HARPER COUNTY, KANSAS

DECEMBER 31, 2024



HARPER COUNTY, KANSAS

TABLE OF CONTENTS
December 31, 2024

INDEPENDENT AUDITORS' REPORT 1-3

FINANCIAL STATEMENT

Summary Statement of Receipts, Expenditures, and Unencumbered Cash - Regulatory Basis 4-5

NOTES TO THE FINANCIAL STATEMENT 6-14

SUPPLEMENTARY INFORMATION

SCHEDULE 1

Summary of Expenditures - Regulatory Basis (Actual and Budget) 15

SCHEDULE 2

Schedule of Receipts and Expenditures - Regulatory Basis (Actual and Budget)

2-1 General Fund 16-21

Special Purpose Funds
2-2 Road and Bridge 22
2-3 Special Bridge 23
2-4 Emergency Medical Services 24
2-5 County Health 25
2-6 County Appraiser 26
2-7 Noxious Weed 27
2-8 Employee Benefits 28
2-9 Department on Aging 29
2-10 Public Transportation 30
2-11 Special Alcohol Programs 31
2-12 Special Liability 32
2-13 911 33

Nonbudgeted Funds
2-14 Special Highway Improvement 34
2-15 Capital Road Improvement 35
2-16 Plumb Thicket Monitoring 36
2-17 Capital Equipment Reserve 37
2-18 Capital Improvement Reserve 38
2-19 County Attorney Equipment 39
2-20 County Attorney Special Equipment 40
2-21 Register of Deeds Technology 41
2-22 County Clerk Technology 42
2-23 County Treasurer Technology 43
2-24 Sheriff Equipment 44
2-25 DARE Program 45
2-26 Prosecutor Training Assistance 46
2-27 Special Motor Vehicle License 47
2-28 Sheriff Asset Forfeiture 48
2-29 Health Insurance Savings 49
2-30 Public Safety Equipment 50
2-31 Municipalities Fight Addiction 51
2-32 Memorial 52

TABLE OF CONTENTS
(Continued)

SCHEDULE 2 (continued)

Schedule of Receipts and Expenditures - Regulatory Basis (Actual and Budget) (continued)

Related Municipal Entity
2-33 Harper County Extension Council…….…… 53

SCHEDULE 3

Schedule of Receipts and Disbursements - Regulatory Basis

Agency Funds..... 54

LINDBURG
VOGEL PIERCE FARIS
Chartered

Guy A. Scofield, CPA
Nick L. Mueting, CPA
Billy J. Klug, CPA
Brent L. Knoche, CPA
Brian W. Mapel, CPA
Jeffrey D. Reece, CPA
Brady H. Byrnes, CPA
Alex P. Larson, CPA
Kayleen E. Million, CPA

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, 2024, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on the Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' 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.

2301 NORTH HALSTEAD
P.O. BOX 2047
HUTCHINSON, KS 67504-2047
(620) 669-0461

1206 W. FRONTVIEW, STE 201
P.O. BOX 1512
DODGE CITY, KS 67801-1512
(620) 227-3522

1401 MAIN, STE B
P.O. BOX 189
HAYS, KS 67601-0189
(785) 628-2900

15530 E BRONCOS PARKWAY
UNIT 380
CENTENNIAL, CO 80112-7111
(303) 798-2235

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2024 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 2024 basic financial statement; however, they are required to be presented under the provisions in the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and the supplementary information was derived from, and relates directly to, the underlying accounting and other records used to prepare the 2024 basic financial statement. The 2024 information has been subjected to the auditing procedures applied in the audit of the 2024 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 2024 basic financial statement or to the 2024 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 2024 basic financial statement as a whole, on the basis of accounting described in Note 1—Summary of Significant Accounting Policies.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Harper County, Kansas as of and for the year ended December 31, 2023 (not presented herein), and have issued our report dated May 5, 2023, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the Kansas Department of Administration website at the link http://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2024, (Schedule 2 as listed in the table of contents), are presented for purposes of additional analysis and are not a required part of the basic financial statement. Such 2023 comparative information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2023, on the basis of accounting described in Note 1.



Certified Public Accountants

Hutchinson, Kansas
October 8, 2025

HARPER COUNTY, KANSAS

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

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	$ 2,662,796	$ -	$ 6,571,530	$ 5,801,535	$ 3,432,791	$ 185,435	$ 3,618,226
Special Purpose Funds							
Road and Bridge	550,563	-	1,701,170	1,749,224	502,509	121,090	623,599
Special Bridge	265,350	-	323,167	416,600	171,917	9,824	181,741
Emergency Medical Services	236,512	-	889,010	780,028	345,494	37,407	382,901
County Health	397,303	-	382,561	457,234	322,630	31,034	353,664
County Appraiser	82,454	-	193,629	212,548	63,535	7,056	70,591
Noxious Weed	164,148	-	18,018	95,216	86,950	1,862	88,812
Employee Benefits	1,400,302	-	1,938,708	1,664,507	1,674,503	-	1,674,503
Department on Aging	83,245	-	171,716	173,665	81,296	6,615	87,911
Public Transportation	29,764	-	143,745	152,012	21,497	4,772	26,269
Special Alcohol Programs	21,467	-	10,328	-	31,795	-	31,795
Special Liability	14,991	-	-	-	14,991	-	14,991
911	226,512	-	65,009	47,192	244,329	345	244,674
Special Highway Improvement	192,557	-	-	75,989	116,568	336,665	453,233
Capital Road Improvement	3,616,987	-	940,000	283,626	4,273,361	37,151	4,310,512
Plumb Thicket Monitoring	3,554,084	-	321,457	157,865	3,717,676	9,481	3,727,157
Capital Equipment Reserve	3,067,517	-	1,716,929	880,264	3,904,182	126,670	4,030,852
Capital Improvement Reserve	105,824	-	13,500	77	119,247	-	119,247
County Attorney Equipment	19,567	-	132	-	19,699	-	19,699
County Attorney Special Equipment	18,334	-	6,553	3,458	21,429	47	21,476
Register of Deeds Technology	24,326	-	9,998	9,460	24,864	-	24,864
County Clerk Technology	3,661	-	2,500	-	6,161	-	6,161
County Treasurer Technology	6,848	-	2,500	-	9,348	-	9,348
Sheriff Equipment	34,052	-	5,318	4,286	35,084	-	35,084
DARE Program	25,859	-	-	1,163	24,696	-	24,696
Prosecutor Training Assistance	7,031	-	366	594	6,803	-	6,803
Special Motor Vehicle License	-	-	56,445	56,445	-	2,033	2,033
Sheriff Asset Forfeiture	30,264	-	-	4,516	25,748	-	25,748
Health Insurance Savings	-	-	49,460	13,800	35,660	-	35,660
Public Safety Equipment	227,075	-	194,238	428,681	(7,368)	51,650	44,282
Municipalities Fight Addiction	10,207	-	11,459	6,500	15,166	-	15,166
Memorial Fund	506	-	-	368	138	-	138
Total Special Purpose Funds	14,417,310	-	9,167,916	7,675,318	15,909,908	783,702	16,693,610
Related Municipal Entity							
Harper County Extension Council	89,481	-	146,234	146,246	89,469	-	89,469
TOTAL REPORTING ENTITY (excluding Agency Funds)	$ 17,169,587	$ -	$ 15,885,680	$ 13,623,099	$ 19,432,168	$ 969,137	$ 20,401,305

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, 2024

COMPOSITION OF CASH	
Cash and cash items	$ 440
Checking accounts	258,686
Money Market and NOW accounts	21,797,560
Kansas Municipal Investment Pool	7,766,282
Other accounts:	
Health Reimbursement Account - checking accounts	96,771
Sheriff commissary - checking accounts	72,288
Law Library	
Checking account	6,860
Certificate of deposit	12,347
TOTAL CASH AND INVESTMENTS - PRIMARY GOVERNMENT	30,011,234
Related Municipal Entity - Harper County Extension Council	89,469
AGENCY FUNDS (SCHEDULE 3)	(9,699,398)
TOTAL FINANCIAL REPORTING ENTITY	$ 20,401,305

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

HARPER COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2024

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.

Fund Accounting

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

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

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

General Fund

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

Special Purpose Funds

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

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 2024 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, 2024.

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

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

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

Tax Cycle

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

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

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

Estimates

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

Cash and Investments

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

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

Reimbursed Expenses

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

NOTE 2—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

At year end, deposits with Bank of Commerce & Trust Co in the amount of $127,742 were not secured by Federal Deposit Insurance Corporation (FDIC) or pledged collateral, in violation of K.S.A. 9-1402. Deposits exceeded FDIC insurance and pledged collateral from December 20, 2024 until January 27, 2025.

Management was not aware of any other material statutory violations.

NOTE 3—DEPOSITS AND INVESTMENTS

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

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

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

Interest Rate Risk

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

Custodial Credit Risk – Deposits

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

At December 31, 2024, the County's carrying amount of deposits was $22,244,512 and the bank balance was $20,597,464. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $7,432,894 was covered by FDIC insurance, including $6,293,404 placed for deposit in ICS accounts (reciprocal deposit programs) and $13,042,828 was collateralized with pledged securities held by the pledging financial institutions' agents in the County's name, and the remaining $121,742 was unsecured and was at risk.

At December 31, 2024, Harper County Extension Council's carrying amount of deposits was $89,468 and the bank balance was $109,062. 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, 2024, the County had the following investments:

Investment Type	Carrying Value	Fair Value	Rating
Kansas Municipal Investment Pool	$ 7,766,282	$ 7,766,282	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, 2024:

Issue	Interest Rate	Date of Issue	Original Amount	Date of Final Maturity
Finance Leases				
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, 2024, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Finance Leases					
2020 Caterpillar motor grader	$ 207,886	$ -	$ 32,832	$ 175,054	$ 9,174
2020 Caterpillar motor grader	207,895	-	32,821	175,074	9,098
2021 Dodge Durango Pursuit	24,192	-	11,840	12,352	910
2021 Caterpillar motor grader	199,698	-	24,195	175,503	8,358
2021 Caterpillar motor grader	199,698	-	24,195	175,503	8,358
2021 Caterpillar motor grader	199,698	-	24,195	175,503	8,358
2021 Caterpillar motor grader	199,698	-	24,195	175,503	8,358
2021 Caterpillar motor grader	199,698	-	24,195	175,503	8,358
	$ 1,438,463	$ -	$ 198,468	$ 1,239,995	$ 60,972

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

Finance Leases	Principal	Interest
2025	$ 488,733	$ 52,145
2026	751,262	31,006
	$ 1,239,995	$ 83,151

NOTE 5—OPERATING LEASES

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 9.26% for the year ended December 31, 2024. Contributions to the pension plan from the County for KPERS were $330,269 for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was $3,242,636. The net pension liability was measured as of June 30, 2024, and the total pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The County's share of the allocation is based on the ratio of the County's employer contributions, relative to the total employer and nonemployer contributions for the plan groups the County participates in. Because the regulatory basis of accounting under the *Kansas Municipal Audit and Accounting Guide* does not recognize long-term debt, this liability is not reported in the financial 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 publicly available on the website at www.kpers.org or can be obtained as described in the Plan Description 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, 2024, was $124,276.

Other Post-Employment Benefits – Group Health Insurance

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

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

Other Post-Employment Benefits – Death and Disability Benefits

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

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 $100,208 and the total current closure cost for the construction waste landfill is $189,645.

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 2024. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

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

NOTE 9—RISK MANAGEMENT

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

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

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

NOTE 10—COMMITMENTS AND CONTINGENCIES

Grant Program Involvement

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

Road and Bridge Projects

The County has awarded bids for engineering and construction for various road and bridge projects. At December 31, 2024, the balance of these agreements was $336,665, which was recorded in accounts payable and encumbrances.

Community Development Grants

The County provides Community Development Grants to be paid to local businesses as an incentive for new construction and improvements after certain conditions have been met. At December 31, 2024, the County had no commitment for Community Development Grants.

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, 2024, the County's share of tax rebates totaled $75,142.

NOTE 11—INTERFUND TRANSFERS

The following summarizes interfund transfers for 2024:

Transfer From:	Transfer To:	Statutory Authority	Amount
Special Motor Vehicle License	General	K.S.A. 8-145	$ 25,017
General	Capital Equipment Reserve	K.S.A. 19-119	1,183,109
Road and Bridge	Capital Equipment Reserve	K.S.A. 19-119	115,000
Special Bridge	Capital Equipment Reserve	K.S.A. 19-119	43,000
Emergency Medical Services	Capital Equipment Reserve	K.S.A. 19-119	35,000
Public Transportation	Capital Equipment Reserve	K.S.A. 19-119	7,000
911 Emergency	Capital Equipment Reserve	K.S.A. 19-119	5,000
General	County Attorney Special Equipment	K.S.A. 19-119	6,553
Public Transportation	Capital Improvement Reserve	K.S.A. 19-120	13,500
General	Plumb Thicket Monitoring	K.S.A. 19-120	190,000
General	Capital Road Improvement	K.S.A. 68-590	240,000

HARPER COUNTY, KANSAS

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

Schedule 1

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
GOVERNMENTAL TYPE FUNDS					
General Fund	$ 5,996,741	$ -	$ 5,996,741	$ 5,801,535	$ (195,206)
Special Purpose Funds					
Road and Bridge	1,749,350	155,652	1,905,002	1,749,224	(155,778)
Special Bridge	417,100	-	417,100	416,600	(500)
Emergency Medical Service	908,500	48,457	956,957	780,028	(176,929)
County Health	538,965	-	538,965	457,234	(81,731)
County Appraiser	224,500	-	224,500	212,548	(11,952)
Noxious Weed	114,880	-	114,880	95,216	(19,664)
Employee Benefits	2,418,065	16,557	2,434,622	1,664,507	(770,115)
Department on Aging	167,790	-	167,790	173,665	5,875
Public Transportation	172,750	-	172,750	152,012	(20,738)
Special Alcohol Programs	20,000	-	20,000	-	(20,000)
Special Liability	14,991	-	14,991	-	(14,991)
911	54,082	-	54,082	47,192	(6,890)

HARPER COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes and shared revenues				
Ad valorem property tax	$ 1,721,441	$ 1,718,795	$ 1,774,575	$ (55,780)
Delinquent tax	428,748	59,264	-	59,264
Interest and charges on delinquent taxes	290,802	204,384	-	204,384
Motor vehicle tax	90,358	118,287	100,359	17,928
Recreational vehicle tax	1,352	1,870	1,568	302
16/20M vehicle tax	4,061	5,437	7,613	(2,176)
Commercial vehicle fees	4,835	6,734	5,154	1,580
Mineral tax	83,109	33,555	35,000	(1,445)
Neighborhood revitalization	(27,466)	(22,686)	(22,044)	(642)
Total taxes and shared revenues	2,597,240	2,125,640	1,902,225	223,415
Licenses, permits, and fees				
Officers' fees	31,130	31,260	57,405	(26,145)
Recording fees	71,007	67,519	50,000	17,519
District Court fees	26,169	18,826	-	18,826
Environmental services	2,070	993	-	993
Election	622	2,753	-	2,753
Total licenses, permits, and fees	130,998	121,351	107,405	13,946
Charges for services				
Jail and housing fees	460	970	-	970
Solid waste disposal fees	55,791	14,081	-	14,081
Daycare	-	31,597	-	31,597
Other charges and fees	5,078	4,024	-	4,024
Total charges for services	61,329	50,672	-	50,672
Use of money and property				
Interest on idle funds	165,251	376,147	-	376,147
Landfill MIP interest	270,230	294,079	-	294,079
Total use of money and property	435,481	670,226	-	670,226
Other				
County farm income	9,250	9,250	9,250	-
Zoning/GIS fees	3,525	1,878	3,900	(2,022)
Tonnage fees	1,656,601	1,708,092	1,550,000	158,092
Annual host fees	236,370	243,645	195,000	48,645
Grants	-	85,848	-	85,848
Flat Ridge - payment in lieu of tax	1,015,737	1,035,658	925,000	110,658
Diversion fees	8,550	6,553	8,000	(1,447)
District Coroner	257	288	-	288
Federal grant reimbursements	19,449	13,450	11,930	1,520
Other reimbursements	27,221	445,029	-	445,029
Miscellaneous	26,198	28,933	-	28,933
Transfer from:				
Plumb Thicket Monitoring Fund	-	-	-	-
Special Motor Vehicle License Fund	17,257	25,017	-	25,017
Total miscellaneous	3,020,415	3,603,641	2,703,080	900,561
TOTAL RECEIPTS	6,245,463	6,571,530	$ 4,712,710	$ 1,858,820

HARPER COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET				
County Commission				
Personal services	$ 53,385	$ 63,577	$ 64,990	$ (1,413)
Contractual services	3,887	4,094	4,900	(806)
Commodities	47	-	50	(50)
Total County Commission	57,319	67,671	69,940	(2,269)
County Clerk				
Personal services	83,728	114,780	117,200	(2,420)
Contractual services	3,271	11,127	2,790	8,337
Commodities	1,369	1,662	7,000	(5,338)
Total County Clerk	88,368	127,569	126,990	579
County Treasurer				
Personal services	64,975	84,014	85,690	(1,676)
Contractual services	82,494	55,841	70,550	(14,709)
Commodities	1,861	729	300	429
Capital outlay	-	-	250	(250)
Total County Treasurer	149,330	140,584	156,790	(16,206)
County Attorney				
Personal services	120,697	147,531	183,800	(36,269)
Contractual services	15,612	11,754	15,050	(3,296)
Commodities	2,606	376	800	(424)
Total County Attorney	138,915	159,661	199,650	(39,989)
Register of Deeds				
Personal services	74,740	98,838	93,750	5,088
Contractual services	3,024	3,828	7,700	(3,872)
Commodities	404	13	600	(587)
Capital outlay	-	-	150	(150)
Transfer to - Capital Equipment Reserve Fund	3,500	450	-	450
Total Register of Deeds	81,668	103,129	102,200	929
Unified Court				
Contractual services	94,008	104,745	131,150	(26,405)
Commodities	3,377	3,707	5,500	(1,793)
Capital outlay	3,144	1,713	3,300	(1,587)
Total Unified Court	100,529	110,165	139,950	(29,785)

HARPER COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)				
Courthouse				
Personal services	$ 90,093	$ 109,591	$ 115,750	$ (6,159)
Contractual services	280,223	290,502	384,425	(93,923)
Commodities	18,944	23,425	35,900	(12,475)
Contingencies	-	127,509	162,555	(35,046)
Total Courthouse	389,260	551,027	698,630	(147,603)
Election				
Personal services	3,597	7,410	15,000	(7,590)
Contractual services	10,870	22,616	34,200	(11,584)
Commodities	1,256	1,174	850	324
Capital outlay	-	-	200	(200)
Transfer to - Capital Equipment Reserve Fund	-	15,000	-	15,000
Total Election	15,723	46,200	50,250	(4,050)
Sheriff				
Personal services	345,155	429,121	412,000	17,121
Contractual services	36,288	34,427	39,950	(5,523)
Commodities	45,615	52,071	60,600	(8,529)
Capital outlay	20,571	2,401	4,000	(1,599)
Total Sheriff	447,629	518,020	516,550	1,470
Jail				
Personal services	173,328	244,091	230,500	13,591
Contractual services	67,182	37,432	53,500	(16,068)
Commodities	79,479	72,690	70,400	2,290
Capital outlay	-	12,415	14,000	(1,585)
Total Jail	319,989	366,628	368,400	(1,772)
Dispatch				
Personal services	169,492	202,938	279,200	(76,262)
Contractual services	9,645	6,132	11,650	(5,518)
Commodities	1,097	923	1,300	(377)
Capital outlay	360	348	400	(52)
Transfer to - Capital Equipment Reserve Fund	8,000	45,000	5,000	40,000
Total Dispatch	188,594	255,341	297,550	(42,209)
Emergency Management				
Personal services	13,509	13,886	13,900	(14)
Contractual services	341	1,270	2,100	(830)
Commodities	630	723	1,100	(377)
Capital outlay	275	-	-	-
Reimbursements	-	-	-	-
Transfer to - Capital Equipment Reserve Fund	4,000	1,000	1,000	-
Total Emergency Management	18,755	16,879	18,100	(1,221)

HARPER COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

	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	$ 1,597	$ 1,132	$ -	$ 1,132
Contractual services	7,818	18,674	18,590	84
Commodities	4,695	3,214	4,800	(1,586)
Capital outlay	-	-	17,250	(17,250)
Total Solid Waste	14,110	23,020	40,640	(17,620)
Human Resources				
Personal services	50,502	27,256	60,000	(32,744)
Contractual services	2,523	4,080	2,000	2,080
Commodities	776	17	-	17
Total Human Resources	53,801	31,353	62,000	(30,647)
Zoning				
Personal services	2,288	253	2,800	(2,547)
Contractual services	364	510	4,600	(4,090)
Commodities	35	30	-	30
Total Zoning	2,687	793	7,400	(6,607)
GIS				
Contractual services	14,950	14,560	16,900	(2,340)
Commodities	608	-	-	-
Total GIS	15,558	14,560	16,900	(2,340)
Buildings and Grounds				
Personal services	57,860	102,960	71,850	31,110
Contractual services	41,938	66,694	64,050	2,644
Commodities	9,348	14,504	13,750	754
Capital outlay	-	3,661	-	3,661
Total Buildings and Grounds	109,146	187,819	149,650	38,169

HARPER COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

	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	$ 32,385	$ 42,388	$ 42,750	$ (362)
Contractual services	3,427	4,956	3,250	1,706
Commodities	148	299	600	(301)
Total Community Development	35,960	47,643	46,600	1,043
Information Technology				
Personal services	46,543	66,948	64,800	2,148
Contractual services	68,310	76,809	75,650	1,159
Commodities	733	437	500	(63)
Capital outlay	22,845	19,562	19,300	262
Transfer to - Capital Equipment Reserve Fund	8,000	6,000	8,000	(2,000)
Total Information Technology	146,431	169,756	168,250	1,506
Daycare				
Personal services	-	105,538	130,050	(24,512)
Contractual services	35,021	62,932	-	62,932
Commodities	27,284	7,446	-	7,446
Transfer to - Capital Equipment Reserve Fund	-	659	-	659
Total Daycare	62,305	176,575	130,050	46,525
Transfers to other funds				
Capital Road Improvement Fund	511,000	240,000	511,000	(271,000)
Capital Equipment Reserve Fund	1,235,500	1,115,000	1,235,500	(120,500)
Plumb Thicket Monitoring Fund	180,000	190,000	190,000	-
County Attorney Special Equipment Fund	8,550	6,553	9,000	(2,447)
Total transfers to other funds	1,935,050	1,551,553	1,945,500	(393,947)

HARPER COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

	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	$ 25,000	$ 25,000	$ 25,000	$ -
Historical Society	7,110	7,110	7,110	-
Mental health	52,103	52,103	52,103	-
Intellectual disability	41,658	41,658	41,658	-
County extension	103,790	103,790	103,790	-
Fair	7,295	7,295	7,295	-
County fair building	7,795	7,795	7,795	-
Harper County Foundation grants	200,000	200,000	200,000	-
Harper County Foundation 10%	165,660	170,809	165,000	5,809
BP Grant - Fire districts	75,000	75,000	75,000	-
Reimbursed expense	27,221	445,029	-	445,029
Total appropriations and other	712,632	1,135,589	684,751	450,838
TOTAL EXPENDITURES	5,083,759	5,801,535	$ 5,996,741	$ (195,206)
RECEIPTS OVER (UNDER) EXPENDITURES	1,161,704	769,995		
UNENCUMBERED CASH, JANUARY 1	1,501,092	2,662,796		
UNENCUMBERED CASH, DECEMBER 31	$ 2,662,796	$ 3,432,791		

HARPER COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

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	$ 809,909	$ 1,055,669	$ 1,090,391	$ (34,722)
Delinquent tax	250,632	41,576	-	41,576
Motor vehicle tax	72,681	55,653	47,220	8,433
Recreational vehicle tax	1,088	880	738	142
16/20M vehicle tax	7,100	4,430	3,582	848
Commercial vehicle fees	3,890	3,168	2,426	742
Special highway fuel tax	366,297	358,982	353,498	5,484
Neighborhood revitalization	(13,919)	(13,940)	(13,217)	(723)
FEMA reimbursement	2,125	-	-	-
Other reimbursements	63,973	155,652	-	155,652
Right-of-way permits	11,800	37,800	-	37,800
Sale of surplus equipment	89,534	-	-	-
Miscellaneous	24,370	1,300	-	1,300
TOTAL RECEIPTS	1,689,480	1,701,170	$ 1,484,638	$ 216,532
EXPENDITURES				
Personal services	634,029	628,077	$ 786,350	$ (158,273)
Contractual services	124,212	134,067	147,000	(12,933)
Commodities	440,775	569,877	509,000	60,877
Capital outlay	484,400	302,203	307,000	(4,797)
Transfers to:				
Capital Equipment Reserve Fund	120,000	115,000	-	115,000
Special Highway Improvement Fund	-	-	-	-
TOTAL EXPENDITURES	1,803,416	1,749,224	1,749,350	(126)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	-	155,652	(155,652)
TOTAL FOR COMPARISON	1,803,416	1,749,224	$ 1,905,002	$ (155,778)
RECEIPTS OVER (UNDER) EXPENDITURES	(113,936)	(48,054)		
UNENCUMBERED CASH, JANUARY 1	664,499	550,563		
UNENCUMBERED CASH, DECEMBER 31	$ 550,563	$ 502,509		

HARPER COUNTY, KANSAS

SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

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	$ 297,377	$ 293,290	$ 302,617	$ (9,327)
Delinquent tax	75,741	10,560	-	10,560
Motor vehicle tax	14,170	20,434	17,335	3,099
Recreational vehicle tax	212	323	271	52
16/20M vehicle tax	1,261	859	1,315	(456)
Commercial vehicle fees	758	1,163	890	273
Neighborhood revitalization rebate	(4,814)	(3,870)	(3,668)	(202)
Reimbursements	-	36	-	36
Miscellaneous	250	372	-	372
TOTAL RECEIPTS	384,955	323,167	$ 318,760	$ 4,407
EXPENDITURES				
Personal services	99,182	94,058	$ 159,900	$ (65,842)
Contractual services	50,312	93,049	50,000	43,049
Commodities	129,680	171,872	207,200	(35,328)
Capital outlay	5,500	14,621	-	14,621
Transfer to - Capital Equipment Reserve Fund	-	43,000	-	43,000
TOTAL EXPENDITURES	284,674	416,600	$ 417,100	$ (500)
RECEIPTS OVER (UNDER) EXPENDITURES	100,281	(93,433)		
UNENCUMBERED CASH, JANUARY 1	165,069	265,350		
UNENCUMBERED CASH, DECEMBER 31	$ 265,350	$ 171,917		

HARPER COUNTY, KANSAS

EMERGENCY MEDICAL SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

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	$ 217,220	$ 496,381	$ 510,534	$ (14,153)
Delinquent tax	62,796	11,634	-	11,634
Motor vehicle tax	20,049	14,926	12,667	2,259
Recreational vehicle tax	300	236	198	38
16/20M vehicle tax	1,188	1,209	961	248
Commercial vehicle fees	1,073	850	651	199
Neighborhood revitalization	(3,634)	(6,527)	(6,188)	(339)
Ambulance revenue	383,090	368,457	320,000	48,457
Training and other reimbursements	10,848	-	-	-
Miscellaneous	1,000	1,844	-	1,844
TOTAL RECEIPTS	693,930	889,010	$ 838,823	$ 50,187
EXPENDITURES				
Personal services	513,429	598,984	$ 737,100	$ (138,116)
Contractual services	77,421	88,201	84,550	3,651
Commodities	43,520	45,190	51,850	(6,660)
Capital outlay	2,154	12,653	-	12,653
Transfer to - Capital Equipment Reserve Fund	9,000	35,000	35,000	-
TOTAL EXPENDITURES	645,524	780,028	908,500	(128,472)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	-	48,457	(48,457)
TOTAL FOR COMPARISON	645,524	780,028	$ 956,957	$ (176,929)
RECEIPTS OVER (UNDER) EXPENDITURES	48,406	108,982		
UNENCUMBERED CASH, JANUARY 1	188,106	236,512		
UNENCUMBERED CASH, DECEMBER 31	$ 236,512	$ 345,494		

HARPER COUNTY, KANSAS

COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

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	$ 193,992	$ 89,375	$ 93,204	$ (3,829)
Delinquent tax	50,655	6,447	-	6,447
Motor vehicle tax	9,991	13,328	11,311	2,017
Recreational vehicle tax	150	211	177	34
16/20M vehicle tax	828	609	858	(249)
Commercial vehicle fees	535	759	581	178
Neighborhood revitalization	(3,147)	(1,193)	(1,130)	(63)
State and federal grants	71,141	107,414	63,285	44,129
User fees	165,802	151,423	187,050	(35,627)
Reimbursement - Epidemiology and Laboratory Capacity	66,524	-	-	-
Miscellaneous	11	14,188	-	14,188
TOTAL RECEIPTS	556,482	382,561	$ 355,336	$ 27,225
EXPENDITURES				
Personal services	262,539	239,880	$ 357,400	$ (117,520)
Contractual services	27,370	30,314	42,040	(11,726)
Commodities	120,030	186,490	137,825	48,665
Capital outlay	8,459	550	1,700	(1,150)
TOTAL EXPENDITURES	418,398	457,234	$ 538,965	$ (81,731)
RECEIPTS OVER (UNDER) EXPENDITURES	138,084	(74,673)		
UNENCUMBERED CASH, JANUARY 1	259,219	397,303		
UNENCUMBERED CASH, DECEMBER 31	$ 397,303	$ 322,630		

HARPER COUNTY, KANSAS

COUNTY APPRAISER FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

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	$ 219,906	$ 169,249	$ 174,785	$ (5,536)
Delinquent tax	52,698	6,665	-	6,665
Motor vehicle tax	7,464	15,111	12,822	2,289
Recreational vehicle tax	112	239	200	39
16/20M vehicle tax	662	454	973	(519)
Commercial vehicle fees	399	860	659	201
Neighborhood revitalization	(3,496)	(2,235)	(2,119)	(116)
Miscellaneous	2,331	3,286	-	3,286
TOTAL RECEIPTS	280,076	193,629	$ 187,320	$ 6,309
EXPENDITURES				
Personal services	162,685	180,431	$ 179,700	$ 731
Contractual services	29,852	29,121	40,800	(11,679)
Commodities	4,694	2,996	4,000	(1,004)
Transfer to - Capital Equipment Reserve Fund	25,000	-	-	-
TOTAL EXPENDITURES	222,231	212,548	$ 224,500	$ (11,952)
RECEIPTS OVER (UNDER) EXPENDITURES	57,845	(18,919)		
UNENCUMBERED CASH, JANUARY 1	24,609	82,454		
UNENCUMBERED CASH, DECEMBER 31	$ 82,454	$ 63,535		

HARPER COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

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	$ 42,890	$ 8,464	$ 9,320	$ (856)
Delinquent tax	15,945	2,438	-	2,438
Motor vehicle tax	5,562	2,947	2,502	445
Recreational vehicle tax	83	47	39	8
16/20M vehicle tax	648	341	190	151
Commercial vehicle fees	298	168	129	39
Neighborhood revitalization	(790)	(120)	(113)	(7)
Sale of chemical and reimbursements	12,426	3,733	10,000	(6,267)
TOTAL RECEIPTS	77,062	18,018	$ 22,067	$ (4,049)
EXPENDITURES				
Personal services	35,028	49,105	$ 53,650	$ (4,545)
Contractual services	6,893	9,039	11,630	(2,591)
Commodities	16,344	36,665	49,600	(12,935)
Capital outlay	-	407	-	407
TOTAL EXPENDITURES	58,265	95,216	$ 114,880	$ (19,664)
RECEIPTS OVER (UNDER) EXPENDITURES	18,797	(77,198)		
UNENCUMBERED CASH, JANUARY 1	145,351	164,148		
UNENCUMBERED CASH, DECEMBER 31	$ 164,148	$ 86,950		

HARPER COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

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	$ 1,670,581	$ 1,746,275	$ 1,806,045	$ (59,770)
Delinquent tax	460,885	68,106	-	68,106
Motor vehicle tax	127,950	114,793	97,397	17,396
Recreational vehicle tax	1,916	1,815	1,522	293
16/20M vehicle tax	7,856	7,716	7,389	327
Commercial vehicle fees	6,847	6,535	5,003	1,532
Neighborhood revitalization	(27,550)	(23,089)	(21,891)	(1,198)
Reimbursements	33,607	16,557	-	16,557
TOTAL RECEIPTS	2,282,092	1,938,708	$ 1,895,465	$ 43,243
EXPENDITURES				
Social Security	238,426	276,439	$ 389,315	$ (112,876)
KPERS	295,577	363,459	433,000	(69,541)
Workers' compensation	74,521	51,869	130,000	(78,131)
Health insurance	1,009,580	918,389	1,400,000	(481,611)
Life insurance	4,714	4,877	7,500	(2,623)
Unemployment tax	6,327	3,965	8,000	(4,035)
HRA	41,241	44,969	50,250	(5,281)
Miscellaneous	20	540	-	540
TOTAL EXPENDITURES	1,670,406	1,664,507	2,418,065	(753,558)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	-	16,557	(16,557)
TOTAL FOR COMPARISON	1,670,406	1,664,507	$ 2,434,622	$ (770,115)
RECEIPTS OVER (UNDER) EXPENDITURES	611,686	274,201		
UNENCUMBERED CASH, JANUARY 1	788,616	1,400,302		
UNENCUMBERED CASH, DECEMBER 31	$ 1,400,302	$ 1,674,503		

HARPER COUNTY, KANSAS

DEPARTMENT ON AGING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

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	$ 75,952	$ 84,267	$ 87,064	$ (2,797)
Delinquent tax	21,508	3,292	-	3,292
Motor vehicle tax	5,681	5,219	4,428	791
Recreational vehicle tax	85	82	69	13
16/20M vehicle tax	453	345	336	9
Commercial vehicle fees	304	297	227	70
Neighborhood revitalization	(1,265)	(1,113)	(1,055)	(58)
Meal donations	29,859	36,459	26,000	10,459
Title III	32,437	28,530	20,662	7,868
Miscellaneous	7,776	14,338	-	14,338
TOTAL RECEIPTS	172,790	171,716	$ 137,731	$ 33,985
EXPENDITURES				
Personal services	52,001	55,471	$ 50,000	$ 5,471
Contractual services	98,684	115,259	112,890	2,369
Commodities	2,972	2,935	4,900	(1,965)
TOTAL EXPENDITURES	153,657	173,665	$ 167,790	$ 5,875
RECEIPTS OVER (UNDER) EXPENDITURES	19,133	(1,949)		
UNENCUMBERED CASH, JANUARY 1	64,112	83,245		
UNENCUMBERED CASH, DECEMBER 31	$ 83,245	$ 81,296		

HARPER COUNTY, KANSAS

PUBLIC TRANSPORTATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

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	$ 13,225	$ 28,159	$ 28,778	$ (619)
Delinquent tax	2,985	548	-	548
Motor vehicle tax	71	909	770	139
Recreational vehicle tax	1	14	12	2
16/20M vehicle tax	29	5	58	(53)
Commercial vehicle fees	4	52	40	12
Neighborhood revitalization rebate	(206)	(369)	(349)	(20)
Transportation fees	25,929	22,805	22,000	805
KDOT Grant	80,008	91,622	92,300	(678)
Transfer from - Capital Improvement Reserve Fund	26,000	-	-	-
TOTAL RECEIPTS	148,046	143,745	$ 143,609	$ 136
EXPENDITURES				
Personal services	90,086	89,105	$ 99,000	$ (9,895)
Contractual services	15,067	14,856	20,350	(5,494)
Commodities	26,477	27,551	32,900	(5,349)
Transfer to:				
Capital Equipment Reserve Fund	-	7,000	7,000	-
Capital Improvement Reserve Fund	-	13,500	13,500	-
TOTAL EXPENDITURES	131,630	152,012	$ 172,750	$ (20,738)
RECEIPTS OVER (UNDER) EXPENDITURES	16,416	(8,267)		
UNENCUMBERED CASH, JANUARY 1	13,348	29,764		
UNENCUMBERED CASH, DECEMBER 31	$ 29,764	$ 21,497		

HARPER COUNTY, KANSAS

SPECIAL ALCOHOL PROGRAMS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-11

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Private club liquor tax	$ 9,091	$ 10,328	$ 8,627	$ 1,701
EXPENDITURES				
Contractual services	1,371	-	$ 20,000	$ (20,000)
Transfer to - DARE Program Fund	25,879	-	-	-
TOTAL EXPENDITURES	27,250	-	$ 20,000	$ (20,000)
RECEIPTS OVER (UNDER) EXPENDITURES	(18,159)	10,328		
UNENCUMBERED CASH, JANUARY 1	39,626	21,467		
UNENCUMBERED CASH, DECEMBER 31	$ 21,467	$ 31,795		

HARPER COUNTY, KANSAS

SPECIAL LIABILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

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, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-13

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
911 fees	$ 59,990	$ 65,009	$ 50,000	$ 15,009
EXPENDITURES				
Contractual services	49,376	42,192	$ 49,082	$ (6,890)
Transfer to - Capital Equipment Reserve Fund	4,700	5,000	5,000	-
TOTAL EXPENDITURES	54,076	47,192	$ 54,082	$ (6,890)
RECEIPTS OVER (UNDER) EXPENDITURES	5,914	17,817		
UNENCUMBERED CASH, JANUARY 1	220,598	226,512		
UNENCUMBERED CASH, DECEMBER 31	$ 226,512	$ 244,329		

HARPER COUNTY, KANSAS

SPECIAL HIGHWAY IMPROVEMENT FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-14

	2023	2024
RECEIPTS		
Transfer from:		
Road and Bridge Fund	$ -	$ -
Capital Road Improvement	-	-
Reimbursements	200,000	-
TOTAL RECEIPTS	200,000	-
EXPENDITURES		
Contractual services	180,698	75,989
Capital outlay	-	-
TOTAL EXPENDITURES	180,698	75,989
RECEIPTS OVER (UNDER) EXPENDITURES	19,302	(75,989)
UNENCUMBERED CASH, JANUARY 1	173,255	192,557
UNENCUMBERED CASH, DECEMBER 31	$ 192,557	$ 116,568

HARPER COUNTY, KANSAS

CAPITAL ROAD IMPROVEMENT FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-15

	2023	2024
RECEIPTS		
Reimbursement for road damages	$ -	$ 700,000
Transfer from - General Fund	511,000	240,000
TOTAL RECEIPTS	511,000	940,000
EXPENDITURES		
Contractual services	98,742	283,626
Transfer to - Special Highway Improvement Fund	-	-
TOTAL EXPENDITURES	98,742	283,626
RECEIPTS OVER (UNDER) EXPENDITURES	412,258	656,374
UNENCUMBERED CASH, JANUARY 1	3,204,729	3,616,987
UNENCUMBERED CASH, DECEMBER 31	$ 3,616,987	$ 4,273,361

HARPER COUNTY, KANSAS

PLUMB THICKET MONITORING FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-16

	2023	2024
RECEIPTS		
Miscellaneous	$ 157	$ -
Grants	-	131,457
Transfer from - General Fund	180,000	190,000
TOTAL RECEIPTS	180,157	321,457
EXPENDITURES		
Contractual services	380,557	142,865
Grants	9,193	15,000
TOTAL EXPENDITURES	389,750	157,865
RECEIPTS OVER (UNDER) EXPENDITURES	(209,593)	163,592
UNENCUMBERED CASH, JANUARY 1	3,749,481	3,554,084
PRIOR YEAR ENCUMBRANCE CANCELLED	14,196	-
UNENCUMBERED CASH, DECEMBER 31	$ 3,554,084	$ 3,717,676

HARPER COUNTY, KANSAS

CAPITAL EQUIPMENT RESERVE FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-17

	2023	2024
RECEIPTS		
Transfer from:		
General Fund	$ 1,259,000	$ 1,183,109
Road and Bridge Fund	120,000	115,000
Special Bridge Fund	-	43,000
Emergency Medical Services Fund	9,000	35,000
County Appraiser Fund	25,000	-
Public Transportation Fund	-	7,000
911 Fund	4,700	5,000
Grants	-	266,720
Miscellaneous	155,449	62,100
TOTAL RECEIPTS	1,573,149	1,716,929
EXPENDITURES		
Capital outlay	595,584	880,264
RECEIPTS OVER (UNDER) EXPENDITURES	977,565	836,665
UNENCUMBERED CASH, JANUARY 1	2,089,952	3,067,517
UNENCUMBERED CASH, DECEMBER 31	$ 3,067,517	$ 3,904,182

HARPER COUNTY, KANSAS

CAPITAL IMPROVEMENT RESERVE FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-18

	2023	2024
RECEIPTS		
Transfer from - Public Transportation Fund	$ -	$ 13,500
EXPENDITURES		
Capital outlay	-	-
Miscellaneous	924	77
Transfer to - Public Transportation Fund	26,000	-
TOTAL EXPENDITURES	26,924	77
RECEIPTS OVER (UNDER) EXPENDITURES	(26,924)	13,423
UNENCUMBERED CASH, JANUARY 1	132,748	105,824
UNENCUMBERED CASH, DECEMBER 31	$ 105,824	$ 119,247

HARPER COUNTY, KANSAS

COUNTY ATTORNEY EQUIPMENT FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-19

	2023	2024
RECEIPTS		
Fees	$ 88	$ 32
Miscellaneous	-	100
TOTAL RECEIPTS	88	132
EXPENDITURES	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	88	132
UNENCUMBERED CASH, JANUARY 1	19,479	19,567
UNENCUMBERED CASH, DECEMBER 31	$ 19,567	$ 19,699

HARPER COUNTY, KANSAS

COUNTY ATTORNEY SPECIAL EQUIPMENT FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-20

	2023	2024
RECEIPTS		
Transfers from - General Fund	$ 8,550	$ 6,553
EXPENDITURES		
Contractual services	258	764
Commodities	1,367	699
Capital outlay	3,458	1,995
TOTAL EXPENDITURES	5,083	3,458
RECEIPTS OVER (UNDER) EXPENDITURES	3,467	3,095
UNENCUMBERED CASH, JANUARY 1	14,867	18,334
UNENCUMBERED CASH, DECEMBER 31	$ 18,334	$ 21,429

HARPER COUNTY, KANSAS

REGISTER OF DEEDS TECHNOLOGY FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-21

	2023	2024
RECEIPTS		
Fees	$ 10,696	$ 9,998
EXPENDITURES		
Capital outlay	8,665	9,460
RECEIPTS OVER (UNDER) EXPENDITURES	2,031	538
UNENCUMBERED CASH, JANUARY 1	22,295	24,326
UNENCUMBERED CASH, DECEMBER 31	$ 24,326	$ 24,864

HARPER COUNTY, KANSAS

COUNTY CLERK TECHNOLOGY FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-22

	2023	2024
RECEIPTS		
Fees	$ 2,674	$ 2,500
EXPENDITURES		
Contractual services	325	-
RECEIPTS OVER (UNDER) EXPENDITURES	2,349	2,500
UNENCUMBERED CASH, JANUARY 1	1,312	3,661
UNENCUMBERED CASH, DECEMBER 31	$ 3,661	$ 6,161

HARPER COUNTY, KANSAS

COUNTY TREASURER TECHNOLOGY FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-23

	2023	2024
RECEIPTS		
Fees	$ 2,674	$ 2,500
EXPENDITURES		
Contractual services	2,269	-
RECEIPTS OVER (UNDER) EXPENDITURES	405	2,500
UNENCUMBERED CASH, JANUARY 1	6,443	6,848
UNENCUMBERED CASH, DECEMBER 31	$ 6,848	$ 9,348

HARPER COUNTY, KANSAS

SHERIFF EQUIPMENT FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-24

	2023	2024
RECEIPTS		
Miscellaneous	$ 28,531	$ 5,318
EXPENDITURES		
Capital outlay	24,562	4,286
RECEIPTS OVER (UNDER) EXPENDITURES	3,969	1,032
UNENCUMBERED CASH, JANUARY 1	30,083	34,052
UNENCUMBERED CASH, DECEMBER 31	$ 34,052	$ 35,084

HARPER COUNTY, KANSAS

DARE PROGRAM FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-25

	2023	2024
RECEIPTS		
Donations	$ 797	$ -
Transfer from - Special Alcohol Programs Fund	25,879	-
TOTAL RECEIPTS	26,676	-
EXPENDITURES		
Commodities	1,043	1,163
RECEIPTS OVER (UNDER) EXPENDITURES	25,633	(1,163)
UNENCUMBERED CASH, JANUARY 1	226	25,859
UNENCUMBERED CASH, DECEMBER 31	$ 25,859	$ 24,696

HARPER COUNTY, KANSAS

PROSECUTOR TRAINING ASSISTANCE FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-26

	2023	2024
RECEIPTS		
Fees	$ 390	$ 366
EXPENDITURES		
Contractual services	552	594
RECEIPTS OVER (UNDER) EXPENDITURES	(162)	(228)
UNENCUMBERED CASH, JANUARY 1	7,193	7,031
UNENCUMBERED CASH, DECEMBER 31	$ 7,031	$ 6,803

HARPER COUNTY, KANSAS

SPECIAL MOTOR VEHICLE LICENSE FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-27

	2023	2024
RECEIPTS		
Licenses, permits, and fees	$ 57,226	$ 56,445
EXPENDITURES		
Personal services	35,369	30,081
Commodities	2,977	1,314
Contractual services	1,623	33
Capital outlay	-	-
Transfers out	17,257	25,017
TOTAL EXPENDITURES	57,226	56,445
RECEIPTS OVER (UNDER) EXPENDITURES	-	-
UNENCUMBERED CASH, JANUARY 1	-	-
UNENCUMBERED CASH, DECEMBER 31	$ -	$ -

HARPER COUNTY, KANSAS

SHERIFF ASSET FORFEITURE FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-28

	2023	2024
RECEIPTS		
Forfeitures	$ 38,980	$ -
EXPENDITURES		
Contractual services	8,716	4,516
RECEIPTS OVER (UNDER) EXPENDITURES	30,264	(4,516)
UNENCUMBERED CASH, JANUARY 1	-	30,264
UNENCUMBERED CASH, DECEMBER 31	$ 30,264	$ 25,748

HARPER COUNTY, KANSAS

HEALTH INSURANCE SAVINGS FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-29

	2023	2024
RECEIPTS		
Transfer from - Employee Benefit Fund	$ -	$ 49,460
EXPENDITURES		
Claims	-	13,800
Miscellaneous	-	-
TOTAL EXPENDITURES	-	13,800
RECEIPTS OVER (UNDER) EXPENDITURES	-	35,660
UNENCUMBERED CASH, JANUARY 1	-	-
UNENCUMBERED CASH, DECEMBER 31	$ -	$ 35,660

HARPER COUNTY, KANSAS

PUBLIC SAFETY EQUIPMENT FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-30

	2023	2024
RECEIPTS		
Miscellaneous	$ 173,853	$ 194,238
EXPENDITURES		
Capital outlay	-	428,681
RECEIPTS OVER (UNDER) EXPENDITURES	173,853	(234,443)
UNENCUMBERED CASH, JANUARY 1	53,222	227,075
UNENCUMBERED CASH, DECEMBER 31	$ 227,075	$ (7,368)

HARPER COUNTY, KANSAS

MUNICIPALITIES FIGHT ADDICTION FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-31

	2023	2024
RECEIPTS		
Opioid settlement proceeds	$ 9,209	$ 11,459
EXPENDITURES		
Contractual services	-	6,500
RECEIPTS OVER (UNDER) EXPENDITURES	9,209	4,959
UNENCUMBERED CASH, JANUARY 1	998	10,207
UNENCUMBERED CASH, DECEMBER 31	$ 10,207	$ 15,166

HARPER COUNTY, KANSAS

MEMORIAL FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-32

	2023	2024
RECEIPTS		
Donations and bequests	$ -	$ -
EXPENDITURES		
Contractual services	-	-
Commodities	-	368
Capital outlay	1,404	-
TOTAL EXPENDITURES	1,404	368
RECEIPTS OVER (UNDER) EXPENDITURES	(1,404)	(368)
UNENCUMBERED CASH, JANUARY 1	1,910	506
UNENCUMBERED CASH, DECEMBER 31	$ 506	$ 138

HARPER COUNTY, KANSAS

HARPER COUNTY EXTENSION COUNCIL
RELATED MUNICIPAL ENTITY
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2024
(With Comparative Actual Totals For Prior Year Ended December 31, 2023)

Schedule 2-33

	Extension Council	
	2023	2024
RECEIPTS		
County appropriations	$ 103,790	$ 103,790
KSU salary participation	27,169	29,445
Educational services	4,183	5,751
Interest	104	7,248
TOTAL RECEIPTS	135,246	146,234
EXPENDITURES		
Audit, printing, and treasury bond	3,296	4,051
Heat and utilities	2,952	2,817
Telephone	1,321	1,497
Postage and supplies	1,714	1,006
Equipment	1,651	2,875
Miscellaneous	1,597	2,584
Travel	1,573	756
Subsistence	405	519
Salaries	96,090	106,567
Employer's contribution	14,403	15,535
Reimbursement expenditures	5,849	8,039
TOTAL EXPENDITURES	130,851	146,246
RECEIPTS OVER (UNDER) EXPENDITURES	4,395	(12)
UNENCUMBERED CASH, JANUARY 1	85,086	89,481
UNENCUMBERED CASH, DECEMBER 31	$ 89,481	$ 89,469

HARPER COUNTY, KANSAS

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

Schedule 3

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Ad Valorem Taxes				
Current tax	$ 10,420,314	$ 14,811,340	$ 16,435,539	$ 8,796,115
Delinquent real estate tax	98,301	616,909	520,790	194,420
Delinquent personal property tax	4,037	341,492	86,307	259,222
NRP rebate	-	229,773	232,998	(3,225)
Delinquent 16/20M tax	-	3,578	3,578	-
Motor vehicle sales tax	34,829	274,400	290,344	18,885
Motor vehicle tax	177,078	1,020,209	1,039,253	158,034
16/20M vehicle tax	25,128	41,049	41,077	25,100
Mineral tax	16,177	65,998	67,110	15,065
Rental excise tax	38	177	198	17
TOTAL DISTRIBUTABLE FUNDS	10,775,902	17,404,925	18,717,194	9,463,633
STATE FUNDS				
Fish and game licenses	-	1,185	1,185	-
Motor vehicle license	37	435,428	435,465	-
State institutional building tax	-	52,115	52,115	-
State educational building tax	-	104,231	104,231	-
State drivers license	-	17,245	17,234	11
TOTAL STATE FUNDS	37	610,204	610,230	11
SUBDIVISION FUNDS				
Cities	-	2,311,768	2,311,784	(16)
Townships	-	306,542	306,542	-
Cemetery districts	-	280,678	280,678	-
Hospital districts	-	2,055,379	2,055,379	-
School districts	-	5,095,652	5,095,652	-
SCKLS	-	88,796	88,796	-
TOTAL SUBDIVISION FUNDS	-	10,138,815	10,138,831	(16)
OTHER AGENCY FUNDS				
Payroll Clearing Fund	(477)	1,162,519	1,164,639	(2,597)
Harper County CID Fund	121,735	399,225	467,087	53,873
Operating returned checks	(794)	16,857	19,835	(3,772)
Change checks	-	30,434	30,434	-
Law Library	22,301	3,311	6,405	19,207
Sheriff's Commissary Fund	67,481	83,601	78,794	72,288
Health Reimbursement Accounts	87,650	78,077	68,956	96,771
TOTAL OTHER AGENCY FUNDS	297,896	1,774,024	1,836,150	235,770
TOTAL	$ 11,073,835	$ 29,927,968	$ 31,302,405	$ 9,699,398