,760	\$ 15,080
Capital outlay	27,374	84,800	(57,426)
Transfer to - Bond and Interest Fund	79,861	79,861	-
TOTAL EXPENDITURES	<u>299,075</u>	<u>\$ 341,421</u>	<u>\$ (42,346)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(45,430)		
UNENCUMBERED CASH, BEGINNING	<u>320,790</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 275,360</u>		

HARVEY COUNTY, KANSAS

HARVEY COUNTY TRANSPORTATION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2023

	<u>Actual</u>	<u>Budget</u>	Schedule 2-7 Variance Over (Under)
RECEIPTS			
Federal and State assistance	\$ 208,727	\$ 243,961	\$ (35,234)
Rider donations	31,722	26,935	4,787
Miscellaneous	2,067	-	2,067
Transfer from:			
General Fund	33,400	33,400	-
Elderly Services Fund	9,500	9,500	-
TOTAL RECEIPTS	<u>285,416</u>	<u>\$ 313,796</u>	<u>\$ (28,380)</u>
EXPENDITURES			
Health and welfare			
Personal services	167,964	\$ 189,212	\$ (21,248)
Contractual services	28,391	44,763	(16,372)
Commodities	15,107	28,861	(13,754)
Capital outlay	82,813	132,255	(49,442)
TOTAL EXPENDITURES	<u>294,275</u>	<u>\$ 395,091</u>	<u>\$ (100,816)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(8,859)		
UNENCUMBERED CASH, BEGINNING	<u>234,632</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 225,773</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, 2023

	<u>Actual</u>	<u>Budget</u>	Schedule 2-8 Variance Over (Under)
RECEIPTS			
Private club liquor tax	\$ 5,756	<u>\$ 5,182</u>	<u>\$ 574</u>
EXPENDITURES			
Health and welfare			
Contractual services	<u>6,000</u>	<u>\$ 6,000</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(244)		
UNENCUMBERED CASH, BEGINNING	<u>3,776</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 3,532</u>		

HARVEY COUNTY, KANSAS
 SPECIAL PARKS AND RECREATION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2023

	<u>Actual</u>	<u>Budget</u>	Schedule 2-9 Variance Over (Under)
RECEIPTS			
Private club liquor tax	\$ 5,756	<u>\$ 5,182</u>	<u>\$ 574</u>
EXPENDITURES			
Culture and recreation			
Contractual services	<u>-</u>	<u>\$ 24,000</u>	<u>\$ (24,000)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	5,756		
UNENCUMBERED CASH, BEGINNING	<u>21,752</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 27,508</u>		

HARVEY COUNTY, KANSAS
MUNICIPALITIES FIGHT ADDICTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

	<u>Actual</u>	<u>Budget</u>	Schedule 2-10 Variance Over (Under)
RECEIPTS			
State of Kansas - Opioid settlement	\$ 86,219	<u>\$ -</u>	<u>\$ 86,219</u>
EXPENDITURES			
Health and welfare			
Contractual services	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	86,219		
UNENCUMBERED CASH, BEGINNING	<u>6,413</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 92,632</u>		

HARVEY COUNTY, KANSAS

DIVERSION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2023

	<u>Actual</u>	<u>Budget</u>	Schedule 2-11 Variance Over (Under)
RECEIPTS			
Diversion fees	\$ 25,210	<u>\$ 25,875</u>	<u>\$ (665)</u>
EXPENDITURES			
General government			
Personal services	26,056	\$ 23,602	\$ 2,454
Contractual services	-	1,150	(1,150)
Commodities	4	-	4
TOTAL EXPENDITURES	<u>26,060</u>	<u>\$ 24,752</u>	<u>\$ 1,308</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(850)		
UNENCUMBERED CASH, BEGINNING	<u>1,498</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 648</u>		

HARVEY COUNTY, KANSAS
ROAD IMPACT FEES FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

	Actual	Budget	Schedule 2-12 Variance Over (Under)
	<u> </u>	<u> </u>	<u> </u>
RECEIPTS			
Licenses, fees, and permits	\$ 20,000	\$ 14,000	\$ 6,000
Interest	<u>1,243</u>	<u>-</u>	<u>1,243</u>
TOTAL RECEIPTS	21,243	<u>\$ 14,000</u>	<u>\$ 7,243</u>
EXPENDITURES			
Highways and streets			
Road improvements	<u>22,327</u>	<u>\$ 40,000</u>	<u>\$ (17,673)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(1,084)		
UNENCUMBERED CASH, BEGINNING	<u>31,046</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 29,962</u>		

HARVEY COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2023

	Register of Deeds Technology	County Treasurer Technology	County Clerk Technology	Special Highway Improvement	Rhoades Foundation	Equipment Reserve	Capital Improvement	Special Law Enforcement	County Attorney Forfeiture	Prosecutor's Training and Assistance
RECEIPTS										
Fees	\$ 37,760	\$ 9,440	\$ 9,440	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,798
Grants and donations	-	-	-	-	10,000	-	-	8,736	-	-
Forfeitures	-	-	-	-	-	-	-	-	-	-
Rental payments	-	-	-	-	-	51,800	4,136	-	6,651	-
Reimbursements and other	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	381,434	-	583,506	2,401,158	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	37,760	9,440	9,440	381,434	10,000	635,306	2,405,294	8,736	6,651	2,798
EXPENDITURES										
Personal services	24,710	-	-	-	-	-	-	-	-	-
Contractual services	1,256	4,248	-	-	-	-	33,861	9,724	771	1,532
Commodities	-	-	-	-	-	-	-	-	-	-
Capital outlay	18,600	4,546	7,814	-	-	447,029	460,473	-	-	-
Grants and reimbursements	-	-	-	720,043	-	-	-	-	-	-
Highway and bridges	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	44,566	8,794	7,814	720,043	-	447,029	494,334	9,724	771	1,532
RECEIPTS OVER (UNDER) EXPENDITURES	(6,806)	646	1,626	(338,609)	10,000	188,277	1,910,960	(988)	5,880	1,266
UNENCUMBERED CASH, BEGINNING	165,226	44,047	23,925	1,747,650	29,062	856,644	5,357,220	9,641	11,923	4,106
UNENCUMBERED CASH, ENDING	\$ 158,420	\$ 44,693	\$ 25,551	\$ 1,409,041	\$ 39,062	\$ 1,044,921	\$ 7,268,180	\$ 8,653	\$ 17,803	\$ 5,372

HARVEY COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 For Year Ended December 31, 2023

Schedule 2-13
 Page 2 of 2

	Health and Wellness	West Park Jetty Grant	Sheriff Reserves	Oscar Task Force	Offender Registration	Sheriff Forfeitures	Prisoner Fund	RSVP Grant	Health Department Grants	Vehicle Fund	ARPA Fund	Harvey County Public Building Commission
RECEIPTS												
Fees	\$ -	\$ -	\$ -	\$ -	\$ 10,140	\$ -	\$ -	\$ -	\$ -	\$ 266,653	\$ -	\$ -
Grants and donations	-	-	-	-	-	-	-	48,522	616,617	-	-	-
Forfeitures	-	-	-	-	-	42,834	-	-	-	-	-	-
Rental payments	-	-	-	-	-	-	-	-	-	-	-	-
Reimbursements and other	-	-	-	-	-	-	105,361	2,705	20,019	109	-	597,238
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	31,818	52,856	-	-	-
TOTAL RECEIPTS	-	-	-	-	10,140	42,834	105,361	83,045	689,492	266,762	-	597,238
EXPENDITURES												
Personal services	-	-	-	-	-	-	-	64,268	428,284	-	-	-
Contractual services	289	-	-	-	484	13,711	40,101	15,814	148,146	3,140	-	-
Commodities	-	-	-	-	2,402	-	39,526	2,938	30,693	4,572	-	-
Capital outlay	-	-	-	-	1,271	18,247	3,385	-	1,523	1,825	-	-
Grants and reimbursements	-	-	-	-	-	-	-	-	-	-	13,131	-
Highway and bridges	-	-	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	475,000
Principal	-	-	-	-	-	-	-	-	-	-	-	122,238
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	259,782	-	-
TOTAL EXPENDITURES	289	-	-	-	4,157	31,958	83,012	83,020	608,646	269,319	13,131	597,238
RECEIPTS OVER (UNDER) EXPENDITURES	(289)	-	-	-	5,983	10,876	22,349	25	80,846	(2,557)	(13,131)	-
UNENCUMBERED CASH, BEGINNING	289	1,299	223	1,828	22,765	12,633	(13,587)	19,138	88,170	259,330	13,131	-
UNENCUMBERED CASH, ENDING	\$ -	\$ 1,299	\$ 223	\$ 1,828	\$ 28,748	\$ 23,509	\$ 8,762	\$ 19,163	\$ 169,016	\$ 256,773	\$ -	\$ -

HARVEY COUNTY, KANSAS
 BOND AND INTEREST FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2023

	<u>Actual</u>	<u>Budget</u>	Schedule 2-14 Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property tax	\$ 737,533	\$ 731,951	\$ 5,582
Delinquent tax	10,014	10,692	(678)
Motor vehicle tax	84,126	83,542	584
Recreational vehicle tax	1,507	1,359	148
16/20M vehicle tax	1,130	840	290
Commercial motor vehicle fees	4,039	3,436	603
Watercraft tax	-	510	(510)
Neighborhood revitalization	(1,950)	(1,985)	35
Special assessments	66,343	66,343	-
Transfer from - Harvey County 9-1-1 Fund	79,861	79,861	-
TOTAL RECEIPTS	<u>982,603</u>	<u>\$ 976,549</u>	<u>\$ 6,054</u>
EXPENDITURES			
Debt service			
Principal	845,967	\$ 845,967	\$ -
Interest	152,811	152,812	(1)
Miscellaneous	-	10,000	(10,000)
TOTAL EXPENDITURES	<u>998,778</u>	<u>\$ 1,008,779</u>	<u>\$ (10,001)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(16,175)		
UNENCUMBERED CASH, BEGINNING	<u>85,734</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 69,559</u>		

HARVEY COUNTY, KANSAS

SOLID WASTE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2023

	<u>Actual</u>	<u>Budget</u>	Schedule 2-15 Variance Over (Under)
RECEIPTS			
Tipping fees	\$ 975,528	\$ 955,051	\$ 20,477
Brush and limb fees	222,351	204,074	18,277
Solid waste fees	1,019,287	1,004,466	14,821
Sludge fees	16,839	18,777	(1,938)
Other	256,196	238,509	17,687
	<u>2,490,201</u>	<u>\$ 2,420,877</u>	<u>\$ 69,324</u>
EXPENDITURES			
Sanitation			
Closure and postclosure costs	19,375	\$ 19,100	\$ 275
Construction and demolition	420,477	418,192	2,285
Composting	5,952	3,146	2,806
Municipal solid waste program	1,718,959	1,717,951	1,008
Recycling	5,825	32,669	(26,844)
Total sanitation	2,170,588	2,191,058	(20,470)
Transfers out - Capital Improvement Fund	445,775	450,000	(4,225)
	<u>2,616,363</u>	<u>\$ 2,641,058</u>	<u>\$ (24,695)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(126,162)		
UNENCUMBERED CASH, BEGINNING	<u>1,496,003</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 1,369,841</u>		

HARVEY COUNTY, KANSAS

AGENCY FUNDS
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
 For Year Ended December 31, 2023

Schedule 3

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Current tax	\$ 32,652,572	\$ 57,208,346	\$ 54,575,401	\$ 35,285,517
Escrowed tax	74,936	199,554	243,079	31,411
Delinquent tax	17,550	7,623	16,152	9,021
Motor vehicle tax	203,822	5,083,572	5,090,246	197,148
Recreational vehicle tax	2,092	86,748	87,108	1,732
Redemptions	233,500	711,457	690,557	254,400
County and township gas tax	-	1,006,362	1,006,362	-
Mineral production tax	2,041	5,501	4,281	3,261
Neighborhood revitalization	(4,473)	156,220	92,844	58,903
Tax increment financing	-	104,125	104,125	-
Rural housing improvement districts	-	112,576	112,576	-
TOTAL DISTRIBUTABLE FUNDS	33,182,040	64,682,084	62,022,731	35,841,393
STATE FUNDS				
State educational building tax	-	384,186	384,186	-
State institutional building tax	-	192,093	192,093	-
Drivers licenses - State	47	153,226	151,237	2,036
Motor vehicle				
Registration	(5,948)	1,894,566	1,888,775	(157)
CMV	36,249	683,135	714,113	5,271
Sales tax	126,230	2,120,932	2,117,993	129,169
Heritage trust fund	5,592	18,880	20,273	4,199
TOTAL STATE FUNDS	162,170	5,447,018	5,468,670	140,518
SUBDIVISION FUNDS				
Cities	-	17,336,473	17,336,473	-
Regional library	-	187,989	187,989	-
School districts	-	21,656,013	21,656,013	-
Townships	-	2,142,460	2,142,460	-
Equus Bed	-	131,536	131,536	-
Fire districts	-	540,373	540,373	-
Prairie Lawn Cemetery	-	5,681	5,681	-
Drainage districts	-	152,721	152,721	-
Watershed districts	-	152,566	152,566	-
Joint Counties	892	173,836	172,064	2,664
TOTAL SUBDIVISION FUNDS	892	42,479,648	42,477,876	2,664
OTHER AGENCY FUNDS				
Insufficient checks	(11,442)	30,182	32,247	(13,507)
Long and short	(1,524)	43	164	(1,645)
Drug Task Force	2,208	-	568	1,640
Detention Center - Inmate Trust	39,331	323,639	339,808	23,162
Law Library	90,481	43,575	40,654	93,402
TOTAL OTHER AGENCY FUNDS	119,054	397,439	413,441	103,052
TOTAL AGENCY FUNDS	\$ 33,464,156	\$ 113,006,189	\$ 110,382,718	\$ 36,087,627