HARPER COUNTY, KANSAS

DECEMBER 31, 2022

LINDBURG
VOGEL PIERCE FARIS
Chartered

HARPER COUNTY, KANSAS

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INDEPENDENT AUDITORS' REPORT

The Board of County Commissioners
Harper County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash balances of Harper County, Kansas (the County), as of and for the year ended December 31, 2022, 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, 2022, 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, 2022, 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.

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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.
- 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 2022 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 purposes of additional analysis and are not a required part of the 2022 basic financial statement; however, they are required to be presented under the provisions in *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 2022 basic financial statement. The 2022 information has been subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 basic financial statement as a whole, on the basis of accounting described in Note 1—Summary of Significant Accounting Policies.

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 as of and for the year ended December 31, 2021 (not presented herein), and have issued our report dated June 28, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the Kansas Department of Administration website at the link http://admin.ks.gov/offices/chief-financial-officer/municipal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2022, (Schedule 2 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. Such 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 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, 2021, on the basis of accounting described in Note 1.



Certified Public Accountants

Hutchinson, Kansas
May 5, 2023

HARPER COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
For Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Encumbrances Cancelled	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS							
General Fund	$ 1,540,877	$ -	$ 5,038,695	$ 5,078,480	$ 1,501,092	$ 117,558	$ 1,618,650
Special Purpose Funds							
Road and Bridge	665,654	-	1,744,171	1,745,326	664,499	43,682	708,181
Special Bridge	125,437	-	280,324	240,692	165,069	2,770	167,839
Emergency Medical Services	175,818	-	697,859	685,571	188,106	27,439	215,545
County Health	220,953	-	453,968	415,702	259,219	10,483	269,702
County Appraiser	58,006	-	123,314	156,711	24,609	7,481	32,090
Noxious Weed	89,484	-	104,497	48,630	145,351	1,544	146,895
Employee Benefits	587,449	-	1,986,592	1,785,425	788,616	-	788,616
Department on Aging	69,972	-	143,876	149,736	64,112	9,178	73,290
Public Transportation	92,657	-	102,231	181,540	13,348	4,161	17,509
Special Alcohol Programs	36,665	-	8,446	5,485	39,626	-	39,626
Special Liability	14,991	-	-	-	14,991	-	14,991
911	202,520	-	59,951	41,873	220,598	-	220,598
Special Highway Improvement	423,332	-	183,277	433,354	173,255	503,187	676,442
Capital Road Improvement	2,792,006	-	511,000	98,277	3,204,729	-	3,204,729
Plumb Thicket Monitoring	4,245,619	-	2,000	498,138	3,749,481	181,112	3,930,593
Capital Equipment Reserve	1,108,840	-	1,663,174	682,062	2,089,952	39,152	2,129,104
Capital Improvement Reserve	120,756	-	40,000	28,008	132,748	-	132,748
County Attorney Equipment	19,042	-	437	-	19,479	-	19,479
County Attorney Special Equipment	19,105	-	9,550	13,788	14,867	10,110	24,977
Register of Deeds Technology	31,227	-	10,206	19,138	22,295	5,406	27,701
County Clerk Technology	4,796	-	2,551	6,035	1,312	406	1,718
County Treasurer Technology	15,491	-	2,551	11,599	6,443	5,406	11,849
Sheriff Equipment	33,286	-	10,170	13,373	30,083	-	30,083
DARE Program	126	-	100	-	226	-	226
Prosecutor Training Assistance	7,216	-	911	934	7,193	-	7,193
Special Motor Vehicle License	-	-	60,690	60,690	-	1,665	1,665
EMS Education Grant	-	-	-	-	-	-	-
American Rescue Plan Act	344,600	-	527,940	548,783	323,757	-	323,757
CDBG Program	-	-	17,010	17,010	-	-	-
Epidemiology and Laboratory Capacity Grant	-	-	66,524	-	66,524	-	66,524
Public Safety Equipment	-	-	53,222	-	53,222	-	53,222
Municipalities Fight Addiction	-	-	998	-	998	-	998
Memorial Fund	-	-	1,910	-	1,910	-	1,910
Total Special Purpose Funds	11,505,048	-	8,869,450	7,887,880	12,486,618	853,182	13,339,800
Related Municipal Entity							
Harper County Extension Council	165,190	-	147,911	228,015	85,086	-	85,086
TOTAL REPORTING ENTITY (excluding Agency Funds)	$ 13,211,115	$ -	$ 14,056,056	$ 13,194,375	$ 14,072,796	$ 970,740	$ 15,043,536

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

HARPER COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2022

COMPOSITION OF CASH	
Cash and cash items	$ 440
Checking accounts	1,733,718
Money Market and NOW accounts	11,525,823
Certificates of deposit	4,886,005
Kansas Municipal Investment Pool	7,201,973
Other accounts:	
Health Reimbursement Account - checking accounts	85,414
Sheriff commissary - checking accounts	51,189
Law Library	
Checking account	2,988
Certificates of deposit	22,839
TOTAL CASH AND INVESTMENTS - PRIMARY GOVERNMENT	25,510,389
Related Municipal Entity - Harper County Extension Council	85,086
AGENCY FUNDS (SCHEDULE 3)	(10,551,939)
TOTAL FINANCIAL REPORTING ENTITY	$ 15,043,536

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

HARPER COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2022

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Harper County, Kansas (the County) is a municipal corporation governed by an elected three-member commission. This regulatory financial statement represents the County and its related municipal entity shown below. The related municipal entity is included in the County's reporting entity because of their operational or financial relationship to the County:

Harper County Extension Council

The Harper County Extension Council (the Council) provides services in such areas as agricultural, home economics, and 4-H club 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 Council noncash receipts and disbursements related to salaries for operations of the Council. The Council's audited 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 2022:

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.

Agency Funds

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 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), and bond and interest 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 the 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 holds a revenue neutral rate hearing, the timeline for adoption of the final budget is adjusted to on or before September 20th. The County held a revenue neutral rate hearing as a part of the process for adoption of the 2022 budget.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such amended budgets for the year ended December 31, 2022.

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 by the County 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.

Cash and Investments

Cash includes amounts in demand, time deposits, and certificates of deposit at financial institutions.

Investments consist of types authorized by Kansas Statute K.S.A. 12-1675, which includes U.S. government securities, repurchase agreements, the Kansas Municipal Investment Pool (KMIP), and others.

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

At year end, deposits with Bank of Commerce in the amount of $3,549,946 and deposits with Heartland Tri-State Bank in the amount of $282,126 were not secured by Federal Deposit Insurance Corporation (FDIC) or pledged collateral, in violation of K.S.A. 9-1402. See Note 3 to the financial statement.

Management was not aware of any other material statutory violations.

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 FDIC insurance 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; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and KMIP. The County has no investment policy that would further limit its investment 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 Federal Deposit Insurance Corporation (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, or the Federal Home Loan Bank of Topeka.

At December 31, 2022, the County's carrying amount of deposits was $18,307,976 and the bank balance was $18,477,383. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $1,414,314 was covered by FDIC insurance, $13,230,997 was collateralized with pledged securities held by the pledging financial institutions' agents in the County's name, and the remaining $3,832,072 was unsecured and was at risk.

At December 31, 2022, Harper County Extension Council's carrying amount of deposits was $85,086 and the bank balance was $101,173. The bank balance was held by one bank resulting in a concentration of credit risk. All of the bank balance was covered by FDIC 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 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 the Kansas Municipal Investment Pool.

At December 31, 2022, the County had the following investments:

Investment Type	Carrying Value	Fair Value	Rating
Kansas Municipal Investment Pool	$ 7,201,973	$ 7,201,973	N/A

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 Kansas Municipal Investment Pool are diverse according to the policies of the investment pool.

NOTE 4—LONG-TERM DEBT

The County had the following long-term debt outstanding at December 31, 2022:

Issue	Interest Rate	Date of Issue	Original Amount	Date of Final Maturity
Finance Leases				
2018 track loader	2.09%	09/12/18	$ 198,566	2023
2020 Caterpillar motor grader	4.59%	12/21/20	209,810	2025
2020 Caterpillar motor grader	4.55%	12/21/20	209,810	2025
2021 Dodge Durango Pursuit	4.28%	08/12/21	46,422	2025
2021 Caterpillar motor grader	4.51%	11/22/21	248,900	2026
2021 Caterpillar motor grader	4.51%	11/22/21	248,900	2026
2021 Caterpillar motor grader	4.51%	11/22/21	248,900	2026
2021 Caterpillar motor grader	4.51%	11/22/21	248,900	2026
2021 Caterpillar motor grader	4.51%	11/22/21	248,900	2026

Changes in long-term liabilities for the year ended December 31, 2022, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Finance Leases					
2017 John Deere loader	$ 101,394	$ -	$ 101,394	$ -	$ 3,314
2018 track loader	144,485	-	28,764	115,721	5,736
2020 Caterpillar motor grader	269,245	-	29,983	239,262	12,024
2020 Caterpillar motor grader	269,266	-	29,995	239,271	11,924
2021 Dodge Durango Pursuit	46,422	-	10,879	35,543	1,871
2021 Caterpillar motor grader	232,624	-	9,742	222,882	6,535
2021 Caterpillar motor grader	232,624	-	9,742	222,882	6,535
2021 Caterpillar motor grader	232,624	-	9,742	222,882	6,535
2021 Caterpillar motor grader	232,624	-	9,742	222,882	6,535
2021 Caterpillar motor grader	232,624	-	9,742	222,882	6,535
	$ 1,993,932	$ -	$ 249,725	$ 1,744,207	$ 67,544

Current maturities of long-term debt and interest through maturity are as follows:

Finance Leases	Principal	Interest
2023	$ 305,745	$ 73,946
2024	198,471	60,969
2025	488,733	52,145
2026	751,258	31,006
2027	-	-
	$ 1,744,207	$ 218,066

NOTE 5—OPERATING LEASES

On July 17, 2019, the County entered into a 48-month operating lease agreement for a 2019 Caterpillar dozer with eight semi-annual payments of $21,957.

On October 26, 2020, the County entered into a 60-month operating lease agreement for a 2020 soil compactor with ten semi-annual payments of $16,350.

NOTE 6—DEFINED BENEFIT PENSION PLAN

Plan Description

Harper County 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 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. 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, and KPERS 3 be determined annually based on the results of an annual actuarial valuation. The actuarially determined employer contribution rate (excluding the contribution rate for the Death and Disability program) and the statutory contribution rate for KPERS was 8.90% for the year ended December 31, 2022. Contributions to the pension plan from the County for KPERS were $313,791 for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was $3,429,993. The net pension liability was measured as of June 30, 2022, and the total pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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 statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publically available on the website at www.kpers.org or can be obtained as described in the first paragraph above.

NOTE 7—DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is available to all employees who qualify under the plan terms and permits employees 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.

NOTE 8—OTHER LONG-TERM LIABILITIES

Compensated Absences

Under County personnel policies in effect at year end, the County is liable for payments to employees for paid time off (PTO) when taken in agreement with the policy. Under certain conditions employees may carry over limited credits and may be paid for unused time.

Paid Time Off

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

Years of Service	Per Year
Less than 1 year	120 hours
1 - 4 years	140 hours
5 - 9 years	180 hours
10 - 14 years	220 hours
15 or more 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.

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 County’s estimated liability for PTO at December 31, 2022, was $143,347.

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, 2022.

Landfill Closure and Post-Closure Care Costs

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 post-closure 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 post-closure care costs as a liability based on landfill capacity used as of each year end.

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 post-closure care costs will be recognized in future years as incurred.

The County has a municipal solid waste landfill that was closed on April 9, 1994. Estimates of future costs are not required to be maintained for this closed landfill. The County also maintains a small landfill for industrial and construction/demolition waste.

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 $103,911 and the total current closure cost for the construction waste landfill is $171,072.

Estimated total costs of closure and post-closure care are based on what it would cost to perform all closure and post-closure care in 2022. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

The primary landfill commenced operations in February 2006. The landfill is owned and operated by Waste Connections, Inc. (Waste Connections). The County has negotiated a host agreement with Waste Connections and Waste Connections is solely responsible for closure, post-closure, financial, and maintenance responsibilities in connection with the landfill.

NOTE 9—RISK MANAGEMENT

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

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

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.

NOTE 10—COMMITMENTS AND CONTINGENCIES

Grant Program Involvement

The County participates in federal, state, and county programs that are fully or partially funded by grants received from other governmental units. These grants are 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.

Road and Bridge Projects

The County has awarded bids for engineering and construction for various road and bridge projects. At December 31, 2022, the balance of these agreements was $490,500, which was recorded in accounts payable and encumbrances.

Community Development Grants

The County provides Community Development Grants to be paid to local businesses as an incentive for new construction and improvements after certain conditions have been met. At December 31, 2022, the County had a commitment for four Community Development Grants for a total of $119,270, which was recorded in accounts payable and encumbrances.

Litigation

During the ordinary course of its operations, the County is a party to various claims, legal actions, and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material impact on the County.

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, 2022, the County's share of tax rebates totaled $91,403.

NOTE 11—INTERFUND TRANSFERS

The following summarizes interfund transfers for 2022:

Transfer From:	Transfer To:	Statutory Authority	Amount
Special Motor Vehicle License	General	K.S.A. 8-145	$ 7,189
General	Capital Equipment Reserve	K.S.A. 19-119	1,275,762
Road and Bridge	Capital Equipment Reserve	K.S.A. 19-119	200,000
Emergency Medical Services	Capital Equipment Reserve	K.S.A. 19-119	50,000
Public Transportation	Capital Equipment Reserve	K.S.A. 19-119	15,000
General	County Attorney Special Equipment	K.S.A. 19-119	9,550
Public Transportation	Capital Improvement Reserve	K.S.A. 19-120	40,000
Plumb Thicket Monitoring	General	K.S.A. 19-120	201,600
General	Capital Road Improvement	K.S.A. 68-590	511,000
Road and Bridge	Special Highway Improvement	K.S.A. 68-590	85,000
Capital Road Improvement	Special Highway Improvement	K.S.A. 68-590	98,277

HARPER COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
GOVERNMENTAL TYPE FUNDS					
General Fund	$ 5,231,809	$ -	$ 5,231,809	$ 5,078,480	$ (153,329)
Special Purpose Funds					
Road and Bridge	1,761,800	27,035	1,788,835	1,745,326	(43,509)
Special Bridge	294,200	51,873	346,073	240,692	(105,381)
Emergency Medical Service	688,720	71,052	759,772	685,571	(74,201)
County Health	559,495	-	559,495	415,702	(143,793)
County Appraiser	164,300	-	164,300	156,711	(7,589)
Noxious Weed	126,530	-	126,530	48,630	(77,900)
Employee Benefits	2,281,050	27,824	2,308,874	1,785,425	(523,449)
Department on Aging	168,920	-	168,920	149,736	(19,184)
Public Transportation	184,675	-	184,675	181,540	(3,135)
Special Alcohol Programs	5,485	-	5,485	5,485	-
Special Liability	14,991	-	14,991	-	(14,991)
911	53,772	-	53,772	41,873	(11,899)

HARPER COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes and shared revenues				
Ad valorem property tax	$ 804,268	$ 1,277,208	$ 1,359,961	$ (82,753)
Delinquent tax	29,251	44,170	-	44,170
Interest on delinquent taxes	233,397	112,652	-	112,652
Motor vehicle tax	91,605	56,811	59,363	(2,552)
Recreational vehicle tax	1,514	906	1,051	(145)
16/20M vehicle tax	7,548	7,215	3,785	3,430
Commercial vehicle fees	4,431	2,919	2,539	380
Mineral tax	37,215	84,487	50,000	34,487
Neighborhood revitalization	(17,372)	(23,331)	(22,807)	(524)
Total taxes and shared revenues	1,191,857	1,563,037	1,453,892	109,145
Licenses, permits, and fees				
Officers' fees	59,343	31,010	57,405	(26,395)
Recording fees	71,133	66,140	50,000	16,140
District Court fees	-	26,978	-	26,978
Environmental services	1,625	2,050	-	2,050
Election	460	1,004	-	1,004
Total licenses, permits, and fees	132,561	127,182	107,405	19,777
Charges for services				
Jail and housing fees	2,420	540	-	540
Solid waste disposal fees	18,195	21,446	18,000	3,446
Other charges and fees	5,052	11,936	-	11,936
Total charges for services	25,667	33,922	18,000	15,922
Use of money and property				
Interest on idle funds	37,475	31,694	-	31,694
Landfill MIP interest	1,082	68,646	-	68,646
Total use of money and property	38,557	100,340	-	100,340
Other				
County farm income	9,250	9,250	9,250	-
Zoning/GIS fees	4,805	4,743	3,900	843
Tonnage fees	1,680,003	1,712,217	1,550,000	162,217
Annual host fees	205,395	222,135	195,000	27,135
Rents	4,200	-	-	-
Grants	23,841	14,087	11,930	2,157
Flat Ridge - payment in lieu of tax	976,424	995,394	925,000	70,394
Diversion fees	5,709	9,550	8,000	1,550
District Coroner	-	767	-	767
Federal grant reimbursements	8,686	-	-	-
Other reimbursements	45,077	-	-	-
Sale of surplus property	1,552	-	-	-
Miscellaneous	23,653	37,282	-	37,282
Transfer from:				
Plumb Thicket Monitoring Fund	-	201,600	201,600	-
Special Motor Vehicle License Fund	9,412	7,189	-	7,189
Total miscellaneous	2,998,007	3,214,214	2,904,680	309,534
TOTAL RECEIPTS	4,386,649	5,038,695	$ 4,483,977	$ 554,718

HARPER COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET				
County Commission				
Personal services	$ 62,619	$ 63,069	$ 64,000	$ (931)
Contractual services	7,042	4,701	4,900	(199)
Commodities	57	-	50	(50)
Total County Commission	69,718	67,770	68,950	(1,180)
County Clerk				
Personal services	109,389	83,481	117,000	(33,519)
Contractual services	2,154	2,270	2,950	(680)
Commodities	602	794	900	(106)
Total County Clerk	112,145	86,545	120,850	(34,305)
County Treasurer				
Personal services	73,586	79,795	85,000	(5,205)
Contractual services	38,148	41,457	44,850	(3,393)
Commodities	1,036	690	1,750	(1,060)
Capital outlay	-	33	-	33
Total County Treasurer	112,770	121,975	131,600	(9,625)
County Attorney				
Personal services	113,084	121,938	122,000	(62)
Contractual services	6,850	12,813	15,050	(2,237)
Commodities	1,224	1,197	2,000	(803)
Transfer to - Capital Equipment Reserve Fund	10,000	-	-	-
Total County Attorney	131,158	135,948	139,050	(3,102)
Register of Deeds				
Personal services	85,572	90,671	94,000	(3,329)
Contractual services	2,918	6,155	7,400	(1,245)
Commodities	617	239	500	(261)
Capital outlay	-	-	750	(750)
Transfer to - Capital Equipment Reserve Fund	2,250	1,362	-	1,362
Total Register of Deeds	91,357	98,427	102,650	(4,223)
Unified Court				
Contractual services	69,697	99,841	127,375	(27,534)
Commodities	3,346	4,756	4,500	256
Capital outlay	7,709	2,352	3,300	(948)
Total Unified Court	80,752	106,949	135,175	(28,226)

HARPER COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)				
Courthouse				
Personal services	$ 74,214	$ 105,128	$ 82,000	$ 23,128
Contractual services	295,854	305,526	341,100	(35,574)
Commodities	13,949	20,343	17,800	2,543
Total Courthouse	384,017	430,997	440,900	(9,903)
Election				
Personal services	4,045	9,819	6,500	3,319
Contractual services	13,582	19,399	27,450	(8,051)
Commodities	601	460	700	(240)
Capital outlay	-	-	200	(200)
Total Election	18,228	29,678	34,850	(5,172)
Sheriff				
Personal services	376,439	386,488	410,000	(23,512)
Contractual services	50,626	31,156	38,950	(7,794)
Commodities	42,510	55,392	51,900	3,492
Capital outlay	3,984	5,073	6,500	(1,427)
Total Sheriff	473,559	478,109	507,350	(29,241)
Jail				
Personal services	184,957	211,498	215,000	(3,502)
Contractual services	40,263	67,990	42,100	25,890
Commodities	60,818	78,188	56,850	21,338
Capital outlay	-	2,399	1,500	899
Total Jail	286,038	360,075	315,450	44,625
Dispatch				
Personal services	197,302	199,651	243,000	(43,349)
Contractual services	13,235	8,149	13,470	(5,321)
Commodities	715	1,130	1,700	(570)
Capital outlay	189	385	500	(115)
Transfer to - Capital Equipment Reserve Fund	3,000	26,600	5,000	21,600
Total Dispatch	214,441	235,915	263,670	(27,755)
Emergency Management				
Personal services	12,547	12,999	14,500	(1,501)
Contractual services	1,012	981	1,800	(819)
Commodities	137	69	700	(631)
Reimbursements	-	(287)	-	(287)
Transfer to - Capital Equipment Reserve Fund	-	2,300	1,000	1,300
Total Emergency Management	13,696	16,062	18,000	(1,938)

HARPER COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)				
Solid Waste				
Personal services	$ 12,995	$ 6,985	$ 15,000	$ (8,015)
Contractual services	20,074	9,023	14,590	(5,567)
Commodities	5,557	4,572	4,500	72
Capital outlay	34,500	18,113	34,500	(16,387)
Total Solid Waste	73,126	38,693	68,590	(29,897)
Human Resources				
Personal services	51,937	54,396	57,000	(2,604)
Contractual services	3,379	1,871	2,300	(429)
Commodities	200	377	300	77
Total Human Resources	55,516	56,644	59,600	(2,956)
Zoning				
Personal services	1,257	1,972	1,600	372
Contractual services	326	1,804	2,500	(696)
Commodities	-	138	500	(362)
Total Zoning	1,583	3,914	4,600	(686)
GIS				
Contractual services	19,340	19,485	21,500	(2,015)
Commodities	168	-	500	(500)
Total GIS	19,508	19,485	22,000	(2,515)
Buildings and Grounds				
Personal services	59,488	62,510	71,000	(8,490)
Contractual services	70,930	53,512	53,550	(38)
Commodities	11,951	10,269	13,500	(3,231)
Total Buildings and Grounds	142,369	126,291	138,050	(11,759)

HARPER COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)				
Community Development				
Personal services	$ 49,987	$ 55,511	$ 55,000	$ 511
Contractual services	3,902	4,607	4,200	407
Commodities	331	1,528	500	1,028
Total Community Development	54,220	61,646	59,700	1,946
Information Technology				
Personal services	83,764	56,007	69,000	(12,993)
Contractual services	69,634	72,858	69,650	3,208
Commodities	-	493	550	(57)
Capital outlay	29,907	30,653	25,000	5,653
Transfer to - Capital Equipment Reserve Fund	-	10,000	10,000	-
Total Information Technology	183,305	170,011	174,200	(4,189)
Transfers to other funds				
Capital Road Improvement Fund	500,000	511,000	616,000	(105,000)
Capital Equipment Reserve Fund	1,230,000	1,235,500	1,130,500	105,000
Plumb Thicket Monitoring Fund	190,000	-	-	-
County Attorney Special Equipment Fund	5,906	9,550	9,000	550
Total transfers to other funds	1,925,906	1,756,050	1,755,500	550

HARPER COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-1
Page 6 of 6

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)				
Appropriations and Other				
Soil conservation	$ 18,336	$ 17,786	$ 17,786	$ -
Historical Society	7,330	7,110	7,110	-
Mental health	53,715	52,103	52,103	-
Intellectual disability	38,860	37,694	37,694	-
County extension	107,000	103,790	103,790	-
Fair	6,234	6,047	6,047	-
County fair building	6,747	6,544	6,544	-
Harper County Foundation grants	200,000	200,000	200,000	-
Harper County Foundation 10%	168,000	171,222	165,000	6,222
BP Grant - Fire districts	150,000	75,000	75,000	-
COVID-19	656	-	-	-
Total appropriations and other	756,878	677,296	671,074	6,222
TOTAL EXPENDITURES	5,200,290	5,078,480	$ 5,231,809	$ (153,329)
RECEIPTS OVER (UNDER) EXPENDITURES	(813,641)	(39,785)		
UNENCUMBERED CASH, JANUARY 1	2,354,518	1,540,877		
UNENCUMBERED CASH, DECEMBER 31	$ 1,540,877	$ 1,501,092		

HARPER COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-2

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	$ 1,405,189	$ 1,027,218	$ 1,093,937	$ (66,719)
Delinquent tax	25,395	47,321	-	47,321
Motor vehicle tax	86,192	99,540	104,014	(4,474)
Recreational vehicle tax	1,425	1,586	1,839	(253)
16/20M vehicle tax	6,144	6,750	6,632	118
Commercial vehicle fees	4,169	5,115	4,449	666
Special highway fuel tax	398,929	358,542	336,081	22,461
Neighborhood revitalization	(30,438)	(18,768)	(18,346)	(422)
FEMA reimbursement	159,421	-	-	-
Other reimbursements	75,393	27,035	-	27,035
Right of way permits	600	2,300	500	1,800
Sale of surplus equipment	-	169,724	-	169,724
Miscellaneous	5,584	17,808	-	17,808
TOTAL RECEIPTS	2,138,003	1,744,171	$ 1,529,106	$ 215,065
EXPENDITURES				
Personal services	742,874	642,009	$ 850,000	$ (207,991)
Contractual services	212,515	145,160	144,300	860
Commodities	359,594	402,051	352,500	49,551
Capital outlay	424,583	271,106	415,000	(143,894)
Transfers to:				
Capital Equipment Reserve Fund	25,000	200,000	-	200,000
Special Highway Improvement Fund	-	85,000	-	85,000
TOTAL EXPENDITURES	1,764,566	1,745,326	1,761,800	(16,474)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	-	27,035	(27,035)
TOTAL FOR COMPARISON	1,764,566	1,745,326	$ 1,788,835	$ (43,509)
RECEIPTS OVER (UNDER) EXPENDITURES	373,437	(1,155)		
UNENCUMBERED CASH, JANUARY 1	292,217	665,654		
UNENCUMBERED CASH, DECEMBER 31	$ 665,654	$ 664,499		

HARPER COUNTY, KANSAS

SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-3

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	$ 249,467	$ 200,275	$ 213,280	$ (13,005)
Delinquent tax	4,120	8,272	-	8,272
Motor vehicle tax	14,876	17,672	18,467	(795)
Recreational vehicle tax	246	282	327	(45)
16/20M vehicle tax	895	1,161	1,177	(16)
Commercial vehicle fees	720	908	790	118
Neighborhood revitalization rebate	(5,404)	(3,659)	(3,577)	(82)
Reimbursements	-	51,873	-	51,873
Miscellaneous	6,985	3,540	-	3,540
TOTAL RECEIPTS	271,905	280,324	$ 230,464	$ 49,860
EXPENDITURES				
Personal services	86,261	110,725	$ 135,000	$ (24,275)
Contractual services	24,521	30,285	25,000	5,285
Commodities	93,879	99,682	134,200	(34,518)
Capital outlay	7,878	-	-	-
TOTAL EXPENDITURES	212,539	240,692	294,200	(53,508)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	-	51,873	(51,873)
TOTAL FOR COMPARISON	212,539	240,692	$ 346,073	$ (105,381)
RECEIPTS OVER (UNDER) EXPENDITURES	59,366	39,632		
UNENCUMBERED CASH, JANUARY 1	66,071	125,437		
UNENCUMBERED CASH, DECEMBER 31	$ 125,437	$ 165,069		

HARPER COUNTY, KANSAS

EMERGENCY MEDICAL SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-4

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	$ 235,032	$ 283,375	$ 301,719	$ (18,344)
Delinquent tax	3,530	8,132	-	8,132
Motor vehicle tax	11,007	16,664	17,412	(748)
Recreational vehicle tax	182	266	308	(42)
16/20M vehicle tax	812	863	1,110	(247)
Commercial vehicle fees	532	856	745	111
Neighborhood revitalization	(5,095)	(5,177)	(5,060)	(117)
Ambulance revenue	351,885	391,052	320,000	71,052
Training and other reimbursements	8,621	692	-	692
Miscellaneous	215	1,136	-	1,136
Transfer from - Plumb Thicket Monitoring Fund	45,000	-	-	-
TOTAL RECEIPTS	651,721	697,859	$ 636,234	$ 61,625
EXPENDITURES				
Personal services	467,833	514,332	$ 575,000	$ (60,668)
Contractual services	62,320	74,377	73,000	1,377
Commodities	44,991	44,612	38,720	5,892
Capital outlay	2,435	2,250	2,000	250
Transfer to - Capital Equipment Reserve Fund	-	50,000	-	50,000
TOTAL EXPENDITURES	577,579	685,571	688,720	(3,149)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	-	71,052	(71,052)
TOTAL FOR COMPARISON	577,579	685,571	$ 759,772	$ (74,201)
RECEIPTS OVER (UNDER) EXPENDITURES	74,142	12,288		
UNENCUMBERED CASH, JANUARY 1	101,676	175,818		
UNENCUMBERED CASH, DECEMBER 31	$ 175,818	$ 188,106		

HARPER COUNTY, KANSAS

COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-5

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	$ 163,831	$ 141,214	$ 150,340	$ (9,126)
Delinquent tax	4,970	7,284	-	7,284
Motor vehicle tax	15,132	11,592	12,114	(522)
Recreational vehicle tax	250	185	214	(29)
16/20M vehicle tax	1,394	1,192	772	420
Commercial vehicle fees	732	596	518	78
Neighborhood revitalization	(3,545)	(2,580)	(2,521)	(59)
State and federal grants	147,022	86,771	63,285	23,486
User fees	87,427	207,706	186,450	21,256
Private grants and donations	9,505	-	-	-
Miscellaneous	5,223	8	600	(592)
TOTAL RECEIPTS	431,941	453,968	$ 411,772	$ 42,196
EXPENDITURES				
Personal services	336,209	286,131	$ 375,000	$ (88,869)
Contractual services	31,009	28,574	41,895	(13,321)
Commodities	89,520	94,512	140,900	(46,388)
Capital outlay	2,509	6,485	1,700	4,785
TOTAL EXPENDITURES	459,247	415,702	$ 559,495	$ (143,793)
RECEIPTS OVER (UNDER) EXPENDITURES	(27,306)	38,266		
UNENCUMBERED CASH, JANUARY 1	248,259	220,953		
UNENCUMBERED CASH, DECEMBER 31	$ 220,953	$ 259,219		

HARPER COUNTY, KANSAS

COUNTY APPRAISER FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-6

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	$ 130,953	$ 105,488	$ 112,314	$ (6,826)
Delinquent tax	2,947	4,911	-	4,911
Motor vehicle tax	9,434	9,275	9,692	(417)
Recreational vehicle tax	156	148	171	(23)
16/20M vehicle tax	672	740	618	122
Commercial vehicle fees	456	477	415	62
Neighborhood revitalization	(2,836)	(1,927)	(1,884)	(43)
Miscellaneous	2,048	4,202	1,000	3,202
TOTAL RECEIPTS	143,830	123,314	$ 122,326	$ 988
EXPENDITURES				
Personal services	126,259	142,430	$ 138,000	$ 4,430
Contractual services	20,444	12,644	23,600	(10,956)
Commodities	2,210	1,637	2,700	(1,063)
TOTAL EXPENDITURES	148,913	156,711	$ 164,300	$ (7,589)
RECEIPTS OVER (UNDER) EXPENDITURES	(5,083)	(33,397)		
UNENCUMBERED CASH, JANUARY 1	63,089	58,006		
UNENCUMBERED CASH, DECEMBER 31	$ 58,006	$ 24,609		

HARPER COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-7

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	$ 128,183	$ 78,604	$ 83,695	$ (5,091)
Delinquent tax	2,144	3,978	-	3,978
Motor vehicle tax	6,858	9,090	9,499	(409)
Recreational vehicle tax	113	145	168	(23)
16/20M vehicle tax	497	537	606	(69)
Commercial vehicle fees	332	467	406	61
Neighborhood revitalization	(2,779)	(1,436)	(1,404)	(32)
Sale of chemical and reimbursements	15,093	13,112	-	13,112
TOTAL RECEIPTS	150,441	104,497	$ 92,970	$ 11,527
EXPENDITURES				
Personal services	37,990	29,963	$ 62,000	$ (32,037)
Contractual services	7,373	6,195	12,630	(6,435)
Commodities	56,304	12,472	51,900	(39,428)
TOTAL EXPENDITURES	101,667	48,630	$ 126,530	$ (77,900)
RECEIPTS OVER (UNDER) EXPENDITURES	48,774	55,867		
UNENCUMBERED CASH, JANUARY 1	40,710	89,484		
UNENCUMBERED CASH, DECEMBER 31	$ 89,484	$ 145,351		

HARPER COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-8

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	$ 1,554,442	$ 1,808,510	$ 1,925,767	$ (117,257)
Delinquent tax	29,070	57,701	-	57,701
Motor vehicle tax	103,346	110,114	115,064	(4,950)
Recreational vehicle tax	1,709	1,755	2,034	(279)
16/20M vehicle tax	6,163	8,069	7,336	733
Commercial vehicle fees	4,999	5,658	4,922	736
Neighborhood revitalization	(33,671)	(33,039)	(32,296)	(743)
Reimbursements	59,931	27,824	-	27,824
Transfer from - Plumb Thicket Monitoring Fund	320,000	-	-	-
TOTAL RECEIPTS	2,045,989	1,986,592	$ 2,022,827	$ (36,235)
EXPENDITURES				
Social Security	255,642	253,694	$ 300,000	$ (46,306)
KPERS	309,563	314,882	382,800	(67,918)
Workers' compensation	101,089	73,600	130,000	(56,400)
Health insurance	1,219,872	1,077,597	1,400,000	(322,403)
Life insurance	5,666	5,226	7,500	(2,274)
Unemployment tax	19,202	15,376	10,500	4,876
HRA	-	44,475	50,000	(5,525)
Miscellaneous	851	575	250	325
TOTAL EXPENDITURES	1,911,885	1,785,425	2,281,050	(495,625)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	-	27,824	(27,824)
TOTAL FOR COMPARISON	1,911,885	1,785,425	$ 2,308,874	$ (523,449)
RECEIPTS OVER (UNDER) EXPENDITURES	134,104	201,167		
UNENCUMBERED CASH, JANUARY 1	453,345	587,449		
UNENCUMBERED CASH, DECEMBER 31	$ 587,449	$ 788,616		

HARPER COUNTY, KANSAS

DEPARTMENT ON AGING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-9

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	$ 89,699	$ 80,297	$ 85,469	$ (5,172)
Delinquent tax	1,734	3,134	-	3,134
Motor vehicle tax	5,763	6,355	6,641	(286)
Recreational vehicle tax	95	101	117	(16)
16/20M vehicle tax	484	452	423	29
Commercial vehicle fees	279	327	284	43
Neighborhood revitalization	(1,943)	(1,467)	(1,433)	(34)
Meal donations	21,727	25,654	20,000	5,654
State aid	-	-	21,923	(21,923)
Title III	22,462	24,796	-	24,796
Miscellaneous	2,388	4,227	-	4,227
TOTAL RECEIPTS	142,688	143,876	$ 133,424	$ 10,452
EXPENDITURES				
Personal services	44,555	45,550	$ 58,000	$ (12,450)
Contractual services	87,718	100,185	106,170	(5,985)
Commodities	2,938	4,001	4,750	(749)
TOTAL EXPENDITURES	135,211	149,736	$ 168,920	$ (19,184)
RECEIPTS OVER (UNDER) EXPENDITURES	7,477	(5,860)		
UNENCUMBERED CASH, JANUARY 1	62,495	69,972		
UNENCUMBERED CASH, DECEMBER 31	$ 69,972	$ 64,112		

HARPER COUNTY, KANSAS

PUBLIC TRANSPORTATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-10

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	$ 5,817	$ 1,010	$ 1,042	$ (32)
Delinquent tax	388	475	-	475
Motor vehicle tax	1,812	404	422	(18)
Recreational vehicle tax	30	6	7	(1)
16/20M vehicle tax	114	141	27	114
Commercial vehicle fees	88	21	18	3
Neighborhood revitalization rebate	(123)	(18)	(17)	(1)
Transportation fees	17,721	19,322	17,000	2,322
KDOT Grant	92,980	80,870	100,196	(19,326)
TOTAL RECEIPTS	118,827	102,231	$ 118,695	$ (16,464)
EXPENDITURES				
Personal services	66,009	83,844	$ 92,000	$ (8,156)
Contractual services	22,246	16,268	17,775	(1,507)
Commodities	19,076	26,428	19,900	6,528
Transfer to:				
Capital Equipment Reserve Fund	3,000	15,000	55,000	(40,000)
Capital Improvement Reserve Fund	-	40,000	-	40,000
TOTAL EXPENDITURES	110,331	181,540	$ 184,675	$ (3,135)
RECEIPTS OVER (UNDER) EXPENDITURES	8,496	(79,309)		
UNENCUMBERED CASH, JANUARY 1	84,161	92,657		
UNENCUMBERED CASH, DECEMBER 31	$ 92,657	$ 13,348		

HARPER COUNTY, KANSAS

SPECIAL ALCOHOL PROGRAMS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-11

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Private club liquor tax	$ 6,459	$ 8,446	$ 5,485	$ 2,961
EXPENDITURES				
Contractual services	7,000	5,485	$ 5,485	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	(541)	2,961		
UNENCUMBERED CASH, JANUARY 1	37,206	36,665		
UNENCUMBERED CASH, DECEMBER 31	$ 36,665	$ 39,626		

HARPER COUNTY, KANSAS

SPECIAL LIABILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-12

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

HARPER COUNTY, KANSAS

911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-13

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
911 fees	$ 58,524	$ 59,951	$ 50,000	$ 9,951
EXPENDITURES				
Contractual services	30,096	41,873	$ 48,772	$ (6,899)
Capital outlay	-	-	5,000	(5,000)
TOTAL EXPENDITURES	30,096	41,873	$ 53,772	$ (11,899)
RECEIPTS OVER (UNDER) EXPENDITURES	28,428	18,078		
UNENCUMBERED CASH, JANUARY 1	174,092	202,520		
UNENCUMBERED CASH, DECEMBER 31	$ 202,520	$ 220,598		

HARPER COUNTY, KANSAS

SPECIAL HIGHWAY IMPROVEMENT FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-14

	2021	2022
RECEIPTS		
Transfer from:		
Road and Bridge Fund	$ -	$ 85,000
Capital Road Improvement	-	98,277
Reimbursements	1,145	-
Miscellaneous	125,000	-
TOTAL RECEIPTS	126,145	183,277
EXPENDITURES		
Contractual services	400,000	433,354
Capital outlay	172,871	-
TOTAL EXPENDITURES	572,871	433,354
RECEIPTS OVER (UNDER) EXPENDITURES	(446,726)	(250,077)
UNENCUMBERED CASH, JANUARY 1	870,058	423,332
UNENCUMBERED CASH, DECEMBER 31	$ 423,332	$ 173,255

HARPER COUNTY, KANSAS

CAPITAL ROAD IMPROVEMENT FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-15

	2021	2022
RECEIPTS		
Transfer from - General Fund	$ 500,000	$ 511,000
EXPENDITURES		
Transfer to - Special Highway Improvement Fund	-	98,277
RECEIPTS OVER (UNDER) EXPENDITURES	500,000	412,723
UNENCUMBERED CASH, JANUARY 1	2,292,006	2,792,006
UNENCUMBERED CASH, DECEMBER 31	$ 2,792,006	$ 3,204,729

HARPER COUNTY, KANSAS

PLUMB THICKET MONITORING FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-16

	2021	2022
RECEIPTS		
Miscellaneous	$ 14,841	$ 2,000
Transfer from - General Fund	190,000	-
TOTAL RECEIPTS	204,841	2,000
EXPENDITURES		
Contractual services	130,625	21,869
Grants	49,482	274,669
Transfer to - General Fund	-	201,600
Transfers to other funds	370,358	-
TOTAL EXPENDITURES	550,465	498,138
RECEIPTS OVER (UNDER) EXPENDITURES	(345,624)	(496,138)
UNENCUMBERED CASH, JANUARY 1	4,572,459	4,245,619
PRIOR YEAR ENCUMBRANCE CANCELLED	18,784	-
UNENCUMBERED CASH, DECEMBER 31	$ 4,245,619	$ 3,749,481

HARPER COUNTY, KANSAS

CAPITAL EQUIPMENT RESERVE FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-17

	2021	2022
RECEIPTS		
Transfer from:		
General Fund	$ 1,245,250	$ 1,275,762
Road and Bridge Fund	25,000	200,000
Emergency Medical Services Fund	-	50,000
Public Transportation Fund	3,000	15,000
Plumb Thicket Monitoring Fund	5,358	-
Miscellaneous	185,239	122,412
TOTAL RECEIPTS	1,463,847	1,663,174
EXPENDITURES		
Capital outlay	734,350	682,062
RECEIPTS OVER (UNDER) EXPENDITURES	729,497	981,112
UNENCUMBERED CASH, JANUARY 1	379,343	1,108,840
UNENCUMBERED CASH, DECEMBER 31	$ 1,108,840	$ 2,089,952

HARPER COUNTY, KANSAS

CAPITAL IMPROVEMENT RESERVE FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-18

	2021	2022
RECEIPTS		
Transfer from - Public Transportation Fund	$ -	$ 40,000
EXPENDITURES		
Capital outlay	9,437	28,008
RECEIPTS OVER (UNDER) EXPENDITURES	(9,437)	11,992
UNENCUMBERED CASH, JANUARY 1	130,193	120,756
UNENCUMBERED CASH, DECEMBER 31	$ 120,756	$ 132,748

HARPER COUNTY, KANSAS

COUNTY ATTORNEY EQUIPMENT FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-19

	2021	2022
RECEIPTS		
Fees	$ 60	$ 330
Miscellaneous	197	107
TOTAL RECEIPTS	257	437
EXPENDITURES	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	257	437
UNENCUMBERED CASH, JANUARY 1	18,785	19,042
UNENCUMBERED CASH, DECEMBER 31	$ 19,042	$ 19,479

HARPER COUNTY, KANSAS

COUNTY ATTORNEY SPECIAL EQUIPMENT FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-20

	2021	2022
RECEIPTS		
Transfers from - General Fund	$ 5,906	$ 9,550
EXPENDITURES		
Contractual services	3,047	2,675
Commodities	-	1,050
Capital outlay	-	10,063
TOTAL EXPENDITURES	3,047	13,788
RECEIPTS OVER (UNDER) EXPENDITURES	2,859	(4,238)
UNENCUMBERED CASH, JANUARY 1	16,246	19,105
UNENCUMBERED CASH, DECEMBER 31	$ 19,105	$ 14,867

HARPER COUNTY, KANSAS

REGISTER OF DEEDS TECHNOLOGY FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-21

	2021	2022
RECEIPTS		
Fees	$ 11,256	$ 10,206
EXPENDITURES		
Capital outlay	7,653	19,138
RECEIPTS OVER (UNDER) EXPENDITURES	3,603	(8,932)
UNENCUMBERED CASH, JANUARY 1	27,624	31,227
UNENCUMBERED CASH, DECEMBER 31	$ 31,227	$ 22,295

HARPER COUNTY, KANSAS

COUNTY CLERK TECHNOLOGY FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-22

	2021	2022
RECEIPTS		
Fees	$ 2,814	$ 2,551
EXPENDITURES		
Contractual services	-	6,035
RECEIPTS OVER (UNDER) EXPENDITURES	2,814	(3,484)
UNENCUMBERED CASH, JANUARY 1	1,982	4,796
UNENCUMBERED CASH, DECEMBER 31	$ 4,796	$ 1,312

HARPER COUNTY, KANSAS

COUNTY TREASURER TECHNOLOGY FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-23

	2021	2022
RECEIPTS		
Fees	$ 2,814	$ 2,551
EXPENDITURES		
Contractual services	3,348	11,599
RECEIPTS OVER (UNDER) EXPENDITURES	(534)	(9,048)
UNENCUMBERED CASH, JANUARY 1	16,025	15,491
UNENCUMBERED CASH, DECEMBER 31	$ 15,491	$ 6,443

HARPER COUNTY, KANSAS

SHERIFF EQUIPMENT FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-24

	2021	2022
RECEIPTS		
Donations	$ 680	$ -
Miscellaneous	18,222	10,170
TOTAL RECEIPTS	18,902	10,170
EXPENDITURES		
Capital outlay	3,107	13,373
RECEIPTS OVER (UNDER) EXPENDITURES	15,795	(3,203)
UNENCUMBERED CASH, JANUARY 1	17,491	33,286
UNENCUMBERED CASH, DECEMBER 31	$ 33,286	$ 30,083

HARPER COUNTY, KANSAS

DARE PROGRAM FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-25

	2021	2022
RECEIPTS		
Donations	$ 950	$ 100
EXPENDITURES		
Commodities	1,151	-
RECEIPTS OVER (UNDER) EXPENDITURES	(201)	100
UNENCUMBERED CASH, JANUARY 1	327	126
UNENCUMBERED CASH, DECEMBER 31	$ 126	$ 226

HARPER COUNTY, KANSAS

PROSECUTOR TRAINING ASSISTANCE FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-26

	2021	2022
RECEIPTS		
Fees	$ 850	$ 911
EXPENDITURES		
Contractual services	400	934
RECEIPTS OVER (UNDER) EXPENDITURES	450	(23)
UNENCUMBERED CASH, JANUARY 1	6,766	7,216
UNENCUMBERED CASH, DECEMBER 31	$ 7,216	$ 7,193

HARPER COUNTY, KANSAS

SPECIAL MOTOR VEHICLE LICENSE FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-27

	2021	2022
RECEIPTS		
Licenses, permits, and fees	$ 60,223	$ 60,690
EXPENDITURES		
Personal services	41,712	45,211
Commodities	2,635	1,702
Contractual services	2,287	3,690
Capital outlay	4,177	2,898
Transfers out	9,412	7,189
TOTAL EXPENDITURES	60,223	60,690
RECEIPTS OVER (UNDER) EXPENDITURES	-	-
UNENCUMBERED CASH, JANUARY 1	-	-
UNENCUMBERED CASH, DECEMBER 31	$ -	$ -

HARPER COUNTY, KANSAS

EMS EDUCATION GRANT FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-28

	2021	2022
RECEIPTS		
Grant proceeds	$ -	$ -
EXPENDITURES		
Education and training	9,065	-
RECEIPTS OVER (UNDER) EXPENDITURES	(9,065)	-
UNENCUMBERED CASH, JANUARY 1	9,065	-
UNENCUMBERED CASH, DECEMBER 31	$ -	$ -

HARPER COUNTY, KANSAS

AMERICAN RESCUE PLAN ACT FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-29

	2021	2022
RECEIPTS		
Grants	$ 527,940	$ 527,940
EXPENDITURES		
Personal services	155,774	161,584
Employee benefits	27,566	28,119
Contractual services	-	95,672
Capital outlay	-	263,408
TOTAL EXPENDITURES	183,340	548,783
RECEIPTS OVER (UNDER) EXPENDITURES	344,600	(20,843)
UNENCUMBERED CASH, JANUARY 1	-	344,600
UNENCUMBERED CASH, DECEMBER 31	$ 344,600	$ 323,757

HARPER COUNTY, KANSAS

CDBG PROGRAM FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-30

	2021	2022
RECEIPTS		
Grants	$ 132,990	$ 17,010
EXPENDITURES		
Grants	122,940	13,660
Administration	10,050	3,350
TOTAL EXPENDITURES	132,990	17,010
RECEIPTS OVER (UNDER) EXPENDITURES	-	-
UNENCUMBERED CASH, JANUARY 1	-	-
UNENCUMBERED CASH, DECEMBER 31	$ -	$ -

HARPER COUNTY, KANSAS

EPIDEMIOLOGY AND LABORATORY CAPACITY GRANT FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-31

	2021	2022
RECEIPTS		
Grants	$ 60,531	$ 66,524
EXPENDITURES		
Personal services	28,105	-
Employee benefits	12,058	-
Contractual services	530	-
Capital outlay	19,838	-
TOTAL EXPENDITURES	60,531	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	66,524
UNENCUMBERED CASH, JANUARY 1	-	-
UNENCUMBERED CASH, DECEMBER 31	$ -	$ 66,524

HARPER COUNTY, KANSAS

PUBLIC SAFETY EQUIPMENT FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-32

	2021	2022
RECEIPTS		
Miscellaneous	$ -	$ 53,222
EXPENDITURES		
Capital outlay	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	53,222
UNENCUMBERED CASH, JANUARY 1	-	-
UNENCUMBERED CASH, DECEMBER 31	$ -	$ 53,222

HARPER COUNTY, KANSAS

MUNICIPALITIES FIGHT ADDICTION FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-33

	2021	2022
RECEIPTS		
Opioid settlement proceeds	$ -	$ 998
EXPENDITURES		
Contractual services	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	998
UNENCUMBERED CASH, JANUARY 1	-	-
UNENCUMBERED CASH, DECEMBER 31	$ -	$ 998

HARPER COUNTY, KANSAS

MEMORIAL FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-34

	2021	2022
RECEIPTS		
Donations and bequests	$ -	$ 1,910
EXPENDITURES		
Contractual services	-	-
Commodities	-	-
Capital outlay	-	-
TOTAL EXPENDITURES	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	1,910
UNENCUMBERED CASH, JANUARY 1	-	-
UNENCUMBERED CASH, DECEMBER 31	$ -	$ 1,910

HARPER COUNTY, KANSAS

HARPER COUNTY EXTENSION COUNCIL
RELATED MUNICIPAL ENTITY
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2022
(With Comparative Actual Totals For Prior Year Ended December 31, 2021)

Schedule 2-35

	Extension Council	
	2021	2022
RECEIPTS		
County appropriations	$ 107,000	$ 103,941
KSU salary participation	35,482	36,920
Educational services	7,341	6,867
Grants	5,000	-
Interest	327	183
Miscellaneous	8,015	-
TOTAL RECEIPTS	163,165	147,911
EXPENDITURES		
Audit, printing, and treasury bond	3,783	2,843
Heat and utilities	3,495	3,187
Telephone	882	861
Postage and supplies	1,152	1,094
Equipment	1,003	498
Miscellaneous	1,354	2,224
Travel	608	1,840
Subsistence	-	344
Salaries	104,135	113,518
Employer's contribution	13,509	14,407
Reimbursement expenditures	9,019	7,199
Endowment	-	80,000
TOTAL EXPENDITURES	138,940	228,015
RECEIPTS OVER (UNDER) EXPENDITURES	24,225	(80,104)
UNENCUMBERED CASH, JANUARY 1	140,965	165,190
UNENCUMBERED CASH, DECEMBER 31	$ 165,190	$ 85,086

HARPER COUNTY, KANSAS

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
For Year Ended December 31, 2022

Schedule 3

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Ad Valorem Taxes				
Current tax	$ 8,387,707	$ 14,681,590	$ 13,237,348	$ 9,831,949
Delinquent real estate tax	169,141	487,330	560,138	96,333
Delinquent personal property tax	2,517	52,149	46,520	8,146
NRP rebate	-	277,572	277,572	-
Delinquent 16/20M tax	1,167	7,564	8,639	92
Motor vehicle sales tax	13,318	263,566	239,649	37,235
Motor vehicle tax	157,509	1,021,564	1,013,586	165,487
16/20M vehicle tax	34,604	51,258	52,778	33,084
Mineral tax	30,975	197,044	168,974	59,045
Rental excise tax	84	375	459	-
TOTAL DISTRIBUTABLE FUNDS	8,797,022	17,040,012	15,605,663	10,231,371
STATE FUNDS				
Fish and game licenses	-	1,290	1,290	-
Motor vehicle license	-	435,135	435,145	(10)
State institutional building tax	-	46,956	46,956	-
State educational building tax	-	93,928	93,928	-
State drivers license	-	19,596	19,596	-
TOTAL STATE FUNDS	-	596,905	596,915	(10)
SUBDIVISION FUNDS				
Cities	-	2,220,716	2,220,716	-
Townships	-	258,488	258,488	-
Cemetery districts	-	243,974	243,974	-
Hospital districts	-	1,889,348	1,889,348	-
School districts	-	4,575,380	4,575,387	(7)
SCKLS	-	82,121	82,121	-
TOTAL SUBDIVISION FUNDS	-	9,270,027	9,270,034	(7)
OTHER AGENCY FUNDS				
Payroll Clearing Fund	636	1,192,862	1,193,332	166
Harper County CID Fund	226,473	359,387	424,848	161,012
Operating returned checks	(3,762)	17,869	17,130	(3,023)
Change checks	-	27,153	27,153	-
Clerk of District Court Office	32,446	218,241	250,687	-
Law Library	29,085	3,044	6,302	25,827
Sheriff's Commissary Fund	45,350	118,796	112,957	51,189
Health Reimbursement Accounts	86,357	150,914	151,857	85,414
TOTAL OTHER AGENCY FUNDS	416,585	2,088,266	2,184,266	320,585
TOTAL	$ 9,213,607	$ 28,995,210	$ 27,656,878	$ 10,551,939