HARPER COUNTY, KANSAS

DECEMBER 31, 2021

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Chartered

HARPER COUNTY, KANSAS

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INDEPENDENT AUDITORS' REPORT

The Board of County Commissioners
Harper County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash balances of Harper County, Kansas (the County), as of and for the year ended December 31, 2021, 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, 2021, 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, 2021, 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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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.
- 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 2021 fund summary statement of receipts, expenditures, and unencumbered cash balances – regulatory basis (basic financial statement) as a whole. The summary of expenditures – regulatory basis – actual and budget, the individual fund schedules of receipts and expenditures – regulatory basis – actual and budget, and the agency funds schedule of receipts and disbursements – regulatory basis (Schedules 1 through 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the 2021 basic financial statement; however, they are required to be presented under the provisions in *Kansas Municipal Audit and Accounting Guide*. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis 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*, and is also not a required part of the 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 2021 basic financial statement. The 2021 information has been subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 2021 basic financial statement as a whole, on the basis of accounting described in Note 1—Summary of Significant Accounting Policies.

The 2020 actual column presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2021, (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement. The Harper County, Kansas basic financial statement for the year ended December 31, 2020, (not presented herein), was audited by other auditors whose report dated July 22, 2021, expressed an unmodified opinion on the basic financial statement. The 2020 basic financial statement and the other auditor's report are not presented herein, but are available in electronic form from the Kansas Department of Administration website at the link http://admin.ks.gov/offices/chief-financial-officer/municipal-services. The report of the other auditor's stated that the individual fund schedules of receipts and expenditures – actual and budget for the year ended December 31, 2020, was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 basic financial statement itself, and other procedures in accordance with auditing standards generally accepted in the United States of America, and in their opinion, was fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2020, on the basis of accounting described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report, dated June 28, 2022, 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
June 28, 2022

HARPER COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
For Year Ended December 31, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Encumbrances Cancelled	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS							
General Fund	$ 2,354,518	$ -	$ 4,386,649	$ 5,200,290	$ 1,540,877	$ 112,265	$ 1,653,142
Special Purpose Funds							
Road and Bridge	292,217	-	2,138,003	1,764,566	665,654	94,407	760,061
Special Bridge	66,071	-	271,905	212,539	125,437	34,311	159,748
Emergency Medical Services	101,676	-	651,721	577,579	175,818	28,283	204,101
County Health	248,259	-	431,941	459,247	220,953	11,264	232,217
County Appraiser	63,089	-	143,830	148,913	58,006	5,083	63,089
Noxious Weed	40,710	-	150,441	101,667	89,484	4,103	93,587
Employee Benefits	453,345	-	2,045,989	1,911,885	587,449	5,800	593,249
Department on Aging	62,495	-	142,688	135,211	69,972	8,274	78,246
Public Transportation	84,161	-	118,827	110,331	92,657	3,643	96,300
Special Alcohol Programs	37,206	-	6,459	7,000	36,665	-	36,665
Special Liability	14,991	-	-	-	14,991	-	14,991
911	174,092	-	58,524	30,096	202,520	-	202,520
Special Highway Improvement	870,058	-	126,145	572,871	423,332	400,000	823,332
Capital Road Improvement	2,292,006	-	500,000	-	2,792,006	-	2,792,006
Plumb Thicket Monitoring	4,572,459	18,784	204,841	550,465	4,245,619	192,010	4,437,629
Capital Equipment Reserve	379,343	-	1,463,847	734,350	1,108,840	278,561	1,387,401
Capital Improvement Reserve	130,193	-	-	9,437	120,756	-	120,756
County Attorney Equipment	18,785	-	257	-	19,042	-	19,042
County Attorney Special Equipment	16,246	-	5,906	3,047	19,105	-	19,105
Register of Deeds Technology	27,624	-	11,256	7,653	31,227	-	31,227
County Clerk Technology	1,982	-	2,814	-	4,796	-	4,796
County Treasurer Technology	16,025	-	2,814	3,348	15,491	-	15,491
Sheriff Equipment	17,491	-	18,902	3,107	33,286	38	33,324
DARE Program	327	-	950	1,151	126	-	126
Prosecutor Training Assistance	6,766	-	850	400	7,216	-	7,216
Special Motor Vehicle License	-	-	60,223	60,223	-	6,617	6,617
EMS Education Grant	9,065	-	-	9,065	-	-	-
American Rescue Plan Act	-	-	527,940	183,340	344,600	-	344,600
CDBG Program	-	-	132,990	132,990	-	-	-
Epidemiology and Laboratory Capacity Grant	-	-	60,531	60,531	-	-	-
Total Special Purpose Funds	9,996,682	18,784	9,280,594	7,791,012	11,505,048	1,072,394	12,577,442
Related Municipal Entity							
Harper County Extension Council	140,965	-	163,165	138,940	165,190	-	165,190
TOTAL REPORTING ENTITY (excluding Agency Funds)	$ 12,492,165	$ 18,784	$ 13,830,408	$ 13,130,242	$ 13,211,115	$ 1,184,659	$ 14,395,774

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

HARPER COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2021

COMPOSITION OF CASH	
Cash and cash items	$ 440
Checking accounts	3,438,929
Money Market and NOW accounts	7,792,252
Certificates of deposit	4,886,005
Kansas Municipal Investment Pool	7,133,328
Other accounts:	
Health Reimbursement Account - checking accounts	86,357
Sheriff commissary - checking accounts	45,350
Clerk of District Court	
Change fund	200
Checking account	30,814
Savings accounts	1,432
Law Library	
Checking account	6,354
Certificates of deposit	22,730
TOTAL CASH AND INVESTMENTS - PRIMARY GOVERNMENT	23,444,191
Related Municipal Entity - Harper County Extension Council	165,190
AGENCY FUNDS (SCHEDULE 3)	(9,213,607)
TOTAL FINANCIAL REPORTING ENTITY	$ 14,395,774

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

HARPER COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2021

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

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

Harper County Extension Council

The Harper County Extension Council (the Council) provides services in such areas as agricultural, home economics, and 4-H club to all persons in the County. The Council is an elected nine-member executive board. The County annually provides significant operating subsidies to the Council. Kansas State University provides the Council noncash receipts and disbursements related to salaries for operations of the Council. The Council's audited financial statements are available at their offices.

Fund Accounting

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

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

The following types of funds comprise the financial activities of the County for the year of 2021:

General Fund

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

Special Purpose Funds

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

Agency Funds

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

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

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

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

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), and Bond and Interest Funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such amended budgets for the year ended December 31, 2021.

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

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

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

Tax Cycle

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

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

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

Estimates

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

Cash and Investments

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

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

Reimbursed Expenses

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

NOTE 2—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Management was not aware of any material statutory violations.

NOTE 3—DEPOSITS AND INVESTMENTS

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

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

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and KMIP. The County has no investment policy that would further limit its investment choices.

Interest Rate Risk

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

Custodial Credit Risk – Deposits

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

At December 31, 2021, the County's carrying amount of deposits was $16,310,223 and the bank balance was $16,465,765. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $1,460,903 was covered by FDIC insurance and $15,004,862 was collateralized with irrevocable letters of credit and with securities held by the pledging financial institutions' agents in the County's name.

At December 31, 2021, Harper County Extension Council's carrying amount of deposits was $165,190 and the bank balance was $179,984. The bank balance was held by one bank resulting in a concentration of credit risk. All of the bank balance was covered by FDIC insurance.

Custodial Credit Risk – Investments

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

At December 31, 2021, the County had the following investments:

Investment Type	Carrying Value	Fair Value	Rating
Kansas Municipal Investment Pool	$ 7,133,328	$ 7,133,328	N/A

Concentration of Credit Risk

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

NOTE 4—LONG-TERM DEBT

The County had the following long-term debt outstanding at December 31, 2021:

Issue	Interest Rate	Date of Issue	Amount	Date of Final Maturity
Capital Leases				
2017 John Deere loader	2.01%	09/15/17	$ 159,888	2022
2018 track loader	2.09%	09/12/18	198,566	2023
2020 Caterpillar motor grader	4.59%	12/21/20	209,810	2025
2020 Caterpillar motor grader	4.55%	12/21/20	209,810	2025
2021 Dodge Durango Pursuit	4.28%	08/12/21	46,422	2025
2021 Caterpillar motor grader	4.51%	11/22/21	248,900	2026
2021 Caterpillar motor grader	4.51%	11/22/21	248,900	2026
2021 Caterpillar motor grader	4.51%	11/22/21	248,900	2026
2021 Caterpillar motor grader	4.51%	11/22/21	248,900	2026
2021 Caterpillar motor grader	4.51%	11/22/21	248,900	2026

Changes in long-term liabilities for the year ended December 31, 2021, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Leases					
2016 motor grader	$ 62,276	$ -	$ 62,276	$ -	$ -
2016 Caterpillar excavator	97,802	-	97,802	-	2,324
2017 John Deere loader	121,884	-	20,490	101,394	8,640
2017 dozer	149,169	-	149,169	-	2,230
2018 track loader	172,084	-	27,599	144,485	6,901
2020 Caterpillar motor grader	297,897	-	28,652	269,245	13,355
2020 Caterpillar motor grader	297,940	-	28,674	269,266	13,245
2021 Dodge Durango Pursuit	-	46,422	-	46,422	-
2021 Caterpillar motor grader	-	248,900	16,276	232,624	-
2021 Caterpillar motor grader	-	248,900	16,276	232,624	-
2021 Caterpillar motor grader	-	248,900	16,276	232,624	-
2021 Caterpillar motor grader	-	248,900	16,276	232,624	-
2021 Caterpillar motor grader	-	248,900	16,276	232,624	-
	$ 1,199,052	$ 1,290,922	$ 496,042	$ 1,993,932	$ 46,695

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

Capital Leases	Principal	Interest
2022	$ 312,573	$ 86,077
2023	306,467	73,223
2024	199,458	59,982
2025	490,006	50,871
2026	685,428	15,455
	$ 1,993,932	$ 285,608

NOTE 5—OPERATING LEASES

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

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

NOTE 6—DEFINED BENEFIT PENSION PLAN

Plan Description

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

Contributions

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

Kansas law provides that employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined annually based on the results of an annual actuarial valuation. The actuarially determined employer contribution rate (excluding the contribution rate for the Death and Disability program) and the statutory contribution rate for KPERS was 8.87% for the year ended December 31, 2021. Contributions to the pension plan from the County for KPERS were $308,770 for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was $2,146,818. The net pension liability was measured as of June 30, 2021, and the total pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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 KMAAG does not recognize long-term debt, this liability is not reported in the financial statements.

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

NOTE 7—DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is available to all employees who qualify under the plan terms and permits employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

NOTE 8—OTHER LONG-TERM LIABILITIES

Compensated Absences

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

Paid Time Off

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

Years of Service	Per Year
Less than 1 year	120 hours
1 - 4 years	140 hours
5 - 9 years	180 hours
10 - 14 years	220 hours
15 or more years	260 hours

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

Employees may accrue up to 320 hours of PTO. When this limit is reached the accrual will stop, until hours have been used bringing the balance of the bank below 320 hours. At that time the accrual will begin again as before. An employee in good standing, who voluntarily leaves the County's employment, and has been a full-time employee in excess of one year, will receive pay for unused accrued PTO, not to exceed the maximum accrual for the years of service.

The County’s estimated liability for PTO at December 31, 2021, was $112,179.

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, 2021.

Landfill Closure and Post-Closure Care Costs

State and federal laws and regulations require the County to place a final cover on each of its landfill sites when it stops accepting waste at that site and to perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these closure and post-closure care costs as a liability based on landfill capacity used as of each year end.

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

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

Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end. The total current closure cost for the industrial landfill is $99,858 and the total current closure cost for the construction waste landfill is $164,370.

Estimated total costs of closure and post-closure care are based on what it would cost to perform all closure and post-closure care in 2021. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

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

NOTE 9—RISK MANAGEMENT

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

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

There were no significant reductions in coverage during the past fiscal year and there were no settlements exceeding insurance coverage for each of the past three fiscal years.

NOTE 10—COMMITMENTS AND CONTINGENCIES

Grant Program Involvement

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

Community Development Grants

The County provides Community Development Grants to be paid to local businesses as an incentive for new construction and improvements after certain conditions have been met. At December 31, 2021, the County had a commitment for two Community Development Grants for a total of $80,000.

Litigation

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

Neighborhood Revitalization Program

The County participates in a neighborhood revitalization program as allowed by K.S.A. 12-17,114 et seq. Under the program participants are provided a rebate of ad valorem taxes paid, based on the increase in assessed valuation attributable to improvements made by the taxpayer after being approved for participation in the neighborhood revitalization program. For the year ended December 31, 2021, the County's share of tax rebates totaled $103,206.

NOTE 11—INTERFUND TRANSFERS

The following summarizes interfund transfers for 2021:

Transfer From:	Transfer To:	Statutory Authority	Amount
Special Motor Vehicle License	General	K.S.A. 8-145	$ 9,412
General	Capital Equipment Reserve	K.S.A. 19-119	1,245,250
Road and Bridge	Capital Equipment Reserve	K.S.A. 19-119	25,000
Public Transportation	Capital Equipment Reserve	K.S.A. 19-119	3,000
Plumb Thicket Monitoring	Capital Equipment Reserve	K.S.A. 19-119	5,358
General	County Attorney Special Equipment	K.S.A. 19-119	5,906
General	Plumb Thicket Monitoring	Budgetary	190,000
Plumb Thicket Monitoring	Employee Benefits	Budgetary	320,000
Plumb Thicket Monitoring	Emergency Medical Services	Budgetary	45,000
General	Capital Road Improvement	K.S.A. 68-590	500,000

HARPER COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
GOVERNMENTAL TYPE FUNDS					
General Fund	$ 5,393,297	$ -	$ 5,393,297	$ 5,200,290	$ (193,007)
Special Purpose Funds					
Road and Bridge	1,908,256	159,421	2,067,677	1,764,566	(303,111)
Special Bridge	276,848	-	276,848	212,539	(64,309)
Emergency Medical Service	649,648	51,885	701,533	577,579	(123,954)
County Health	546,855	-	546,855	459,247	(87,608)
County Appraiser	167,500	-	167,500	148,913	(18,587)
Noxious Weed	147,461	-	147,461	101,667	(45,794)
Employee Benefits	2,237,500	59,931	2,297,431	1,911,885	(385,546)
Department on Aging	165,820	-	165,820	135,211	(30,609)
Public Transportation	133,960	-	133,960	110,331	(23,629)
Special Alcohol Programs	7,000	-	7,000	7,000	-
Special Liability	14,991	-	14,991	-	(14,991)
911	39,400	-	39,400	30,096	(9,304)

HARPER COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-1
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	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes and shared revenues				
Ad valorem property tax	$ 1,444,607	$ 804,268	$ 843,967	$ (39,699)
Delinquent tax	69,278	29,251	-	29,251
Interest on delinquent taxes	145,473	233,397	-	233,397
Motor vehicle tax	121,466	91,605	95,148	(3,543)
Recreational vehicle tax	-	1,514	1,379	135
16/20M vehicle tax	-	7,548	5,493	2,055
Commercial vehicle fees	-	4,431	515	3,916
Mineral tax	55,984	37,215	90,000	(52,785)
Neighborhood revitalization	-	(17,372)	(15,016)	(2,356)
Total taxes and shared revenues	1,836,808	1,191,857	1,021,486	170,371
Licenses, permits, and fees				
Officers' fees	77,341	59,343	53,275	6,068
Recording fees	75,309	71,133	44,000	27,133
Environmental services	550	1,625	400	1,225
Election	3,045	460	-	460
Total licenses, permits, and fees	156,245	132,561	97,675	34,886
Charges for services				
Jail and housing fees	2,048	2,420	2,800	(380)
Solid waste disposal fees	28,425	18,195	30,000	(11,805)
Other charges and fees	-	5,052	-	5,052
Total charges for services	30,473	25,667	32,800	(7,133)
Use of money and property				
Interest on idle funds	63,239	37,475	-	37,475
Landfill MIP interest	48,718	1,082	-	1,082
Total use of money and property	111,957	38,557	-	38,557
Other				
County farm income	10,260	9,250	10,000	(750)
Zoning/GIS fees	6,188	4,805	4,200	605
Tonnage fees	1,691,071	1,680,003	1,500,000	180,003
Annual host fees	204,279	205,395	195,000	10,395
Rents	7,200	4,200	7,200	(3,000)
Grants	-	23,841	10,000	13,841
Flat Ridge - payment in lieu of tax	951,970	976,424	900,000	76,424
Diversion fees	9,750	5,709	8,000	(2,291)
District Coroner	-	-	250	(250)
Federal grant reimbursements	512,771	8,686	-	8,686
Other reimbursements	-	45,077	-	45,077
Sale of surplus property	-	1,552	-	1,552
Miscellaneous	20,388	23,653	-	23,653
Transfers from - Special Motor Vehicle License Fund	18,073	9,412	-	9,412
Total miscellaneous	3,431,950	2,998,007	2,634,650	363,357
TOTAL RECEIPTS	5,567,433	4,386,649	$ 3,786,611	$ 600,038

HARPER COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET				
County Commission				
Personal services	$ 66,756	$ 62,619	$ 61,000	$ 1,619
Contractual services	6,041	7,042	7,200	(158)
Commodities	117	57	50	7
Total County Commission	72,914	69,718	68,250	1,468
County Clerk				
Personal services	110,528	109,389	114,260	(4,871)
Contractual services	2,620	2,154	2,875	(721)
Commodities	906	602	900	(298)
Total County Clerk	114,054	112,145	118,035	(5,890)
County Treasurer				
Personal services	74,629	73,586	79,000	(5,414)
Contractual services	40,690	38,148	47,850	(9,702)
Commodities	1,090	1,036	2,000	(964)
Capital outlay	395	-	500	(500)
Total County Treasurer	116,804	112,770	129,350	(16,580)
County Attorney				
Personal services	113,017	113,084	113,000	84
Contractual services	10,900	6,850	19,100	(12,250)
Commodities	1,424	1,224	2,600	(1,376)
Transfer to - Capital Equipment Reserve Fund	-	10,000	-	10,000
Total County Attorney	125,341	131,158	134,700	(3,542)
Register of Deeds				
Personal services	85,557	85,572	87,000	(1,428)
Contractual services	1,277	2,918	7,950	(5,032)
Commodities	701	617	1,000	(383)
Capital outlay	-	-	750	(750)
Transfer to - Capital Equipment Reserve Fund	4,050	2,250	-	2,250
Total Register of Deeds	91,585	91,357	96,700	(5,343)
Unified Court				
Contractual services	76,573	69,697	106,200	(36,503)
Commodities	4,160	3,346	5,000	(1,654)
Capital outlay	11,691	7,709	3,000	4,709
Total Unified Court	92,424	80,752	114,200	(33,448)

HARPER COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)				
Courthouse				
Personal services	$ 23,295	$ 74,214	$ 76,000	$ (1,786)
Contractual services	298,452	295,854	356,750	(60,896)
Commodities	15,767	13,949	25,000	(11,051)
Total Courthouse	337,514	384,017	457,750	(73,733)
Election				
Personal services	8,518	4,045	4,700	(655)
Contractual services	23,586	13,582	22,200	(8,618)
Commodities	2,978	601	1,050	(449)
Capital outlay	-	-	200	(200)
Total Election	35,082	18,228	28,150	(9,922)
Sheriff				
Personal services	381,888	376,439	380,720	(4,281)
Contractual services	39,112	50,626	34,460	16,166
Commodities	37,639	42,510	47,000	(4,490)
Capital outlay	3,109	3,984	1,500	2,484
Reimbursements	(5,282)	-	-	-
Transfers to other funds	8,000	-	-	-
Total Sheriff	464,466	473,559	463,680	9,879
Jail				
Personal services	190,201	184,957	198,800	(13,843)
Contractual services	37,147	40,263	38,950	1,313
Commodities	55,055	60,818	54,300	6,518
Reimbursements	(520)	-	-	-
Transfers to other funds	11,562	-	-	-
Total Jail	293,445	286,038	292,050	(6,012)
Dispatch				
Personal services	193,260	197,302	227,000	(29,698)
Contractual services	15,348	13,235	11,180	2,055
Commodities	2,352	715	1,500	(785)
Capital outlay	80	189	-	189
Transfer to - Capital Equipment Reserve Fund	8,500	3,000	3,000	-
Total Dispatch	219,540	214,441	242,680	(28,239)
Emergency Management				
Personal services	12,576	12,547	12,480	67
Contractual services	776	1,012	1,850	(838)
Commodities	583	137	1,000	(863)
Capital outlay	4,190	-	3,000	(3,000)
Reimbursements	(289)	-	-	-
Transfers	1,500	-	-	-
Total Emergency Management	19,336	13,696	18,330	(4,634)

HARPER COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)				
Solid Waste				
Personal services	$ 14,489	$ 12,995	$ 14,500	$ (1,505)
Contractual services	10,968	20,074	16,950	3,124
Commodities	3,423	5,557	8,800	(3,243)
Capital outlay	34,500	34,500	35,500	(1,000)
Total Solid Waste	63,380	73,126	75,750	(2,624)
Human Resources				
Personal services	52,035	51,937	51,500	437
Contractual services	2,878	3,379	2,500	879
Commodities	345	200	300	(100)
Capital outlay	-	-	250	(250)
Total Human Resources	55,258	55,516	54,550	966
Zoning				
Personal services	1,719	1,257	1,500	(243)
Contractual services	1,690	326	4,500	(4,174)
Commodities	-	-	500	(500)
Total Zoning	3,409	1,583	6,500	(4,917)
GIS				
Contractual services	19,325	19,340	23,000	(3,660)
Commodities	450	168	500	(332)
Total GIS	19,775	19,508	23,500	(3,992)
Buildings and Grounds				
Personal services	58,028	59,488	66,000	(6,512)
Contractual services	40,060	70,930	59,900	11,030
Commodities	10,679	11,951	17,850	(5,899)
Transfers to other funds	16,000	-	-	-
Total Buildings and Grounds	124,767	142,369	143,750	(1,381)

HARPER COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)				
Community Development				
Personal services	$ 54,706	$ 49,987	$ 56,000	$ (6,013)
Contractual services	3,094	3,902	4,200	(298)
Commodities	468	331	250	81
Total Community Development	58,268	54,220	60,450	(6,230)
Environmental Services				
Personal services	-	-	-	-
Information Technology				
Personal services	65,124	83,764	81,200	2,564
Contractual services	66,969	69,634	68,450	1,184
Commodities	566	-	550	(550)
Capital outlay	33,212	29,907	33,000	(3,093)
Total Information Technology	165,871	183,305	183,200	105
Transfers to other funds				
Capital Road Improvement Fund	1,415,000	500,000	990,000	(490,000)
Capital Equipment Reserve Fund	64,000	1,230,000	740,000	490,000
Plumb Thicket Monitoring Fund	510,000	190,000	190,000	-
County Attorney Special Equipment Fund	9,750	5,906	9,000	(3,094)
Total transfers to other funds	1,998,750	1,925,906	1,929,000	(3,094)

HARPER COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)				
Appropriations and Other				
Soil conservation	$ 20,836	$ 18,336	$ 18,336	$ -
Historical Society	8,334	7,330	7,330	-
Mental health	61,039	53,715	53,715	-
Intellectual disability	44,158	38,860	38,860	-
Rural opportunity zone	-	-	4,500	(4,500)
County extension	121,850	107,000	107,000	-
Fair	7,084	6,234	6,234	-
County fair building	7,667	6,747	6,747	-
Harper County Foundation grants	200,000	200,000	200,000	-
Harper County Foundation 10%	169,107	168,000	160,000	8,000
BP Grant - Fire districts	150,000	150,000	150,000	-
Plumb Thicket	189,998	-	-	-
COVID-19	27,500	656	-	656
Total appropriations and other	1,007,573	756,878	752,722	4,156
TOTAL EXPENDITURES	5,479,556	5,200,290	$ 5,393,297	$ (193,007)
RECEIPTS OVER (UNDER) EXPENDITURES	87,877	(813,641)		
UNENCUMBERED CASH, JANUARY 1	2,266,641	2,354,518		
UNENCUMBERED CASH, DECEMBER 31	$ 2,354,518	$ 1,540,877		

HARPER COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-2

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	$ 1,359,257	$ 1,405,189	$ 1,478,720	$ (73,531)
Delinquent tax	51,403	25,395	-	25,395
Motor vehicle tax	96,815	86,192	89,521	(3,329)
Recreational vehicle tax	-	1,425	1,298	127
16/20M vehicle tax	-	6,144	5,168	976
Commercial vehicle fees	-	4,169	484	3,685
Special highway fuel tax	340,563	398,929	294,352	104,577
Neighborhood revitalization	5,708	(30,438)	(26,310)	(4,128)
FEMA reimbursement	-	159,421	-	159,421
Other reimbursements	-	75,393	-	75,393
Right of way permits	3,100	600	500	100
Miscellaneous	89,837	5,584	5,000	584
TOTAL RECEIPTS	1,946,683	2,138,003	$ 1,848,733	$ 289,270
EXPENDITURES				
Personal services	876,579	742,874	$ 953,971	$ (211,097)
Contractual services	185,741	212,515	138,700	73,815
Commodities	348,184	359,594	390,200	(30,606)
Capital outlay	374,350	424,583	425,385	(802)
Transfers to - Capital Equipment Reserve Fund	-	25,000	-	25,000
TOTAL EXPENDITURES	1,784,854	1,764,566	1,908,256	(143,690)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	-	159,421	(159,421)
TOTAL FOR COMPARISON	1,784,854	1,764,566	$ 2,067,677	$ (303,111)
RECEIPTS OVER (UNDER) EXPENDITURES	161,829	373,437		
UNENCUMBERED CASH, JANUARY 1	130,388	292,217		
UNENCUMBERED CASH, DECEMBER 31	$ 292,217	$ 665,654		

HARPER COUNTY, KANSAS

SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-3

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	$ 234,599	$ 249,467	$ 262,534	$ (13,067)
Delinquent tax	7,148	4,120	-	4,120
Motor vehicle tax	14,208	14,876	15,450	(574)
Recreational vehicle tax	-	246	224	22
16/20M vehicle tax	-	895	892	3
Commercial vehicle fees	-	720	84	636
Neighborhood revitalization rebate	-	(5,404)	(4,671)	(733)
Miscellaneous	-	6,985	-	6,985
TOTAL RECEIPTS	255,955	271,905	$ 274,513	$ (2,608)
EXPENDITURES				
Personal services	98,317	86,261	$ 93,748	$ (7,487)
Contractual services	5,048	24,521	3,000	21,521
Commodities	99,810	93,879	180,100	(86,221)
Capital outlay	-	7,878	-	7,878
TOTAL EXPENDITURES	203,175	212,539	$ 276,848	$ (64,309)
RECEIPTS OVER (UNDER) EXPENDITURES	52,780	59,366		
UNENCUMBERED CASH, JANUARY 1	13,291	66,071		
UNENCUMBERED CASH, DECEMBER 31	$ 66,071	$ 125,437		

HARPER COUNTY, KANSAS

EMERGENCY MEDICAL SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-4

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	$ 173,582	$ 235,032	$ 247,544	$ (12,512)
Delinquent tax	7,332	3,530	-	3,530
Motor vehicle tax	12,865	11,007	11,430	(423)
Recreational vehicle tax	-	182	166	16
16/20M vehicle tax	-	812	660	152
Commercial vehicle fees	-	532	62	470
Neighborhood revitalization	-	(5,095)	(4,404)	(691)
Ambulance revenue	387,497	351,885	300,000	51,885
Training and other reimbursements	-	8,621	-	8,621
COVID-19 funding	17,379	-	-	-
Miscellaneous	-	215	-	215
Transfer from - Plumb Thicket Monitoring Fund	-	45,000	45,000	-
TOTAL RECEIPTS	598,655	651,721	$ 600,458	$ 51,263
EXPENDITURES				
Personal services	456,993	467,833	$ 517,048	$ (49,215)
Contractual services	62,372	62,320	69,550	(7,230)
Commodities	49,832	44,991	34,550	10,441
Capital outlay	42,457	2,435	28,500	(26,065)
Transfer to other funds	75,000	-	-	-
TOTAL EXPENDITURES	686,654	577,579	649,648	(72,069)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	-	51,885	(51,885)
TOTAL FOR COMPARISON	686,654	577,579	$ 701,533	$ (123,954)
RECEIPTS OVER (UNDER) EXPENDITURES	(87,999)	74,142		
UNENCUMBERED CASH, JANUARY 1	189,675	101,676		
UNENCUMBERED CASH, DECEMBER 31	$ 101,676	$ 175,818		

HARPER COUNTY, KANSAS

COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-5

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	$ 238,640	$ 163,831	$ 172,215	$ (8,384)
Delinquent tax	11,774	4,970	-	4,970
Motor vehicle tax	22,110	15,132	15,713	(581)
Recreational vehicle tax	-	250	228	22
16/20M vehicle tax	-	1,394	907	487
Commercial vehicle fees	-	732	85	647
Neighborhood revitalization	-	(3,545)	(3,064)	(481)
State and federal grants	67,214	147,022	68,285	78,737
User fees	185,787	87,427	191,950	(104,523)
Private grants and donations	-	9,505	-	9,505
Miscellaneous	6,866	5,223	-	5,223
TOTAL RECEIPTS	532,391	431,941	$ 446,319	$ (14,378)
EXPENDITURES				
Personal services	339,403	336,209	$ 360,000	$ (23,791)
Contractual services	40,536	31,009	45,120	(14,111)
Commodities	93,298	89,520	132,950	(43,430)
Capital outlay	5,505	2,509	8,785	(6,276)
TOTAL EXPENDITURES	478,742	459,247	$ 546,855	$ (87,608)
RECEIPTS OVER (UNDER) EXPENDITURES	53,649	(27,306)		
UNENCUMBERED CASH, JANUARY 1	194,610	248,259		
UNENCUMBERED CASH, DECEMBER 31	$ 248,259	$ 220,953		

HARPER COUNTY, KANSAS

COUNTY APPRAISER FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-6

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	$ 148,771	$ 130,953	$ 137,784	$ (6,831)
Delinquent tax	6,135	2,947	-	2,947
Motor vehicle tax	10,725	9,434	9,793	(359)
Recreational vehicle tax	-	156	142	14
16/20M vehicle tax	-	672	565	107
Commercial vehicle fees	-	456	53	403
Neighborhood revitalization	-	(2,836)	(2,452)	(384)
Miscellaneous	2,593	2,048	500	1,548
TOTAL RECEIPTS	168,224	143,830	$ 146,385	$ (2,555)
EXPENDITURES				
Personnel services	127,677	126,259	$ 126,100	$ 159
Contractual services	26,089	20,444	36,100	(15,656)
Commodities	2,972	2,210	5,300	(3,090)
Transfer to other funds	5,000	-	-	-
TOTAL EXPENDITURES	161,738	148,913	$ 167,500	$ (18,587)
RECEIPTS OVER (UNDER) EXPENDITURES	6,486	(5,083)		
UNENCUMBERED CASH, JANUARY 1	56,603	63,089		
UNENCUMBERED CASH, DECEMBER 31	$ 63,089	$ 58,006		

HARPER COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-7

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	$ 108,156	$ 128,183	$ 135,039	$ (6,856)
Delinquent tax	4,123	2,144	-	2,144
Motor vehicle tax	7,809	6,858	7,122	(264)
Recreational vehicle tax	-	113	103	10
16/20M vehicle tax	-	497	411	86
Commercial vehicle fees	-	332	39	293
Neighborhood revitalization	-	(2,779)	(2,403)	(376)
Sale of chemical and reimbursements	4,019	15,093	-	15,093
TOTAL RECEIPTS	124,107	150,441	$ 140,311	$ 10,130
EXPENDITURES				
Personal services	53,386	37,990	$ 68,711	$ (30,721)
Contractual services	11,524	7,373	10,800	(3,427)
Commodities	44,661	56,304	67,750	(11,446)
Capital outlay	1,633	-	200	(200)
TOTAL EXPENDITURES	111,204	101,667	$ 147,461	$ (45,794)
RECEIPTS OVER (UNDER) EXPENDITURES	12,903	48,774		
UNENCUMBERED CASH, JANUARY 1	27,807	40,710		
UNENCUMBERED CASH, DECEMBER 31	$ 40,710	$ 89,484		

HARPER COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-8

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	$ 1,629,790	$ 1,554,442	$ 1,635,809	$ (81,367)
Delinquent tax	53,553	29,070	-	29,070
Motor vehicle tax	97,878	103,346	107,341	(3,995)
Recreational vehicle tax	-	1,709	1,556	153
16/20M vehicle tax	-	6,163	6,196	(33)
Commercial vehicle fees	-	4,999	581	4,418
Neighborhood revitalization	-	(33,671)	(29,105)	(4,566)
Reimbursements	-	59,931	-	59,931
Transfer from - Plumb Thicket Monitoring Fund	-	320,000	320,000	-
TOTAL RECEIPTS	1,781,221	2,045,989	$ 2,042,378	$ 3,611
EXPENDITURES				
Social Security	263,074	255,642	$ 300,000	$ (44,358)
KPERS	335,065	309,563	388,000	(78,437)
Workers' compensation	102,691	101,089	123,000	(21,911)
Health insurance	1,242,541	1,219,872	1,408,200	(188,328)
Life insurance	6,198	5,666	8,000	(2,334)
Unemployment tax	7,995	19,202	10,000	9,202
Miscellaneous	5,470	851	300	551
TOTAL EXPENDITURES	1,963,034	1,911,885	2,237,500	(325,615)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	-	59,931	(59,931)
TOTAL FOR COMPARISON	1,963,034	1,911,885	$ 2,297,431	$ (385,546)
RECEIPTS OVER (UNDER) EXPENDITURES	(181,813)	134,104		
UNENCUMBERED CASH, JANUARY 1	635,158	453,345		
UNENCUMBERED CASH, DECEMBER 31	$ 453,345	$ 587,449		

HARPER COUNTY, KANSAS

DEPARTMENT ON AGING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-9

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	$ 90,881	$ 89,699	$ 94,407	$ (4,708)
Delinquent tax	3,725	1,734	-	1,734
Motor vehicle tax	7,465	5,763	5,983	(220)
Recreational vehicle tax	-	95	87	8
16/20M vehicle tax	-	484	345	139
Commercial vehicle fees	-	279	32	247
Neighborhood revitalization	-	(1,943)	(1,680)	(263)
Meal donations	20,003	21,727	19,000	2,727
State aid	14,290	-	9,997	(9,997)
Title III	789	22,462	3,000	19,462
SCKAAA Grant	10,496	-	7,650	(7,650)
Vehicle funds	65	-	-	-
Miscellaneous	877	2,388	-	2,388
TOTAL RECEIPTS	148,591	142,688	$ 138,821	$ 3,867
EXPENDITURES				
Personnel services	64,671	44,555	$ 49,300	$ (4,745)
Contractual services	86,557	87,718	110,020	(22,302)
Commodities	1,748	2,938	6,500	(3,562)
Capital outlay	877	-	-	-
TOTAL EXPENDITURES	153,853	135,211	$ 165,820	$ (30,609)
RECEIPTS OVER (UNDER) EXPENDITURES	(5,262)	7,477		
UNENCUMBERED CASH, JANUARY 1	67,757	62,495		
UNENCUMBERED CASH, DECEMBER 31	$ 62,495	$ 69,972		

HARPER COUNTY, KANSAS

PUBLIC TRANSPORTATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-10

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	$ 28,578	$ 5,817	$ 5,996	$ (179)
Delinquent tax	833	388	-	388
Motor vehicle tax	1,842	1,812	1,881	(69)
Recreational vehicle tax	-	30	27	3
16/20M vehicle tax	-	114	109	5
Commercial vehicle fees	-	88	10	78
Neighborhood revitalization rebate	-	(123)	(107)	(16)
Transportation fees	11,764	17,721	17,209	512
KDOT Grant	103,263	92,980	90,654	2,326
TOTAL RECEIPTS	146,280	118,827	$ 115,779	$ 3,048
EXPENDITURES				
Personnel services	65,831	66,009	$ 90,000	$ (23,991)
Contractual services	12,463	22,246	21,820	426
Commodities	10,776	19,076	19,140	(64)
Transfer to - Capital Equipment Reserve Fund	3,000	3,000	3,000	-
TOTAL EXPENDITURES	92,070	110,331	$ 133,960	$ (23,629)
RECEIPTS OVER (UNDER) EXPENDITURES	54,210	8,496		
UNENCUMBERED CASH, JANUARY 1	29,951	84,161		
UNENCUMBERED CASH, DECEMBER 31	$ 84,161	$ 92,657		

HARPER COUNTY, KANSAS

SPECIAL ALCOHOL PROGRAMS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-11

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Private club liquor tax	$ 5,887	$ 6,459	$ 7,000	$ (541)
EXPENDITURES				
Contractual services	7,000	7,000	$ 7,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	(1,113)	(541)		
UNENCUMBERED CASH, JANUARY 1	38,319	37,206		
UNENCUMBERED CASH, DECEMBER 31	$ 37,206	$ 36,665		

HARPER COUNTY, KANSAS

SPECIAL LIABILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-12

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

HARPER COUNTY, KANSAS

911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-13

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
911 Fees	$ 61,897	$ 58,524	$ 50,000	$ 8,524
EXPENDITURES				
Contractual services	31,091	30,096	$ 26,200	$ 3,896
Capital outlay	-	-	13,200	(13,200)
Transfer to other funds	8,500	-	-	-
TOTAL EXPENDITURES	39,591	30,096	$ 39,400	$ (9,304)
RECEIPTS OVER (UNDER) EXPENDITURES	22,306	28,428		
UNENCUMBERED CASH, JANUARY 1	151,786	174,092		
UNENCUMBERED CASH, DECEMBER 31	$ 174,092	$ 202,520		

HARPER COUNTY, KANSAS

SPECIAL HIGHWAY IMPROVEMENT FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-14

	2020	2021
RECEIPTS		
Reimbursements	$ 60,000	$ 1,145
Miscellaneous	-	125,000
TOTAL RECEIPTS	60,000	126,145
EXPENDITURES		
Contractual services	-	400,000
Capital outlay	274,493	172,871
TOTAL EXPENDITURES	274,493	572,871
RECEIPTS OVER (UNDER) EXPENDITURES	(214,493)	(446,726)
UNENCUMBERED CASH, JANUARY 1	1,084,551	870,058
UNENCUMBERED CASH, DECEMBER 31	$ 870,058	$ 423,332

HARPER COUNTY, KANSAS

CAPITAL ROAD IMPROVEMENT FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-15

	2020	2021
RECEIPTS		
Miscellaneous	$ 61,474	$ -
Transfer from other funds	1,415,000	500,000
TOTAL RECEIPTS	1,476,474	500,000
EXPENDITURES	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	1,476,474	500,000
UNENCUMBERED CASH, JANUARY 1	(555,258)	2,292,006
PRIOR YEAR ENCUMBRANCE CANCELLED	1,370,790	-
UNENCUMBERED CASH, DECEMBER 31	$ 2,292,006	$ 2,792,006

HARPER COUNTY, KANSAS

PLUMB THICKET MONITORING FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-16

	2020	2021
RECEIPTS		
Miscellaneous	$ -	$ 14,841
Transfer from other funds	510,000	190,000
TOTAL RECEIPTS	510,000	204,841
EXPENDITURES		
Contractual services	14,826	130,625
Capital outlay	333,698	-
Grants	-	49,482
Transfers to other funds	-	370,358
TOTAL EXPENDITURES	348,524	550,465
RECEIPTS OVER (UNDER) EXPENDITURES	161,476	(345,624)
UNENCUMBERED CASH, JANUARY 1	4,410,983	4,572,459
PRIOR YEAR ENCUMBRANCE CANCELLED	-	18,784
UNENCUMBERED CASH, DECEMBER 31	$ 4,572,459	$ 4,245,619

HARPER COUNTY, KANSAS

CAPITAL EQUIPMENT RESERVE FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-17

	2020	2021
RECEIPTS		
Miscellaneous	$ 205,112	$ 185,239
Transfer from other funds	192,040	1,278,608
TOTAL RECEIPTS	397,152	1,463,847
EXPENDITURES		
Capital outlay	307,152	734,350
RECEIPTS OVER (UNDER) EXPENDITURES	90,000	729,497
UNENCUMBERED CASH, JANUARY 1	289,343	379,343
UNENCUMBERED CASH, DECEMBER 31	$ 379,343	$ 1,108,840

HARPER COUNTY, KANSAS

CAPITAL IMPROVEMENT RESERVE FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-18

	2020	2021
RECEIPTS	$ -	$ -
EXPENDITURES		
Capital outlay	512,079	9,437
RECEIPTS OVER (UNDER) EXPENDITURES	(512,079)	(9,437)
UNENCUMBERED CASH, JANUARY 1	642,272	130,193
UNENCUMBERED CASH, DECEMBER 31	$ 130,193	$ 120,756

HARPER COUNTY, KANSAS

COUNTY ATTORNEY EQUIPMENT FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-19

	2020	2021
RECEIPTS		
Fees	$ 250	$ 60
Miscellaneous	88	197
TOTAL RECEIPTS	338	257
EXPENDITURES	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	338	257
UNENCUMBERED CASH, JANUARY 1	18,447	18,785
UNENCUMBERED CASH, DECEMBER 31	$ 18,785	$ 19,042

HARPER COUNTY, KANSAS

COUNTY ATTORNEY SPECIAL EQUIPMENT FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-20

	2020	2021
RECEIPTS		
Transfers from - General Fund	$ 9,750	$ 5,906
EXPENDITURES		
Contractual services	-	3,047
Capital outlay	2,594	-
TOTAL EXPENDITURES	2,594	3,047
RECEIPTS OVER (UNDER) EXPENDITURES	7,156	2,859
UNENCUMBERED CASH, JANUARY 1	9,090	16,246
UNENCUMBERED CASH, DECEMBER 31	$ 16,246	$ 19,105

HARPER COUNTY, KANSAS

REGISTER OF DEEDS TECHNOLOGY FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-21

	2020	2021
RECEIPTS		
Fees	$ 12,006	$ 11,256
EXPENDITURES		
Capital outlay	13,935	7,653
RECEIPTS OVER (UNDER) EXPENDITURES	(1,929)	3,603
UNENCUMBERED CASH, JANUARY 1	29,553	27,624
UNENCUMBERED CASH, DECEMBER 31	$ 27,624	$ 31,227

HARPER COUNTY, KANSAS

COUNTY CLERK TECHNOLOGY FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-22

	2020	2021
RECEIPTS		
Fees	$ 3,002	$ 2,814
EXPENDITURES		
Personnel services	7,813	-
Commodities	679	-
TOTAL EXPENDITURES	8,492	-
RECEIPTS OVER (UNDER) EXPENDITURES	(5,490)	2,814
UNENCUMBERED CASH, JANUARY 1	7,472	1,982
UNENCUMBERED CASH, DECEMBER 31	$ 1,982	$ 4,796

HARPER COUNTY, KANSAS

COUNTY TREASURER TECHNOLOGY FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-23

	2020	2021
RECEIPTS		
Fees	$ 3,001	$ 2,814
EXPENDITURES		
Contractual services	-	3,348
RECEIPTS OVER (UNDER) EXPENDITURES	3,001	(534)
UNENCUMBERED CASH, JANUARY 1	13,024	16,025
UNENCUMBERED CASH, DECEMBER 31	$ 16,025	$ 15,491

HARPER COUNTY, KANSAS

SHERIFF EQUIPMENT FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-24

	2020	2021
RECEIPTS		
Donations	$ -	$ 680
Miscellaneous	6,393	18,222
TOTAL RECEIPTS	6,393	18,902
EXPENDITURES		
Capital outlay	3,982	3,107
RECEIPTS OVER (UNDER) EXPENDITURES	2,411	15,795
UNENCUMBERED CASH, JANUARY 1	15,080	17,491
UNENCUMBERED CASH, DECEMBER 31	$ 17,491	$ 33,286

HARPER COUNTY, KANSAS

DARE PROGRAM FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-25

	2020	2021
RECEIPTS		
Donations	$ 1,050	$ 950
EXPENDITURES		
Commodities	1,413	1,151
RECEIPTS OVER (UNDER) EXPENDITURES	(363)	(201)
UNENCUMBERED CASH, JANUARY 1	690	327
UNENCUMBERED CASH, DECEMBER 31	$ 327	$ 126

HARPER COUNTY, KANSAS

PROSECUTOR TRAINING ASSISTANCE FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-26

	2020	2021
RECEIPTS		
Fees	$ 756	$ 850
EXPENDITURES		
Contractual services	-	400
Commodities	1,040	-
TOTAL EXPENDITURES	1,040	400
RECEIPTS OVER (UNDER) EXPENDITURES	(284)	450
UNENCUMBERED CASH, JANUARY 1	7,050	6,766
UNENCUMBERED CASH, DECEMBER 31	$ 6,766	$ 7,216

HARPER COUNTY, KANSAS

SPECIAL MOTOR VEHICLE LICENSE FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-27

	2020	2021
RECEIPTS		
Licenses, permits, and fees	$ 56,486	$ 60,223
EXPENDITURES		
Personnel services	33,353	41,712
Commodities	4,067	2,635
Contractual services	993	2,287
Capital outlay	-	4,177
Transfers out	18,073	9,412
TOTAL EXPENDITURES	56,486	60,223
RECEIPTS OVER (UNDER) EXPENDITURES	-	-
UNENCUMBERED CASH, JANUARY 1	-	-
UNENCUMBERED CASH, DECEMBER 31	$ -	$ -

HARPER COUNTY, KANSAS

EMS EDUCATION GRANT FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-28

	2020	2021
RECEIPTS		
Grant proceeds	$ 11,720	$ -
EXPENDITURES		
Education and training	2,655	9,065
RECEIPTS OVER (UNDER) EXPENDITURES	9,065	(9,065)
UNENCUMBERED CASH, JANUARY 1	-	9,065
UNENCUMBERED CASH, DECEMBER 31	$ 9,065	$ -

HARPER COUNTY, KANSAS

AMERICAN RESCUE PLAN ACT FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-29

	2020	2021
RECEIPTS		
Grants	$ -	$ 527,940
EXPENDITURES		
Personnel services	-	155,774
Employee benefits	-	27,566
TOTAL EXPENDITURES	-	183,340
RECEIPTS OVER (UNDER) EXPENDITURES	-	344,600
UNENCUMBERED CASH, JANUARY 1	-	-
UNENCUMBERED CASH, DECEMBER 31	$ -	$ 344,600

HARPER COUNTY, KANSAS

CDBG PROGRAM FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-30

	2020	2021
RECEIPTS		
Grants	$ -	$ 132,990
EXPENDITURES		
Grants	-	122,940
Administration	-	10,050
TOTAL EXPENDITURES	-	132,990
RECEIPTS OVER (UNDER) EXPENDITURES	-	-
UNENCUMBERED CASH, JANUARY 1	-	-
UNENCUMBERED CASH, DECEMBER 31	$ -	$ -

HARPER COUNTY, KANSAS

EPIDEMIOLOGY AND LABORATORY CAPACITY GRANT FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-31

	2020	2021
RECEIPTS		
Grants	$ -	$ 60,531
EXPENDITURES		
Personnel services	-	28,105
Employee benefits	-	12,058
Contractual services	-	530
Capital outlay	-	19,838
TOTAL EXPENDITURES	-	60,531
RECEIPTS OVER (UNDER) EXPENDITURES	-	-
UNENCUMBERED CASH, JANUARY 1	-	-
UNENCUMBERED CASH, DECEMBER 31	$ -	$ -

HARPER COUNTY, KANSAS

HARPER COUNTY EXTENSION COUNCIL
RELATED MUNICIPAL ENTITY
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2021
(With Comparative Actual Totals For Prior Year Ended December 31, 2020)

Schedule 2-32

	Extension Council	
	2020	2021
RECEIPTS		
County appropriations	$ 121,850	$ 107,000
KSU salary participation	35,759	35,482
Educational services	8,131	7,341
Grants	-	5,000
Interest	-	327
Interest and miscellaneous income	1,099	8,015
TOTAL RECEIPTS	166,839	163,165
EXPENDITURES		
Audit, printing, and treasury bond	2,891	3,783
Heat and utilities	2,729	3,495
Telephone	1,536	882
Postage and supplies	1,321	1,152
Equipment	1,879	1,003
Miscellaneous	1,624	1,354
Travel	1,175	608
Subsistence	36	-
Salaries	115,188	104,135
Employer's contribution	14,934	13,509
Reimbursement expenditures	5,420	9,019
TOTAL EXPENDITURES	148,733	138,940
RECEIPTS OVER (UNDER) EXPENDITURES	18,106	24,225
UNENCUMBERED CASH, JANUARY 1	122,859	140,965
UNENCUMBERED CASH, DECEMBER 31	$ 140,965	$ 165,190

HARPER COUNTY, KANSAS

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
For Year Ended December 31, 2021

Schedule 3

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Ad Valorem Taxes				
Current tax	$ 7,901,615	$ 13,557,291	$ 13,071,199	$ 8,387,707
Delinquent real estate tax	26,031	427,778	284,668	169,141
Delinquent personal property tax	76	45,489	43,048	2,517
NRP rebate	-	354,412	354,412	-
Delinquent 16/20M tax	-	11,280	10,113	1,167
Motor vehicle sales tax	25,154	250,654	262,490	13,318
Motor vehicle tax	170,457	1,037,225	1,050,173	157,509
16/20M vehicle tax	28,754	51,236	45,386	34,604
Mineral tax	15,079	90,327	74,431	30,975
Advance tax	-	312	312	-
Rental excise tax	-	429	345	84
Partial payment tax	-	439	439	-
TOTAL DISTRIBUTABLE FUNDS	8,167,166	15,826,872	15,197,016	8,797,022
STATE FUNDS				
Fish and game licenses	-	1,080	1,080	-
Motor vehicle license	-	442,504	442,504	-
State institutional building tax	-	68,680	68,680	-
State educational building tax	-	64,536	64,536	-
State drivers license	-	14,556	14,556	-
TOTAL STATE FUNDS	-	591,356	591,356	-
SUBDIVISION FUNDS				
Cities	-	2,194,979	2,194,979	-
Townships	-	264,386	264,386	-
Cemetery districts	-	244,774	244,774	-
Hospital districts	-	1,891,573	1,891,573	-
School districts	-	4,509,149	4,509,149	-
SCKLS	-	77,589	77,589	-
TOTAL SUBDIVISION FUNDS	-	9,182,450	9,182,450	-
OTHER AGENCY FUNDS				
Payroll Clearing Fund	1,485	1,198,527	1,199,376	636
Harper County CID Fund	182,053	331,704	287,284	226,473
Operating returned checks	(125)	17,626	21,263	(3,762)
Change checks	-	36,173	36,173	-
Stray cattle	1,458	-	1,458	-
Clerk of District Court Office	34,745	305,206	307,505	32,446
Law Library	32,987	3,070	6,972	29,085
Sheriff's Commissary Fund	45,435	84,351	84,436	45,350
Health Reimbursement Accounts	65,636	150,660	129,939	86,357
TOTAL OTHER AGENCY FUNDS	363,674	2,127,317	2,074,406	416,585
TOTAL	$ 8,530,840	$ 27,727,995	$ 27,045,228	$ 9,213,607

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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
Harper County, 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 Harper County, Kansas (the County) as of and for the year ended December 31, 2021, and the related notes to the financial statement, which collectively comprise the County's basic financial statement, and have issued our report thereon dated June 28, 2022, 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 June 28, 2022.

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
June 28, 2022

HARPER COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Year Ended December 31, 2021

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		$	$ 1,425
Special Supplemental Nutrition Programs for Women, Infants, and Children	10.557			8,699
TOTAL U.S. DEPARTMENT OF AGRICULTURE				10,124
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
State of Kansas pass-through programs				
Kansas Department of Commerce				
COVID-19 - Community Development Block Grant	14.228	2021-CV-132		132,990
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				132,990
U.S. DEPARTMENT OF TRANSPORTATION				
State of Kansas pass-through programs				
Kansas Department of Transportation				
Formula Grants for Rural Areas and Tribal Transit Program	20.509	PT-1109-21		59,112
Other pass-through programs:				
Mid Kansas Transit District, Inc.				
Formula Grants for Rural Areas and Tribal Transit Program	20.509	PT-1109-22		66,237
Formula Grants for Rural Areas and Tribal Transit Program	20.509	PT-1109-21		76,959
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				202,308
U.S. DEPARTMENT OF TREASURY				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027			183,340
TOTAL U.S. DEPARTMENT OF TREASURY				183,340
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
COVID-19 - Provider Relief Funds	93.498			13,729
State of Kansas pass-through programs				
Kansas Department of Health and Environment				
Public Health Emergency Preparedness	93.069	NU90TP922049-03		5,535
Public Health Emergency Preparedness	93.069	NU90TP922049-02		5,534
Immunization Cooperative Agreements	93.268	NH23IP922627-02-00		1,539
COVID-19 - Immunization Cooperative Agreements	93.268	NH23IP922627-02		22,144
COVID-19 - Epidemiology and Laboratory Capacity	93.323	NU50CK000549-02		122,963
COVID-19 - Epidemiology and Laboratory Capacity	93.323	NU50CK000549-01		13,138
COVID-19 - Public Health Crisis Response	93.354	NU90TP22130-01		2,574
				187,156
Other pass-through programs:				
South Central Kansas Area Agency on Aging				
Aging Cluster:				
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043			5,740
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044			12,303
Special Programs for the Aging, Title III, Part C, Nutrition	93.045			8,348
Total Aging Cluster				26,391
National Family Caregiver Support, Title III, Part E	93.052			1,811
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				215,358
U.S. DEPARTMENT OF HOMELAND SECURITY				
State of Kansas pass-through programs				
Kansas Division of Emergency Management				
Disaster Grants - Public Assistance	97.036	PW 221		84,001
Disaster Grants - Public Assistance	97.036	PW 613		140,665
Emergency Management Performance Grant	97.042	EMK-2021-EP-00001		11,930
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				236,596
TOTAL			$ -	$ 980,716

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

HARPER COUNTY, KANSAS

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For Year Ended December 31, 2021

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, 2021, 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.

NOTE D—COSTS INCURRED IN PREVIOUS PERIODS

Expenditures for Disaster Grants – Public Assistance are reported for the year ended December 31, 2021, as required by the Compliance Supplement, although these costs had been incurred in previous periods. Of the expenditures reported, $144,801 were incurred in 2019 and the remaining $79,865 were incurred in 2020.

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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
Harper County, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Harper County, Kansas (the County) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2021. 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, 2021.

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 the 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 cover 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
June 28, 2022

HARPER COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For Year Ended December 31, 2021

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.
Disaster Grants - Public Assistance	97.036
Formula Grants for Rural Areas and Tribal Transit Program	20.509

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.

HARPER COUNTY, KANSAS

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
For Year Ended December 31, 2021

There were no material audit findings for the year ended December 31, 2020, required to be reported under the Uniform Guidance.