HARVEY COUNTY, KANSAS

DECEMBER 31, 2024

LINDBURG
VOGEL PIERCE FARIS
Chartered

HARVEY COUNTY, KANSAS

TABLE OF CONTENTS
December 31, 2024

INDEPENDENT AUDITORS' REPORT 1-3

FINANCIAL STATEMENT

Summary Statement of Receipts, Expenditures, and Unencumbered Cash - Regulatory Basis 4-6

NOTES TO THE FINANCIAL STATEMENT 7-18

SUPPLEMENTARY INFORMATION

SCHEDULE 1

Summary of Expenditures - Regulatory Basis (Actual and Budget) 19

SCHEDULE 2

Schedule of Receipts and Expenditures - Regulatory Basis (Actual and Budget)
2-1 General Fund 20-24

Special Purpose Funds (Budgeted and Nonbudgeted)
2-2 Road and Bridge 25
2-3 Noxious Weed 26
2-4 Agriculture Extension Council 27
2-5 Elderly Services Program 28
2-6 Harvey County 9-1-1 29
2-7 Harvey County Transportation 30
2-8 Special Alcohol and Drug Program 31
2-9 Special Parks and Recreation 32
2-10 Municipalities Fight Addiction 33
2-11 Diversion 34
2-12 Road Impact Fees 35

2-13 Nonbudgeted Special Purpose Funds 36-37

Bond and Interest Fund
2-14 Bond and Interest 38

Business Fund
2-15 Solid Waste 39

SCHEDULE 3

Schedule of Receipts and Disbursements - Regulatory Basis
Agency Funds 40

TABLE OF CONTENTS
(Continued)

REPORT REQUIRED BY GAO

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS..... 41-42

SINGLE AUDIT SECTION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS..... 43

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS..... 44

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE..... 45-47

SCHEDULE OF FINDINGS AND QUESTIONED COSTS..... 48

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS..... 49

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INDEPENDENT AUDITORS' REPORT

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

Adverse and Unmodified Opinions

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash balances of Harvey County, Kansas (the County) as of and for the year ended December 31, 2024, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the "Basis for Adverse and Unmodified Opinions on U.S. Generally Accepted Accounting Principles" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2024, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on the Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1—Summary of Significant Accounting Policies.

Basis for Adverse and Unmodified Opinions

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

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The Board of County Commissioners
Harvey County, Kansas

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditors' Responsibilities for the Audit of the Financial Statement

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

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

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

The Board of County Commissioners
Harvey County, Kansas

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 21, 2025, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Certified Public Accountants

Hutchinson, Kansas
July 21, 2025

HARVEY COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2024

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS						
General Fund	$ 7,145,000	$ 19,038,179	$ 18,501,898	$ 7,681,281	$ 750,233	$ 8,431,514
Special Purpose Funds						
Road and Bridge	578,801	5,666,266	5,572,359	672,708	107,330	780,038
Noxious Weed	100,969	235,450	233,121	103,298	14,695	117,993
Agriculture Extension Council	21,993	385,167	380,000	27,160	-	27,160
Elderly Services Program	48,889	343,127	342,041	49,975	6,412	56,387
Harvey County 9-1-1	275,360	256,285	275,288	256,357	605	256,962
Harvey County Transportation	225,773	242,249	333,899	134,123	80,912	215,035
Special Alcohol and Drug Program	3,532	4,869	5,000	3,401	-	3,401
Special Parks and Recreation	27,508	4,869	20,000	12,377	-	12,377
Municipalities Fight Addiction	92,632	106,221	56,223	142,630	2,398	145,028
Diversion	648	22,105	17,945	4,808	502	5,310
Road Impact Fees	29,962	21,504	17,829	33,637	-	33,637
Register of Deeds Technology	158,420	39,806	25,932	172,294	156	172,450
County Treasurer Technology	44,693	9,952	9,828	44,817	-	44,817
County Clerk Technology	25,551	9,952	10,763	24,740	-	24,740
Special Highway Improvement	1,409,041	518,133	-	1,927,174	-	1,927,174
Rhoades Foundation	39,062	-	10,000	29,062	-	29,062
Equipment Reserve	1,044,921	287,652	634,731	697,842	-	697,842
Capital Improvement	7,268,180	754,304	1,367,779	6,654,705	3,100	6,657,805
Special Law Enforcement	8,653	11,608	13,278	6,983	1,292	8,275
County Attorney Forfeiture	17,803	1,770	1,063	18,510	-	18,510
Prosecutor's Training and Assistance	5,372	2,422	1,211	6,583	503	7,086
Health and Wellness	-	-	-	-	-	-
West Park Jetty Grant	1,299	-	-	1,299	-	1,299
Sheriff Reserves	223	-	-	223	-	223
Oscar Task Force	1,828	-	-	1,828	-	1,828
Offender Registration	28,748	11,800	672	39,876	-	39,876
Sheriff Forfeiture	23,509	24,520	28,017	20,012	3,691	23,703
Prisoner Fund	8,762	132,306	120,614	20,454	6,919	27,373
RSVP Grant	19,163	94,170	91,241	22,092	2,986	25,078
Health Department Grant	169,016	653,120	597,535	224,601	19,503	244,104
Vehicle Fund	256,773	265,405	275,567	246,611	537	247,148
Rural Hospital Grant	-	3,665,933	1,736,838	1,929,095	320,291	2,249,386
Harvey County Public Building Commission	-	592,988	592,988	-	-	-
Total Special Purpose Funds	11,937,084	14,363,953	12,771,762	13,529,275	571,832	14,101,107

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

HARVEY COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2024

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS (continued)						
Bond and Interest Fund						
Bond and Interest	$ 69,559	$ 1,006,516	$ 996,928	$ 79,147	$ -	$ 79,147
Business Fund						
Solid Waste	1,369,841	2,782,003	2,822,882	1,328,962	151,832	1,480,794
TOTAL REPORTING ENTITY (excluding Agency Funds)	$ 20,521,484	$ 37,190,651	$ 35,093,470	$ 22,618,665	$ 1,473,897	$ 24,092,562

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

HARVEY COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2024

COMPOSITION CASH	
County Treasurer	
Cash and cash items	$ 2,400
Money Market accounts	54,121,218
Certificates of deposit	6,100,262
Kansas Municipal Investment Pool	259,821
Total County Treasurer	60,483,701
County Clerk	
Checking account - outstanding warrant checks	-
Detention Center	
Checking account	30,499
Law Library	
Checking account	64,502
Certificates of deposit	31,754
Total Law Library	96,256
TOTAL CASH	60,610,456
Less - Agency Funds (Schedule 3)	(36,517,894)
TOTAL REPORTING ENTITY	$ 24,092,562

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

HARVEY COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2024

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

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

Harvey County Public Building Commission

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

Harvey County Extension Council

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

Fund Accounting

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

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

The following types of funds comprise the financial activities of the County for the year of 2024:

General Fund

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

Special Purpose Funds

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

Bond and Interest Funds

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

Business Funds

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

Agency Funds

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

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

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

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

Budgetary Information

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

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

If the County is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The County did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the original adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held, and the governing body may amend the budget at that time. Amended budgets were prepared for the Elderly Services Program Fund, the Solid Waste Fund, and the Harvey County Transportation Fund for the year ended December 31, 2024.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and certain special purpose funds. Spending in funds, which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Tax Cycle

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the County. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

In accordance with state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. One half of the property taxes are due December 20 prior to the fiscal year for which they are budgeted, and the second half is due the following May 10. Delinquent taxes were assessed interest as prescribed by Kansas statute. The interest is retained by the County.

Taxes levied to finance the budget are made available to the County funds after January 1 and are distributed by the County Treasurer approximately every month and a half. Approximately 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

Estimates

The preparation of the financial statement requires management to make estimates and assumptions that affect: (1) the reported amounts of assets and liabilities, (2) disclosures such as contingencies, and (3) the reported amounts of revenues and expenses included in such financial statement. Actual results could differ from those estimates.

Deposits and Investments

The County maintains a cash and investment pool that is available for use by all funds. The pool has the general characteristics of demand deposit accounts, in that each fund may deposit additional cash at any time and also effectively may withdraw cash at any time without prior notice or penalty. The pooled cash is invested, to the extent available, in authorized investments. Each fund's portion of the pool is displayed separately on the summary of receipts, expenditures, and unencumbered cash.

During 2024, the County invested in the Kansas Municipal Investment Pool (KMIP). Investments are stated at cost. Earnings from the investments are recorded in the General Fund.

The KMIP is operated by the State Treasurer. This pool is not an SEC registered pool. The Pooled Money Investment Board provides the regulatory oversight for this pool. The pool's fair value is the same as the value of the pool's shares.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses included in the financial statement meet the following criteria: (1) the related disbursement was made in the current year on behalf of the payee, (2) the item paid for was directly identifiable as having been used by or provided to the payee, and (3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

NOTE 2—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Management was not aware of any material statutory violations for the year ended December 31, 2024.

NOTE 3—DEPOSITS AND INVESTMENTS

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

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

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

Interest Rate Risk

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

Custodial Credit Risk – Deposits

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

At December 31, 2024, the County's carrying amount of deposits was $60,348,234 and the bank balance was $58,711,089. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $9,669,113 was covered by FDIC insurance, including $9,201,707 placed for deposit in ICS accounts (reciprocal deposit programs), and $49,041,976 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments

For an investment, this is the risk that in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes limit the amount of credit risk by restricting governments to specific investment types as listed in K.S.A. 12-1675. The County's practice is to invest funds in United States obligations and the Kansas Municipal Investment Pool (KMIP).

As of December 31, 2024, the County had the following investments:

Investment Type	Cost	Carrying Value	Rating
Kansas Municipal Investment Pool	$ 258,821	$ 258,821	N/A

At December 31, 2024, the County had invested $258,821 in KMIP. KMIP is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the United States government or any agency thereof, with maturities up to four years. No more than 10% of those funds may be invested in mortgage-backed securities. In addition, KMIP may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Concentration of Credit Risk

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

NOTE 4—LONG-TERM DEBT

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

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

Changes in long-term debt of the County for the year ended December 31, 2024, were as follows:

Issue	Balance Beginning of Year	Additions	Payments and Other Reductions	Balance End of Year	Interest Paid
General Obligation Bonds					
Series 2020 refunding	$ 1,765,000	$ -	$ 265,000	$ 1,500,000	$ 17,755
Revenue Bonds					
Harvey County Public Building Commission					
Series 2014C	1,605,000	-	245,000	1,360,000	52,338
Series 2015A	1,855,000	-	240,000	1,615,000	55,650
	3,460,000	-	485,000	2,975,000	107,988
Finance Leases					
Radio console equipment	231,952	-	114,273	117,679	6,912
Other Long-Term Debt					
Commitment for City of Newton bonds	219,724	-	11,335	208,389	8,160
	$ 5,676,676	$ -	$ 875,608	$ 4,801,068	$ 140,815

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

General Obligation Bonds	Principal	Interest
2025	$ 275,000	$ 15,105
2026	200,000	12,355
2027	200,000	10,355
2028	205,000	8,355
2029	200,000	6,305
2030-2031	420,000	6,510
	$ 1,500,000	$ 58,985

Revenue Bonds	Principal	Interest
2025	$ 505,000	$ 93,437
2026	520,000	78,288
2027	535,000	62,025
2028	555,000	45,300
2029	570,000	27,250
2030	290,000	8,700
	$ 2,975,000	$ 315,000

Finance Leases	Principal	Interest
2025	$ 117,679	$ 3,506

Commitment for City of Newton Bonds	Principal	Interest
2025	$ 7,893	$ 7,667
2026	7,947	7,346
2027	8,626	7,023
2028	8,685	6,747
2029	7,510	6,460
2030-2034	58,830	28,480
2035-2038	108,898	10,891
	$ 208,389	$ 74,614

Commitment for City Bonds

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

Conduit Debt

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

Outstanding healthcare facility revenue bonds at December 31, 2024, included the following:

Purpose		Date Issued	Amount
Healthcare Facilities Refunding & Improvement			
Revenue Bonds, Series 2018	Kidron Bethel - Schowalter	09/27/18	$ 9,320,000
Revenue Bonds, Series 2021	Kidron Bethel - Schowalter	11/15/21	9,625,000

NOTE 5—INTERFUND TRANSFERS

A summary of operating interfund transfers is as follows:

From Fund	To Fund	Amount	Authority
General	Equipment Reserve	$ 247,152	K.S.A. 19-119
General	Capital Improvement	176,000	K.S.A. 19-120
General	Harvey County Transportation	33,400	Grant match
Elderly Services Program	Harvey County Transportation	9,500	Grant match
Solid Waste	Capital Improvement	577,559	K.S.A. 19-120
Road and Bridge	Special Highway Improvement	518,133	K.S.A. 68-590
Harvey County 911	Bond and Interest	79,861	Budgetary
Vehicle	General	256,966	K.S.A. 8-145

NOTE 6—DEFINED BENEFIT PENSION PLANS

Plan Description

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

Contributions

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

Kansas law provides that employer contribution rates for KPERS 1, KPERS 2, KPERS 3, and KP&F be determined annually based on the results of an annual actuarial valuation. The actuarially determined employer contribution rate (excluding the 1% contribution rate for the Death and Disability program) and the statutory contribution rate was 9.26% for KPERS and 23.10% for KP&F for the year ended December 31, 2024. Contributions to the pension plan from the County were $765,212 for KPERS and $387,753 for KP&F for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, KPERS has determined the County's proportionate share of the collective net pension liability was $7,457,023 for KPERS and $3,688,686 for KP&F. The net pension liability was measured as of June 30, 2024, and the total pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The County's share of the allocation is based on the ratio of the County's employer contributions, relative to the total employer and nonemployer contributions for the plan groups the County participates in. Because the regulatory basis of accounting under the *Kansas Municipal Audit and Accounting Guide* does not recognize long-term debt, this liability is not reported in the financial statement.

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

NOTE 7—DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan available to all County employees permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. During 1997, the plan was amended to conform to the Small Business Jobs Protection Act of 1996. As such, the plan assets and related future obligations are not reported on the financial statement of the County.

NOTE 8—OTHER LONG-TERM LIABILITIES

Closure and Postclosure Care Costs – Landfill and Related Facilities

State and federal laws and regulations require the County to place a final cover on each of its landfill sites when it stops accepting waste at that site and to perform certain maintenance and monitoring functions at the site for 30 years after closure.

Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these closure and postclosure care costs as a liability based on landfill capacity used as of each year end. The County discontinued accepting waste at its municipal solid waste landfill in October 2001, and issued $1,100,000 of General Obligation Bonds on November 15, 2002, to finance the closure costs. The final cover was completed in March 2003.

In addition, the County operates a construction and demolition landfill adjacent to the north boundary of the closed municipal solid waste landfill, a transfer station, in addition to facilities for composting and household hazardous waste collection.

Under the basis of accounting discussed in Note 1—Summary of Significant Accounting Policies, the County recognizes expenses, generally when paid; therefore, the closure and postclosure care costs will be recognized in future years as incurred.

Estimated capacity, usage, remaining life, and the estimated liabilities for closure and postclosure care costs at December 31, 2024, were as follows:

	Municipal Solid Waste Landfill	Construction and Demolition	Transfer Station	Compost	Household Hazardous Waste
Permit no.	119	119	812	812	828
Date closed	Oct-2001				
Final cover	Mar-2003				
Estimated remaining life (years)	N/A				
Estimated total capacity (cubic yards)	N/A				
Percentage capacity used	N/A				
Estimated closure costs	$ -	$ 899,360	$ 18,669	$ 56,659	$ 6,876
Estimated postclosure cost	2,365,616	-	-	-	-
	$ 2,365,616	$ 899,360	$ 18,669	$ 56,659	$ 6,876

Estimated total costs of closure and postclosure care are based on what it would cost to perform all closure and postclosure care in 2024. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The County is also subject to various laws and regulations regarding groundwater contamination and other environmental remediation at the landfill and the related facilities. The cost of complying with existing and future changes to environmental laws and regulations cannot be estimated; however, their cost may be significant.

The County intends to meet closure and postclosure financial assurance requirements through a series of financial tests (the local government financial test, as specified in 40 CFR 258.74(f), adopted by reference for use in Kansas by K.A.R. 28-29-2110), which demonstrate that the County has sufficient financial strength to finance closure and postclosure activities.

Other Post-Employment Benefits – Group Health Insurance

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

Other Post-Employment Benefits – Death and Disability Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate was set at 1% for the year ended December 31, 2024.

Compensated Absences

It is the County's policy to permit employees to accumulate a maximum of 12 calendar days of vacation. Vacation leave exceeding this amount carried into the next year will be lost by the employee unless prior arrangements are made with the County Administrator. Full-time classified and classified exempt employees earn vacation leave at varying rates based upon years of service. Upon termination or resignation from service to the County, employees who have been employed for more than six months are entitled to payment for all accrued vacation earned prior to termination or resignation.

All full-time employees earn sick leave at the rate of one calendar day per month with a maximum accumulation of 120 days. Upon retirement, any employee with five years or more of continuous service will be compensated at the employee's regular rate of pay for accrued and unused sick leave at the rate of one day per year of continuous service up to a maximum of 20 days.

The County's estimated liability for compensated absences at December 31, 2024, was $551,253.

NOTE 9—RISK MANAGEMENT

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

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

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

NOTE 10—COMMITMENTS AND CONTINGENCIES

Litigation

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

Grant Program Involvement

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

Neighborhood Revitalization Program

The County participates in a neighborhood revitalization program as allowed by K.S.A. 12-17,114 et seq. Under the program, participants are provided a rebate of ad valorem taxes paid based on the increase in assessed valuation attributable to improvements made by the taxpayer after being approved for participation in the neighborhood revitalization program. For the year ended December 31, 2024, the County's share of tax rebates totaled $35,594.

Other Commitments

On June 13, 2023, the County Commission approved a commitment to IdeaTek of $250,000 for matching on a broadband improvement grant project. This commitment remained outstanding at December 31, 2024.

HARVEY COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credit	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
GOVERNMENTAL TYPE FUNDS					
General Fund	$ 23,578,190	$ -	$ 23,578,190	$ 18,501,898	$ (5,076,292)
Special Purpose Funds					
Road and Bridge	5,575,699	-	5,575,699	5,572,359	(3,340)
Noxious Weed	256,214	-	256,214	233,121	(23,093)
Agriculture Extension Council	380,000	-	380,000	380,000	-
Elderly Services Program	363,099	-	363,099	342,041	(21,058)
Harvey County 9-1-1	397,121	-	397,121	275,288	(121,833)
Harvey County Transportation	347,821	-	347,821	333,899	(13,922)
Special Alcohol and Drug Program	7,000	-	7,000	5,000	(2,000)
Special Parks and Recreation	30,000	-	30,000	20,000	(10,000)
Municipalities Fight Addiction	125,000	-	125,000	56,223	(68,777)
Diversion	19,598	-	19,598	17,945	(1,653)
Road Impact Fees	50,000	-	50,000	17,829	(32,171)
Bond and Interest Fund					
Bond and Interest	1,006,929	-	1,006,929	996,928	(10,001)
Business Fund					
Solid Waste	2,919,828	-	2,919,828	2,822,882	(96,946)

HARVEY COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
REVENUES AND OTHER SOURCES			
Taxes			
Ad valorem property tax	$ 10,324,967	$ 10,145,323	$ 179,644
Delinquent tax	218,338	106,303	112,035
Motor vehicle tax	1,108,571	1,055,356	53,215
Recreational vehicle tax	18,586	18,367	219
16/20M vehicle tax	11,685	11,017	668
Commercial motor vehicle fees	49,777	52,895	(3,118)
Watercraft tax	-	9,498	(9,498)
Neighborhood revitalization	(23,091)	(23,994)	903
Local alcoholic liquor tax	4,869	5,518	(649)
Mineral production tax	2,709	2,053	656
Sales and consumers' tax	3,188,170	3,342,388	(154,218)
Interest and penalties	243,627	142,498	101,129
Total taxes	15,148,208	14,867,222	280,986
Intergovernmental			
Federal and State assistance	79,803	31,112	48,691
Indigent defense reimbursement	4,366	1,551	2,815
Total intergovernmental	84,169	32,663	51,506
Charges for services			
Special police services	36,435	37,891	(1,456)
Correction fees	866,219	849,305	16,914
Public health fees	94,559	133,574	(39,015)
Park fees and sales	255,391	324,282	(68,891)
Other charges	23,986	17,406	6,580
Total charges for services	1,276,590	1,362,458	(85,868)
Use of money and property			
Rents and sale of crops	55,043	48,523	6,520
Interest	1,506,613	803,964	702,649
Total use of money and property	1,561,656	852,487	709,169
Licenses, fees, and permits			
Recording fees	264,787	242,599	22,188
Court costs/fees/charges	51,442	47,767	3,675
Bookings	19,188	25,648	(6,460)
Drivers license renewal fees	36,560	31,923	4,637
Alarm fees	27,780	29,250	(1,470)
Other fees and licenses	67,672	69,074	(1,402)
Total licenses, fees, and permits	467,429	446,261	21,168
Reimbursements	174,412	79,737	94,675
Other	68,749	34,508	34,241
Transfers in - Vehicle Fund	256,966	257,621	(655)
	500,127	371,866	128,261
TOTAL REVENUES AND OTHER SOURCES	19,038,179	$ 17,932,957	$ 1,105,222

HARVEY COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
EXPENDITURES AND OTHER USES			
GENERAL GOVERNMENT			
County Commission			
Personal services	$ 140,396	$ 144,080	$ (3,684)
Contractual services	2,596	3,235	(639)
Commodities	-	-	-
Total County Commission	142,992	147,315	(4,323)
County Clerk			
Personal services	325,724	324,772	952
Contractual services	24,040	20,900	3,140
Commodities	639	600	39
Total County Clerk	350,403	346,272	4,131
County Treasurer			
Personal services	678,716	640,726	37,990
Contractual services	15,878	22,130	(6,252)
Commodities	2,474	3,100	(626)
Capital outlay	1,705	-	1,705
Total County Treasurer	698,773	665,956	32,817
Register of Deeds			
Personal services	213,770	208,310	5,460
Contractual services	2,471	6,501	(4,030)
Commodities	686	1,449	(763)
Total Register of Deeds	216,927	216,260	667
District Court			
Contractual services	66,796	82,002	(15,206)
Commodities	12,230	14,898	(2,668)
Capital outlay	40,432	41,000	(568)
Total District Court	119,458	137,900	(18,442)
Indigent defense	210,000	210,000	-
Courthouse General			
Personal services	368,011	453,232	(85,221)
Contractual services	892,516	1,040,069	(147,553)
Commodities	33,274	33,650	(376)
Capital outlay	52,686	31,200	21,486
Total Courthouse General	1,346,487	1,558,151	(211,664)
Administration			
Personal services	884,272	871,516	12,756
Contractual services	11,477	20,318	(8,841)
Commodities	1,186	1,805	(619)
Capital outlay	19,457	39,000	(19,543)
Transfer to - Equipment Reserve Fund	1,700	-	1,700
Total Administration	918,092	932,639	(14,547)

HARVEY COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
EXPENDITURES AND OTHER USES (CONTINUED)			
GENERAL GOVERNMENT (CONTINUED)			
Planning and Zoning			
Personal services	$ 161,914	$ 161,270	$ 644
Contractual services	7,663	13,350	(5,687)
Commodities	848	1,550	(702)
Capital outlay	-	-	-
Total Planning and Zoning	170,425	176,170	(5,745)
Information Technology			
Personal services	112,242	111,101	1,141
Contractual services	439,275	466,801	(27,526)
Commodities	941	2,500	(1,559)
Capital outlay	120,248	127,000	(6,752)
Transfer to - Equipment Reserve Fund	10,452	3,700	6,752
Total Information Technology	683,158	711,102	(27,944)
County Appraiser			
Personal services	562,423	589,756	(27,333)
Contractual services	66,304	71,980	(5,676)
Commodities	1,901	7,900	(5,999)
Capital outlay	26,559	29,800	(3,241)
Total County Appraiser	657,187	699,436	(42,249)
County Attorney			
Personal services	943,847	1,004,857	(61,010)
Contractual services	41,714	32,700	9,014
Commodities	5,629	7,500	(1,871)
Capital outlay	8,327	14,350	(6,023)
Total County Attorney	999,517	1,059,407	(59,890)
Sheriff			
Personal services	2,496,256	2,406,674	89,582
Contractual services	105,209	116,311	(11,102)
Commodities	120,014	140,998	(20,984)
Capital outlay	47,629	42,000	5,629
Transfer to - Equipment Reserve Fund	165,000	165,000	-
Total Sheriff	2,934,108	2,870,983	63,125
Correctional Services			
Personal services	1,888,731	1,829,506	59,225
Contractual services	998,634	861,317	137,317
Commodities	24,814	23,817	997
Capital outlay	435	13,000	(12,565)
Transfer to:			
Equipment Reserve Fund	55,000	205,000	(150,000)
Capital Improvement Fund	163,000	-	163,000
Juvenile detention reimbursement	(942)	(2,200)	1,258
Total Correctional Services	3,129,672	2,930,440	199,232
Emergency Management			
Personal services	240,181	224,604	15,577
Contractual services	6,004	7,731	(1,727)
Commodities	3,264	6,886	(3,622)
Capital outlay	2,334	4,500	(2,166)
Total Emergency Management	251,783	243,721	8,062

HARVEY COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
EXPENDITURES AND OTHER USES (CONTINUED)			
GENERAL GOVERNMENT (CONTINUED)			
Communications Center			
Personal services	$ 1,410,195	$ 1,445,319	$ (35,124)
Contractual services	179,862	176,278	3,584
Commodities	8,169	8,300	(131)
Capital outlay	28,709	55,500	(26,791)
Transfer to:			
Capital Improvement Fund	13,000	-	13,000
Equipment Reserve Fund	3,500	-	3,500
Total Communications Center	1,643,435	1,685,397	(41,962)
District Coroner			
Personal services	78,415	76,977	1,438
Contractual services	174,639	153,100	21,539
Commodities	1,609	1,575	34
Capital outlay	895	1,600	(705)
McPherson County payment	(100,340)	(70,000)	(30,340)
Total District Coroner	155,218	163,252	(8,034)
Election			
Personal services	27,812	38,050	(10,238)
Contractual services	46,525	65,100	(18,575)
Commodities	4,821	7,800	(2,979)
Capital outlay	-	-	-
Transfer to - Equipment Reserve Fund	11,500	11,500	-
Total Election	90,658	122,450	(31,792)
Public Health			
Personal services	449,533	488,992	(39,459)
Contractual services	38,653	65,342	(26,689)
Commodities	70,076	74,800	(4,724)
Capital outlay	4,245	7,400	(3,155)
Transfer to - Health Grant Fund	56,530	56,530	-
Total Public Health	619,037	693,064	(74,027)
Parks			
Personal services	503,088	503,256	(168)
Contractual services	211,005	223,051	(12,046)
Commodities	57,334	119,095	(61,761)
Capital outlay	120,602	171,700	(51,098)
Park shop other	(13,910)	(31,500)	17,590
Total Parks	878,119	985,602	(107,483)
Economic Development			
Economic Development Council	115,000	115,000	-
Economic development reserve	19,893	39,893	(20,000)
Total Economic Development	134,893	154,893	(20,000)

HARVEY COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
EXPENDITURES AND OTHER USES (CONTINUED)			
GENERAL GOVERNMENT (CONTINUED)			
Appropriations and other			
Ambulance	$ 1,260,064	$ 1,260,064	$ -
Humane Society	9,000	9,000	-
Health Ministries	10,000	10,000	-
Low income assistance	5,000	5,000	-
Historical Society	57,500	57,500	-
County free fair	34,790	34,790	-
Airport	90,000	90,000	-
City of Newton golf course housing tax	190,783	-	190,783
CDDO	112,500	112,500	-
Mental health	188,190	188,190	-
Conservation District	25,000	25,000	-
Heart to Heart CAC	4,000	4,000	-
CARES Act	39,410	450,000	(410,590)
Pine Street building	91,919	135,336	(43,417)
Stabilization	-	4,453,000	(4,453,000)
Total appropriations and other	2,118,156	6,834,380	(4,716,224)
Transfers to other funds			
Harvey County Transportation Fund	33,400	33,400	-
TOTAL EXPENDITURES	18,501,898	$ 23,578,190	$ (5,076,292)
RECEIPTS OVER (UNDER) EXPENDITURES	536,281		
UNENCUMBERED CASH, BEGINNING	7,145,000		
UNENCUMBERED CASH, ENDING	$ 7,681,281		

HARVEY COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-2

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property tax	$ 4,044,565	$ 3,995,462	$ 49,103
Delinquent tax	75,415	33,901	41,514
Motor vehicle tax	380,011	362,586	17,425
Recreational vehicle tax	6,381	6,296	85
16/20M vehicle tax	3,978	3,777	201
Commercial motor vehicle fees	17,063	18,132	(1,069)
Watercraft tax	-	3,256	(3,256)
Neighborhood revitalization	(9,094)	(8,225)	(869)
Motor fuel tax	901,186	855,164	46,022
Charges for services and other reimbursements	96,618	1,917	94,701
Miscellaneous	150,143	216,411	(66,268)
TOTAL RECEIPTS	5,666,266	$ 5,488,677	$ 177,589
EXPENDITURES			
Highways and streets			
Personal services	1,136,120	$ 1,132,838	$ 3,282
Contractual services	432,235	396,601	35,634
Commodities	472,388	387,907	84,481
Capital outlay	3,013,483	3,458,353	(444,870)
Transfer to - Special Highway Improvement Fund	518,133	200,000	318,133
TOTAL EXPENDITURES	5,572,359	$ 5,575,699	$ (3,340)
RECEIPTS OVER (UNDER) EXPENDITURES	93,907		
UNENCUMBERED CASH, BEGINNING	578,801		
UNENCUMBERED CASH, ENDING	$ 672,708		

HARVEY COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-3

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property tax	$ 166,304	$ 164,044	$ 2,260
Delinquent tax	4,062	1,722	2,340
Motor vehicle tax	21,851	20,828	1,023
Recreational vehicle tax	367	362	5
16/20M vehicle tax	191	217	(26)
Commercial motor vehicle fees	981	1,042	(61)
Watercraft tax	-	187	(187)
Neighborhood revitalization	(374)	(473)	99
Reimbursement			
Chemical sales	31,522	15,896	15,626
Spraying	10,546	7,991	2,555
TOTAL RECEIPTS	235,450	$ 211,816	$ 23,634
EXPENDITURES			
Personal services	170,535	$ 172,064	$ (1,529)
Contractual services	13,900	16,845	(2,945)
Commodities	41,060	45,605	(4,545)
Capital outlay	7,626	21,700	(14,074)
TOTAL EXPENDITURES	233,121	$ 256,214	$ (23,093)
RECEIPTS OVER (UNDER) EXPENDITURES	2,329		
UNENCUMBERED CASH, BEGINNING	100,969		
UNENCUMBERED CASH, ENDING	$ 103,298		

HARVEY COUNTY, KANSAS

AGRICULTURE EXTENSION COUNCIL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-4

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property tax	$ 340,612	$ 336,321	$ 4,291
Delinquent tax	7,121	3,537	3,584
Motor vehicle tax	35,607	33,988	1,619
Recreational vehicle tax	598	590	8
16/20M vehicle tax	396	354	42
Commercial motor vehicle fees	1,599	1,699	(100)
Watercraft tax	-	305	(305)
Neighborhood revitalization	(766)	(771)	5
TOTAL RECEIPTS	385,167	$ 376,023	$ 9,144
EXPENDITURES			
Conservation and environmental protection			
Appropriation	380,000	$ 380,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	5,167		
UNENCUMBERED CASH, BEGINNING	21,993		
UNENCUMBERED CASH, ENDING	$ 27,160		

HARVEY COUNTY, KANSAS

ELDERLY SERVICES PROGRAM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-5

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property tax	$ 254,549	$ 255,142	$ (593)
Delinquent tax	5,467	4,402	1,065
Motor vehicle tax	28,121	26,783	1,338
Recreational vehicle tax	472	448	24
16/20M vehicle tax	267	272	(5)
Commercial motor vehicle fees	1,263	1,423	(160)
Watercraft tax	-	-	-
Neighborhood revitalization	(572)	(944)	372
Federal and State assistance	53,560	59,606	(6,046)
Miscellaneous	-	-	-
TOTAL RECEIPTS	343,127	$ 347,132	$ (4,005)
EXPENDITURES			
Elderly services coordinator			
Personal services	175,990	$ 174,716	$ 1,274
Contractual services	7,840	8,900	(1,060)
Commodities	161	600	(439)
Capital outlay	2,315	2,495	(180)
Appropriations to senior centers	112,867	133,520	(20,653)
Transfer to - Harvey County Transportation Fund	9,500	9,500	-
Total elderly services coordinator	308,673	329,731	(21,058)
Retired senior volunteer program			
Transfer to - RSVP Grant Fund	33,368	33,368	-
TOTAL EXPENDITURES	342,041	$ 363,099	$ (21,058)
RECEIPTS OVER (UNDER) EXPENDITURES	1,086		
UNENCUMBERED CASH, BEGINNING	48,889		
UNENCUMBERED CASH, ENDING	$ 49,975		

HARVEY COUNTY, KANSAS

HARVEY COUNTY 9-1-1 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-6

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Telephone user fees	$ 245,404	$ 236,551	$ 8,853
Interest	10,881	-	10,881
TOTAL RECEIPTS	256,285	$ 236,551	$ 19,734
EXPENDITURES			
General government			
Contractual services	182,443	$ 179,760	$ 2,683
Capital outlay	12,984	137,500	(124,516)
Transfer to - Bond and Interest Fund	79,861	79,861	-
TOTAL EXPENDITURES	275,288	$ 397,121	$ (121,833)
RECEIPTS OVER (UNDER) EXPENDITURES	(19,003)		
UNENCUMBERED CASH, BEGINNING	275,360		
UNENCUMBERED CASH, ENDING	$ 256,357		

HARVEY COUNTY, KANSAS

HARVEY COUNTY TRANSPORTATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-7

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Federal and State assistance	$ 151,738	$ 172,079	$ (20,341)
Rider donations	30,299	27,567	2,732
Miscellaneous	17,312	66,052	(48,740)
Transfer from:			
General Fund	33,400	33,400	-
Elderly Services Fund	9,500	9,500	-
TOTAL RECEIPTS	242,249	$ 308,598	$ (66,349)
EXPENDITURES			
Health and welfare			
Personal services	180,568	$ 200,579	$ (20,011)
Contractual services	42,295	45,788	(3,493)
Commodities	12,457	28,861	(16,404)
Capital outlay	98,579	72,593	25,986
TOTAL EXPENDITURES	333,899	$ 347,821	$ (13,922)
RECEIPTS OVER (UNDER) EXPENDITURES	(91,650)		
UNENCUMBERED CASH, BEGINNING	225,773		
UNENCUMBERED CASH, ENDING	$ 134,123		

HARVEY COUNTY, KANSAS

SPECIAL ALCOHOL AND DRUG PROGRAM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-8

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Private club liquor tax	$ 4,869	$ 5,518	$ (649)
EXPENDITURES			
Health and welfare			
Contractual services	5,000	$ 7,000	$ (2,000)
RECEIPTS OVER (UNDER) EXPENDITURES	(131)		
UNENCUMBERED CASH, BEGINNING	3,532		
UNENCUMBERED CASH, ENDING	$ 3,401		

HARVEY COUNTY, KANSAS

SPECIAL PARKS AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-9

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Private club liquor tax	$ 4,869	$ 5,518	$ (649)
EXPENDITURES			
Culture and recreation			
Contractual services	20,000	$ 30,000	$ (10,000)
RECEIPTS OVER (UNDER) EXPENDITURES	(15,131)		
UNENCUMBERED CASH, BEGINNING	27,508		
UNENCUMBERED CASH, ENDING	$ 12,377		

HARVEY COUNTY, KANSAS

MUNICIPALITIES FIGHT ADDICTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-10

	Actual	Budget	Variance Over (Under)
RECEIPTS			
State of Kansas - Opioid settlement	$ 106,221	$ 55,901	$ 50,320
EXPENDITURES			
Health and welfare			
Contractual services	56,223	$ 75,000	$ (18,777)
Commodities	-	50,000	(50,000)
TOTAL EXPENDITURES	56,223	$ 125,000	$ (68,777)
RECEIPTS OVER (UNDER) EXPENDITURES	49,998		
UNENCUMBERED CASH, BEGINNING	92,632		
UNENCUMBERED CASH, ENDING	$ 142,630		

HARVEY COUNTY, KANSAS

DIVERSION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-11

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Diversion fees	$ 22,105	$ 24,055	$ (1,950)
EXPENDITURES			
General government			
Personal services	17,945	$ 18,048	$ (103)
Contractual services	-	1,150	(1,150)
Commodities	-	400	(400)
TOTAL EXPENDITURES	17,945	$ 19,598	$ (1,653)
RECEIPTS OVER (UNDER) EXPENDITURES	4,160		
UNENCUMBERED CASH, BEGINNING	648		
UNENCUMBERED CASH, ENDING	$ 4,808		

HARVEY COUNTY, KANSAS

ROAD IMPACT FEES FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-12

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Licenses, fees, and permits	$ 20,000	$ 20,000	$ -
Interest	1,504	-	1,504
TOTAL RECEIPTS	21,504	$ 20,000	$ 1,504
EXPENDITURES			
Highways and streets			
Road improvements	17,829	$ 50,000	$ (32,171)
RECEIPTS OVER (UNDER) EXPENDITURES	3,675		
UNENCUMBERED CASH, BEGINNING	29,962		
UNENCUMBERED CASH, ENDING	$ 33,637		

HARVEY COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2024

	Register of Deeds Technology	County Treasurer Technology	County Clerk Technology	Special Highway Improvement	Rhoades Foundation	Equipment Reserve	Capital Improvement	Special Law Enforcement	County Attorney Forfeiture	Prosecutor's Training and Assistance
RECEIPTS										
Fees	$ 39,806	$ 9,952	$ 9,952	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,422
Grants and donations	-	-	-	-	-	-	-	11,608	-	-
Forfeitures	-	-	-	-	-	-	-	-	-	-
Rental payments	-	-	-	-	-	-	-	-	-	-
Reimbursements and other	-	-	-	-	-	40,500	745	-	1,770	-
Interest	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	518,133	-	247,152	753,559	-	-	-
TOTAL RECEIPTS	39,806	9,952	9,952	518,133	-	287,652	754,304	11,608	1,770	2,422
EXPENDITURES										
Personal services	18,970	-	-	-	-	-	-	-	-	-
Contractual services	3,884	1,217	10,763	-	-	-	-	13,278	1,063	1,211
Commodities	-	-	-	-	-	-	-	-	-	-
Capital outlay	3,078	8,611	-	-	10,000	634,731	1,367,779	-	-	-
Grants and reimbursements	-	-	-	-	-	-	-	-	-	-
Highway and bridges	-	-	-	-	-	-	-	-	-	-
Debt service										
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	25,932	9,828	10,763	-	10,000	634,731	1,367,779	13,278	1,063	1,211
RECEIPTS OVER (UNDER) EXPENDITURES	13,874	124	(811)	518,133	(10,000)	(347,079)	(613,475)	(1,670)	707	1,211
UNENCUMBERED CASH, BEGINNING	158,420	44,693	25,551	1,409,041	39,062	1,044,921	7,268,180	8,653	17,803	5,372
UNENCUMBERED CASH, ENDING	$ 172,294	$ 44,817	$ 24,740	$ 1,927,174	$ 29,062	$ 697,842	$ 6,654,705	$ 6,983	$ 18,510	$ 6,583

HARVEY COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2024

	Health and Wellness	West Park Jetty Grant	Sheriff Reserves	Oscar Task Force	Offender Registration	Sheriff Forfeitures	Prisoner Fund	RSVP Grant	Health Department Grants	Vehicle Fund	Rural Hospital Grant	Harvey County Public Building Commission
RECEIPTS												
Fees	$ -	$ -	$ -	$ -	$ 11,800	$ -	$ -	$ -	$ -	$ 265,350	$ -	$ -
Grants and donations	-	-	-	-	-	-	-	55,493	544,313	-	3,552,313	-
Forfeitures	-	-	-	-	-	24,520	-	-	-	-	-	-
Rental payments	-	-	-	-	-	-	-	-	-	-	-	592,988
Reimbursements and other	-	-	-	-	-	-	132,306	5,309	52,277	55	-	-
Interest	-	-	-	-	-	-	-	-	-	-	113,620	-
Transfers	-	-	-	-	-	-	-	33,368	56,530	-	-	-
TOTAL RECEIPTS	-	-	-	-	11,800	24,520	132,306	94,170	653,120	265,405	3,665,933	592,988
EXPENDITURES												
Personal services	-	-	-	-	-	-	-	71,572	358,040	-	-	-
Contractual services	-	-	-	-	143	7,637	59,139	14,884	169,398	6,354	-	-
Commodities	-	-	-	-	99	-	61,475	4,785	27,633	11,527	-	-
Capital outlay	-	-	-	-	430	20,380	-	-	5,700	720	1,736,838	-
Grants and reimbursements	-	-	-	-	-	-	-	-	-	-	-	-
Highway and bridges	-	-	-	-	-	-	-	-	-	-	-	-
Debt service												
Principal	-	-	-	-	-	-	-	-	-	-	-	485,000
Interest	-	-	-	-	-	-	-	-	-	-	-	107,988
Transfers	-	-	-	-	-	-	-	-	36,764	256,966	-	-
TOTAL EXPENDITURES	-	-	-	-	672	28,017	120,614	91,241	597,535	275,567	1,736,838	592,988
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	-	-	11,128	(3,497)	11,692	2,929	55,585	(10,162)	1,929,095	-
UNENCUMBERED CASH, BEGINNING	-	1,299	223	1,828	28,748	23,509	8,762	19,163	169,016	256,773	-	-
UNENCUMBERED CASH, ENDING	$ -	$ 1,299	$ 223	$ 1,828	$ 39,876	$ 20,012	$ 20,454	$ 22,092	$ 224,601	$ 246,611	$ 1,929,095	$ -

HARVEY COUNTY, KANSAS

BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-14

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property tax	$ 754,570	$ 745,193	$ 9,377
Delinquent tax	17,163	9,352	7,811
Motor vehicle tax	82,842	79,110	3,732
Recreational vehicle tax	1,391	1,372	19
16/20M vehicle tax	908	823	85
Commercial motor vehicle fees	3,720	3,953	(233)
Watercraft tax	-	710	(710)
Neighborhood revitalization	(1,697)	(1,793)	96
Special assessments	67,758	67,758	-
Transfer from - Harvey County 9-1-1 Fund	79,861	79,861	-
TOTAL RECEIPTS	1,006,516	$ 986,339	$ 20,177
EXPENDITURES			
Debt service			
Principal	864,273	$ 864,274	$ (1)
Interest	132,655	132,655	-
Miscellaneous	-	10,000	(10,000)
TOTAL EXPENDITURES	996,928	$ 1,006,929	$ (10,001)
RECEIPTS OVER (UNDER) EXPENDITURES	9,588		
UNENCUMBERED CASH, BEGINNING	69,559		
UNENCUMBERED CASH, ENDING	$ 79,147		

HARVEY COUNTY, KANSAS

SOLID WASTE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-15

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Tipping fees	$ 1,026,672	$ 1,063,642	$ (36,970)
Brush and limb fees	248,045	225,296	22,749
Solid waste fees	1,094,240	1,095,531	(1,291)
Sludge fees	19,418	19,622	(204)
Reimbursements and other	393,628	411,747	(18,119)
TOTAL RECEIPTS	2,782,003	$ 2,815,838	$ (33,835)
EXPENDITURES			
Sanitation			
Closure and postclosure costs	19,025	$ 22,849	$ (3,824)
Construction and demolition	452,774	467,337	(14,563)
Composting	4,162	6,732	(2,570)
Municipal solid waste program	1,761,649	1,961,048	(199,399)
Recycling	7,713	11,862	(4,149)
Total sanitation	2,245,323	2,469,828	(224,505)
Transfers out - Capital Improvement Fund	577,559	450,000	127,559
TOTAL EXPENDITURES	2,822,882	$ 2,919,828	$ (96,946)
RECEIPTS OVER (UNDER) EXPENDITURES	(40,879)		
UNENCUMBERED CASH, BEGINNING	1,369,841		
UNENCUMBERED CASH, ENDING	$ 1,328,962		

HARVEY COUNTY, KANSAS

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
For Year Ended December 31, 2024

Schedule 3

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Current tax	$ 35,285,517	$ 60,358,867	$ 60,160,825	$ 35,483,559
Escrowed tax	31,411	-	5,547	25,864
Delinquent tax	9,021	79,121	77,507	10,635
Motor vehicle tax	197,148	5,360,349	5,307,720	249,777
Recreational vehicle tax	1,732	86,453	85,630	2,555
Redemptions	254,400	1,351,715	1,227,065	379,050
County and township gas tax	-	1,008,960	1,008,960	-
Mineral production tax	3,261	3,895	5,418	1,738
Neighborhood revitalization	58,903	152,930	211,833	-
Tax increment financing	-	102,911	102,911	-
Rural housing improvement districts	-	117,535	117,535	-
TOTAL DISTRIBUTABLE FUNDS	35,841,393	68,622,736	68,310,951	36,153,178
STATE FUNDS				
State educational building tax	-	413,071	413,071	-
State institutional building tax	-	206,536	206,536	-
Drivers licenses - State	2,036	163,261	164,834	463
Motor vehicle				
Registration	(157)	1,930,764	1,931,082	(475)
CMV	5,271	617,928	613,031	10,168
Sales tax	129,169	1,820,505	1,703,952	245,722
Heritage trust fund	4,199	19,903	13,616	10,486
TOTAL STATE FUNDS	140,518	5,171,968	5,046,122	266,364
SUBDIVISION FUNDS				
Cities	-	19,368,970	19,368,970	-
Regional library	-	186,176	186,176	-
School districts	-	24,247,682	24,247,727	(45)
Townships	-	2,219,248	2,219,248	-
Equus Bed	-	146,704	146,704	-
Fire districts	-	486,152	486,152	-
Prairie Lawn Cemetery	-	6,048	6,048	-
Drainage districts	-	372,012	372,237	(225)
Watershed districts	-	157,658	157,658	-
Joint Counties	2,664	177,803	176,330	4,137
TOTAL SUBDIVISION FUNDS	2,664	47,368,453	47,367,250	3,867
OTHER AGENCY FUNDS				
Insufficient checks	(13,507)	50,129	69,133	(32,511)
Long and short	(1,645)	418	173	(1,400)
Drug Task Force	1,640	-	-	1,640
Detention Center - Inmate Trust	23,162	345,660	338,322	30,500
Law Library	93,402	47,174	44,320	96,256
TOTAL OTHER AGENCY FUNDS	103,052	443,381	451,948	94,485
TOTAL AGENCY FUNDS	$ 36,087,627	$ 121,606,538	$ 121,176,271	$ 36,517,894

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, the regulatory basis summary statement of receipts, expenditures, and unencumbered cash balances of Harvey County, Kansas (the County) as of and for the year ended December 31, 2024, 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 21, 2025, which was modified because the financial statement is prepared on the regulatory basis of accounting.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Other Reports

We noted certain items that we reported to management of the County in a separate letter dated July 21, 2025.

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.



Certified Public Accountants

Hutchinson, Kansas
July 21, 2025

HARVEY COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Year Ended December 31, 2024

Programs	Federal CFDA Number	Grant I.D. Number	Passed through to Subrecipients	Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
State of Kansas pass-through programs				
Kansas Department of Health and Environment				
Special Supplemental Nutrition Programs for Women, Infants, and Children	10.557	202424W100343	$	$ 176,838
Special Supplemental Nutrition Programs for Women, Infants, and Children	10.557	202525W100343		40,525
TOTAL U.S. DEPARTMENT OF AGRICULTURE				217,363
U.S. DEPARTMENT OF JUSTICE				
State of Kansas pass-through programs				
Kansas Department of Health and Environment				
Drug Endangered Kids	16.838	15PBJA22GG04475COAP		76,217
TOTAL U.S. DEPARTMENT OF JUSTICE				76,217
U.S. DEPARTMENT OF TRANSPORTATION				
State of Kansas pass-through programs				
Kansas Department of Transportation				
Special Traffic Enforcement Program	20.600	PT-1303-23		7,082
Federal Transit Capital Investment Grants	20.500			145,934
Other pass-through programs:				
Central Plains Coordinating Transit District, Inc.				
Formula Grants for Rural Areas and Tribal Transit Program	20.509	PT-1109-24		52,267
Formula Grants for Rural Areas and Tribal Transit Program	20.509	PT-1109-25		58,057
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				263,340
U.S. DEPARTMENT OF TREASURY				
State of Kansas pass-through programs				
Kansas Department of Health and Environment				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027			578,946
TOTAL U.S. DEPARTMENT OF TREASURY				578,946
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
State of Kansas pass-through programs				
Kansas Department of Health and Environment				
Public Health Emergency Preparedness	93.069	NU90TP922049-05		12,376
Public Health Emergency Preparedness	93.069	NU90TP922049-06		15,684
Immunization Cooperative Agreements	93.268	NH23IP922627-05		413
Immunization Cooperative Agreements	93.268	NH23IP922627-05		932
COVID-19 Immunization Cooperative Agreements	93.268	NH23IP922627-02		25,038
COVID-19 Immunization Cooperative Agreements	93.268	NH23IP922627-02		13,310
COVID-19 Epidemiology and Laboratory Capacity (Expanding Infrastructure)	93.323	NU50CK000549-02		48,818
Strengthening US Public Health Infrastructure/Strategy A1:Workforce	93.967	NE11OE000106-01		19,256
Preventative Services Block	93.991	NB01OT000016-01		12,782
Other pass-through programs:				
Central Plains Area Agency on Aging				
Special Programs for the Aging - Title III-D	93.043			5,050
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044			32,037
National Family Caregiver Support, Title III, Part E	93.052			15,266
Sumner County Health Department				
Public Health Emergency Preparedness	93.069	CRI		17,885
Public Health Emergency Preparedness	93.069	SCMR		3,985
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				222,832
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				
Retired and Senior Volunteer Program	94.002			50,493
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				50,493
U.S. DEPARTMENT OF HOMELAND SECURITY				
State of Kansas pass-through programs				
Kansas Division of Emergency Management				
Emergency Management Performance Grant	97.042			26,670
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				26,670
TOTAL			$ -	$ 1,435,861

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

HARVEY COUNTY, KANSAS

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Year Ended December 31, 2024

NOTE A—BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2024, and is presented on the regulatory basis of accounting in accordance with the *Kansas Municipal Audit and Accounting Guide*. Expenditures include disbursements, accounts payable, and encumbrances. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the cash and unencumbered cash balances and its cash receipts, expenditures, and budgetary results for the year then ended on the regulatory basis of accounting.

NOTE B—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C—INDIRECT COSTS

The County did not elect to use the 10% de minimis cost rate. The Kansas Department of Health and Environment has allowed the use of an indirect cost rate for the Special Supplemental Nutrition Programs for Women, Infants, and Children (WIC), equivalent to the rate used by the Kansas Department of Health and Environment.

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Harvey County, Kansas (the County) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2024. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

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

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

Responsibility of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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



Certified Public Accountants

Hutchinson, Kansas
July 21, 2025

HARVEY COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For Year Ended December 31, 2024

SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unmodified opinion on the financial statement of the County prepared on the regulatory basis of accounting in accordance with the cash basis and budget laws of the State of Kansas prescribed by the *Kansas Municipal Audit and Accounting Guide* described in Note 1—Summary of Significant Accounting Policies to the financial statement.

2. No significant deficiencies relating to the audit of the financial statement of the County are reported in the Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

3. No instances of noncompliance material to the financial statement of the County, which would be required to be reported in accordance with *Government Auditing Standards,* were disclosed during the audit.

4. No significant deficiencies relating to the audit of major federal award programs are reported in the Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by Uniform Guidance.

5. The auditors' report on compliance for the major federal award programs for the County expressed an unmodified opinion.

6. There were no audit findings relative to the major federal award programs that are required to be reported in accordance with 2 CFR Section 200.516(a).

7. The programs tested as major programs include:

	CFDA No.
Coronavirus State and Local Fiscal Recovery Funds	21.027

8. The threshold for distinguishing between Type A and Type B programs was $750,000.

9. The County was not determined to be a low-risk auditee.

FINDINGS – FINANCIAL STATEMENT AUDIT

There were no findings.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

There were no findings.

HARVEY COUNTY, KANSAS

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
For Year Ended December 31, 2024

There were no prior year findings required to be reported.