

**HARPER COUNTY, KANSAS**

**FINANCIAL STATEMENT**

**WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION**

**AND**

**INDEPENDENT AUDITOR'S REPORT**

December 31, 2018

**HARPER COUNTY, KANSAS**  
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June 12, 2019

County Commissioners  
Harper County, Kansas

### Independent Auditor's Report

We have audited the accompanying summary statement of cash receipts, expenditures, and unencumbered cash - regulatory basis Harper County, Kansas (the County), as of and for the year ended December 31, 2018, and the related notes to the financial statement.

#### Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with 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 the 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.

#### Auditor's Responsibility

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

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

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

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

As described in Note 1 to the financial statement, the financial statement is prepared by the County to meet the requirements of the State of Kansas 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.

June 12, 2019  
Harper County, Kansas  
(Continued)

**Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2018, or changes in financial position and cash flows thereof for the year then ended.

**Opinion on Regulatory Basis of Accounting**

In our opinion, the 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, 2018, 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.

**Regulatory-Required Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the summary statement of receipts, expenditures, and unencumbered cash - regulatory basis (basic financial statement) as a whole. The summary of expenditures-actual and budget - regulatory basis, individual fund schedules of receipts and expenditures - actual and budget - regulatory basis, schedule of receipts and expenditures - regulatory basis- agency funds (Schedules 1, 2, and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement; however they are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. Such 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.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Harper County, Kansas as of and for the year ended December 31, 2017 (not presented herein), and have issued our report thereon dated November 8, 2018, which contained an unmodified opinion on the basic financial statement. The 2017 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures - actual and budget for the year ended December 31, 2017 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2017 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 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 2017 basic financial statement or to the 2017 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 2017 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2017, on the basis of accounting described in Note 1.

*Vany & Associates, CPAs, LLC*

Certified Public Accountants  
Manhattan, Kansas

**HARPER COUNTY, KANSAS**  
**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**  
**Regulatory Basis**  
For the Year Ended December 31, 2018

<u>Fund</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Prior Year Cancelled Encumbrances</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add: Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Governmental Funds							
General Fund	\$ 1,396,623	\$ -	\$ 5,855,097	\$ 5,458,364	\$ 1,793,356	\$ 94,336	\$ 1,887,692
Special Purpose Funds							
Appraiser's Cost	51,622	-	184,143	174,960	60,805	4,239	65,044
Department on Aging	124,696	-	87,388	143,474	68,610	8,588	77,198
Employee Benefits	924,646	-	1,742,202	1,644,479	1,022,369	2,844	1,025,213
Health	134,045	-	622,834	600,689	156,190	17,075	173,265
EMS	157,215	-	531,537	485,932	202,820	20,761	223,581
911 Emergency Tax	107,895	-	52,000	24,044	135,851	-	135,851
Noxious Weed	73,968	-	99,631	131,733	41,866	1,484	43,350
Road and Bridge	425,436	-	1,764,487	2,048,997	140,926	62,134	203,060
Special Alcohol	42,328	-	7,347	9,000	40,675	-	40,675
Special Bridge	104,204	-	215,002	257,703	61,503	4,241	65,744
Special Liability	14,991	-	-	-	14,991	-	14,991
Public Transportation	15,137	-	121,829	110,059	26,907	2,801	29,708
Capital Equipment Reserve	551,897	-	402,351	212,647	741,601	13,786	755,387
Capital Improvement Reserve	829,360	-	-	158,491	670,869	29,537	700,406
County Attorney Equipment	16,902	-	1,148	1,200	16,850	-	16,850
County Attorney Special Equipment	10,831	-	9,100	3,411	16,520	-	16,520
Sheriff Equipment	15,514	-	3,128	4,479	14,163	1	14,164
Special Highway Improvement	1,251,916	-	2,000	120,789	1,133,127	114,000	1,247,127
Capital Road Improvement	164,823	-	1,439,910	2,212,012	(607,279)	1,597,834	990,555
Register of Deeds Technology	42,735	-	9,466	17,949	34,252	89	34,341
Plumb Thicket Monitoring	4,392,722	-	585,000	505,947	4,471,775	27,743	4,499,518
Dare Program	1,911	-	1,843	2,152	1,602	-	1,602
Clerk Technology	11,882	-	2,367	1,629	12,620	-	12,620
Treasurer Technology	11,837	-	2,367	3,195	11,009	-	11,009

(continued)

The accompanying notes are an integral part of this financial statement.  
See Independent Auditor's Report.

# *Financial Statement*

**HARPER COUNTY, KANSAS**  
**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)**  
**Regulatory Basis**  
For the Year Ended December 31, 2018

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Trust Funds							
Prosecutor Training Assistance	6,590	-	980	98	7,472	-	7,472
Special Motor Vehicle License	-	-	54,511	54,445	66	1,103	1,169
Ambulance Memorial	850	-	195	1,045	-	57	57
EMS Education Grant	2,474	-	2,300	2,300	2,474	-	2,474
<b>Total Primary Government</b>	<b>\$ 10,885,050</b>	<b>\$ -</b>	<b>\$ 13,800,163</b>	<b>\$ 14,391,223</b>	<b>\$ 10,293,990</b>	<b>\$ 2,002,653</b>	<b>\$ 12,296,643</b>
Related Municipal Entity							
Extension Council	\$ 121,029	\$ -	\$ 170,207	\$ 167,660	\$ 123,576	\$ -	\$ 123,576
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<b>\$ 11,006,079</b>	<b>\$ -</b>	<b>\$ 13,970,370</b>	<b>\$ 14,558,883</b>	<b>\$ 10,417,566</b>	<b>\$ 2,002,653</b>	<b>\$ 12,420,219</b>

**Composition of Cash**

Checking and Money Market Accounts	\$ 10,759,038
Municipal Investment Pool	6,918,365
Certificates of Deposit	4,886,005
Petty Cash	440
Total Primary Government	<u>\$ 22,563,848</u>
Related Municipal entity	123,576
Total Reporting Entity	<u>\$ 22,687,424</u>
Distributable Funds per Schedule 3-1	(9,749,504)
Agency Funds per Schedule 3-2	<u>(517,701)</u>
Total Reporting Entity (Excluding Distributable and Agency Funds)	<u>\$ 12,420,219</u>

The accompanying notes are an integral part of this financial statement.  
See Independent Auditor's Report.

# *Financial Statement*

**HARPER COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT**  
December 31, 2018

**Note 1: Summary of Significant Accounting Policies**

This summary of significant accounting policies of Harper County, Kansas (the County) is presented to assist in understanding the County's financial statement. The financial statement and notes are representations of the County's management, who is responsible for their integrity and objectivity. These accounting policies conform to a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statement.

**Use of Estimates**

The preparation of the financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the reported amount of unencumbered cash balances and accounts payable during the reporting period. Actual results could differ from those estimates.

**Financial Reporting Entity**

The County is a municipal corporation governed by an elected three-member commission. This financial statement presents the County (the municipality) and its related municipal entity shown below. The related municipal entity is included in the County's reporting entity because it was established to benefit the County and/or its constituents.

**Extension Council**

Harper County Extension Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the County. The Council is an elected nine-member executive board. The County annually provides significant operating subsidies to the Council. Kansas State University provides the County Extension Council non-cash receipts and disbursements related to salaries for operations of the Council. Those non-cash receipts and disbursements are reflected as cash in and cash out for regulatory basis reporting purposes within the related municipal entity schedule.

**Basis of Presentation - Fund Accounting**

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

**Regulatory Basis Fund Types**

A fund is defined as an independent fiscal and accounting entity with a self-balanced 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.

The following types of funds comprise the financial activities of the County for the year 2018:

*General Fund* – The chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

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

*Capital Project Funds* - Used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

*Trust Funds* - Used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e., pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

*Agency Funds* - Used to report assets held by the municipal reporting entity in purely custodial capacity.



**HARPER COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2018

**Note 1: Summary of Significant Accounting Policies (Continued)**

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

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting 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 the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues 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 KMAAG 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.

**Departure from Accounting Principles Generally Accepted in the United States of America**

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the County are not presented in the financial statement. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, and temporary notes are not presented in the financial statement.

**Property Tax Calendar**

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes. Property taxes are collected and remitted to the County Treasurer. Taxes levied annually on November 1st are due one-half by December 20th and one-half by May 10th. Major tax distributions are made in the months of December through July. Lien dates for personal property are in March and August and lien dates for real property are in September. Taxes are recognized as revenue in the year received. Delinquent tax payments are recognized as revenue in the year received.

**Restricted Assets**

Restricted cash balances are reported in various funds that are legally restricted for specified uses such as the payment of debt service and fiscal fees on long-term debt and for expenditures approved in federal and state grant contracts. Also, cash is restricted in the trust and agency funds of the County for special purposes.

**Reimbursements**

The County records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis of accounting.

**HARPER COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2018

**Note 2 - 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 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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 statements 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 revenues 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 by the municipality 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.

Capital Equipment Reserve	Special Highway Improvement	Dare Program
Capital Improvement Reserve	Special Machinery	Clerk Technology
County Attorney Equipment	Register of Deeds Technology	Treasurer Technology
County Attorney Special Eqpmt	Plumb Thicket Monitoring	
Sheriff Equipment	Capital Road Improvement	

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

**Note 3 - Deposits and Investments**

Harper County, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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, or in an adjoining county if such institution has been designated as an official depository, 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 FDIC coverage. The County has no other policies that would further limit interest rate risk.

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; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices. The rating of the County's investments is noted on the following page.

**HARPER COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2018

**Note 3: Deposits and Investments (Continued)**

As of December 31, 2018, the County had the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in years)</u>		<u>Rating</u>
		<u>Less than One</u>		
Kansas Municipal Investment Pool	\$ 6,918,365	\$ 6,918,365		S&P AA Af/S1+

**Concentration of Credit Risk**

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 K.S.A. 9-1405. The County's allocation of investments as of December 31, 2018, is as follows:

<u>Investments</u>	<u>Percentage of Investments</u>
Kansas Municipal Investment Pool	100%

**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 federal depository 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, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County does not use "peak periods". All deposits were legally secured at December 31, 2018.

At December 31, 2018, the County's carrying amount of deposits was \$15,422,113 and the bank balance was \$13,605,730. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$817,005 was covered by federal depository insurance, \$12,626,810 was collateralized with securities held by the pledging financial institutions' agents in the County's name and \$161,915 was unsecured.

At December 31, 2018, the Extension Council's carrying amount of deposits was \$131,506 and the bank balance was \$146,694. The bank balance was held by one bank resulting in a concentration of credit risk. All of the bank balance was covered by federal depository insurance.

**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 require investments to be adequately secured.

At December 31, 2018, the County had invested \$6,918,365 in the State's municipal investment pool. The municipal investment pool 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 U.S. government or any agency thereof, with maturities up to four years. No more than 10 percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

**HARPER COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2018

**Note 4: Interfund Transfers**

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. Harper County, Kansas' interfund transfers and regulatory authority for the year ended December 31, 2018 were as follows:

From	To	Regulatory Authority	Amount
General	Capital Equip Reserve	K.S.A. 19-119	\$ 189,351
General	Capital Equip Reserve - Attorney	K.S.A. 19-119	9,100
General	Capital Road Improvement	K.S.A. 68-590	1,439,910
General	Plumb Thicket Tonnage	Commission Approved	585,000
Road and Bridge	Capital Equip Reserve	K.S.A. 19-119	140,000
Special Bridge	Capital Equip Reserve	K.S.A. 19-119	50,000
Appraiser Cost	Capital Equip Reserve	K.S.A. 19-119	5,000
Noxious Weed	Capital Equip Reserve	K.S.A. 19-119	15,000
Dept on Aging	Capital Equip Reserve	K.S.A. 19-119	3,000
Plumb Thicket Tonnage	General	Commission Approved	113,500
Plumb Thicket Tonnage	Employee Benefits	K.S.A. 12-16, 102	190,000
Special Motor Veh License	General	K.S.A. 8-145	9,683
			<u>\$ 2,749,544</u>

**Note 5: Litigation**

The County is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the County.

**Note 6: 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 property and liability 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 Kansas County Association Multi-line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 84 participating members.

The County pays an annual premium to KCAMP for its property and liability insurance coverage. The agreement to participate provides that the KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$500,000 to \$3,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management.

The County has been unable to obtain workers compensation 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 Workers Risk Cooperative for Counties (KWORCC), a public entity risk pool currently operating as a common risk management and insurance program for 84 participating members.

The County pays an annual premium to KWORCC for its workers compensation insurance coverage. The agreement to participate provides that the KWORCC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$750,000 to \$1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORCC management.

**HARPER COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2018

**Note 7: Grants and Shared Revenues**

The County participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the County, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

**Note 8: Stewardship, Compliance and Accountability**

K.S.A. 9-1402 and K.S.A. 9-1405 require all deposits to be adequately secured with statutorily authorized financial institutions. At December 31, 2018, there was one bank with inadequate pledging in place.

**Note 9: Deferred Compensation Plan**

Harper County, Kansas sponsors a deferred compensation plan under Internal Revenue Code Section 457(b). Full-time and part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The County is not required to make any contributions.

**Note 10: Defined Benefit Pension Plan**

**Plan Description**

Harper County, Kansas participates in the Kansas Public Employees Retirement System (KPERS), 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 its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 S 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 established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.39% for the fiscal year ended December 31, 2018. Contributions to the pension plan from the County were \$303,008 for the year ended December 31, 2018.

Contributions to the pension plan from the Extension Council were \$2,644 for the year ended December 31, 2018.

**HARPER COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
 December 31, 2018

**Note 10: Defined Benefit Pension Plan (Continued)**  
**Net Pension Liability**

At December 31, 2018, the County's proportionate share of the collective net pension liability reported by KPERS was \$2,708,942. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

At December 31, 2018, Harper County Extension Council's proportionate share of the collective net pension liability reported by KPERS was \$24,433. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The Extension Council's proportion of the net pension liability was based on the ratio of the Extension Council's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this 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](http://www.kpers.org) or can be obtained as described above.

**Note 11: Other Post Employment Benefits**

As provided by K.S.A. 12-5040, Harper County, Kansas allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of 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 County 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.

**Note 12: Compensated Absences**  
**Paid Time Off**

Paid time off (PTO) is earned each pay period based on the following schedule:

<u>Years of Service</u>	
0 - Completion of 1st Year	120 Hours
1st Year - Completion of 4th Year	140 Hours
5th Year - Completion of 9th Year	180 Hours
10th Year - Completion of 14th Year	220 Hours
15+ Years	260 Hours

PTO must be earned before it may be used; employee PTO banks are not allowed to go into arrears. PTO must be taken in quarter-hour increments. The maximum PTO leave allowed at one time is 80 hours (absences due to family/medical leave or disability are not subject to this limit). Exceptions to the maximum amount authorized may be made with approval from the Department Head and the Board of County Commissioners. Employees are encouraged to take all earned PTO hours within the calendar year.

**HARPER COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2018

**Note 12: Compensated Absences (Continued)**

**Paid Time off (continued)**

Employees may accrue up to 320 hours of PTO. When this limit is reached, the accrual will stop until hours have been used, bringing the balance of the bank below 320 hours. At that time, the accrual will begin again, as before.

An employee in good standing, who voluntarily leaves the County's employment, and has been a full-time employee in excess of one year, will receive pay for unused accrued PTO, not to exceed the maximum accrual for the years of service.

The Extension Council's policy regarding sick leave is that when separated from employment with the Harper County Extension Council by retirement, an employee will be compensated for 25 percent of accumulated sick leave hours up to the maximum of 1,120 hours. There is no compensation of unused sick leave for separation from employment by causes other than retirement.

**Note 13: Landfill Closure and Post-Closure Costs**

Harper County, Kansas has a municipal solid waste landfill that was closed on April 9, 1994. State and federal laws and regulations require the County to perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. Estimates of future costs are not maintained for this closed landfill. The County maintains a small landfill for industrial and construction waste only. State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end. The total current closure cost for the industrial landfill is \$81,205 and the total current closure cost for the construction waste landfill is \$149,735.

The above figures have been estimated and the potential for change due to inflation or deflation, technology, or applicable laws or regulations, exists to affect the above calculations. These estimates are based on the 2018 Closure Estimates. These are the most current estimates available at the date of issuance.

The primary landfill commenced operations in February 2006. The landfill is owned and operated by Waste Connections, Inc. The County has negotiated a host agreement with Waste Connections, Inc. and as such, Waste Connections is solely responsible for closure, post-closure, financial and maintenance responsibilities in connection with the landfill. Furthermore, the County does not have any financial or environmental liability for the landfill.

**HARPER COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2018

**Note 14: Risk Management**

**South Central Kansas Coalition for Public Health**

Harper County, Kansas participates in the South Central Kansas Coalition for Public Health (Coalition), which is a jointly governed organization comprised of Barber, Comanche, Edwards, Harper, Kingman, Kiowa, and Pratt Counties. The Coalition is governed by an Executive Board composed of a County Commissioner from each of the respective counties, a consumer of medical services from each of the respective counties, and a provider of medical services from each of the respective counties. The Coalition was formed to create a larger base of operation from which to serve the public on an equal basis with the enhancement and development of core public health functions. The Coalition has received funding from the Kansas Department of Health and Environment and through other private foundations. Grant programs are administered by the Coalition through its member counties as sub-agencies.

Any member county of the Coalition may terminate its activities and membership by submitting a resolution declaring its intention to withdraw from the agreement no later than the first Friday in June of each year, and the withdrawal shall become effective at the end of such year. Should three or more of the member counties terminate its membership, the Coalition will terminate.

**Mid-Kansas Transit District, Inc.**

Harper County, Kansas participates in Mid-Kansas Transit District, Inc. (Transit District), a nonprofit corporation, which is a jointly governed organization comprised of public transportation service providers in Harper, Kingman, Reno, Rice, and Sumner Counties. The Transit District is governed by its members who annually elect officers from its membership for the positions of Chairperson, Vice Chairperson, Secretary, and Treasurer. The Transit District was formed for the purpose of lessening government burden of state and federal funds to public and private not-for-profit agencies providing public transportation services. The Transit District receives funding from grant programs through the Kansas Department of Transportation, and such funding is then distributed to its membership. The County provides administrative services to the Transit District and all grant funding received and expended by the Transit District is included in the Mid-Kansas Transit District Fund of the County. The Transit District has its own audit which is not part of the County's audit.

**Note 15: Long-Term Debt**

The County has the following type of long-term debt.

**Lease Obligations**

The County has entered into lease agreements with an option to purchase at the expiration of the lease terms. The leases contain a fiscal funding clause. See the following pages for details of outstanding lease obligations.



**HARPER COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2018

**Note 15: Long-Term Debt (Continued)**

Changes in long-term liabilities for the County for the year ended December 31, 2018 were as follows:

ISSUE	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid	
<b>Capital Leases</b>										
2013 Caterpillar Track Loader	2.80%	10/24/2013	240,229	2018	\$ 102,948	\$ -	\$ 102,948	\$ -	\$ -	1
2013 Caterpillar Motor Grader	2.50%	10/1/2013	203,800	2018	140,513	-	140,513	-	-	2
2015 John Deere Motor Grader (2)	2.75%	2/5/2015	426,488	2020	333,113	-	32,189	300,924	8,617	
2015 John Deere Motor Grader (2)	3.00%	8/11/2015	451,480	2020	364,325	-	35,785	328,540	10,267	
2015 Caterpillar Excavator	2.70%	9/29/2015	126,599	2020	116,253	3,157	320	119,090	3,157	
2015 Komatsu Dozer	2.64%	6/30/2015	271,046	2019	159,734	-	37,852	121,882	3,968	
2016 Motor Grader	0.00%	8/31/2016	622,757	2021	435,930	-	124,551	311,379	-	
2016 Caterpillar Excavator	2.49%	7/21/2016	175,364	2021	148,999	-	16,645	132,354	3,607	
2016 Election Equipment	0.00%	5/31/2016	36,781	2018	12,261	-	12,261	-	-	
2017 John Deere Loader	2.01%	9/15/2017	159,888	2022	159,888	-	12,943	146,945	6,477	
2017 Dozer	2.99%	10/19/2017	269,910	2021	256,158	-	33,724	222,434	7,327	
2018 Track Loader	2.99%	10/19/2017	269,910	2021	-	241,226	17,250	223,976	-	
<b>Total Contractual Indebtedness</b>					<b>\$ 2,230,122</b>	<b>\$ 244,383</b>	<b>\$ 566,981</b>	<b>\$ 1,907,524</b>	<b>\$ 43,420</b>	

1 Traded in on 2018 Caterpillar Track Loader.

2 Returned to vendor. Not replaced.

**HARPER COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2018

**Note 15: Long Term Debt (Continued)**

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

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Total</u>
<b>PRINCIPAL</b>						
2015 John Deere Motor Grader (2)	\$ 33,086	\$ 267,838	\$ -	\$ -	\$ -	\$ 300,924
2015 John Deere Motor Grader (2)	36,871	291,669	-	-	-	328,540
2015 Caterpillar Excavator	320	118,770	-	-	-	119,090
2015 Komatsu Dozer	121,882	-	-	-	-	121,882
2016 Motor Grader	124,551	124,551	62,277	-	-	311,379
2016 Caterpillar Excavator	20,252	20,252	91,850	-	-	132,354
2017 John Deere Loader	12,221	12,840	13,490	108,394	-	146,945
2017 Dozer	34,740	35,786	151,908	-	-	222,434
2018 Caterpillar Track Loader	25,410	26,482	27,599	28,764	115,721	223,976
<b>Total Principal</b>	<u>\$ 409,333</u>	<u>\$ 898,188</u>	<u>\$ 347,124</u>	<u>\$ 137,158</u>	<u>\$ 115,721</u>	<u>\$ 1,907,524</u>
<b>INTEREST</b>						
2015 John Deere Motor Grader (2)	\$ 7,720	\$ 1,230	\$ -	\$ -	\$ -	\$ 8,950
2015 John Deere Motor Grader (2)	9,181	5,534	-	-	-	14,715
2015 Caterpillar Excavator	3,235	3,314	-	-	-	6,549
2015 Komatsu Dozer	1,618	-	-	-	-	1,618
2016 Motor Grader	-	-	-	-	-	-
2016 Caterpillar Excavator	3,190	2,762	2,325	-	-	8,277
2017 John Deere Loader	7,199	6,579	5,929	6,026	-	25,733
2017 Dozer	6,311	5,265	2,556	-	-	14,132
2018 Caterpillar Track Loader	9,090	8,018	6,901	5,737	4,528	34,274
<b>Total Interest</b>	<u>\$ 47,544</u>	<u>\$ 32,702</u>	<u>\$ 17,711</u>	<u>\$ 11,763</u>	<u>\$ 4,528</u>	<u>\$ 114,248</u>

***REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION***

**HARPER COUNTY, KANSAS**  
**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2018

<b>Fund</b>	<b>Certified Budget</b>	<b>Adj for Qualifying Budget Credits</b>	<b>Total Budget for Comparison</b>	<b>Expenditures Chargeable to Current Year</b>	<b>Variance Over (Under)</b>
Governmental Funds					
General Funds	\$ 5,724,286	\$ -	\$ 5,724,286	\$ 5,458,364	\$ (265,922)
Special Purpose Funds			-		
Appraiser's Cost	206,800	-	206,800	174,960	(31,840)
Department on Aging	160,560	-	160,560	143,474	(17,086)
Employee Benefits	2,043,300	-	2,043,300	1,644,479	(398,821)
Health	800,257	-	800,257	600,689	(199,568)
EMS	571,500	-	571,500	485,932	(85,568)
911 Emergency Tax	35,000	-	35,000	24,044	(10,956)
Noxious Weed	142,513	-	142,513	131,733	(10,780)
Road and Bridge	1,978,150	102,382	2,080,532	2,048,997	(31,535)
Special Alcohol	9,000	-	9,000	9,000	-
Special Bridge	267,500	-	267,500	257,703	(9,797)
Special Liability	14,991	-	14,991	-	(14,991)
Public Transportation	145,720	-	145,720	110,059	(35,661)
	<u>\$ 12,099,577</u>	<u>\$ 102,382</u>	<u>\$ 12,201,959</u>	<u>\$ 11,089,434</u>	<u>\$ (1,112,525)</u>

**HARPER COUNTY, KANSAS**  
**GENERAL FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**

For the Year Ended December 31, 2018

With Comparative Totals for the Prior Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
<b>RECEIPTS</b>				
Taxes and shared revenue				
Ad Valorem	\$ 2,087,825	\$ 1,923,584	\$ 2,016,903	\$ (93,319)
Delinquent	32,903	82,029	-	82,029
Vehicle	124,006	132,494	109,863	22,631
Mineral production	173,895	149,868	100,000	49,868
<b>Total Taxes and Shared Revenues</b>	<b>\$ 2,418,629</b>	<b>\$ 2,287,975</b>	<b>\$ 2,226,766</b>	<b>\$ 61,209</b>
Intergovernmental				
State aid - District coroner	\$ -	\$ 429	\$ 500	\$ (71)
Federal aid - Emergency Preparedness	8,994	-	-	-
<b>Total Intergovernmental</b>	<b>\$ 8,994</b>	<b>\$ 429</b>	<b>\$ 500</b>	<b>\$ (71)</b>
Licenses and Fees				
Mortgage registration fees	\$ 23,113	\$ 25,838	\$ 16,000	\$ 9,838
County officers' fees	51,281	61,460	50,000	11,460
<b>Total Licenses and Fees</b>	<b>\$ 74,394</b>	<b>\$ 87,298</b>	<b>\$ 66,000</b>	<b>\$ 21,298</b>
Charges for Services				
Jail and housing fees	\$ -	\$ 7,207	\$ -	\$ 7,207
Solid waste disposal fees	64,294	60,115	60,000	115
Recording fees	63,578	61,743	125,000	(63,257)
<b>Total Taxes and Shared Revenues</b>	<b>\$ 127,872</b>	<b>\$ 129,065</b>	<b>\$ 185,000</b>	<b>\$ (55,935)</b>
Use of Money and Property				
Interest on investments	\$ 51,466	\$ 72,701	\$ -	\$ 72,701
Interest on delinquent taxes	58,899	127,397	-	127,397
Landfill MIP Interest	55,736	74,618	-	74,618
<b>Total Use of Money and Property</b>	<b>\$ 166,101</b>	<b>\$ 274,716</b>	<b>\$ -</b>	<b>\$ 274,716</b>
Miscellaneous				
County farm income	\$ 15,840	\$ 18,180	\$ 15,000	\$ 3,180
Zoning fees	3,477	2,375	4,250	(1,875)
Tonnage fees	1,589,333	1,626,507	1,400,000	226,507
Annual host fees	194,062	197,280	190,000	7,280
Miscellaneous	28,707	15,579	-	15,579
Surplus vehicles/equipment	-	41,351	-	41,351
Ks historic tax credits	-	190,371	-	190,371
Rents	-	7,200	-	7,200
EM/State Grants	-	10,474	12,600	(2,126)
Flat Ridge Pilot	-	814,910	790,000	24,910
Attorney diversion fees	-	9,100	10,000	(900)
Reimbursed expenses	34,517	19,104	-	19,104
Transfers in	72,000	123,183	113,500	9,683
<b>Total Miscellaneous</b>	<b>\$ 1,937,936</b>	<b>\$ 3,075,614</b>	<b>\$ 2,535,350</b>	<b>\$ 540,264</b>
<b>Total Receipts</b>	<b>\$ 4,733,926</b>	<b>\$ 5,855,097</b>	<b>\$ 5,013,616</b>	<b>\$ 841,481</b>

HARPER COUNTY, KANSAS  
GENERAL FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
Regulatory Basis

For the Year Ended December 31, 2018

With Comparative Totals for the Prior Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>EXPENDITURES</b>				
County Commission	\$ 67,561	\$ 70,584	\$ 72,250	\$ (1,666)
County Clerk	108,945	113,674	118,400	(4,726)
County Treasurer	97,930	123,801	93,050	30,751
County Attorney	130,941	110,883	147,030	(36,147)
Register of Deeds	84,573	86,813	101,415	(14,602)
Judicial Court (Unified Court)	119,794	125,031	120,186	4,845
Courthouse general	323,788	310,226	443,450	(133,224)
Election	22,283	32,807	44,350	(11,543)
Sheriff	397,202	426,660	431,390	(4,730)
Jail	260,282	275,382	305,250	(29,868)
Dispatch	185,061	191,851	222,700	(30,849)
Emergency management	17,447	17,659	22,100	(4,441)
Solid waste disposal	169,370	145,191	176,114	(30,923)
Human resources	47,266	57,165	50,550	6,615
Zoning	31,220	33,630	41,300	(7,670)
GIS	18,790	19,200	29,350	(10,150)
Buildings and grounds	135,334	89,205	136,750	(47,545)
Appropriations	812,976	793,859	797,201	(3,342)
Community development	246,907	60,730	65,000	(4,270)
Information Technology	104,552	150,652	163,450	(12,798)
Transfers out	1,886,179	2,223,361	2,143,000	80,361
<b>Total Expenditures</b>	<u>\$ 5,268,401</u>	<u>\$ 5,458,364</u>	<u>\$ 5,724,286</u>	<u>\$ (265,922)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (534,475)	\$ 396,733		
<b>UNENCUMBERED CASH - JANUARY 1</b>	1,931,098	1,396,623		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 1,396,623</u>	<u>\$ 1,793,356</u>		

HARPER COUNTY, KANSAS  
GENERAL FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)  
Regulatory Basis

For the Year Ended December 31, 2018  
With Comparative Totals for the Prior Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>EXPENDITURES</b>				
County Commissioners				
Personnel services	\$ 57,189	\$ 63,760	\$ 64,500	\$ (740)
Commodities	107	44	250	(206)
Contractual Services	10,265	6,780	7,500	(720)
<b>Total County Commissioners</b>	<u>\$ 67,561</u>	<u>\$ 70,584</u>	<u>\$ 72,250</u>	<u>\$ (1,666)</u>
County Clerk				
Personnel services	\$ 100,083	\$ 108,132	\$ 110,000	\$ (1,868)
Commodities	2,147	1,735	1,750	(15)
Contractual services	6,715	3,807	6,150	(2,343)
Capital outlay	-	-	500	(500)
<b>Total County Clerk</b>	<u>\$ 108,945</u>	<u>\$ 113,674</u>	<u>\$ 118,400</u>	<u>\$ (4,726)</u>
County Treasurer				
Personnel services	\$ 76,907	\$ 73,321	\$ 70,000	\$ 3,321
Commodities	2,915	1,450	2,000	(550)
Contractual Services	18,108	49,030	21,050	27,980
<b>Total County Treasurer</b>	<u>\$ 97,930</u>	<u>\$ 123,801</u>	<u>\$ 93,050</u>	<u>\$ 30,751</u>
County Attorney				
Personnel services	\$ 92,862	\$ 95,308	\$ 106,580	\$ (11,272)
Commodities	3,981	2,777	6,100	(3,323)
Contractual services	34,098	12,798	34,350	(21,552)
<b>Total County Attorney</b>	<u>\$ 130,941</u>	<u>\$ 110,883</u>	<u>\$ 147,030</u>	<u>\$ (36,147)</u>
Register of Deeds				
Personnel services	\$ 76,940	\$ 80,984	\$ 82,000	\$ (1,016)
Commodities	865	870	3,325	(2,455)
Contractual services	6,768	4,959	15,340	(10,381)
Capital outlay	-	-	750	(750)
<b>Total Register of Deeds</b>	<u>\$ 84,573</u>	<u>\$ 86,813</u>	<u>\$ 101,415</u>	<u>\$ (14,602)</u>
Judicial Court (Unified Court)				
Commodities	\$ 8,440	\$ 6,066	\$ 8,000	\$ (1,934)
Contractual services	95,965	118,393	107,300	11,093
Capital outlay	15,389	572	4,886	(4,314)
<b>Total Judicial Court</b>	<u>\$ 119,794</u>	<u>\$ 125,031</u>	<u>\$ 120,186</u>	<u>\$ 4,845</u>

(continued)

HARPER COUNTY, KANSAS  
GENERAL FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)  
Regulatory Basis

For the Year Ended December 31, 2018  
With Comparative Totals for the Prior Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>EXPENDITURES (CONTINUED)</b>				
Courthouse				
Personnel services	\$ (142)	\$ 23,288	\$ 15,000	\$ 8,288
Commodities	28,310	10,666	46,450	(35,784)
Contractual services	295,620	276,042	382,000	(105,958)
Capital Outlay	-	230	-	230
<b>Total Courthouse</b>	<b>\$ 323,788</b>	<b>\$ 310,226</b>	<b>\$ 443,450</b>	<b>\$ (133,224)</b>
Election				
Personnel services	\$ 7,640	\$ 8,600	\$ 10,750	\$ (2,150)
Commodities	1,193	1,203	1,650	(447)
Contractual services	13,450	23,004	29,950	(6,946)
Capital Outlay	-	-	2,000	(2,000)
<b>Total Election</b>	<b>\$ 22,283</b>	<b>\$ 32,807</b>	<b>\$ 44,350</b>	<b>\$ (11,543)</b>
Sheriff				
Personnel services	\$ 321,194	\$ 324,765	\$ 330,000	\$ (5,235)
Commodities	40,752	40,757	59,200	(18,443)
Contractual services	34,880	40,845	42,190	(1,345)
Capital Outlay	376.00	20,293	-	20,293
<b>Total Sheriff</b>	<b>\$ 397,202</b>	<b>\$ 426,660</b>	<b>\$ 431,390</b>	<b>\$ (4,730)</b>
Jail				
Personnel services	\$ 168,298	\$ 199,194	\$ 185,000	\$ 14,194
Commodities	36,050	50,384	47,000	3,384
Contractual services	55,934	25,804	68,250	(42,446)
Capital Outlay	-	-	5,000	(5,000)
<b>Total Jail</b>	<b>\$ 260,282</b>	<b>\$ 275,382</b>	<b>\$ 305,250</b>	<b>\$ (29,868)</b>
Dispatch				
Personnel services	\$ 177,251	\$ 181,207	\$ 200,000	\$ (18,793)
Commodities	1,246	1,394	2,800	(1,406)
Contractual services	6,381	9,250	19,900	(10,650)
Capital Outlay	183	-	-	-
<b>Total Dispatch</b>	<b>\$ 185,061</b>	<b>\$ 191,851</b>	<b>\$ 222,700</b>	<b>\$ (30,849)</b>
Emergency Management				
Personnel services	\$ 12,000	\$ 12,205	\$ 14,000	\$ (1,795)
Commodities	766	422	3,500	(3,078)
Contractual services	4,681	5,032	4,600	432
<b>Total Emergency Management</b>	<b>\$ 17,447</b>	<b>\$ 17,659</b>	<b>\$ 22,100</b>	<b>\$ (4,441)</b>

(continued)



HARPER COUNTY, KANSAS  
GENERAL FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)  
Regulatory Basis

For the Year Ended December 31, 2018

With Comparative Totals for the Prior Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>EXPENDITURES (CONTINUED)</b>				
Solid Waste Disposal				
Personnel services	\$ 73,765	\$ 75,919	\$ 74,000	\$ 1,919
Commodities	16,984	11,797	29,678	(17,881)
Contractual services	43,722	22,776	37,436	(14,660)
Capital Outlay	34,899	34,699	35,000	(301)
<b>Total Solid Waste Disposal</b>	<b>\$ 169,370</b>	<b>\$ 145,191</b>	<b>\$ 176,114</b>	<b>\$ (30,923)</b>
Human Resources				
Personnel services	\$ 42,721	\$ 50,783	\$ 44,000	\$ 6,783
Commodities	1,199	467	750	(283)
Contractual services	3,346	5,915	5,300	615
Capital outlay	-	-	500	(500)
<b>Total Human Resources</b>	<b>\$ 47,266</b>	<b>\$ 57,165</b>	<b>\$ 50,550</b>	<b>\$ 6,615</b>
Zoning				
Personnel services	\$ 29,144	\$ 32,026	\$ 31,000	\$ 1,026
Commodities	836	-	1,300	(1,300)
Contractual services	1,240	1,604	9,000	(7,396)
<b>Total Human Resources</b>	<b>\$ 31,220</b>	<b>\$ 33,630</b>	<b>\$ 41,300</b>	<b>\$ (7,670)</b>
GIS				
Commodities	\$ 29	\$ -	\$ 1,500	\$ (1,500)
Contractual services	18,761	19,200	26,850	(7,650)
Capital outlay	-	-	1,000	(1,000)
<b>Total GIS</b>	<b>\$ 18,790</b>	<b>\$ 19,200</b>	<b>\$ 29,350</b>	<b>\$ (10,150)</b>
Buildings and Grounds				
Personnel services	\$ 37,772	\$ 37,464	\$ 40,000	\$ (2,536)
Commodities	18,434	21,765	21,750	15
Contractual services	62,117	28,712	59,000	(30,288)
Capital outlay	17,011	1,264	16,000	(14,736)
<b>Total Buildings and Grounds</b>	<b>\$ 135,334</b>	<b>\$ 89,205</b>	<b>\$ 136,750</b>	<b>\$ (47,545)</b>

HARPER COUNTY, KANSAS  
GENERAL FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)

Regulatory Basis

For the Year Ended December 31, 2018

With Comparative Totals for the Prior Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>EXPENDITURES (CONTINUED)</b>				
Appropriations				
Soil Conservation	\$ 21,933	\$ 20,836	\$ 20,836	\$ -
Historical Society	8,773	8,334	8,334	-
Harper County Foundation Grants	200,000	200,000	200,000	-
Harper County Community Foundation 10%	158,933	162,651	150,000	12,651
BP Grant - Fire districts	150,000	150,000	150,000	-
Mental health	66,238	62,926	62,926	-
Intellectual Disability	47,918	45,523	45,524	(1)
South Central Community Corrections	8,400	-	7,980	(7,980)
Rural Opportunity Zone Program	6,990	6,988	15,000	(8,012)
County Extension	128,263	121,850	121,850	-
County Fair	7,457	7,084	7,084	-
County Fair building	8,071	7,667	7,667	-
<b>Total Appropriations</b>	<b>\$ 812,976</b>	<b>\$ 793,859</b>	<b>\$ 797,201</b>	<b>\$ (3,342)</b>
Community Development				
Personnel services	\$ 50,940	\$ 52,210	\$ 58,000	\$ (5,790)
Commodities	317	1,204	2,000	(796)
Contractual services	5,813	7,316	5,000	2,316
Transfer out	189,837	-	-	-
<b>Total Community Development</b>	<b>\$ 246,907</b>	<b>\$ 60,730</b>	<b>\$ 65,000</b>	<b>\$ (4,270)</b>
Information Technology				
Personnel services	\$ 58,740	\$ 62,432	\$ 63,000	\$ (568)
Commodities	92	29	5,100	(5,071)
Contractual services	2,230	43,383	55,350	(11,967)
Capital outlay	43,490	44,808	40,000	4,808
<b>Total Information Technology</b>	<b>\$ 104,552</b>	<b>\$ 150,652</b>	<b>\$ 163,450</b>	<b>\$ (12,798)</b>
Transfers Out	\$ 1,886,179	\$ 2,223,361	\$ 2,143,000	\$ 80,361
<b>Total Expenditures</b>	<b>\$ 5,268,401</b>	<b>\$ 5,458,364</b>	<b>\$ 5,724,286</b>	<b>\$ (265,922)</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>\$ (534,475)</b>	<b>\$ 396,733</b>		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<b>1,931,098</b>	<b>1,396,623</b>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<b>\$ 1,396,623</b>	<b>\$ 1,793,356</b>		

**HARPER COUNTY, KANSAS**  
**APPRAISER'S COST FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2018  
With Comparative Totals for the Prior Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Taxes and shared revenue				
Ad valorem	\$ 180,725	\$ 164,016	\$ 170,417	\$ (6,401)
Delinquent	2,870	7,099	-	7,099
Motor Vehicle	10,633	11,358	9,579	1,779
Miscellaneous	735	1,670	500	1,170
<b>Total Cash Receipts</b>	<u>\$ 194,963</u>	<u>\$ 184,143</u>	<u>\$ 180,496</u>	<u>\$ 3,647</u>
<b>EXPENDITURES</b>				
Personnel services	\$ 159,078	\$ 148,819	\$ 172,500	\$ (23,681)
Contractual	9,650	18,416	24,700	(6,284)
Commodities	5,111	2,725	4,600	(1,875)
Capital outlay	92	-	-	-
Transfer to capital equipment	5,000	5,000	5,000	-
<b>Total Expenditures</b>	<u>\$ 178,931</u>	<u>\$ 174,960</u>	<u>\$ 206,800</u>	<u>\$ (31,840)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 16,032	\$ 9,183		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>35,591</u>	<u>51,622</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 51,622</u>	<u>\$ 60,805</u>		

HARPER COUNTY, KANSAS  
DEPARTMENT ON AGING FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
Regulatory Basis

For the Year Ended December 31, 2018  
With Comparative Totals for the Prior Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Taxes				
Ad Valorem property	\$ 108,461	\$ 30,853	\$ 29,830	\$ 1,023
Delinquent	1,775	3,605	-	3,605
Motor vehicle	7,327	7,037	5,760	1,277
Intergovernmental				
Federal aid	8,679	-	-	-
State Aid	7,452	2,092	16,000	(13,908)
Title III	-	1,117	4,476	(3,359)
SCKAAA Grant	-	6,782	7,650	(868)
Miscellaneous				
In home meals	1,649	9,611	16,000	(6,389)
Donations	63,261	26,291	-	26,291
<b>Total Cash Receipts</b>	<u>\$ 198,604</u>	<u>\$ 87,388</u>	<u>\$ 79,716</u>	<u>\$ 7,672</u>
<b>EXPENDITURES</b>				
Personnel services	\$ 71,488	\$ 49,097	\$ 32,500	\$ 16,597
Commodities	11,379	1,799	16,130	(14,331)
Contractual	80,643	89,578	108,930	(19,352)
Transfers out	39,000	3,000	3,000	-
<b>Total Expenditures</b>	<u>\$ 202,510</u>	<u>\$ 143,474</u>	<u>\$ 160,560</u>	<u>\$ (17,086)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (3,906)	\$ (56,086)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>128,602</u>	<u>124,696</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 124,696</u>	<u>\$ 68,610</u>		

HARPER COUNTY, KANSAS  
EMPLOYEE BENEFITS FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
Regulatory Basis

For the Year Ended December 31, 2018  
With Comparative Totals for the Prior Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Taxes				
Ad Valorem property	\$ 1,273,880	\$ 1,382,411	\$ 1,443,480	\$ (61,069)
Delinquent	22,439	57,236	-	57,236
Vehicle	84,180	81,171	67,507	13,664
Refund from insurance	113,528	31,384	-	31,384
Transfer in	340,000	190,000	190,000	-
<b>Total Cash Receipts</b>	<u>\$ 1,834,027</u>	<u>\$ 1,742,202</u>	<u>\$ 1,700,987</u>	<u>\$ 41,215</u>
<b>EXPENDITURES</b>				
Social Security	\$ 268,696	\$ 271,165	\$ 330,000	\$ (58,835)
KPERS	303,451	337,359	432,000	(94,641)
Workmen's Compensation	82,172	85,283	138,000	(52,717)
Unemployment insurance	5,518	10,944	10,000	944
Health insurance	903,997	933,094	1,125,000	(191,906)
Life insurance	7,763	6,392	8,000	(1,608)
Miscellaneous	-	242	300	(58)
<b>Total Expenditures</b>	<u>\$ 1,571,597</u>	<u>\$ 1,644,479</u>	<u>\$ 2,043,300</u>	<u>\$ (398,821)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 262,430	\$ 97,723		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>662,216</u>	<u>924,646</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 924,646</u>	<u>\$ 1,022,369</u>		

HARPER COUNTY, KANSAS  
HEALTH FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
Regulatory Basis

For the Year Ended December 31, 2018  
With Comparative Totals for the Prior Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Taxes				
Ad Valorem property	\$ 230,013	\$ 305,262	\$ 319,685	\$ (14,423)
Delinquent	5,101	11,918	-	11,918
Motor vehicle	24,244	16,283	12,260	4,023
Intergovernmental				
State and federal grants	59,445	58,840	57,224	1,616
Charges for Services				
Public health receipts	91,184	115,225	94,159	21,066
Home health receipts	48,259	113,811	245,000	(131,189)
Miscellaneous	-	1,495	-	1,495
<b>Total Cash Receipts</b>	<u>\$ 458,246</u>	<u>\$ 622,834</u>	<u>\$ 728,328</u>	<u>\$ (105,494)</u>
<b>EXPENDITURES</b>				
Personnel services	\$ 524,788	\$ 439,391	\$ 620,000	\$ (180,609)
Commodities	13,038	107,236	103,700	3,536
Contractual	133,167	47,054	76,557	(29,503)
Capital outlay	2,957	7,008	-	7,008
<b>Total Expenditures</b>	<u>\$ 673,950</u>	<u>\$ 600,689</u>	<u>\$ 800,257</u>	<u>\$ (199,568)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (215,704)	\$ 22,145		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>258,425</u>	<u>134,045</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 134,045</u>	<u>\$ 156,190</u>		

**HARPER COUNTY, KANSAS**  
**EMS FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2018  
With Comparative Totals for the Prior Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Taxes				
Ad Valorem property	\$ 207,662	\$ 170,526	\$ 176,181	\$ (5,655)
Vehicle	15,596	14,156	11,090	3,066
Delinquent	2,569	6,657	-	6,657
Charges for Services				
Ambulance fees	313,784	338,607	300,000	38,607
Other	1,000	1,591	-	1,591
<b>Total Cash Receipts</b>	<u>\$ 540,611</u>	<u>\$ 531,537</u>	<u>\$ 487,271</u>	<u>\$ 44,266</u>
<b>EXPENDITURES</b>				
Personnel services	\$ 386,156	\$ 359,352	\$ 450,000	\$ (90,648)
Commodities	30,700	35,149	43,800	(8,651)
Contractual	50,769	69,847	72,700	(2,853)
Capital outlay	-	21,584	5,000	16,584
<b>Total Expenditures</b>	<u>\$ 467,625</u>	<u>\$ 485,932</u>	<u>\$ 571,500</u>	<u>\$ (85,568)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 72,986	\$ 45,605		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>84,229</u>	<u>157,215</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 157,215</u>	<u>\$ 202,820</u>		

**HARPER COUNTY, KANSAS**  
**911 EMERGENCY TAX FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2018  
With Comparative Totals for the Prior Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
911 fees	\$ 69,581	\$ 52,000	\$ 50,000	\$ 2,000
<b>EXPENDITURES</b>				
Contractual	\$ 27,339	\$ 24,044	\$ 35,000	\$ (10,956)
Capital outlay	30,002	-	-	-
<b>Total Expenditures</b>	<b>\$ 57,341</b>	<b>\$ 24,044</b>	<b>\$ 35,000</b>	<b>\$ (10,956)</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 12,240	\$ 27,956		
<b>UNENCUMBERED CASH - JANUARY 1</b>	95,655	107,895		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<b>\$ 107,895</b>	<b>\$ 135,851</b>		



HARPER COUNTY, KANSAS  
NOXIOUS WEED FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
Regulatory Basis

For the Year Ended December 31, 2018  
With Comparative Totals for the Prior Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Taxes				
Ad Valorem property	\$ 91,256	\$ 81,888	\$ 84,901	\$ (3,013)
Delinquent	2,087	4,373	-	4,373
Vehicle	8,245	6,208	4,853	1,355
Chemical sales	10,632	7,162	-	7,162
<b>Total Cash Receipts</b>	<u>\$ 112,220</u>	<u>\$ 99,631</u>	<u>\$ 89,754</u>	<u>\$ 9,877</u>
<b>EXPENDITURES</b>				
Personnel services	\$ 46,681	\$ 31,748	\$ 52,000	\$ (20,252)
Commodities	87,871	61,010	71,125	(10,115)
Contractual	10,947	18,737	14,638	4,099
Capital outlay	4,898	5,238	4,750	488
Transfers	-	15,000	-	15,000
<b>Total Expenditures</b>	<u>\$ 150,397</u>	<u>\$ 131,733</u>	<u>\$ 142,513</u>	<u>\$ (10,780)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (38,177)	\$ (32,102)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>109,715</u>	<u>73,968</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 73,968</u>	<u>\$ 41,866</u>		

HARPER COUNTY, KANSAS  
ROAD AND BRIDGE FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
Regulatory Basis

For the Year Ended December 31, 2018  
With Comparative Totals for the Prior Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Taxes				
Ad Valorem property	\$ 1,362,870	\$ 1,114,115	\$ 1,152,880	\$ (38,765)
Delinquent	22,216	51,909	-	51,909
Vehicle	82,804	87,674	72,428	15,246
Intergovernmental				
Special county highway	368,573	359,867	390,467	(30,600)
Federal aid	166,761	64,649	-	64,649
County equalization	2,006	6,627	-	6,627
Miscellaneous				
Reimbursements	27,520	37,733	-	37,733
Right of Way Permits	600	25,100	-	25,100
Miscellaneous	10,683	16,813	7,000	9,813
<b>Total Cash Receipts</b>	<u>\$ 2,044,033</u>	<u>\$ 1,764,487</u>	<u>\$ 1,622,775</u>	<u>\$ 141,712</u>
<b>EXPENDITURES</b>				
Personnel services	\$ 912,243	\$ 940,163	\$ 983,000	\$ (42,837)
Commodities	510,847	530,847	543,000	(12,153)
Contractual	68,629	44,471	59,150	(14,679)
Capital outlay	390,613	393,516	393,000	516
Transfers out	300,000	140,000	-	140,000
<b>Total Expenditures</b>	<u>\$ 2,182,332</u>	<u>\$ 2,048,997</u>	<u>\$ 1,978,150</u>	<u>\$ 70,847</u>
Adjustment for Qualifying Budget Credits	\$ -	\$ -	\$ 102,382	\$ (102,382)
<b>Adjusted Total Expenditures</b>	<u>\$ 2,182,332</u>	<u>\$ 2,048,997</u>	<u>\$ 2,080,532</u>	<u>\$ (31,535)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (138,299)	\$ (284,510)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>563,735</u>	<u>425,436</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 425,436</u>	<u>\$ 140,926</u>		

**HARPER COUNTY, KANSAS**  
**SPECIAL ALCOHOL FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2018  
With Comparative Totals for the Prior Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Intergovernmental				
Local alcoholic liquor tax	\$ 9,054	\$ 7,347	\$ 10,775	\$ (3,428)
<b>EXPENDITURES</b>				
Contractual services	\$ -	\$ 9,000	\$ 9,000	\$ -
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 9,054	\$ (1,653)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	33,274	42,328		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	\$ 42,328	\$ 40,675		

HARPER COUNTY, KANSAS  
SPECIAL BRIDGE FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
Regulatory Basis

For the Year Ended December 31, 2018  
With Comparative Totals for the Prior Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Taxes				
Ad Valorem property	\$ 221,737	\$ 194,240	\$ 202,178	\$ (7,938)
Delinquent	2,329	6,767	-	6,767
Vehicle	809	11,780	11,665	115
RV	11	-	-	-
Transfer In	50,000	-	-	-
Other	-	2,215	-	2,215
<b>Total Cash Receipts</b>	<u>\$ 274,886</u>	<u>\$ 215,002</u>	<u>\$ 213,843</u>	<u>\$ 1,159</u>
<b>EXPENDITURES</b>				
Personnel services	\$ 88,812	\$ 64,312	\$ 97,000	\$ (32,688)
Commodities	108,630	139,829	150,500	(10,671)
Contractual	-	1,286	20,000	(18,714)
Capital outlay	-	2,276	-	2,276
Transfers Out	25,000	50,000	-	50,000
<b>Total Expenditures</b>	<u>\$ 222,442</u>	<u>\$ 257,703</u>	<u>\$ 267,500</u>	<u>\$ (9,797)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 52,444	\$ (42,701)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>51,760</u>	<u>104,204</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 104,204</u>	<u>\$ 61,503</u>		

**HARPER COUNTY, KANSAS**  
**SPECIAL LIABILITY FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2018  
With Comparative Totals for the Prior Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>				
Contractual services	\$ -	\$ -	\$ 14,991	\$ (14,991)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ -	\$ -		
<b>UNENCUMBERED CASH - JANUARY 1</b>	14,991	14,991		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	\$ 14,991	\$ 14,991		

**HARPER COUNTY, KANSAS**  
**PUBLIC TRANSPORTATION FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2018  
With Comparative Totals for the Prior Year Ended December 31, 2017

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Taxes				
Ad Valorem property	\$ -	\$ 36,019	\$ 38,511	\$ (2,492)
Delinquent	-	369	-	369
Transportation fees	7,644	17,035	17,209	(174)
Intergovernmental				
KDOT Grant	29,240	68,406	90,000	(21,594)
Transfer In	36,000	-	-	-
<b>Total Cash Receipts</b>	<u>\$ 72,884</u>	<u>\$ 121,829</u>	<u>\$ 145,720</u>	<u>\$ (23,891)</u>
<b>EXPENDITURES</b>				
Personnel services	\$ 43,786	\$ 80,589	\$ 105,000	\$ (24,411)
Commodities	13,961	18,132	20,470	(2,338)
Contractual	-	11,338	20,250	(8,912)
<b>Total Expenditures</b>	<u>\$ 57,747</u>	<u>\$ 110,059</u>	<u>\$ 145,720</u>	<u>\$ (35,661)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 15,137	\$ 11,770		
<b>UNENCUMBERED CASH - JANUARY 1</b>	-	15,137		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 15,137</u>	<u>\$ 26,907</u>		

**HARPER COUNTY, KANSAS  
CAPITAL EQUIPMENT RESERVE FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
Regulatory Basis**

For the Year Ended December 31, 2018  
With Comparative Totals for the Prior Year Ended December 31, 2017

	<u>2017 Actual</u>	<u>2018 Actual</u>
<b>RECEIPTS</b>		
Transfers in	<u>\$ 366,179</u>	<u>\$ 402,351</u>
<b>EXPENDITURES</b>		
Capital outlay	<u>\$ 62,069</u>	<u>\$ 212,647</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<u>\$ 304,110</u>	<u>\$ 189,704</u>
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>247,787</u>	<u>551,897</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 551,897</u></u>	<u><u>\$ 741,601</u></u>

**HARPER COUNTY, KANSAS  
CAPITAL IMPROVEMENT RESERVE FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
Regulatory Basis**

For the Year Ended December 31, 2018  
With Comparative Totals for the Prior Year Ended December 31, 2017

	<u>2017 Actual</u>	<u>2018 Actual</u>
<b>RECEIPTS</b>		
Transfers in	\$ 665,329	\$ -
<b>EXPENDITURES</b>		
Capital outlay	\$ 136,497	\$ 158,491
Transfer out	712,296	-
<b>Total Expenditures</b>	<u>\$ 848,793</u>	<u>\$ 158,491</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (183,464)	\$ (158,491)
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>1,012,824</u>	<u>829,360</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 829,360</u></u>	<u><u>\$ 670,869</u></u>



HARPER COUNTY, KANSAS  
 COUNTY ATTORNEY EQUIPMENT FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
 Regulatory Basis

For the Year Ended December 31, 2018  
 With Comparative Totals for the Prior Year Ended December 31, 2017

	<u>2017 Actual</u>	<u>2018 Actual</u>
<b>RECEIPTS</b>		
Fees	\$ 80	\$ 150
Miscellaneous	437	998
<b>Total Cash Receipts</b>	<u>\$ 517</u>	<u>\$ 1,148</u>
 <b>EXPENDITURES</b>		
Commodities	<u>\$ -</u>	<u>\$ 1,200</u>
 <b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<u>\$ 517</u>	<u>\$ (52)</u>
 <b>UNENCUMBERED CASH - JANUARY 1</b>	<u>16,385</u>	<u>16,902</u>
 <b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 16,902</u></u>	<u><u>\$ 16,850</u></u>

**HARPER COUNTY, KANSAS  
COUNTY ATTORNEY SPECIAL EQUIPMENT FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
Regulatory Basis**

For the Year Ended December 31, 2018  
With Comparative Totals for the Prior Year Ended December 31, 2017

	<u>2017 Actual</u>	<u>2018 Actual</u>
<b>RECEIPTS</b>		
Transfers in	\$ -	\$ 9,100
<b>EXPENDITURES</b>		
Capital outlay	\$ 5,936	\$ 3,411
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (5,936)	\$ 5,689
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>10,967</u>	<u>10,831</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 10,831</u></u>	<u><u>\$ 16,520</u></u>

**HARPER COUNTY, KANSAS  
SHERIFF EQUIPMENT FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Totals for the Prior Year Ended December 31, 2017**

	<b>2017 Actual</b>	<b>2018 Actual</b>
<b>RECEIPTS</b>		
Miscellaneous	\$ 3,843	\$ 3,128
<b>EXPENDITURES</b>		
Capital outlay	\$ 9,473	\$ 4,479
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (5,630)	\$ (1,351)
<b>UNENCUMBERED CASH - JANUARY 1</b>	21,066	15,514
<b>UNENCUMBERED CASH - DECEMBER 31</b>	\$ 15,514	\$ 14,163

**HARPER COUNTY, KANSAS  
SPECIAL HIGHWAY IMPROVEMENT FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
Regulatory Basis**

For the Year Ended December 31, 2018  
With Comparative Totals for the Prior Year Ended December 31, 2017

	<u>2017 Actual</u>	<u>2018 Actual</u>
<b>RECEIPTS</b>		
Reimbursements	\$ 116,737	\$ 2,000
<b>EXPENDITURES</b>	<u>\$ 498,593</u>	<u>\$ 120,789</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (381,856)	\$ (118,789)
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>1,633,772</u>	<u>1,251,916</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 1,251,916</u></u>	<u><u>\$ 1,133,127</u></u>

**HARPER COUNTY, KANSAS  
CAPITAL ROAD IMPROVEMENT FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Totals for the Prior Year Ended December 31, 2017**

	<b>2017 Actual</b>	<b>2018 Actual</b>
<b>RECEIPTS</b>		
Transfers in	\$ 4,665,936	\$ 1,439,910
<b>EXPENDITURES</b>		
Road construction expense	\$ 4,290,356	\$ 2,203,092
Road maintenance expense	197,588	-
Road design expense	13,169	8,920
<b>Total Expenditures</b>	<b>\$ 4,501,113</b>	<b>\$ 2,212,012</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 164,823	\$ (772,102)
<b>UNENCUMBERED CASH - JANUARY 1</b>	-	164,823
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<b>\$ 164,823</b>	<b>\$ (607,279)</b>

**HARPER COUNTY, KANSAS  
REGISTER OF DEEDS TECHNOLOGY FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
Regulatory Basis**

For the Year Ended December 31, 2018  
With Comparative Totals for the Prior Year Ended December 31, 2017

	<u>2017 Actual</u>	<u>2018 Actual</u>
<b>RECEIPTS</b>		
Collections	\$ 12,919	\$ 9,466
<b>EXPENDITURES</b>		
Personnel services	\$ -	\$ 13,099
Contractual services	28,794	-
Capital outlay	6,334	4,850
<b>Total Expenditures</b>	<u>\$ 35,128</u>	<u>\$ 17,949</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (22,209)	\$ (8,483)
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>64,944</u>	<u>42,735</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 42,735</u>	<u>\$ 34,252</u>

HARPER COUNTY, KANSAS  
PLUMB THICKET MONITORING FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
Regulatory Basis

For the Year Ended December 31, 2018  
With Comparative Totals for the Prior Year Ended December 31, 2017

	<u>2017 Actual</u>	<u>2018 Actual</u>
<b>RECEIPTS</b>		
Transfers in	\$ 635,573	\$ 585,000
<b>EXPENDITURES</b>		
Capital outlay	\$ 464,623	\$ 202,447
Transfers out	1,895,000	303,500
<b>Total Expenditures</b>	<u>\$ 2,359,623</u>	<u>\$ 505,947</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (1,724,050)	\$ 79,053
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>6,116,772</u>	<u>4,392,722</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 4,392,722</u></u>	<u><u>\$ 4,471,775</u></u>

**HARPER COUNTY, KANSAS  
DARE PROGRAM FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Totals for the Prior Year Ended December 31, 2017**

	<b>2017 Actual</b>	<b>2018 Actual</b>
<b>RECEIPTS</b>		
Miscellaneous	\$ -	\$ 1,843
<b>EXPENDITURES</b>		
Commodities	\$ 36	\$ 2,152
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (36)	\$ (309)
<b>UNENCUMBERED CASH - JANUARY 1</b>	1,947	1,911
<b>UNENCUMBERED CASH - DECEMBER 31</b>	\$ 1,911	\$ 1,602



**HARPER COUNTY, KANSAS  
CLERK TECHNOLOGY FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
Regulatory Basis**

For the Year Ended December 31, 2018  
With Comparative Totals for the Prior Year Ended December 31, 2017

	<u>2017 Actual</u>	<u>2018 Actual</u>
<b>RECEIPTS</b>		
Collections	\$ 3,229	\$ 2,367
<b>EXPENDITURES</b>	<u>\$ 410</u>	<u>\$ 1,629</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 2,819	\$ 738
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>9,063</u>	<u>11,882</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 11,882</u></u>	<u><u>\$ 12,620</u></u>

**HARPER COUNTY, KANSAS  
TREASURER TECHNOLOGY FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
Regulatory Basis**

For the Year Ended December 31, 2018  
With Comparative Totals for the Prior Year Ended December 31, 2017

	<u>2017 Actual</u>	<u>2018 Actual</u>
<b>RECEIPTS</b>		
Collections	\$ 3,229	\$ 2,367
<b>EXPENDITURES</b>	<u>\$ 455</u>	<u>\$ 3,195</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 2,774	\$ (828)
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>9,063</u>	<u>11,837</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 11,837</u></u>	<u><u>\$ 11,009</u></u>

**HARPER COUNTY, KANSAS  
PROSECUTOR TRAINING ASSISTANCE FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
Regulatory Basis**

For the Year Ended December 31, 2018  
With Comparative Totals for the Prior Year Ended December 31, 2017

	<u>2017 Actual</u>	<u>2018 Actual</u>
<b>RECEIPTS</b>		
Collections	\$ 1,002	\$ 980
<b>EXPENDITURES</b>		
Commodities	\$ 498	\$ 98
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 504	\$ 882
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>6,086</u>	<u>6,590</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 6,590</u></u>	<u><u>\$ 7,472</u></u>

**HARPER COUNTY, KANSAS  
SPECIAL MOTOR VEHICLE LICENSE FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
Regulatory Basis**

For the Year Ended December 31, 2018  
With Comparative Totals for the Prior Year Ended December 31, 2017

	<u>2017 Actual</u>	<u>2018 Actual</u>
<b>RECEIPTS</b>		
Licenses, permits and fees	\$ 56,009	\$ 54,511
<b>EXPENDITURES</b>		
Personnel services	\$ 47,409	\$ 42,736
Contractual services	-	1,647
Commodities	2,708	379
Transfers out	5,892	9,683
<b>Total Expenditures</b>	<u>\$ 56,009</u>	<u>\$ 54,445</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ -	\$ 66
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>-</u>	<u>-</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ -</u>	<u>\$ 66</u>

**HARPER COUNTY, KANSAS  
AMBULANCE MEMORIAL FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
Regulatory Basis  
For the Year Ended December 31, 2018  
With Comparative Totals for the Prior Year Ended December 31, 2017**

	<b>2017 Actual</b>	<b>2018 Actual</b>
<b>RECEIPTS</b>		
Donations	\$ -	\$ 195
<b>EXPENDITURES</b>		
Capital outlay	\$ -	\$ 1,045
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ -	\$ (850)
<b>UNENCUMBERED CASH - JANUARY 1</b>	850	850
<b>UNENCUMBERED CASH - DECEMBER 31</b>	\$ 850	\$ -

**HARPER COUNTY, KANSAS  
EMS EDUCATION GRANT FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
Regulatory Basis**

For the Year Ended December 31, 2018  
With Comparative Totals for the Prior Year Ended December 31, 2017

	<u>2017 Actual</u>	<u>2018 Actual</u>
<b>RECEIPTS</b>		
Grant proceeds	\$ 3,450	\$ 2,300
<b>EXPENDITURES</b>		
Expenditures	\$ 3,450	\$ 2,300
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ -	\$ -
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>2,474</u>	<u>2,474</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 2,474</u></u>	<u><u>\$ 2,474</u></u>

**HARPER COUNTY, KANSAS  
EXTENSION COUNCIL  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
Regulatory Basis**

For the Year Ended December 31, 2018  
With Comparative Totals for the Prior Year Ended December 31, 2017

	<u>2017 Actual</u>	<u>2018 Actual</u>
<b>RECEIPTS</b>		
County appropriations	\$ 128,263	\$ 121,850
KSU salary participation	36,952	35,152
Educational services	12,575	12,497
Interest and miscellaneous income	726	708
<b>Total Cash Receipts</b>	<u>\$ 178,516</u>	<u>\$ 170,207</u>
<b>EXPENDITURES</b>		
Audit, printing and treasury bond	\$ 3,234	\$ 332
Heat and utilities	3,747	3,067
Telephone	1,832	1,896
Postage and supplies	1,633	1,485
Equipment	1,768	1,996
Miscellaneous	2,093	2,190
Transportation	1,852	1,983
Subsistence	463	671
Salaries	121,885	125,595
Social security and retirement	16,191	17,420
Reimbursement items	10,468	11,025
<b>Total Expenditures</b>	<u>\$ 165,166</u>	<u>\$ 167,660</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 13,350	\$ 2,547
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>107,679</u>	<u>121,029</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 121,029</u></u>	<u><u>\$ 123,576</u></u>

**HARPER COUNTY, KANSAS**  
**DISTRIBUTABLE FUNDS, STATE FUNDS, AND SUBDIVISION FUNDS**  
**SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTUAL**  
For the Year Ended December 31, 2018

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>Distributable Funds</b>				
Advance tax	\$ 13,988	\$ 15,345	\$ 27,577	\$ 1,756
NRP rebate	-	449,303	449,303	-
Current tax	10,047,988	14,339,933	15,054,802	9,333,119
Delinquent personal property	5,822	104,485	105,309	4,998
Delinquent real estate tax	124,569	652,991	606,647	170,913
Delinquent 16/20M tax	163	3,795	3,958	-
Motor vehicle tax	154,254	1,037,757	1,027,459	164,552
Motor vehicle 16/20M tax	25,297	39,961	39,772	25,486
Motor vehicle sales tax	386	163,037	163,423	-
Tax/MV clearing fund	-	23,851	23,248	603
Partial payment real estate	127,511	248,551	365,405	10,657
<b>Total Distributable Funds</b>	<u>\$ 10,499,978</u>	<u>\$ 17,079,009</u>	<u>\$ 17,866,903</u>	<u>\$ 9,712,084</u>
<b>State Funds</b>				
State drivers licenses	\$ -	\$ 29,510	\$ 29,510	\$ -
State educational building tax	-	103,829	103,829	-
State institutional building tax	-	51,915	51,915	-
<b>Total State Funds</b>	<u>\$ -</u>	<u>\$ 185,254</u>	<u>\$ 185,254</u>	<u>\$ -</u>
<b>Subdivision Funds</b>				
Cemetery districts	\$ -	\$ 221,202	\$ 221,202	\$ -
Cities	-	2,068,703	2,068,623	80
Hospital districts	-	2,239,416	2,239,416	-
School districts	-	5,256,370	5,218,936	37,434
Townships	-	239,946	240,040	(94)
South Central KS Library - General	-	88,444	88,444	-
South Central KS Library - EE benefits	-	6,091	6,091	-
<b>Total Subdivision Funds</b>	<u>\$ -</u>	<u>\$ 10,120,172</u>	<u>\$ 10,082,752</u>	<u>\$ 37,420</u>
<b>Total</b>	<u>\$ 10,499,978</u>	<u>\$ 27,384,435</u>	<u>\$ 28,134,909</u>	<u>\$ 9,749,504</u>



HARPER COUNTY, KANSAS  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTUAL  
For the Year Ended December 31, 2018

<b>Fund</b>	<b>Beginning Cash Balance</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Ending Cash Balance</b>
Operating Returned Checks	\$ -	\$ 909	\$ 1,209	\$ (300)
EM Notification System Fund	1,250	-	1,250	-
Payroll Clearing Fund	1,087	1,163,702	1,163,265	1,524
Motor Vehicle Licenses	-	441,082	441,292	(210)
Fish and Game Licenses	-	765	765	-
Jury Duty Clearing Fund	-	117	-	117
Harper County CID Fund	303,179	353,938	363,473	293,644
Law Enforcement Grant Fund	2,071	-	2,071	-
<b>Subtotal</b>	<b>\$ 307,587</b>	<b>\$ 1,960,513</b>	<b>\$ 1,973,325</b>	<b>\$ 294,775</b>
<b>Outside Funds</b>				
Clerk of District Court Office	\$ 142,828	\$ 309,341	\$ 345,363	\$ 106,806
Law Library	18,844	3,128	4,994	16,978
Sheriff's Commissary Fund	48,451	30,241	30,111	48,581
Health Reimbursement Accounts	53,426	187,179	190,044	50,561
<b>Subtotal</b>	<b>\$ 263,549</b>	<b>\$ 529,889</b>	<b>\$ 570,512</b>	<b>\$ 222,926</b>
<b>Total Agency Funds</b>	<b>\$ 571,136</b>	<b>\$ 2,490,402</b>	<b>\$ 2,543,837</b>	<b>\$ 517,701</b>