

**HARPER COUNTY, KANSAS**

**FINANCIAL STATEMENT**

**WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION**

**AND**

**INDEPENDENT AUDITOR'S REPORT**

December 31, 2020

**HARPER COUNTY, KANSAS**  
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July 22, 2021

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, 2020, 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 this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide*, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including 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 County'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.

#### **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, 2020, 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, 2019 (not presented herein), and have issued our report thereon dated May 18, 2021, which contained an unmodified opinion on the basic financial statement. The 2019 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 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures - actual and budget for the year ended December 31, 2019 (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 2019 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 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 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, 2019, on the basis of accounting described in Note 1.

### **Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance**

Our audit was performed for the purpose of forming an opinion on the regulatory basis financial statement of the County, taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and is not a required part of the financial statement. 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 financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statement as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 19, 2020 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

*Varney & 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, 2020

<b>Fund</b>	<b>Beginning Unencumbered Cash Balance</b>	<b>Prior Year Cancelled Encumbrances</b>	<b>Cash Receipts</b>	<b>Expenditures</b>	<b>Ending Unencumbered Cash Balance</b>	<b>Add: Outstanding Encumbrances and Accounts Payable</b>	<b>Ending Cash Balance</b>
Governmental Funds							
General Fund	\$ 2,266,641	\$ -	\$ 5,567,433	\$ 5,479,556	\$ 2,354,518	\$ 131,201	\$ 2,485,719
Special Purpose Funds							
Appraiser's Cost	56,603	-	168,224	161,738	63,089	4,533	67,622
Department on Aging	67,757	-	148,591	153,853	62,495	9,135	71,630
Employee Benefits	635,158	-	1,781,221	1,963,034	453,345	2,148	455,493
Health	194,610	-	532,391	478,742	248,259	14,757	263,016
EMS	189,675	-	598,655	686,654	101,676	26,816	128,492
911 Emergency Tax	151,786	-	61,897	39,591	174,092	50	174,142
Noxious Weed	27,807	-	124,107	111,204	40,710	18,828	59,538
Road and Bridge	130,388	-	1,946,683	1,784,854	292,217	76,376	368,593
Special Alcohol	38,319	-	5,887	7,000	37,206	-	37,206
Special Bridge	13,291	-	255,955	203,175	66,071	5,307	71,378
Special Liability	14,991	-	-	-	14,991	-	14,991
Public Transportation	29,951	-	146,280	92,070	84,161	3,506	87,667
Capital Equipment Reserve	289,343	-	397,152	307,152	379,343	-	379,343
Capital Improvement Reserve	642,272	-	-	512,079	130,193	-	130,193
County Attorney Equipment	18,447	-	338	-	18,785	-	18,785
County Attorney Special Equipment	9,090	-	9,750	2,594	16,246	-	16,246
Sheriff Equipment	15,080	-	6,393	3,982	17,491	856	18,347
Special Highway Improvement	1,084,551	-	60,000	274,493	870,058	242,453	1,112,511
Capital Road Improvement	(555,258)	1,370,790	1,476,474	-	2,292,006	-	2,292,006
Register of Deeds Technology	29,553	-	12,006	13,935	27,624	-	27,624
Plumb Thicket Monitoring	4,410,983	-	510,000	348,524	4,572,459	262,155	4,834,614
Dare Program	690	-	1,050	1,413	327	473	800
Clerk Technology	7,472	-	3,002	8,492	1,982	-	1,982
Treasurer Technology	13,024	-	3,001	-	16,025	-	16,025

(continued)

STATEMENT 1

**HARPER COUNTY, KANSAS**  
**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)**  
**Regulatory Basis**  
For the Year Ended December 31, 2020

<b>Fund</b>	<b>Beginning Unencumbered Cash Balance</b>	<b>Prior Year Cancelled Encumbrances</b>	<b>Cash Receipts</b>	<b>Expenditures</b>	<b>Ending Unencumbered Cash Balance</b>	<b>Add: Outstanding Encumbrances and Accounts Payable</b>	<b>Ending Cash Balance</b>
Stray Cattle	-	-	1,458	-	1,458	-	1,458
SPARK	-	-	1,084,999	1,084,999	-	199,371	199,371
Trust Funds							
Prosecutor Training Assistance	7,050	-	756	1,040	6,766	-	6,766
Special Motor Vehicle License	-	-	56,486	56,486	-	1,073	1,073
EMS Education Grant	-	-	11,720	2,655	9,065	-	9,065
<b>Total Primary Government</b>	<b>\$ 9,789,274</b>	<b>\$ 1,370,790</b>	<b>\$ 14,971,909</b>	<b>\$ 13,779,315</b>	<b>\$ 12,352,658</b>	<b>\$ 999,038</b>	<b>\$ 13,351,696</b>
Related Municipal Entity							
Extension Council	\$ 122,859	\$ -	\$ 166,839	\$ 148,733	\$ 140,965	\$ -	\$ 140,965
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<b>\$ 9,912,133</b>	<b>\$ 1,370,790</b>	<b>\$ 15,138,748</b>	<b>\$ 13,928,048</b>	<b>\$ 12,493,623</b>	<b>\$ 999,038</b>	<b>\$ 13,492,661</b>
<b>Composition of Cash</b>							
Checking and Money Market Accounts							\$ 9,838,194
Municipal Investment Pool							7,132,245
Certificates of Deposit							4,886,004
Petty Cash							440
Total Primary Government							\$ 21,856,883
Related Municipal Entity							140,965
Total Reporting Entity							\$ 21,997,848
Distributable Funds per Schedule 3-1							(8,167,166)
Agency Funds per Schedule 3-2							(338,021)
Total Reporting Entity (Excluding Distributable and Agency Funds)							<u>\$ 13,492,661</u>

**STATEMENT 1**  
(continued)

**HARPER COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT**  
December 31, 2020

**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 2020:

*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, 2020

**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, 2020

**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.

A legal operating budget is not required for capital project funds, trust funds, and the following funds:

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 Eqpm	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, 2020

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

As of December 31, 2020, the County had the following investments and maturities:

<b>Investment Type</b>	<b>Fair Value</b>	<b>Investment Maturities (in years) Less than One</b>	<b>Rating</b>
Kansas Municipal Investment Pool	\$ 7,132,245	\$ 7,132,245	S&P AAf/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, 2020, is as follows:

<b>Investments</b>	<b>Percentage of Investments</b>
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, 2020.

At December 31, 2020, the County's carrying amount of deposits was \$14,569,586 and the bank balance was \$12,189,693. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$1,000,000 was covered by federal depository insurance and \$11,189,693 was collateralized with securities held by the pledging financial institutions' agents in the County's name. These totals do not include outside entities.

At December 31, 2020, the Extension Council's carrying amount of deposits was \$140,965 and the bank balance was \$166,362. 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, 2020, the County had invested \$7,132,245 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, 2020

**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, 2020 were as follows:

From	To	Regulatory Authority	Amount
General	Capital Equip Reserve	K.S.A. 19-119	\$ 113,612
General	Capital Equip Reserve - Attorney	K.S.A. 19-119	9,750
General	Capital Road Improvement	K.S.A. 68-590	1,415,000
General	Plumb Thicket Monitoring	Commission Approved	510,000
Appraiser Cost	Capital Equip Reserve	K.S.A. 19-119	5,000
Public Trsp Svcs	Capital Equip Reserve	K.S.A. 19-119	3,000
EMS	Capital Equip Reserve	K.S.A. 19-119	75,000
911 Emergency Tax	Capital Equip Reserve	Commission Approved	8,500
Special Motor Veh License	General	K.S.A. 8-145	18,073
			<u>\$ 2,157,935</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, 2020

**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: 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 9: 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 8.61% for the fiscal year ended December 31, 2020. Contributions to the pension plan from the County were \$335,408 for the year ended December 31, 2020.

Contributions to the pension plan from the Extension Council were \$1,957 for the year ended December 31, 2020.

**HARPER COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2020

**Note 9: Defined Benefit Pension Plan (Continued)**

**Net Pension Liability**

At December 31, 2020, the County's proportionate share of the collective net pension liability reported by KPERS was \$3,326,362. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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, 2020, Harper County Extension Council's proportionate share of the collective net pension liability reported by KPERS was \$20,526. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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 10: 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 11: Compensated Absences**

**Paid Time Off**

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

<b>Years of Service</b>	
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, 2020

**Note 11: 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 12: 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 \$82,568 and the total current closure cost for the construction waste landfill is \$162,458.

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 2020 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.

**Note 13: 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.

**HARPER COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2020

**Note 13: Risk Management (Continued)**

**South Central Kansas Coalition for Public Health (Continued)**

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 14: 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.

**Note 13: COVID-19**

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the Municipality's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Municipality is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2020.

**Note 14: CRF and CARES Act Funding**

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of \$400 million. The Municipality received CRF in the amount of \$1,108,288 during 2020. The Municipality is encouraged to share the CRF with cities, school districts and local businesses within the Municipality. The Municipality distributed CRF in the amount of \$611,443 during 2020. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

**HARPER COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2020

**Note 14: Long-Term Debt (Continued)**

Changes in long-term liabilities for the County for the year ended December 31, 2020 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>									
2015 John Deere Motor Grader	3.00%	8/11/2015	\$ 451,480	2020	\$ 291,669	\$ -	\$ 291,669 *	\$ -	\$ -
2015 Caterpillar Excavator	2.70%	9/29/2015	126,599	2020	118,770	-	118,770 *	-	-
2016 Motor Grader	0.00%	8/31/2016	622,757	2021	186,828	-	124,551	62,277	-
2016 Caterpillar Excavator	2.49%	7/21/2016	175,364	2021	112,102	-	20,252	91,850	2,761
2017 John Deere Loader	2.01%	9/15/2017	159,888	2022	134,724	-	12,840	121,884	6,579
2017 Dozer	2.99%	10/19/2017	269,910	2021	187,694	-	35,786	151,908	5,265
2018 Track Loader	2.09%	9/12/2018	241,226	2023	198,566	-	26,482	172,084	8,018
2019 Caterpillar Dozer	0.00%	7/17/2019	175,652	2023	153,696	-	43,913	109,783	-
2020 Soil Compactor	0.00%	10/26/2020	199,980	2025	-	199,900	16,350	183,550	-
2020 Grader HD - 322	0.00%	12/21/2020	209,810	2025	-	209,810	20,981	188,829	-
2020 Grader HD - 323	0.00%	12/21/2020	209,810	2025	-	209,810	20,981	188,829	-
<b>Total Contractual Indebtedness</b>					<u>\$ 1,384,049</u>	<u>\$ 619,520</u>	<u>\$ 732,575</u>	<u>\$ 1,270,994</u>	<u>\$ 22,623</u>

\* This amount includes the remaining balance that was written off as the County returned the equipment to the vendor.

**HARPER COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2020

**Note 14: 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>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>Total</u>
<b>PRINCIPAL</b>						
2016 Motor Grader	\$ 62,227	\$ -	\$ -	\$ -	\$ -	\$ 62,227
2016 Caterpillar Excavator	91,850	-	-	-	-	91,850
2017 John Deere Loader	13,490	108,394	-	-	-	121,884
2017 Dozer	151,908	-	-	-	-	151,908
2018 Caterpillar Track Loader	27,599	28,764	115,721	-	-	172,084
2019 Caterpillar Dozer	43,913	43,913	21,957	-	-	109,783
2020 Soil Compactor	32,700	32,700	32,700	32,700	52,750	183,550
2020 Grader HD - 322	41,962	41,962	41,962	41,962	20,981	188,829
2020 Grader HD - 323	41,962	41,962	41,962	41,962	20,981	188,829
<b>Total Principal</b>	<u>\$ 507,611</u>	<u>\$ 297,695</u>	<u>\$ 254,302</u>	<u>\$ 116,624</u>	<u>\$ 94,712</u>	<u>\$ 1,270,944</u>
<b>INTEREST</b>						
2016 Motor Grader	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016 Caterpillar Excavator	2,325	-	-	-	-	2,325
2017 John Deere Loader	5,929	6,026	-	-	-	11,955
2017 Dozer	2,556	-	-	-	-	2,556
2018 Caterpillar Track Loader	6,901	5,737	4,528	-	-	17,166
2019 Caterpillar Dozer	-	-	-	-	-	-
2020 Soil Compactor	-	-	-	-	-	-
2020 Grader HD - 322	-	-	-	-	-	-
2020 Grader HD - 323	-	-	-	-	-	-
<b>Total Interest</b>	<u>\$ 17,711</u>	<u>\$ 11,763</u>	<u>\$ 4,528</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,002</u>

***REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION***

**HARPER COUNTY, KANSAS**  
**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2020

<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	\$ 5,524,090	\$ -	\$ 5,524,090	\$ 5,479,556	\$ (44,534)
Special Purpose Funds					
Appraiser's Cost	199,350	-	199,350	161,738	(37,612)
Department on Aging	181,180	-	181,180	153,853	(27,327)
Employee Benefits	2,210,300	-	2,210,300	1,963,034	(247,266)
Health	609,100	-	609,100	478,742	(130,358)
EMS	631,650	55,004	686,654	686,654	-
911 Emergency Tax	44,400	-	44,400	39,591	(4,809)
Noxious Weed	139,650	-	139,650	111,204	(28,446)
Road and Bridge	1,948,349	-	1,948,349	1,784,854	(163,495)
Special Alcohol	7,000	-	7,000	7,000	-
Special Bridge	265,900	-	265,900	203,175	(62,725)
Special Liability	14,991	-	14,991	-	(14,991)
Public Transportation	144,920	-	144,920	92,070	(52,850)
	<u>\$ 11,920,880</u>	<u>\$ 55,004</u>	<u>\$ 11,975,884</u>	<u>\$ 11,161,471</u>	<u>\$ (814,413)</u>

**HARPER COUNTY, KANSAS**  
**GENERAL FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2020  
With Comparative Totals for the Prior Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
<b>RECEIPTS</b>				
Taxes and shared revenue				
Ad Valorem	\$ 1,602,088	1,444,607	\$ 1,476,205	\$ (31,598)
Delinquent	51,756	69,278	-	69,278
Vehicle	141,275	121,466	128,115	(6,649)
Mineral production	91,070	55,984	100,000	(44,016)
<b>Total Taxes and Shared Revenues</b>	<u>\$ 1,886,189</u>	<u>\$ 1,691,335</u>	<u>\$ 1,704,320</u>	<u>\$ (12,985)</u>
Intergovernmental				
State aid - District coroner	\$ 263	\$ -	\$ 500	\$ (500)
Federal aid - SPARK reimbursement	-	512,771	-	512,771
<b>Total Intergovernmental</b>	<u>\$ 263</u>	<u>\$ 512,771</u>	<u>\$ 500</u>	<u>\$ 512,271</u>
Licenses and Fees				
Mortgage registration fees	\$ 146	\$ -	\$ -	\$ -
County officers' fees	126,501	77,341	53,750	23,591
<b>Total Licenses and Fees</b>	<u>\$ 126,647</u>	<u>\$ 77,341</u>	<u>\$ 53,750</u>	<u>\$ 23,591</u>
Charges for Services				
Jail and housing fees	\$ 5,361	\$ 2,048	\$ 2,000	\$ 48
Solid waste disposal fees	60,679	28,425	25,000	3,425
Recording fees	61,316	75,309	44,000	31,309
Environmental services	100	550	-	550
Election	-	3,045	2,000	1,045
<b>Total Taxes and Shared Revenues</b>	<u>\$ 127,456</u>	<u>\$ 109,377</u>	<u>\$ 71,000</u>	<u>\$ 36,377</u>
Use of Money and Property				
Interest on investments	\$ 97,967	\$ 63,239	\$ -	\$ 63,239
Interest on delinquent taxes	95,095	145,473	-	145,473
Landfill MIP Interest	165,162	48,718	-	48,718
<b>Total Use of Money and Property</b>	<u>\$ 358,224</u>	<u>\$ 257,430</u>	<u>\$ -</u>	<u>\$ 257,430</u>
Miscellaneous				
County farm income	\$ 10,260	\$ 10,260	\$ 13,000	\$ (2,740)
Zoning/GIS fees	6,161	6,188	4,200	1,988
Tonnage fees	1,676,786	1,691,071	1,400,000	291,071
Annual host fees	199,770	204,279	190,000	14,279
Miscellaneous	25,026	20,388	-	20,388
Rents	6,600	7,200	7,200	-
EM/State Grants	12,931	-	10,000	(10,000)
Flat Ridge Pilot	933,641	951,970	790,000	161,970
Attorney diversion fees	9,078	9,750	8,000	1,750
Transfers in	385,080	18,073	120,000	(101,927)
<b>Total Miscellaneous</b>	<u>\$ 3,265,333</u>	<u>\$ 2,919,179</u>	<u>\$ 2,542,400</u>	<u>\$ 376,779</u>
<b>Total Receipts</b>	<u>\$ 5,764,112</u>	<u>\$ 5,567,433</u>	<u>\$ 4,371,970</u>	<u>\$ 1,193,463</u>

**HARPER COUNTY, KANSAS**  
**GENERAL FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2020  
With Comparative Totals for the Prior Year Ended December 31, 2019

	<b>Prior Year Actual</b>	<b>Current Year</b>		<b>Variance Over Under</b>
		<b>Actual</b>	<b>Budget</b>	
<b>EXPENDITURES</b>				
County Commission	\$ 68,447	\$ 72,914	\$ 76,750	\$ (3,836)
County Clerk	113,093	114,054	120,150	(6,096)
County Treasurer	129,607	116,804	132,250	(15,446)
County Attorney	126,144	125,341	149,450	(24,109)
Register of Deeds	88,939	91,585	100,480	(8,895)
Judicial Court (Unified Court)	109,100	92,424	116,500	(24,076)
Courthouse general	318,095	337,514	428,500	(90,986)
Election	20,064	35,082	43,200	(8,118)
Sheriff	457,518	464,466	465,180	(714)
Jail	303,313	293,445	296,250	(2,805)
Dispatch	206,142	219,540	240,782	(21,242)
Emergency management	18,091	19,336	21,750	(2,414)
Solid waste disposal	110,988	63,380	80,250	(16,870)
Human resources	55,719	55,258	56,680	(1,422)
Zoning	33,828	3,409	8,150	(4,741)
GIS	19,242	19,775	28,350	(8,575)
Buildings and grounds	129,644	124,767	164,750	(39,983)
Appropriations	787,666	790,075	778,968	11,107
Community development	58,253	58,268	62,000	(3,732)
Information Technology	169,856	165,871	159,700	6,171
Plumb Thicket	-	189,998	-	189,998
Covid-19	-	27,500	-	27,500
Transfers out	1,967,078	1,998,750	1,994,000	4,750
<b>Total Expenditures</b>	<u>\$ 5,290,827</u>	<u>\$ 5,479,556</u>	<u>\$ 5,524,090</u>	<u>\$ (44,534)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 473,285	\$ 87,877		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>1,793,356</u>	<u>2,266,641</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 2,266,641</u>	<u>\$ 2,354,518</u>		



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

For the Year Ended December 31, 2020  
With Comparative Totals for the Prior Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>EXPENDITURES</b>				
County Commissioners				
Personnel services	\$ 63,768	\$ 66,756	\$ 67,000	\$ (244)
Commodities	67	117	50	67
Contractual Services	4,612	6,041	9,700	(3,659)
<b>Total County Commissioners</b>	<b>\$ 68,447</b>	<b>\$ 72,914</b>	<b>\$ 76,750</b>	<b>\$ (3,836)</b>
County Clerk				
Personnel services	\$ 108,386	\$ 110,528	\$ 115,000	\$ (4,472)
Commodities	938	906	1,375	(469)
Contractual services	3,769	2,620	3,775	(1,155)
<b>Total County Clerk</b>	<b>\$ 113,093</b>	<b>\$ 114,054</b>	<b>\$ 120,150</b>	<b>\$ (6,096)</b>
County Treasurer				
Personnel services	\$ 72,284	\$ 74,629	\$ 80,000	\$ (5,371)
Commodities	2,280	1,090	2,000	(910)
Contractual Services	55,043	40,690	49,550	(8,860)
Capital Outlay	-	395	700	(305)
<b>Total County Treasurer</b>	<b>\$ 129,607</b>	<b>\$ 116,804</b>	<b>\$ 132,250</b>	<b>\$ (15,446)</b>
County Attorney				
Personnel services	\$ 108,023	\$ 113,017	\$ 113,000	\$ 17
Commodities	1,547	1,424	5,100	(3,676)
Contractual services	16,574	10,900	31,350	(20,450)
<b>Total County Attorney</b>	<b>\$ 126,144</b>	<b>\$ 125,341</b>	<b>\$ 149,450</b>	<b>\$ (24,109)</b>
Register of Deeds				
Personnel services	\$ 81,321	\$ 85,557	\$ 86,000	\$ (443)
Commodities	270	701	1,800	(1,099)
Contractual services	4,604	1,277	11,930	(10,653)
Capital outlay	750	-	750	(750)
Transfers	1,994	4,050	-	4,050
<b>Total Register of Deeds</b>	<b>\$ 88,939</b>	<b>\$ 91,585</b>	<b>\$ 100,480</b>	<b>\$ (8,895)</b>
Judicial Court (Unified Court)				
Commodities	\$ 4,299	\$ 4,160	\$ 8,000	\$ (3,840)
Contractual services	102,208	76,573	104,200	(27,627)
Capital outlay	2,593	11,691	4,300	7,391
<b>Total Judicial Court</b>	<b>\$ 109,100</b>	<b>\$ 92,424</b>	<b>\$ 116,500</b>	<b>\$ (24,076)</b>
Courthouse				
Personnel services	\$ 22,301	\$ 23,295	\$ 19,500	\$ 3,795
Commodities	13,550	15,767	29,000	(13,233)
Contractual services	282,244	298,452	380,000	(81,548)
<b>Total Courthouse</b>	<b>\$ 318,095</b>	<b>\$ 337,514</b>	<b>\$ 428,500</b>	<b>\$ (90,986)</b>

(continued)

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

For the Year Ended December 31, 2020  
With Comparative Totals for the Prior Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
EXPENDITURES (CONTINUED)				
Election				
Personnel services	\$ 4,607	\$ 8,518	\$ 9,000	\$ (482)
Commodities	744	2,978	1,100	1,878
Contractual services	14,713	23,586	32,850	(9,264)
Capital Outlay	-	-	250	(250)
Total Election	\$ 20,064	\$ 35,082	\$ 43,200	\$ (8,118)
Sheriff				
Personnel services	\$ 354,623	\$ 381,888	\$ 380,720	\$ 1,168
Commodities	49,673	37,639	44,500	(6,861)
Contractual services	45,074	39,112	38,460	652
Capital Outlay	8,148	3,109	1,500	1,609
Reimbursable	-	(5,282)	-	(5,282)
Transfers	-	8,000	-	8,000
Total Sheriff	\$ 457,518	\$ 464,466	\$ 465,180	\$ (714)
Jail				
Personnel services	\$ 184,447	\$ 190,201	\$ 198,000	\$ (7,799)
Commodities	66,709	55,055	45,600	9,455
Contractual services	40,865	37,147	52,650	(15,503)
Capital Outlay	2,292	-	-	-
Reimbursable	-	(520)	-	(520)
Transfers out	9,000	11,562	-	11,562
Total Jail	\$ 303,313	\$ 293,445	\$ 296,250	\$ (2,805)
Dispatch				
Personnel services	\$ 169,084	\$ 193,260	\$ 225,000	\$ (31,740)
Commodities	1,304	2,352	2,800	(448)
Contractual services	20,401	15,348	12,982	2,366
Capital Outlay	353	80	-	80
Transfers out	15,000	8,500	-	8,500
Total Dispatch	\$ 206,142	\$ 219,540	\$ 240,782	\$ (21,242)
Emergency Management				
Personnel services	\$ 12,039	\$ 12,576	\$ 12,500	\$ 76
Commodities	263	583	1,350	(767)
Contractual services	5,789	776	2,900	(2,124)
Capital Outlay	-	4,190	5,000	(810)
Reimbursable	-	(289)	-	(289)
Transfers	-	1,500	-	1,500
Total Emergency Management	\$ 18,091	\$ 19,336	\$ 21,750	\$ (2,414)

(continued)

**HARPER COUNTY, KANSAS**  
**GENERAL FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)**  
**Regulatory Basis**  
For the Year Ended December 31, 2020  
With Comparative Totals for the Prior Year Ended December 31, 2019

	<b>Prior Year Actual</b>	<b>Current Year</b>		<b>Variance Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
<b>EXPENDITURES (CONTINUED)</b>				
Solid Waste Disposal				
Personnel services	\$ 36,152	\$ 14,489	\$ 10,000	\$ 4,489
Commodities	4,023	3,423	8,800	(5,377)
Contractual services	36,313	10,968	25,950	(14,982)
Capital Outlay	34,500	34,500	35,500	(1,000)
<b>Total Solid Waste Disposal</b>	<b>\$ 110,988</b>	<b>\$ 63,380</b>	<b>\$ 80,250</b>	<b>\$ (16,870)</b>
Human Resources				
Personnel services	\$ 49,854	\$ 52,035	\$ 52,000	\$ 35
Commodities	490	345	300	45
Contractual services	5,375	2,878	3,880	(1,002)
Capital outlay	-	-	500	(500)
<b>Total Human Resources</b>	<b>\$ 55,719</b>	<b>\$ 55,258</b>	<b>\$ 56,680</b>	<b>\$ (1,422)</b>
Zoning				
Personnel services	\$ 31,848	\$ 1,719	\$ 1,500	\$ 219
Commodities	-	-	500	(500)
Contractual services	1,980	1,690	6,150	(4,460)
<b>Total Human Resources</b>	<b>\$ 33,828</b>	<b>\$ 3,409</b>	<b>\$ 8,150</b>	<b>\$ (4,741)</b>
GIS				
Commodities	\$ 42	\$ 450	\$ 750	\$ (300)
Contractual services	19,200	19,325	27,350	(8,025)
Capital outlay	-	-	250	(250)
<b>Total GIS</b>	<b>\$ 19,242</b>	<b>\$ 19,775</b>	<b>\$ 28,350</b>	<b>\$ (8,575)</b>
Buildings and Grounds				
Personnel services	\$ 62,657	\$ 58,028	\$ 73,000	\$ (14,972)
Commodities	12,503	10,679	17,600	(6,921)
Contractual services	38,484	40,060	58,150	(18,090)
Capital outlay	-	-	16,000	(16,000)
Transfers out	16,000	16,000	-	16,000
<b>Total Buildings and Grounds</b>	<b>\$ 129,644</b>	<b>\$ 124,767</b>	<b>\$ 164,750</b>	<b>\$ (39,983)</b>

**HARPER COUNTY, KANSAS**  
**GENERAL FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)**  
**Regulatory Basis**  
For the Year Ended December 31, 2020  
With Comparative Totals for the Prior Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
EXPENDITURES (CONTINUED)				
Appropriations				
Soil Conservation	\$ 20,211	\$ 20,836	\$ 20,836	\$ -
Historical Society	8,084	8,334	8,334	-
Harper County Foundation Grants	200,000	200,000	200,000	-
Harper County Community Foundation 10%	167,679	169,107	150,000	19,107
BP Grant - Fire districts	150,000	150,000	150,000	-
Mental health	61,039	61,039	61,039	-
Intellectual Disability	44,158	44,158	44,158	-
Rural Opportunity Zone Program	3,991	-	8,000	(8,000)
County Extension	118,195	121,850	121,850	-
County Fair	6,872	7,084	7,084	-
County Fair building	7,437	7,667	7,667	-
Total Appropriations	\$ 787,666	\$ 790,075	\$ 778,968	\$ 11,107
Community Development				
Personnel services	\$ 52,401	\$ 54,706	\$ 56,000	\$ (1,294)
Commodities	143	468	450	18
Contractual services	5,709	3,094	5,550	(2,456)
Total Community Development	\$ 58,253	\$ 58,268	\$ 62,000	\$ (3,732)
Information Technology				
Personnel services	\$ 62,615	\$ 65,124	\$ 65,000	\$ 124
Commodities	347	566	2,100	(1,534)
Contractual services	76,169	66,969	59,600	7,369
Capital outlay	30,725	33,212	33,000	212
Total Information Technology	\$ 169,856	\$ 165,871	\$ 159,700	\$ 6,171
Plumb Thicket				
Contractual	\$ -	\$ 189,998	\$ -	\$ 189,998
Total Plumb Thicket	\$ -	\$ 189,998	\$ -	\$ 189,998
Covid-19				
Personnel services	\$ -	\$ 27,500	\$ -	\$ 27,500
Total Covid-19	\$ -	\$ 27,500	\$ -	\$ 27,500
Transfers Out	\$ 1,967,078	1,998,750	\$ 1,994,000	\$ 4,750
Total Expenditures	\$ 5,290,827	\$ 5,479,556	\$ 5,524,090	\$ (44,534)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 473,285	\$ 87,877		
UNENCUMBERED CASH - JANUARY 1	1,793,356	2,266,641		
UNENCUMBERED CASH - DECEMBER 31	\$ 2,266,641	\$ 2,354,518		

**HARPER COUNTY, KANSAS**  
**APPRAISER'S COST FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2020  
With Comparative Totals for the Prior Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Taxes and shared revenue				
Ad valorem	\$ 142,862	\$ 148,771	\$ 151,937	\$ (3,166)
Delinquent	4,555	6,135	-	6,135
Motor Vehicle	11,896	10,725	11,425	(700)
Miscellaneous	1,464	2,593	500	2,093
<b>Total Cash Receipts</b>	<u>\$ 160,777</u>	<u>\$ 168,224</u>	<u>\$ 163,862</u>	<u>\$ 4,362</u>
<b>EXPENDITURES</b>				
Personnel services	\$ 143,646	\$ 127,677	\$ 166,000	\$ (38,323)
Contractual	12,486	26,089	20,950	5,139
Commodities	3,805	2,972	7,400	(4,428)
Capital outlay	42	-	-	-
Transfer to capital equipment	5,000	5,000	5,000	-
<b>Total Expenditures</b>	<u>\$ 164,979</u>	<u>\$ 161,738</u>	<u>\$ 199,350</u>	<u>\$ (37,612)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (4,202)	\$ 6,486		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>60,805</u>	<u>56,603</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 56,603</u>	<u>\$ 63,089</u>		

**HARPER COUNTY, KANSAS**  
**DEPARTMENT ON AGING FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2020  
With Comparative Totals for the Prior Year Ended December 31, 2019

		<b>Current Year</b>		
	<b>Prior Year Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
<b>RECEIPTS</b>				
Taxes				
Ad Valorem property	\$ 104,577	\$ 90,881	\$ 92,821	\$ (1,940)
Delinquent	2,104	3,725	-	3,725
Motor vehicle	4,813	7,465	8,340	(875)
Intergovernmental				
State Aid	10,107	14,290	-	14,290
Title III	917	789	3,000	(2,211)
SCKAAA Grant	7,650	10,496	7,650	2,846
Miscellaneous				
In home meals	156	-	9,611	(9,611)
Miscellaneous	-	877	-	877
Meal donations	23,869	20,003	19,000	1,003
Vehicle funds	-	65	-	65
<b>Total Cash Receipts</b>	<b>\$ 154,193</b>	<b>\$ 148,591</b>	<b>\$ 140,422</b>	<b>\$ 8,169</b>
<b>EXPENDITURES</b>				
Personnel services	\$ 61,492	\$ 64,671	\$ 58,000	\$ 6,671
Commodities	2,054	1,748	12,144	(10,396)
Contractual	91,500	86,557	111,036	(24,479)
Capital outlay	-	877	-	877
<b>Total Expenditures</b>	<b>\$ 155,046</b>	<b>\$ 153,853</b>	<b>\$ 181,180</b>	<b>\$ (27,327)</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>\$ (853)</b>	<b>\$ (5,262)</b>		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<b>68,610</b>	<b>67,757</b>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<b>\$ 67,757</b>	<b>\$ 62,495</b>		



**HARPER COUNTY, KANSAS**  
**EMPLOYEE BENEFITS FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2020  
With Comparative Totals for the Prior Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Taxes				
Ad Valorem property	\$ 1,311,632	\$ 1,629,790	\$ 1,665,385	\$ (35,595)
Delinquent	38,365	53,553	-	53,553
Vehicle	96,226	97,878	104,879	(7,001)
Refund from insurance	777	-	-	-
<b>Total Cash Receipts</b>	<u>\$ 1,447,000</u>	<u>\$ 1,781,221</u>	<u>\$ 1,770,264</u>	<u>\$ 10,957</u>
<b>EXPENDITURES</b>				
Social Security	\$ 260,562	\$ 263,074	\$ 315,000	\$ (51,926)
KPERS	340,015	335,065	406,000	(70,935)
Workmen's Compensation	75,451	102,691	138,000	(35,309)
Unemployment insurance	4,624	7,995	10,000	(2,005)
Health insurance	1,146,268	1,242,541	1,333,000	(90,459)
Life insurance	7,059	6,198	8,000	(1,802)
Miscellaneous	232	5,470	300	5,170
<b>Total Expenditures</b>	<u>\$ 1,834,211</u>	<u>\$ 1,963,034</u>	<u>\$ 2,210,300</u>	<u>\$ (247,266)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (387,211)	\$ (181,813)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>1,022,369</u>	<u>635,158</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 635,158</u>	<u>\$ 453,345</u>		



**HARPER COUNTY, KANSAS**  
**HEALTH FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2020  
With Comparative Totals for the Prior Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Taxes				
Ad Valorem property	\$ 297,011	\$ 238,640	\$ 243,791	\$ (5,151)
Delinquent	8,352	11,774	-	11,774
Motor vehicle	23,701	22,110	23,735	(1,625)
Intergovernmental				
State and federal grants	69,252	67,214	61,850	5,364
Charges for Services				
Public health receipts	128,783	93,182	92,825	357
Home health receipts	116,206	92,605	92,825	(220)
Miscellaneous	3,029	6,866	-	6,866
<b>Total Cash Receipts</b>	\$ 646,334	\$ 532,391	\$ 515,026	\$ 17,365
<b>EXPENDITURES</b>				
Personnel services	\$ 432,655	\$ 339,403	\$ 429,000	\$ (89,597)
Commodities	134,421	93,298	124,410	(31,112)
Contractual	38,317	40,536	46,890	(6,354)
Capital outlay	2,521	5,505	8,800	(3,295)
<b>Total Expenditures</b>	\$ 607,914	\$ 478,742	\$ 609,100	\$ (130,358)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 38,420	\$ 53,649		
<b>UNENCUMBERED CASH - JANUARY 1</b>	156,190	194,610		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	\$ 194,610	\$ 248,259		

**HARPER COUNTY, KANSAS**  
**EMS FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2020  
With Comparative Totals for the Prior Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance Over (Under)
	Actual	Actual	Budget	
<b>RECEIPTS</b>				
Taxes				
Ad Valorem property	\$ 173,236	\$ 173,582	\$ 177,341	\$ (3,759)
Vehicle	15,506	12,865	13,824	(959)
Delinquent	4,148	7,332	-	7,332
Intergovernmental				
Covid funding	-	17,379	-	17,379
Charges for Services				
Ambulance fees	335,461	377,976	300,000	77,976
Other	4,167	9,521	-	9,521
Transfer in	1,566	-	-	-
<b>Total Cash Receipts</b>	<u>\$ 534,084</u>	<u>\$ 598,655</u>	<u>\$ 491,165</u>	<u>\$ 107,490</u>
<b>EXPENDITURES</b>				
Personnel services	\$ 374,847	\$ 456,993	\$ 410,000	\$ 46,993
Commodities	32,843	49,832	38,500	11,332
Contractual	63,432	62,372	73,150	(10,778)
Capital outlay	41,107	42,457	35,000	7,457
Transfer out	35,000	75,000	75,000	-
<b>Total Expenditures</b>	<u>\$ 547,229</u>	<u>\$ 686,654</u>	<u>\$ 631,650</u>	<u>\$ 55,004</u>
Adjustment for Qualifying Budget Credits	\$ -	\$ -	\$ 55,004	\$ (55,004)
<b>Adjusted Total Expenditures</b>	<u>\$ 547,229</u>	<u>\$ 686,654</u>	<u>\$ 686,654</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (13,145)	\$ (87,999)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>202,820</u>	<u>189,675</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 189,675</u>	<u>\$ 101,676</u>		

**HARPER COUNTY, KANSAS**  
**911 EMERGENCY TAX FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2020  
With Comparative Totals for the Prior Year Ended December 31, 2019

	<b>Prior Year Actual</b>	<b>Current Year</b>		<b>Variance Over Under</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>(Under)</b>
<b>RECEIPTS</b>				
911 fees	\$ 52,724	\$ 61,897	\$ 50,000	\$ 11,897
<b>EXPENDITURES</b>				
Contractual	\$ 36,789	\$ 31,091	\$ 44,400	\$ (13,309)
Transfers out	-	8,500	-	8,500
<b>Total Expenditures</b>	<b>\$ 36,789</b>	<b>\$ 39,591</b>	<b>\$ 44,400</b>	<b>\$ (4,809)</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 15,935	\$ 22,306		
<b>UNENCUMBERED CASH - JANUARY 1</b>	135,851	151,786		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<b>\$ 151,786</b>	<b>\$ 174,092</b>		

**HARPER COUNTY, KANSAS**  
**NOXIOUS WEED FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2020  
With Comparative Totals for the Prior Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Taxes				
Ad Valorem property	\$ 106,390	\$ 108,156	\$ 110,496	\$ (2,340)
Delinquent	2,887	4,123	-	4,123
Vehicle	7,134	7,809	8,497	(688)
Chemical sales	4,394	4,019	-	4,019
<b>Total Cash Receipts</b>	<u>\$ 120,805</u>	<u>\$ 124,107</u>	<u>\$ 118,993</u>	<u>\$ 5,114</u>
<b>EXPENDITURES</b>				
Personnel services	\$ 49,896	\$ 53,386	\$ 53,000	\$ 386
Commodities	72,318	44,661	70,750	(26,089)
Contractual	12,034	11,524	14,700	(3,176)
Capital outlay	616	1,633	1,200	433
<b>Total Expenditures</b>	<u>\$ 134,864</u>	<u>\$ 111,204</u>	<u>\$ 139,650</u>	<u>\$ (28,446)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (14,059)	\$ 12,903		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>41,866</u>	<u>27,807</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 27,807</u>	<u>\$ 40,710</u>		

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

For the Year Ended December 31, 2020  
With Comparative Totals for the Prior Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Taxes				
Ad Valorem property	\$ 1,312,793	\$ 1,359,257	\$ 1,388,905	\$ (29,648)
Delinquent	32,559	51,403	-	51,403
Vehicle	89,138	96,815	104,908	(8,093)
Intergovernmental				
Special county highway	358,153	340,563	359,471	(18,908)
Federal aid	-	-	-	-
County equalization	9,389	5,708	-	5,708
Miscellaneous				
Reimbursements	-	-	18,000	(18,000)
Right of Way Permits	24,000	3,100	1,200	1,900
Miscellaneous	40,026	89,837	5,000	84,837
<b>Total Cash Receipts</b>	<u>\$ 1,866,058</u>	<u>\$ 1,946,683</u>	<u>\$ 1,877,484</u>	<u>\$ 69,199</u>
<b>EXPENDITURES</b>				
Personnel services	\$ 889,590	\$ 876,579	\$ 1,005,500	\$ (128,921)
Commodities	497,795	348,184	472,599	(124,415)
Contractual	96,895	185,741	66,250	119,491
Capital outlay	382,316	374,350	404,000	(29,650)
Transfers out	10,000	-	-	-
<b>Total Expenditures</b>	<u>\$ 1,876,596</u>	<u>\$ 1,784,854</u>	<u>\$ 1,948,349</u>	<u>\$ (163,495)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (10,538)	\$ 161,829		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>140,926</u>	<u>130,388</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 130,388</u>	<u>\$ 292,217</u>		

**HARPER COUNTY, KANSAS**  
**SPECIAL ALCOHOL FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2020  
With Comparative Totals for the Prior Year Ended December 31, 2019

	<b>Prior Year Actual</b>	<b>Current Year</b>		<b>Variance Over (Under)</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	
<b>RECEIPTS</b>				
Intergovernmental				
Local alcoholic liquor tax	\$ 6,644	\$ 5,887	\$ 7,216	\$ (1,329)
<b>EXPENDITURES</b>				
Contractual services	\$ 9,000	\$ 7,000	\$ 7,000	\$ -
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (2,356)	\$ (1,113)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	40,675	38,319		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	\$ 38,319	\$ 37,206		

**HARPER COUNTY, KANSAS**  
**SPECIAL BRIDGE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2020  
With Comparative Totals for the Prior Year Ended December 31, 2019

	<b>Prior Year Actual</b>	<b>Current Year</b>		<b>Variance Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
<b>RECEIPTS</b>				
Taxes				
Ad Valorem property	\$ 190,671	\$ 234,599	\$ 239,699	\$ (5,100)
Delinquent	4,415	7,148	-	7,148
Vehicle	9,033	14,208	15,245	(1,037)
Other	2,228	-	-	-
<b>Total Cash Receipts</b>	<u>\$ 206,347</u>	<u>\$ 255,955</u>	<u>\$ 254,944</u>	<u>\$ 1,011</u>
<b>EXPENDITURES</b>				
Personnel services	\$ 63,612	\$ 98,317	\$ 99,000	\$ (683)
Commodities	165,997	99,810	156,900	(57,090)
Contractual	500	5,048	10,000	(4,952)
Transfers Out	24,450	-	-	-
<b>Total Expenditures</b>	<u>\$ 254,559</u>	<u>\$ 203,175</u>	<u>\$ 265,900</u>	<u>\$ (62,725)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (48,212)	\$ 52,780		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>61,503</u>	<u>13,291</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 13,291</u>	<u>\$ 66,071</u>		

**HARPER COUNTY, KANSAS**  
**SPECIAL LIABILITY FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2020  
With Comparative Totals for the Prior Year Ended December 31, 2019

	Prior Year Actual	Current Year		Variance Over (Under)
	Actual	Actual	Budget	(Under)
<b>RECEIPTS</b>				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
<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, 2020  
With Comparative Totals for the Prior Year Ended December 31, 2019

	<b>Prior Year Actual</b>	<b>Current Year</b>		<b>Variance Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
<b>RECEIPTS</b>				
Taxes				
Ad Valorem property	\$ 24,169	\$ 28,578	\$ 29,185	\$ (607)
Delinquent	458	833	-	833
Motor vehicle	1,521	1,842	1,930	(88)
Transportation fees	17,707	11,764	17,035	(5,271)
Intergovernmental				
KDOT Grant	74,526	103,263	85,000	18,263
<b>Total Cash Receipts</b>	<u>\$ 118,381</u>	<u>\$ 146,280</u>	<u>\$ 133,150</u>	<u>\$ 13,130</u>
<b>EXPENDITURES</b>				
Personnel services	\$ 77,898	\$ 65,831	\$ 101,000	\$ (35,169)
Commodities	17,467	10,776	20,400	(9,624)
Contractual	16,972	12,463	20,520	(8,057)
Transfer out	3,000	3,000	3,000	-
<b>Total Expenditures</b>	<u>\$ 115,337</u>	<u>\$ 92,070</u>	<u>\$ 144,920</u>	<u>\$ (52,850)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 3,044	\$ 54,210		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>26,907</u>	<u>29,951</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 29,951</u>	<u>\$ 84,161</u>		

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

For the Year Ended December 31, 2020  
With Comparative Totals for the Prior Year Ended December 31, 2019

	<b>2019 Actual</b>	<b>2020 Actual</b>
<b>RECEIPTS</b>		
Transfers in	\$ 152,444	\$ 205,112
Miscellaneous	14,184	192,040
<b>Total Cash Receipts</b>	<u>\$ 166,628</u>	<u>\$ 397,152</u>
<b>EXPENDITURES</b>		
Capital outlay	<u>\$ 618,886</u>	<u>\$ 307,152</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (452,258)	\$ 90,000
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>741,601</u>	<u>289,343</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 289,343</u></u>	<u><u>\$ 379,343</u></u>

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

For the Year Ended December 31, 2020  
With Comparative Totals for the Prior Year Ended December 31, 2019

	<b>2019</b> <b>Actual</b>	<b>2020</b> <b>Actual</b>
<b>RECEIPTS</b>		
Transfers in	\$ -	\$ -
<b>EXPENDITURES</b>		
Capital outlay	\$ 28,597	\$ 512,079
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (28,597)	\$ (512,079)
<b>UNENCUMBERED CASH - JANUARY 1</b>	670,869	642,272
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 642,272</u>	<u>\$ 130,193</u>

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

For the Year Ended December 31, 2020  
With Comparative Totals for the Prior Year Ended December 31, 2019

	<b>2019 Actual</b>	<b>2020 Actual</b>
<b>RECEIPTS</b>		
Fees	\$ 247	\$ 250
Miscellaneous	1,350	88
<b>Total Cash Receipts</b>	<b>\$ 1,597</b>	<b>\$ 338</b>
<b>EXPENDITURES</b>		
Commodities	\$ -	\$ -
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>\$ 1,597</b>	<b>\$ 338</b>
<b>UNENCUMBERED CASH - JANUARY 1</b>	<b>16,850</b>	<b>18,447</b>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<b>\$ 18,447</b>	<b>\$ 18,785</b>

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

For the Year Ended December 31, 2020  
With Comparative Totals for the Prior Year Ended December 31, 2019

	<b>2019 Actual</b>	<b>2020 Actual</b>
<b>RECEIPTS</b>		
Transfers in	\$ 9,078	\$ 9,750
<b>EXPENDITURES</b>		
Capital outlay	\$ 16,508	\$ 2,594
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (7,430)	\$ 7,156
<b>UNENCUMBERED CASH - JANUARY 1</b>	16,520	9,090
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 9,090</u>	<u>\$ 16,246</u>

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

For the Year Ended December 31, 2020  
With Comparative Totals for the Prior Year Ended December 31, 2019

	<b>2019 Actual</b>	<b>2020 Actual</b>
<b>RECEIPTS</b>		
Miscellaneous	\$ 4,545	\$ 6,393
<b>EXPENDITURES</b>		
Capital outlay	\$ 3,628	\$ 3,982
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 917	\$ 2,411
<b>UNENCUMBERED CASH - JANUARY 1</b>	14,163	15,080
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 15,080</u>	<u>\$ 17,491</u>

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

For the Year Ended December 31, 2020  
With Comparative Totals for the Prior Year Ended December 31, 2019

	<b>2019</b> <b>Actual</b>	<b>2020</b> <b>Actual</b>
<b>RECEIPTS</b>		
Reimbursements	\$ 70,915	\$ 60,000
<b>EXPENDITURES</b>		
Capital outlay	\$ 119,491	\$ 274,493
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (48,576)	\$ (214,493)
<b>UNENCUMBERED CASH - JANUARY 1</b>	1,133,127	1,084,551
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 1,084,551</u>	<u>\$ 870,058</u>

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

For the Year Ended December 31, 2020  
With Comparative Totals for the Prior Year Ended December 31, 2019

	<b>2019 Actual</b>	<b>2020 Actual</b>
<b>RECEIPTS</b>		
Other sources	\$ -	\$ 61,474
Transfers in	1,415,000	1,415,000
<b>Total Receipts</b>	<u>\$ 1,415,000</u>	<u>\$ 1,476,474</u>
<b>EXPENDITURES</b>		
Road construction expense	\$ 1,353,179	\$ -
Road design expense	9,800	-
<b>Total Expenditures</b>	<u>\$ 1,362,979</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 52,021	\$ 1,476,474
<b>UNENCUMBERED CASH - JANUARY 1</b>	(607,279)	(555,258)
Plus cancellation of encumbrance	-	1,370,790
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ (555,258)</u>	<u>\$ 2,292,006</u>



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

For the Year Ended December 31, 2020  
With Comparative Totals for the Prior Year Ended December 31, 2019

	<b>2019 Actual</b>	<b>2020 Actual</b>
<b>RECEIPTS</b>		
Collections	\$ 9,250	\$ 12,006
<b>EXPENDITURES</b>		
Personnel services	\$ 1,256	\$ -
Capital outlay	12,693	13,935
<b>Total Expenditures</b>	<b>\$ 13,949</b>	<b>\$ 13,935</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>\$ (4,699)</b>	<b>\$ (1,929)</b>
<b>UNENCUMBERED CASH - JANUARY 1</b>	<b>34,252</b>	<b>29,553</b>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<b>\$ 29,553</b>	<b>\$ 27,624</b>

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

For the Year Ended December 31, 2020  
With Comparative Totals for the Prior Year Ended December 31, 2019

	<b>2019 Actual</b>	<b>2020 Actual</b>
<b>RECEIPTS</b>		
Miscellaneous	\$ 1,576	\$ -
Transfers in	510,000	510,000
	<u>\$ 511,576</u>	<u>\$ 510,000</u>
<b>EXPENDITURES</b>		
Contractual	\$ 76	\$ 14,826
Capital outlay	226,192	333,698
Transfers out	346,100	-
<b>Total Expenditures</b>	<u>\$ 572,368</u>	<u>\$ 348,524</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (60,792)	\$ 161,476
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>4,471,775</u>	<u>4,410,983</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 4,410,983</u></u>	<u><u>\$ 4,572,459</u></u>

**HARPER COUNTY, KANSAS**  
**DARE PROGRAM FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**

For the Year Ended December 31, 2020  
With Comparative Totals for the Prior Year Ended December 31, 2019

	<b>2019</b> <b>Actual</b>	<b>2020</b> <b>Actual</b>
<b>RECEIPTS</b>		
Miscellaneous	\$ 1,050	\$ 1,050
<b>EXPENDITURES</b>		
Commodities	\$ 1,962	\$ 1,413
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (912)	\$ (363)
<b>UNENCUMBERED CASH - JANUARY 1</b>	1,602	690
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 690</u>	<u>\$ 327</u>

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

For the Year Ended December 31, 2020  
With Comparative Totals for the Prior Year Ended December 31, 2019

	<b>2019 Actual</b>	<b>2020 Actual</b>
<b>RECEIPTS</b>		
Collections	\$ 2,313	\$ 3,002
<b>EXPENDITURES</b>		
Personnel services	\$ 5,691	\$ 7,813
Commodities	1,770	679
<b>Total Expenditures</b>	<b>\$ 7,461</b>	<b>\$ 8,492</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>\$ (5,148)</b>	<b>\$ (5,490)</b>
<b>UNENCUMBERED CASH - JANUARY 1</b>	<b>12,620</b>	<b>7,472</b>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<b>\$ 7,472</b>	<b>\$ 1,982</b>

**HARPER COUNTY, KANSAS**  
**TREASURER TECHNOLOGY FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2020  
With Comparative Totals for the Prior Year Ended December 31, 2019

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
<b>RECEIPTS</b>		
Collections	\$ 2,313	\$ 3,001
<b>EXPENDITURES</b>	<u>\$ 298</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 2,015	\$ 3,001
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>11,009</u>	<u>13,024</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 13,024</u></u>	<u><u>\$ 16,025</u></u>

**HARPER COUNTY, KANSAS**  
**STRAY CATTLE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**

For the Year Ended December 31, 2020  
With Comparative Totals for the Prior Year Ended December 31, 2019

	<b>2019 Actual</b>	<b>2020 Actual</b>
<b>RECEIPTS</b>		
Miscellaneous	\$ -	\$ 1,458
<b>EXPENDITURES</b>		
Contractual	\$ -	\$ -
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ -	\$ 1,458
<b>UNENCUMBERED CASH - JANUARY 1</b>	-	-
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ -</u>	<u>\$ 1,458</u>

**HARPER COUNTY, KANSAS**  
**SPARK FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2020  
With Comparative Totals for the Prior Year Ended December 31, 2019

	<b>2019 Actual</b>	<b>2020 Actual</b>
<b>RECEIPTS</b>		
Spark funding	\$ -	\$ 1,084,999
<b>EXPENDITURES</b>		
Contractual	\$ -	\$ 7,517
Commodities	-	15,648
Capital outlay	-	118,932
Covid expenditures	-	942,902
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 1,084,999</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>
<b>UNENCUMBERED CASH - JANUARY 1</b>	<b>-</b>	<b>-</b>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ -</b>

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

For the Year Ended December 31, 2020  
With Comparative Totals for the Prior Year Ended December 31, 2019

	<b>2019 Actual</b>	<b>2020 Actual</b>
<b>RECEIPTS</b>		
Collections	\$ 1,096	\$ 756
<b>EXPENDITURES</b>		
Commodities	\$ 1,518	\$ 1,040
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (422)	\$ (284)
<b>UNENCUMBERED CASH - JANUARY 1</b>	7,472	7,050
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 7,050</u>	<u>\$ 6,766</u>



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

For the Year Ended December 31, 2020  
With Comparative Totals for the Prior Year Ended December 31, 2019

	<b>2019 Actual</b>	<b>2020 Actual</b>
<b>RECEIPTS</b>		
Licenses, permits and fees	\$ 56,126	\$ 56,486
<b>EXPENDITURES</b>		
Personnel services	\$ 44,432	\$ 33,353
Contractual services	1,257	993
Commodities	1,640	4,067
Transfers out	8,863	18,073
<b>Total Expenditures</b>	<b>\$ 56,192</b>	<b>\$ 56,486</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>\$ (66)</b>	<b>\$ -</b>
<b>UNENCUMBERED CASH - JANUARY 1</b>	<b>66</b>	<b>-</b>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ -</b>

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

For the Year Ended December 31, 2020  
With Comparative Totals for the Prior Year Ended December 31, 2019

	<b>2019 Actual</b>	<b>2020 Actual</b>
<b>RECEIPTS</b>		
Grant proceeds	\$ 3,450	\$ 11,720
<b>EXPENDITURES</b>		
Expenditures	\$ 4,358	\$ 2,655
Transfers out	1,566	-
<b>Total Expenditures</b>	<b>\$ 5,924</b>	<b>\$ 2,655</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>\$ (2,474)</b>	<b>\$ 9,065</b>
<b>UNENCUMBERED CASH - JANUARY 1</b>	<b>2,474</b>	<b>-</b>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<b>\$ -</b>	<b>\$ 9,065</b>

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

For the Year Ended December 31, 2020  
With Comparative Totals for the Prior Year Ended December 31, 2019

	<b>2019 Actual</b>	<b>2020 Actual</b>
<b>RECEIPTS</b>		
County appropriations	\$ 118,195	\$ 121,850
KSU salary participation	35,594	35,759
Educational services	6,510	8,131
Interest and miscellaneous income	760	1,099
<b>Total Cash Receipts</b>	<b>\$ 161,059</b>	<b>\$ 166,839</b>
<b>EXPENDITURES</b>		
Audit, printing and treasury bond	\$ 2,978	\$ 2,891
Heat and utilities	3,201	2,729
Telephone	1,885	1,536
Postage and supplies	1,559	1,321
Equipment	1,325	1,879
Miscellaneous	1,823	1,624
Transportation	1,909	1,175
Subsistence	146	36
Salaries	123,074	115,188
Social security and retirement	17,248	14,934
Reimbursement items	6,628	5,420
<b>Total Expenditures</b>	<b>\$ 161,776</b>	<b>\$ 148,733</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>\$ (717)</b>	<b>\$ 18,106</b>
<b>UNENCUMBERED CASH - JANUARY 1</b>	<b>123,576</b>	<b>122,859</b>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<b>\$ 122,859</b>	<b>\$ 140,965</b>

**HARPER COUNTY, KANSAS**  
**DISTRIBUTABLE FUNDS, STATE FUNDS, AND SUBDIVISION FUNDS**  
**SUMMARY OF RECEIPTS AND DISBURSEMENTS - ACTUAL**  
For the Year Ended December 31, 2020

<b>Fund</b>	<b>Beginning Cash Balance</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Ending Cash Balance</b>
<b>Distributable Funds</b>				
NRP rebate	\$ -	\$ 323,008	\$ 323,008	\$ -
Current tax	9,805,524	13,185,670	15,089,579	7,901,615
Delinquent personal property	8,717	114,705	123,346	76
Delinquent real estate tax	82,265	435,741	491,975	26,031
Delinquent 16/20M tax	2,142	5,182	7,324	-
Motor vehicle tax	163,432	1,048,200	1,041,175	170,457
Motor vehicle 16/20M tax	24,946	47,433	43,625	28,754
Motor vehicle sales tax	-	250,883	225,729	25,154
Tax/MV clearing fund	-	16,504	16,504	-
Mineral tax	35,840	91,208	111,969	15,079
Rental excise tax	-	226	226	-
<b>Total Distributable Funds</b>	<u>\$ 10,122,866</u>	<u>\$ 15,518,760</u>	<u>\$ 17,474,460</u>	<u>\$ 8,167,166</u>
<b>State Funds</b>				
State drivers licenses	\$ -	\$ 8,583	\$ 8,583	\$ -
State educational building tax	-	103,877	103,877	-
State institutional building tax	-	51,939	51,939	-
<b>Total State Funds</b>	<u>\$ -</u>	<u>\$ 164,399</u>	<u>\$ 164,399</u>	<u>\$ -</u>
<b>Subdivision Funds</b>				
Cemetery districts	\$ -	\$ 249,149	\$ 249,149	\$ -
Cities	(16)	2,137,821	2,137,805	-
Hospital districts	-	2,125,332	2,125,332	-
School districts	(20)	5,403,332	5,403,312	-
Townships	-	269,056	269,056	-
South Central KS Library - General	-	88,872	88,872	-
South Central KS Library - EE benefits	-	6,263	6,263	-
<b>Total Subdivision Funds</b>	<u>\$ (36)</u>	<u>\$ 10,279,825</u>	<u>\$ 10,279,789</u>	<u>\$ -</u>
<b>Total</b>	<u>\$ 10,122,830</u>	<u>\$ 25,962,984</u>	<u>\$ 27,918,648</u>	<u>\$ 8,167,166</u>

**HARPER COUNTY, KANSAS**  
**SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTUAL**  
For the Year Ended December 31, 2020

<b>Fund</b>	<b>Beginning Cash Balance</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Ending Cash Balance</b>
Operating Returned Checks	\$ (7)	\$ 4,882	\$ 5,000	\$ (125)
Payroll Clearing Fund	2,627	1,153,677	1,154,819	1,485
Motor Vehicle Licenses	-	427,232	427,232	-
Fish and Game Licenses	-	1,005	1,005	-
Harper County CID Fund	227,850	351,442	397,239	182,053
<b>Subtotal</b>	<b>\$ 230,470</b>	<b>\$ 1,938,238</b>	<b>\$ 1,985,295</b>	<b>\$ 183,413</b>
<b>Outside Funds</b>				
Clerk of District Court Office	\$ 65,008	\$ 311,114	\$ 343,082	\$ 33,040
Law Library	13,886	2,355	5,744	10,497
Sheriff's Commissary Fund	46,957	52,219	53,741	45,435
Health Reimbursement Accounts	79,731	162,488	176,583	65,636
<b>Subtotal</b>	<b>\$ 205,582</b>	<b>\$ 528,176</b>	<b>\$ 579,150</b>	<b>\$ 154,608</b>
<b>Total Agency Funds</b>	<b>\$ 436,052</b>	<b>\$ 2,466,414</b>	<b>\$ 2,564,445</b>	<b>\$ 338,021</b>

**HARPER COUNTY, KANSAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended December 31, 2020

	<u>CFDA Number</u>	<u>Federal Award Expenditures</u>	<u>Subrecipient Expenditures</u>
<b>Federal Grantor/Pass-Through Grantor/Program Title</b>			
<b>Department of Health and Human Services</b>			
Passed through South Central Kansas Area Agency on Aging			
National Family Caregiver Support	93.052	\$ 789	\$ -
Passed through the Kansas Department of Health and Human Services			
Provider Relief Fund	93.498	13,729	-
Family Planning Services	93.217	6,724	-
<b>Total Department of Health and Human Services</b>		<u>\$ 21,242</u>	<u>\$ -</u>
<b>Department of Agriculture</b>			
Passed through Kansas Department of Agriculture			
WIC Grants to States	10.578	\$ 22,385	\$ -
Passed through State of Kansas DCF			
Emergency Food Assistance Program	10.568	57,172	-
		<u>\$ 79,557</u>	<u>\$ -</u>
<b>Department of the Treasury</b>			
Passed through the Kansas Governor's Office			
COVID - 19 Coronavirus Relief Fund	21.019	\$ 1,084,999	\$ 611,443
Passed through Kansas Division of Emergency Management			
COVID - 19 Coronavirus Relief Fund	21.019	23,289	-
<b>Total Department of the Treasury</b>		<u>\$ 1,108,288</u>	<u>\$ 611,443</u>
<b>Department of Transportation</b>			
Passed through Kansas Department of Transportation			
Formula Grants for Rural Areas	20.509	\$ 98,825	\$ -
<b>Total Department of Transportation</b>			
<b>Total Federal Expenditures</b>		<u><u>\$ 1,307,912</u></u>	<u><u>\$ 611,443</u></u>

**HARPER COUNTY, KANSAS**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
December 31, 2020

**Note 1: Organization**

Harper County, Kansas, (the County), is the recipient of several federal awards. All federal awards received directly from federal agencies as well as those awards that are passed through other government agencies, are included on the schedule of Expenditures of Federal Awards.

**Note 2: Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County, and is presented on the Kansas regulatory basis of accounting which includes cash disbursements, accounts payable and encumbrances. The information presented in this schedule is in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statement. The County elected not to use the 10% de minimis indirect cost rate.

**Note 3: Local Government Contributions**

Local cost sharing is required by certain federal grants. The amount of cost sharing varies with each program. Only the federal share of expenditures is presented in the Schedule of Expenditures of Federal Awards.

**Note 4: Additional Audits**

Grantor agencies reserve the right to conduct additional audits of the County's grant programs for economy and efficiency and program results that may result in disallowed costs to the County. However, management does not believe such audits would result in any disallowed costs that would be material to the County's financial position at December 31, 2020.

**Note 5: Outstanding Loans**

The County did not have any outstanding loans under any federal grants at December 31, 2020.

**HARPER COUNTY, KANSAS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
December 31, 2020

**Section I - Summary of Auditor's Results**

**Financial Statement**

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
Material weaknesses identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None
Reportable conditions identified not considered to be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported
Noncompliance material to financial statement noted?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None

**Federal Awards**

Internal controls over major programs:		
Material weaknesses identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Reportable conditions identified not considered to be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported
Type of auditor's report issued on compliance for major programs:	Unmodified	

Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200.516(a)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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Identification of major programs:

<u>Name of Federal program</u>	<u>CFDA Number</u>
Coronavirus Relief Funds	21.019

Dollar threshold used to distinguish between Type A and Type B programs:	\$	750,000
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Auditee qualified as a low-risk auditee?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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Note:

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County, and is presented on the Kansas regulatory basis of accounting which includes cash disbursements, accounts payable and encumbrances. The information presented in this schedule is in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statement. The County elected not to use the 10% de minimis indirect cost rate.

**Section II - Financial Statement Findings**

No matters were reported.

**Section III - Federal Award Findings and Questioned Costs**

There were no current year findings or questioned costs.





July 22, 2021

County Commissioners  
Harper County, Kansas

**Independent Auditor's Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of Financial Statement  
Performed in Accordance With Government Auditing Standards**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Harper County, Kansas (the County) as of and for the year ended December 31, 2020, and the related notes to the financial statement, which collectively comprise the County's basic financial statement, and have issued our report thereon dated July 22, 2021.

**Internal Control Over Financial Reporting**

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

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

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

**Compliance and Other Matters**

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

July 22, 2021  
Harper County, Kansas  
(Continued)

**Purpose of this Report**

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

*Varyney & Associates, CPAs, LLC*

Certified Public Accountants  
Manhattan, Kansas



July 22, 2021

County Commissioners  
Harper County, Kansas

**Independent Auditor's Report on Compliance for Each  
Major Program and on Internal Control Over  
Compliance In Accordance With the Uniform Guidance**

**Report on Compliance for Each Major Federal Program**

We have audited the compliance of Harper County, Kansas (the County) compliance with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2020. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on each major federal program have occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

**Opinion on Each Major Federal Program**

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

July 22, 2021  
Harper County, Kansas  
(Continued)

### **Report on Internal Control Over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

*Varney & Associates, CPAs, LLC*

Certified Public Accountants  
Manhattan, Kansas