HARPER COUNTY, KANSAS

DECEMBER 31, 2023

LINDBURG
VOGEL PIERCE FARIS
Chartered

HARPER COUNTY, KANSAS

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INDEPENDENT AUDITORS' REPORT

The Board of County Commissioners
Harper County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash balances of Harper County, Kansas (the County), as of and for the year ended December 31, 2023, 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, 2023, 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, 2023, 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.

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditors' Responsibilities for the Audit of the Financial Statement

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

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

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2023 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 2023 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 2023 basic financial statement. The 2023 information has been 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 information is fairly stated in all material respects in relation to the 2023 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, 2022 (not presented herein), and have issued our report dated May 5, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the Kansas Department of Administration website at the link http://admin.ks.gov/offices/chief-financial-officer/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2023, (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 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2022 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, 2022, on the basis of accounting described in Note 1.



Certified Public Accountants

Hutchinson, Kansas
May 3, 2024

HARPER COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
For Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Prior Year Encumbrances Cancelled	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS							
General Fund	$ 1,501,092	$ -	$ 6,245,463	$ 5,083,759	$ 2,662,796	$ 201,644	$ 2,864,440
Special Purpose Funds							
Road and Bridge	664,499	-	1,689,480	1,803,416	550,563	48,082	598,645
Special Bridge	165,069	-	384,955	284,674	265,350	3,847	269,197
Emergency Medical Services	188,106	-	693,930	645,524	236,512	30,028	266,540
County Health	259,219	-	556,482	418,398	397,303	13,897	411,200
County Appraiser	24,609	-	280,076	222,231	82,454	8,712	91,166
Noxious Weed	145,351	-	77,062	58,265	164,148	1,759	165,907
Employee Benefits	788,616	-	2,282,092	1,670,406	1,400,302	-	1,400,302
Department on Aging	64,112	-	172,790	153,657	83,245	8,870	92,115
Public Transportation	13,348	-	148,046	131,630	29,764	5,314	35,078
Special Alcohol Programs	39,626	-	9,091	27,250	21,467	-	21,467
Special Liability	14,991	-	-	-	14,991	-	14,991
911	220,598	-	59,990	54,076	226,512	-	226,512
Special Highway Improvement	173,255	-	200,000	180,698	192,557	261,944	454,501
Capital Road Improvement	3,204,729	-	511,000	98,742	3,616,987	3,030	3,620,017
Plumb Thicket Monitoring	3,749,481	14,196	180,157	389,750	3,554,084	11,825	3,565,909
Capital Equipment Reserve	2,089,952	-	1,573,149	595,584	3,067,517	258	3,067,775
Capital Improvement Reserve	132,748	-	-	26,924	105,824	-	105,824
County Attorney Equipment	19,479	-	88	-	19,567	-	19,567
County Attorney Special Equipment	14,867	-	8,550	5,083	18,334	-	18,334
Register of Deeds Technology	22,295	-	10,696	8,665	24,326	-	24,326
County Clerk Technology	1,312	-	2,674	325	3,661	-	3,661
County Treasurer Technology	6,443	-	2,674	2,269	6,848	-	6,848
Sheriff Equipment	30,083	-	28,531	24,562	34,052	-	34,052
DARE Program	226	-	26,676	1,043	25,859	43	25,902
Prosecutor Training Assistance	7,193	-	390	552	7,031	-	7,031
Special Motor Vehicle License	-	-	57,226	57,226	-	2,485	2,485
Sheriff Asset Forfeiture	-	-	38,980	8,716	30,264	-	30,264
American Rescue Plan Act	323,757	-	-	323,757	-	-	-
CDBG Program	-	-	-	-	-	-	-
Epidemiology and Laboratory Capacity Grant	66,524	-	-	66,524	-	-	-
Public Safety Equipment	53,222	-	173,853	-	227,075	-	227,075
Municipalities Fight Addiction	998	-	9,209	-	10,207	-	10,207
Memorial Fund	1,910	-	-	1,404	506	-	506
Total Special Purpose Funds	12,486,618	14,196	9,177,847	7,261,351	14,417,310	400,094	14,817,404
Related Municipal Entity							
Harper County Extension Council	85,086	-	135,246	130,851	89,481	-	89,481
TOTAL REPORTING ENTITY (excluding Agency Funds)	$ 14,072,796	$ 14,196	$ 15,558,556	$ 12,475,961	$ 17,169,587	$ 601,738	$ 17,771,325

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, 2023

COMPOSITION OF CASH	
Cash and cash items	$ 440
Checking accounts	1,400,703
Money Market and NOW accounts	14,818,895
Certificates of deposit	4,886,005
Kansas Municipal Investment Pool	7,472,203
Other accounts:	
Health Reimbursement Account - checking accounts	87,651
Sheriff commissary - checking accounts	67,481
Law Library	
Checking account	10,520
Certificate of deposit	11,781
TOTAL CASH AND INVESTMENTS - PRIMARY GOVERNMENT	28,755,679
Related Municipal Entity - Harper County Extension Council	89,481
AGENCY FUNDS (SCHEDULE 3)	(11,073,835)
TOTAL FINANCIAL REPORTING ENTITY	$ 17,771,325

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

HARPER COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2023

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 2023:

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 2023 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, 2023.

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 Dream First Bank in the amount of $1,143,943 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 July 28, 2023 until February 24, 2024, when the County Treasurer moved deposits to an ICS (Insured Cash Sweep) account, a reciprocal deposit program. This was the result of the bank not pledging any collateral after they acquired Heartland Tri-State Bank.

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, 2023, the County's carrying amount of deposits was $21,283,036 and the bank balance was $19,999,271. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $1,430,196 was covered by FDIC insurance, $17,425,132 was collateralized with pledged securities held by the pledging financial institutions' agents in the County's name, and the remaining $1,143,934 was unsecured and was at risk.

At December 31, 2023, Harper County Extension Council's carrying amount of deposits was $89,481 and the bank balance was $97,911. 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, 2023, the County had the following investments:

Investment Type	Carrying Value	Fair Value	Rating
Kansas Municipal Investment Pool	$ 7,472,203	$ 7,472,203	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, 2023:

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, 2023, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Finance Leases					
2018 track loader	$ 115,721	$ -	$ 115,721	$ -	$ 4,528
2020 Caterpillar motor grader	239,262	-	31,376	207,886	10,631
2020 Caterpillar motor grader	239,271	-	31,376	207,895	10,543
2021 Dodge Durango Pursuit	35,543	-	11,351	24,192	1,400
2021 Caterpillar motor grader	222,882	-	23,184	199,698	9,369
2021 Caterpillar motor grader	222,882	-	23,184	199,698	9,369
2021 Caterpillar motor grader	222,882	-	23,184	199,698	9,369
2021 Caterpillar motor grader	222,882	-	23,184	199,698	9,369
2021 Caterpillar motor grader	222,882	-	23,184	199,698	9,369
	$ 1,744,207	$ -	$ 305,744	$ 1,438,463	$ 73,947

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

Finance Leases	Principal	Interest
2024	$ 198,471	$ 60,969
2025	488,733	52,145
2026	751,259	31,006
2027	-	-
2028	-	-
	$ 1,438,463	$ 144,120

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 8.43% for the year ended December 31, 2023. Contributions to the pension plan from the County for KPERS were $286,832 for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was $3,373,746. The net pension liability was measured as of June 30, 2023, and the total pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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 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, 2023, was $101,274.

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, 2023.

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 $96,729 and the total current closure cost for the construction waste landfill is $183,067.

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 2023. 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, 2023, the balance of these agreements was $260,676, 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, 2023, 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, 2023, the County's share of tax rebates totaled $86,287.

NOTE 11—INTERFUND TRANSFERS

The following summarizes interfund transfers for 2023:

Transfer From:	Transfer To:	Statutory Authority	Amount
Special Motor Vehicle License	General	K.S.A. 8-145	$ 17,257
General	Capital Equipment Reserve	K.S.A. 19-119	1,259,000
Road and Bridge	Capital Equipment Reserve	K.S.A. 19-119	120,000
Emergency Medical Services	Capital Equipment Reserve	K.S.A. 19-119	9,000
County Appraiser	Capital Equipment Reserve	K.S.A. 19-119	25,000
911 Emergency	Capital Equipment Reserve	K.S.A. 19-119	4,700
General	County Attorney Special Equipment	K.S.A. 19-119	8,550
Capital Improvement Reserve	Public Transportation	K.S.A. 19-120	26,000
General	Plumb Thicket Monitoring	K.S.A. 19-120	180,000
General	Capital Road Improvement	K.S.A. 68-590	511,000
Special Alcohol Programs	DARE Program	K.S.A. 79-41a04	25,879

HARPER COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

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	$ 5,733,748	$ -	$ 5,733,748	$ 5,083,759	$ (649,989)
Special Purpose Funds					
Road and Bridge	1,814,800	63,973	1,878,773	1,803,416	(75,357)
Special Bridge	422,016	-	422,016	284,674	(137,342)
Emergency Medical Service	717,341	63,090	780,431	645,524	(134,907)
County Health	559,495	-	559,495	418,398	(141,097)
County Appraiser	279,200	-	279,200	222,231	(56,969)
Noxious Weed	111,830	-	111,830	58,265	(53,565)
Employee Benefits	2,407,165	33,607	2,440,772	1,670,406	(770,366)
Department on Aging	174,630	-	174,630	153,657	(20,973)
Public Transportation	167,053	-	167,053	131,630	(35,423)
Special Alcohol Programs	27,250	-	27,250	27,250	-
Special Liability	14,991	-	14,991	-	(14,991)
911	54,082	-	54,082	54,076	(6)

HARPER COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Taxes and shared revenues				
Ad valorem property tax	$ 1,277,208	$ 1,721,441	$ 2,020,447	$ (299,006)
Delinquent tax	44,170	428,748	-	428,748
Interest and charges on delinquent taxes	112,652	290,802	-	290,802
Motor vehicle tax	56,811	90,358	88,196	2,162
Recreational vehicle tax	906	1,352	1,420	(68)
16/20M vehicle tax	7,215	4,061	6,195	(2,134)
Commercial vehicle fees	2,919	4,835	4,258	577
Mineral tax	84,487	83,109	35,000	48,109
Neighborhood revitalization	(23,331)	(27,466)	(25,300)	(2,166)
Total taxes and shared revenues	1,563,037	2,597,240	2,130,216	467,024
Licenses, permits, and fees				
Officers' fees	31,010	31,130	57,405	(26,275)
Recording fees	66,140	71,007	50,000	21,007
District Court fees	26,978	26,169	-	26,169
Environmental services	2,050	2,070	-	2,070
Election	1,004	622	-	622
Total licenses, permits, and fees	127,182	130,998	107,405	23,593
Charges for services				
Jail and housing fees	540	460	-	460
Solid waste disposal fees	21,446	55,791	-	55,791
Other charges and fees	11,936	5,078	-	5,078
Total charges for services	33,922	61,329	-	61,329
Use of money and property				
Interest on idle funds	31,694	165,251	-	165,251
Landfill MIP interest	68,646	270,230	-	270,230
Total use of money and property	100,340	435,481	-	435,481
Other				
County farm income	9,250	9,250	9,250	-
Zoning/GIS fees	4,743	3,525	3,900	(375)
Tonnage fees	1,712,217	1,656,601	1,550,000	106,601
Annual host fees	222,135	236,370	195,000	41,370
Grants	14,087	-	-	-
Flat Ridge - payment in lieu of tax	995,394	1,015,737	925,000	90,737
Diversion fees	9,550	8,550	8,000	550
District Coroner	767	257	-	257
Federal grant reimbursements	-	19,449	11,930	7,519
Other reimbursements	-	27,221	-	27,221
Miscellaneous	37,282	26,198	-	26,198
Transfer from:				
Plumb Thicket Monitoring Fund	201,600	-	-	-
Special Motor Vehicle License Fund	7,189	17,257	-	17,257
Total miscellaneous	3,214,214	3,020,415	2,703,080	317,335
TOTAL RECEIPTS	5,038,695	6,245,463	$ 4,940,701	$ 1,304,762

HARPER COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET				
County Commission				
Personal services	$ 63,069	$ 53,385	$ 64,000	$ (10,615)
Contractual services	4,701	3,887	4,900	(1,013)
Commodities	-	47	50	(3)
Total County Commission	67,770	57,319	68,950	(11,631)
County Clerk				
Personal services	83,481	83,728	84,085	(357)
Contractual services	2,270	3,271	2,950	321
Commodities	794	1,369	1,500	(131)
Total County Clerk	86,545	88,368	88,535	(167)
County Treasurer				
Personal services	79,795	64,975	85,000	(20,025)
Contractual services	41,457	82,494	54,150	28,344
Commodities	690	1,861	1,500	361
Capital outlay	33	-	250	(250)
Total County Treasurer	121,975	149,330	140,900	8,430
County Attorney				
Personal services	121,938	120,697	127,571	(6,874)
Contractual services	12,813	15,612	15,050	562
Commodities	1,197	2,606	2,000	606
Total County Attorney	135,948	138,915	144,621	(5,706)
Register of Deeds				
Personal services	90,671	74,740	94,244	(19,504)
Contractual services	6,155	3,024	7,700	(4,676)
Commodities	239	404	600	(196)
Capital outlay	-	-	750	(750)
Transfer to - Capital Equipment Reserve Fund	1,362	3,500	-	3,500
Total Register of Deeds	98,427	81,668	103,294	(21,626)
Unified Court				
Contractual services	99,841	94,008	136,950	(42,942)
Commodities	4,756	3,377	5,500	(2,123)
Capital outlay	2,352	3,144	3,300	(156)
Total Unified Court	106,949	100,529	145,750	(45,221)

HARPER COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)				
Courthouse				
Personal services	$ 105,128	$ 90,093	$ 126,350	$ (36,257)
Contractual services	305,526	280,223	339,900	(59,677)
Commodities	20,343	18,944	21,000	(2,056)
Contingencies	-	-	373,340	(373,340)
Total Courthouse	430,997	389,260	860,590	(471,330)
Election				
Personal services	9,819	3,597	6,500	(2,903)
Contractual services	19,399	10,870	27,450	(16,580)
Commodities	460	1,256	700	556
Capital outlay	-	-	200	(200)
Total Election	29,678	15,723	34,850	(19,127)
Sheriff				
Personal services	386,488	345,155	437,637	(92,482)
Contractual services	31,156	36,288	39,950	(3,662)
Commodities	55,392	45,615	62,100	(16,485)
Capital outlay	5,073	20,571	4,000	16,571
Total Sheriff	478,109	447,629	543,687	(96,058)
Jail				
Personal services	211,498	173,328	233,304	(59,976)
Contractual services	67,990	67,182	42,100	25,082
Commodities	78,188	79,479	66,850	12,629
Capital outlay	2,399	-	1,500	(1,500)
Total Jail	360,075	319,989	343,754	(23,765)
Dispatch				
Personal services	199,651	169,492	251,348	(81,856)
Contractual services	8,149	9,645	11,650	(2,005)
Commodities	1,130	1,097	2,100	(1,003)
Capital outlay	385	360	400	(40)
Transfer to - Capital Equipment Reserve Fund	26,600	8,000	5,000	3,000
Total Dispatch	235,915	188,594	270,498	(81,904)
Emergency Management				
Personal services	12,999	13,509	14,500	(991)
Contractual services	981	341	2,100	(1,759)
Commodities	69	630	1,200	(570)
Capital outlay	-	275	-	275
Reimbursements	(287)	-	-	-
Transfer to - Capital Equipment Reserve Fund	2,300	4,000	1,000	3,000
Total Emergency Management	16,062	18,755	18,800	(45)

HARPER COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)				
Solid Waste				
Personal services	$ 6,985	$ 1,597	$ 15,000	$ (13,403)
Contractual services	9,023	7,818	18,590	(10,772)
Commodities	4,572	4,695	4,800	(105)
Capital outlay	18,113	-	17,250	(17,250)
Total Solid Waste	38,693	14,110	55,640	(41,530)
Human Resources				
Personal services	54,396	50,502	57,000	(6,498)
Contractual services	1,871	2,523	2,200	323
Commodities	377	776	400	376
Total Human Resources	56,644	53,801	59,600	(5,799)
Zoning				
Personal services	1,972	2,288	2,756	(468)
Contractual services	1,804	364	4,500	(4,136)
Commodities	138	35	555	(520)
Total Zoning	3,914	2,687	7,811	(5,124)
GIS				
Contractual services	19,485	14,950	30,250	(15,300)
Commodities	-	608	500	108
Total GIS	19,485	15,558	30,750	(15,192)
Buildings and Grounds				
Personal services	62,510	57,860	71,000	(13,140)
Contractual services	53,512	41,938	64,050	(22,112)
Commodities	10,269	9,348	13,750	(4,402)
Total Buildings and Grounds	126,291	109,146	148,800	(39,654)

HARPER COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

	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	$ 55,511	$ 32,385	$ 57,767	$ (25,382)
Contractual services	4,607	3,427	3,450	(23)
Commodities	1,528	148	1,250	(1,102)
Total Community Development	61,646	35,960	62,467	(26,507)
Information Technology				
Personal services	56,007	46,543	60,000	(13,457)
Contractual services	72,858	68,310	77,650	(9,340)
Commodities	493	733	550	183
Capital outlay	30,653	22,845	18,000	4,845
Transfer to - Capital Equipment Reserve Fund	10,000	8,000	8,000	-
Total Information Technology	170,011	146,431	164,200	(17,769)
Daycare				
Personal services	-	-	-	-
Contractual services	-	35,021	-	35,021
Commodities	-	27,284	-	27,284
Total Daycare	-	62,305	-	62,305
Transfers to other funds				
Capital Road Improvement Fund	511,000	511,000	511,000	-
Capital Equipment Reserve Fund	1,235,500	1,235,500	1,235,500	-
Plumb Thicket Monitoring Fund	-	180,000	-	180,000
County Attorney Special Equipment Fund	9,550	8,550	9,000	(450)
Total transfers to other funds	1,756,050	1,935,050	1,755,500	179,550

HARPER COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

	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	$ 17,786	$ 25,000	$ 25,000	$ -
Historical Society	7,110	7,110	7,110	-
Mental health	52,103	52,103	52,103	-
Intellectual disability	37,694	41,658	41,658	-
County extension	103,790	103,790	103,790	-
Fair	6,047	7,295	7,295	-
County fair building	6,544	7,795	7,795	-
Harper County Foundation grants	200,000	200,000	200,000	-
Harper County Foundation 10%	171,222	165,660	165,000	660
BP Grant - Fire districts	75,000	75,000	75,000	-
Reimbursed expense	-	27,221	-	27,221
Total appropriations and other	677,296	712,632	684,751	27,881
TOTAL EXPENDITURES	5,078,480	5,083,759	$ 5,733,748	$ (649,989)
RECEIPTS OVER (UNDER) EXPENDITURES	(39,785)	1,161,704		
UNENCUMBERED CASH, JANUARY 1	1,540,877	1,501,092		
UNENCUMBERED CASH, DECEMBER 31	$ 1,501,092	$ 2,662,796		

HARPER COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

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	$ 1,027,218	$ 809,909	$ 950,632	$ (140,723)
Delinquent tax	47,321	250,632	-	250,632
Motor vehicle tax	99,540	72,681	70,945	1,736
Recreational vehicle tax	1,586	1,088	1,142	(54)
16/20M vehicle tax	6,750	7,100	4,983	2,117
Commercial vehicle fees	5,115	3,890	3,423	467
Special highway fuel tax	358,542	366,297	362,119	4,178
Neighborhood revitalization	(18,768)	(13,919)	(11,904)	(2,015)
FEMA reimbursement	-	2,125	-	2,125
Other reimbursements	27,035	63,973	-	63,973
Right-of-way permits	2,300	11,800	500	11,300
Sale of surplus equipment	169,724	89,534	-	89,534
Miscellaneous	17,808	24,370	-	24,370
TOTAL RECEIPTS	1,744,171	1,689,480	$ 1,381,840	$ 307,640
EXPENDITURES				
Personal services	642,009	634,029	$ 850,000	$ (215,971)
Contractual services	145,160	124,212	146,800	(22,588)
Commodities	402,051	440,775	511,000	(70,225)
Capital outlay	271,106	484,400	307,000	177,400
Transfers to:				
Capital Equipment Reserve Fund	200,000	120,000	-	120,000
Special Highway Improvement Fund	85,000	-	-	-
TOTAL EXPENDITURES	1,745,326	1,803,416	1,814,800	(11,384)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	-	63,973	(63,973)
TOTAL FOR COMPARISON	1,745,326	1,803,416	$ 1,878,773	$ (75,357)
RECEIPTS OVER (UNDER) EXPENDITURES	(1,155)	(113,936)		
UNENCUMBERED CASH, JANUARY 1	665,654	664,499		
UNENCUMBERED CASH, DECEMBER 31	$ 664,499	$ 550,563		

HARPER COUNTY, KANSAS

SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

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	$ 200,275	$ 297,377	$ 348,991	$ (51,614)
Delinquent tax	8,272	75,741	-	75,741
Motor vehicle tax	17,672	14,170	13,832	338
Recreational vehicle tax	282	212	223	(11)
16/20M vehicle tax	1,161	1,261	972	289
Commercial vehicle fees	908	758	667	91
Neighborhood revitalization rebate	(3,659)	(4,814)	(4,370)	(444)
Reimbursements	51,873	-	-	-
Miscellaneous	3,540	250	-	250
TOTAL RECEIPTS	280,324	384,955	$ 360,315	$ 24,640
EXPENDITURES				
Personal services	110,725	99,182	$ 164,816	$ (65,634)
Contractual services	30,285	50,312	50,000	312
Commodities	99,682	129,680	207,200	(77,520)
Capital outlay	-	5,500	-	5,500
TOTAL EXPENDITURES	240,692	284,674	$ 422,016	$ (137,342)
RECEIPTS OVER (UNDER) EXPENDITURES	39,632	100,281		
UNENCUMBERED CASH, JANUARY 1	125,437	165,069		
UNENCUMBERED CASH, DECEMBER 31	$ 165,069	$ 265,350		

HARPER COUNTY, KANSAS

EMERGENCY MEDICAL SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

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	$ 283,375	$ 217,220	$ 255,079	$ (37,859)
Delinquent tax	8,132	62,796	-	62,796
Motor vehicle tax	16,664	20,049	19,567	482
Recreational vehicle tax	266	300	315	(15)
16/20M vehicle tax	863	1,188	1,374	(186)
Commercial vehicle fees	856	1,073	944	129
Neighborhood revitalization	(5,177)	(3,634)	(3,193)	(441)
Ambulance revenue	391,052	383,090	320,000	63,090
Training and other reimbursements	692	10,848	-	10,848
Miscellaneous	1,136	1,000	-	1,000
TOTAL RECEIPTS	697,859	693,930	$ 594,086	$ 99,844
EXPENDITURES				
Personal services	514,332	513,429	$ 577,511	$ (64,082)
Contractual services	74,377	77,421	76,160	1,261
Commodities	44,612	43,520	61,670	(18,150)
Capital outlay	2,250	2,154	2,000	154
Transfer to - Capital Equipment Reserve Fund	50,000	9,000	-	9,000
TOTAL EXPENDITURES	685,571	645,524	717,341	(71,817)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	-	63,090	(63,090)
TOTAL FOR COMPARISON	685,571	645,524	$ 780,431	$ (134,907)
RECEIPTS OVER (UNDER) EXPENDITURES	12,288	48,406		
UNENCUMBERED CASH, JANUARY 1	175,818	188,106		
UNENCUMBERED CASH, DECEMBER 31	$ 188,106	$ 236,512		

HARPER COUNTY, KANSAS

COUNTY HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

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	$ 141,214	$ 193,992	$ 227,720	$ (33,728)
Delinquent tax	7,284	50,655	-	50,655
Motor vehicle tax	11,592	9,991	9,750	241
Recreational vehicle tax	185	150	157	(7)
16/20M vehicle tax	1,192	828	685	143
Commercial vehicle fees	596	535	470	65
Neighborhood revitalization	(2,580)	(3,147)	(2,852)	(295)
State and federal grants	86,771	71,141	63,285	7,856
User fees	207,706	165,802	187,050	(21,248)
Reimbursement - Epidemiology and Laboratory Capacity	-	66,524	-	66,524
Miscellaneous	8	11	-	11
TOTAL RECEIPTS	453,968	556,482	$ 486,265	$ 70,217
EXPENDITURES				
Personal services	286,131	262,539	$ 375,000	$ (112,461)
Contractual services	28,574	27,370	41,570	(14,200)
Commodities	94,512	120,030	141,225	(21,195)
Capital outlay	6,485	8,459	1,700	6,759
TOTAL EXPENDITURES	415,702	418,398	$ 559,495	$ (141,097)
RECEIPTS OVER (UNDER) EXPENDITURES	38,266	138,084		
UNENCUMBERED CASH, JANUARY 1	220,953	259,219		
UNENCUMBERED CASH, DECEMBER 31	$ 259,219	$ 397,303		

HARPER COUNTY, KANSAS

COUNTY APPRAISER FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

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	$ 105,488	$ 219,906	$ 258,136	$ (38,230)
Delinquent tax	4,911	52,698	-	52,698
Motor vehicle tax	9,275	7,464	7,284	180
Recreational vehicle tax	148	112	117	(5)
16/20M vehicle tax	740	662	512	150
Commercial vehicle fees	477	399	351	48
Neighborhood revitalization	(1,927)	(3,496)	(3,232)	(264)
Miscellaneous	4,202	2,331	-	2,331
TOTAL RECEIPTS	123,314	280,076	$ 263,168	$ 16,908
EXPENDITURES				
Personal services	142,430	162,685	$ 180,000	$ (17,315)
Contractual services	12,644	29,852	95,800	(65,948)
Commodities	1,637	4,694	3,400	1,294
Transfer to - Capital Equipment Reserve Fund	-	25,000	-	25,000
TOTAL EXPENDITURES	156,711	222,231	$ 279,200	$ (56,969)
RECEIPTS OVER (UNDER) EXPENDITURES	(33,397)	57,845		
UNENCUMBERED CASH, JANUARY 1	58,006	24,609		
UNENCUMBERED CASH, DECEMBER 31	$ 24,609	$ 82,454		

HARPER COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

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	$ 78,604	$ 42,890	$ 50,379	$ (7,489)
Delinquent tax	3,978	15,945	-	15,945
Motor vehicle tax	9,090	5,562	5,428	134
Recreational vehicle tax	145	83	87	(4)
16/20M vehicle tax	537	648	381	267
Commercial vehicle fees	467	298	262	36
Neighborhood revitalization	(1,436)	(790)	(631)	(159)
Sale of chemical and reimbursements	13,112	12,426	-	12,426
TOTAL RECEIPTS	104,497	77,062	$ 55,906	$ 21,156
EXPENDITURES				
Personal services	29,963	35,028	$ 50,000	$ (14,972)
Contractual services	6,195	6,893	11,430	(4,537)
Commodities	12,472	16,344	49,900	(33,556)
Capital outlay	-	-	500	(500)
TOTAL EXPENDITURES	48,630	58,265	$ 111,830	$ (53,565)
RECEIPTS OVER (UNDER) EXPENDITURES	55,867	18,797		
UNENCUMBERED CASH, JANUARY 1	89,484	145,351		
UNENCUMBERED CASH, DECEMBER 31	$ 145,351	$ 164,148		

HARPER COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

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	$ 1,808,510	$ 1,670,581	$ 1,960,791	$ (290,210)
Delinquent tax	57,701	460,885	-	460,885
Motor vehicle tax	110,114	127,950	124,891	3,059
Recreational vehicle tax	1,755	1,916	2,011	(95)
16/20M vehicle tax	8,069	7,856	8,772	(916)
Commercial vehicle fees	5,658	6,847	6,027	820
Neighborhood revitalization	(33,039)	(27,550)	(24,553)	(2,997)
Reimbursements	27,824	33,607	-	33,607
TOTAL RECEIPTS	1,986,592	2,282,092	$ 2,077,939	$ 204,153
EXPENDITURES				
Social Security	253,694	238,426	$ 389,315	$ (150,889)
KPERS	314,882	295,577	409,100	(113,523)
Workers' compensation	73,600	74,521	130,000	(55,479)
Health insurance	1,077,597	1,009,580	1,400,000	(390,420)
Life insurance	5,226	4,714	7,500	(2,786)
Unemployment tax	15,376	6,327	21,000	(14,673)
HRA	44,475	41,241	50,250	(9,009)
Miscellaneous	575	20	-	20
TOTAL EXPENDITURES	1,785,425	1,670,406	2,407,165	(736,759)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	-	33,607	(33,607)
TOTAL FOR COMPARISON	1,785,425	1,670,406	$ 2,440,772	$ (770,366)
RECEIPTS OVER (UNDER) EXPENDITURES	201,167	611,686		
UNENCUMBERED CASH, JANUARY 1	587,449	788,616		
UNENCUMBERED CASH, DECEMBER 31	$ 788,616	$ 1,400,302		

HARPER COUNTY, KANSAS

DEPARTMENT ON AGING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

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	$ 80,297	$ 75,952	$ 89,135	$ (13,183)
Delinquent tax	3,134	21,508	-	21,508
Motor vehicle tax	6,355	5,681	5,543	138
Recreational vehicle tax	101	85	89	(4)
16/20M vehicle tax	452	453	389	64
Commercial vehicle fees	327	304	267	37
Neighborhood revitalization	(1,467)	(1,265)	(1,116)	(149)
Meal donations	25,654	29,859	25,000	4,859
Title III	24,796	32,437	20,847	11,590
Miscellaneous	4,227	7,776	-	7,776
TOTAL RECEIPTS	143,876	172,790	$ 140,154	$ 32,636
EXPENDITURES				
Personal services	45,550	52,001	$ 58,000	$ (5,999)
Contractual services	100,185	98,684	111,380	(12,696)
Commodities	4,001	2,972	5,250	(2,278)
TOTAL EXPENDITURES	149,736	153,657	$ 174,630	$ (20,973)
RECEIPTS OVER (UNDER) EXPENDITURES	(5,860)	19,133		
UNENCUMBERED CASH, JANUARY 1	69,972	64,112		
UNENCUMBERED CASH, DECEMBER 31	$ 64,112	$ 83,245		

HARPER COUNTY, KANSAS

PUBLIC TRANSPORTATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

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	$ 1,010	$ 13,225	$ 15,493	$ (2,268)
Delinquent tax	475	2,985	-	2,985
Motor vehicle tax	404	71	68	3
Recreational vehicle tax	6	1	1	-
16/20M vehicle tax	141	29	5	24
Commercial vehicle fees	21	4	3	1
Neighborhood revitalization rebate	(18)	(206)	(194)	(12)
Transportation fees	19,322	25,929	19,000	6,929
KDOT Grant	80,870	80,008	106,000	(25,992)
Transfer from - Capital Improvement Reserve Fund	-	26,000	-	26,000
TOTAL RECEIPTS	102,231	148,046	$ 140,376	$ 7,670
EXPENDITURES				
Personal services	83,844	90,086	$ 93,028	$ (2,942)
Contractual services	16,268	15,067	20,125	(5,058)
Commodities	26,428	26,477	30,900	(4,423)
Transfer to:				
Capital Equipment Reserve Fund	15,000	-	3,000	(3,000)
Capital Improvement Reserve Fund	40,000	-	20,000	(20,000)
TOTAL EXPENDITURES	181,540	131,630	$ 167,053	$ (35,423)
RECEIPTS OVER (UNDER) EXPENDITURES	(79,309)	16,416		
UNENCUMBERED CASH, JANUARY 1	92,657	13,348		
UNENCUMBERED CASH, DECEMBER 31	$ 13,348	$ 29,764		

HARPER COUNTY, KANSAS

SPECIAL ALCOHOL PROGRAMS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-11

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
Private club liquor tax	$ 8,446	$ 9,091	$ 7,280	$ 1,811
EXPENDITURES				
Contractual services	5,485	1,371	$ 27,250	$ (25,879)
Transfer to - DARE Program Fund	-	25,879	-	25,879
TOTAL EXPENDITURES	5,485	27,250	$ 27,250	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	2,961	(18,159)		
UNENCUMBERED CASH, JANUARY 1	36,665	39,626		
UNENCUMBERED CASH, DECEMBER 31	$ 39,626	$ 21,467		

HARPER COUNTY, KANSAS

SPECIAL LIABILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

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, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-13

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
RECEIPTS				
911 fees	$ 59,951	$ 59,990	$ 50,000	$ 9,990
EXPENDITURES				
Contractual services	41,873	49,376	$ 49,082	$ 294
Transfer to - Capital Equipment Reserve Fund	-	4,700	5,000	(300)
TOTAL EXPENDITURES	41,873	54,076	$ 54,082	$ (6)
RECEIPTS OVER (UNDER) EXPENDITURES	18,078	5,914		
UNENCUMBERED CASH, JANUARY 1	202,520	220,598		
UNENCUMBERED CASH, DECEMBER 31	$ 220,598	$ 226,512		

HARPER COUNTY, KANSAS

SPECIAL HIGHWAY IMPROVEMENT FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-14

	2022	2023
RECEIPTS		
Transfer from:		
Road and Bridge Fund	$ 85,000	$ -
Capital Road Improvement	98,277	-
Reimbursements	-	200,000
TOTAL RECEIPTS	183,277	200,000
EXPENDITURES		
Contractual services	433,354	180,698
Capital outlay	-	-
TOTAL EXPENDITURES	433,354	180,698
RECEIPTS OVER (UNDER) EXPENDITURES	(250,077)	19,302
UNENCUMBERED CASH, JANUARY 1	423,332	173,255
UNENCUMBERED CASH, DECEMBER 31	$ 173,255	$ 192,557

HARPER COUNTY, KANSAS

CAPITAL ROAD IMPROVEMENT FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-15

	2022	2023
RECEIPTS		
Transfer from - General Fund	$ 511,000	$ 511,000
EXPENDITURES		
Contractual services	-	98,742
Transfer to - Special Highway Improvement Fund	98,277	-
TOTAL EXPENDITURES	98,277	98,742
RECEIPTS OVER (UNDER) EXPENDITURES	412,723	412,258
UNENCUMBERED CASH, JANUARY 1	2,792,006	3,204,729
UNENCUMBERED CASH, DECEMBER 31	$ 3,204,729	$ 3,616,987

HARPER COUNTY, KANSAS

PLUMB THICKET MONITORING FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-16

	2022	2023
RECEIPTS		
Miscellaneous	$ 2,000	$ 157
Transfer from - General Fund	-	180,000
TOTAL RECEIPTS	2,000	180,157
EXPENDITURES		
Contractual services	21,869	380,557
Grants	274,669	9,193
Transfer to - General Fund	201,600	-
TOTAL EXPENDITURES	498,138	389,750
RECEIPTS OVER (UNDER) EXPENDITURES	(496,138)	(209,593)
UNENCUMBERED CASH, JANUARY 1	4,245,619	3,749,481
PRIOR YEAR ENCUMBRANCE CANCELLED	-	14,196
UNENCUMBERED CASH, DECEMBER 31	$ 3,749,481	$ 3,554,084

HARPER COUNTY, KANSAS

CAPITAL EQUIPMENT RESERVE FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-17

	2022	2023
RECEIPTS		
Transfer from:		
General Fund	$ 1,275,762	$ 1,259,000
Road and Bridge Fund	200,000	120,000
Emergency Medical Services Fund	50,000	9,000
County Appraiser Fund	-	25,000
Public Transportation Fund	15,000	-
911 Fund	-	4,700
Miscellaneous	122,412	155,449
TOTAL RECEIPTS	1,663,174	1,573,149
EXPENDITURES		
Capital outlay	682,062	595,584
RECEIPTS OVER (UNDER) EXPENDITURES	981,112	977,565
UNENCUMBERED CASH, JANUARY 1	1,108,840	2,089,952
UNENCUMBERED CASH, DECEMBER 31	$ 2,089,952	$ 3,067,517

HARPER COUNTY, KANSAS

CAPITAL IMPROVEMENT RESERVE FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-18

	2022	2023
RECEIPTS		
Transfer from - Public Transportation Fund	$ 40,000	$ -
EXPENDITURES		
Capital outlay	28,008	-
Miscellaneous	-	924
Transfer to - Public Transportation Fund	-	26,000
TOTAL EXPENDITURES	28,008	26,924
RECEIPTS OVER (UNDER) EXPENDITURES	11,992	(26,924)
UNENCUMBERED CASH, JANUARY 1	120,756	132,748
UNENCUMBERED CASH, DECEMBER 31	$ 132,748	$ 105,824

HARPER COUNTY, KANSAS

COUNTY ATTORNEY EQUIPMENT FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-19

	2022	2023
RECEIPTS		
Fees	$ 330	$ 88
Miscellaneous	107	-
TOTAL RECEIPTS	437	88
EXPENDITURES	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	437	88
UNENCUMBERED CASH, JANUARY 1	19,042	19,479
UNENCUMBERED CASH, DECEMBER 31	$ 19,479	$ 19,567

HARPER COUNTY, KANSAS

COUNTY ATTORNEY SPECIAL EQUIPMENT FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-20

	2022	2023
RECEIPTS		
Transfers from - General Fund	$ 9,550	$ 8,550
EXPENDITURES		
Contractual services	2,675	258
Commodities	1,050	1,367
Capital outlay	10,063	3,458
TOTAL EXPENDITURES	13,788	5,083
RECEIPTS OVER (UNDER) EXPENDITURES	(4,238)	3,467
UNENCUMBERED CASH, JANUARY 1	19,105	14,867
UNENCUMBERED CASH, DECEMBER 31	$ 14,867	$ 18,334

HARPER COUNTY, KANSAS

REGISTER OF DEEDS TECHNOLOGY FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-21

	2022	2023
RECEIPTS		
Fees	$ 10,206	$ 10,696
EXPENDITURES		
Capital outlay	19,138	8,665
RECEIPTS OVER (UNDER) EXPENDITURES	(8,932)	2,031
UNENCUMBERED CASH, JANUARY 1	31,227	22,295
UNENCUMBERED CASH, DECEMBER 31	$ 22,295	$ 24,326

HARPER COUNTY, KANSAS

COUNTY CLERK TECHNOLOGY FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-22

	2022	2023
RECEIPTS		
Fees	$ 2,551	$ 2,674
EXPENDITURES		
Contractual services	6,035	325
RECEIPTS OVER (UNDER) EXPENDITURES	(3,484)	2,349
UNENCUMBERED CASH, JANUARY 1	4,796	1,312
UNENCUMBERED CASH, DECEMBER 31	$ 1,312	$ 3,661

HARPER COUNTY, KANSAS

COUNTY TREASURER TECHNOLOGY FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-23

	2022	2023
RECEIPTS		
Fees	$ 2,551	$ 2,674
EXPENDITURES		
Contractual services	11,599	2,269
RECEIPTS OVER (UNDER) EXPENDITURES	(9,048)	405
UNENCUMBERED CASH, JANUARY 1	15,491	6,443
UNENCUMBERED CASH, DECEMBER 31	$ 6,443	$ 6,848

HARPER COUNTY, KANSAS

SHERIFF EQUIPMENT FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-24

	2022	2023
RECEIPTS		
Miscellaneous	$ 10,170	$ 28,531
EXPENDITURES		
Capital outlay	13,373	24,562
RECEIPTS OVER (UNDER) EXPENDITURES	(3,203)	3,969
UNENCUMBERED CASH, JANUARY 1	33,286	30,083
UNENCUMBERED CASH, DECEMBER 31	$ 30,083	$ 34,052

HARPER COUNTY, KANSAS

DARE PROGRAM FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-25

	2022	2023
RECEIPTS		
Donations	$ 100	$ 797
Transfer from - Special Alcohol Programs Fund	-	25,879
TOTAL RECEIPTS	100	26,676
EXPENDITURES		
Commodities	-	1,043
RECEIPTS OVER (UNDER) EXPENDITURES	100	25,633
UNENCUMBERED CASH, JANUARY 1	126	226
UNENCUMBERED CASH, DECEMBER 31	$ 226	$ 25,859

HARPER COUNTY, KANSAS

PROSECUTOR TRAINING ASSISTANCE FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-26

	2022	2023
RECEIPTS		
Fees	$ 911	$ 390
EXPENDITURES		
Contractual services	934	552
RECEIPTS OVER (UNDER) EXPENDITURES	(23)	(162)
UNENCUMBERED CASH, JANUARY 1	7,216	7,193
UNENCUMBERED CASH, DECEMBER 31	$ 7,193	$ 7,031

HARPER COUNTY, KANSAS

SPECIAL MOTOR VEHICLE LICENSE FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-27

	2022	2023
RECEIPTS		
Licenses, permits, and fees	$ 60,690	$ 57,226
EXPENDITURES		
Personal services	45,211	35,369
Commodities	1,702	2,977
Contractual services	3,690	1,623
Capital outlay	2,898	-
Transfers out	7,189	17,257
TOTAL EXPENDITURES	60,690	57,226
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, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-28

	2022	2023
RECEIPTS		
Forfeitures	$ -	$ 38,980
EXPENDITURES		
Contractual services	-	8,716
RECEIPTS OVER (UNDER) EXPENDITURES	-	30,264
UNENCUMBERED CASH, JANUARY 1	-	-
UNENCUMBERED CASH, DECEMBER 31	$ -	$ 30,264

HARPER COUNTY, KANSAS

AMERICAN RESCUE PLAN ACT FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-29

	2022	2023
RECEIPTS		
Grants	$ 527,940	$ -
EXPENDITURES		
Personal services	161,584	283,339
Employee benefits	28,119	40,418
Contractual services	95,672	-
Capital outlay	263,408	-
TOTAL EXPENDITURES	548,783	323,757
RECEIPTS OVER (UNDER) EXPENDITURES	(20,843)	(323,757)
UNENCUMBERED CASH, JANUARY 1	344,600	323,757
UNENCUMBERED CASH, DECEMBER 31	$ 323,757	$ -

HARPER COUNTY, KANSAS

CDBG PROGRAM FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-30

	2022	2023
RECEIPTS		
Grants	$ 17,010	$ -
EXPENDITURES		
Grants	13,660	-
Administration	3,350	-
TOTAL EXPENDITURES	17,010	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	-
UNENCUMBERED CASH, JANUARY 1	-	-
UNENCUMBERED CASH, DECEMBER 31	$ -	$ -

HARPER COUNTY, KANSAS

EPIDEMIOLOGY AND LABORATORY CAPACITY GRANT FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-31

	2022	2023
RECEIPTS		
Grants	$ 66,524	$ -
EXPENDITURES		
Reimbursement to County Health Fund	-	66,524
RECEIPTS OVER (UNDER) EXPENDITURES	66,524	(66,524)
UNENCUMBERED CASH, JANUARY 1	-	66,524
UNENCUMBERED CASH, DECEMBER 31	$ 66,524	$ -

HARPER COUNTY, KANSAS

PUBLIC SAFETY EQUIPMENT FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-32

	2022	2023
RECEIPTS		
Miscellaneous	$ 53,222	$ 173,853
EXPENDITURES		
Capital outlay	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	53,222	173,853
UNENCUMBERED CASH, JANUARY 1	-	53,222
UNENCUMBERED CASH, DECEMBER 31	$ 53,222	$ 227,075

HARPER COUNTY, KANSAS

MUNICIPALITIES FIGHT ADDICTION FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-33

	2022	2023
RECEIPTS		
Opioid settlement proceeds	$ 998	$ 9,209
EXPENDITURES		
Contractual services	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	998	9,209
UNENCUMBERED CASH, JANUARY 1	-	998
UNENCUMBERED CASH, DECEMBER 31	$ 998	$ 10,207

HARPER COUNTY, KANSAS

MEMORIAL FUND
NONBUDGETED SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-34

	2022	2023
RECEIPTS		
Donations and bequests	$ 1,910	$ -
EXPENDITURES		
Contractual services	-	-
Commodities	-	-
Capital outlay	-	1,404
TOTAL EXPENDITURES	-	1,404
RECEIPTS OVER (UNDER) EXPENDITURES	1,910	(1,404)
UNENCUMBERED CASH, JANUARY 1	-	1,910
UNENCUMBERED CASH, DECEMBER 31	$ 1,910	$ 506

HARPER COUNTY, KANSAS

HARPER COUNTY EXTENSION COUNCIL
RELATED MUNICIPAL ENTITY
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
For Year Ended December 31, 2023
(With Comparative Actual Totals For Prior Year Ended December 31, 2022)

Schedule 2-35

	Extension Council	
	2022	2023
RECEIPTS		
County appropriations	$ 103,941	$ 103,790
KSU salary participation	36,920	27,169
Educational services	6,867	4,183
Interest	183	104
TOTAL RECEIPTS	147,911	135,246
EXPENDITURES		
Audit, printing, and treasury bond	2,843	3,296
Heat and utilities	3,187	2,952
Telephone	861	1,321
Postage and supplies	1,094	1,714
Equipment	498	1,651
Miscellaneous	2,224	1,597
Travel	1,840	1,573
Subsistence	344	405
Salaries	113,518	96,090
Employer's contribution	14,407	14,403
Reimbursement expenditures	7,199	5,849
Endowment	80,000	-
TOTAL EXPENDITURES	228,015	130,851
RECEIPTS OVER (UNDER) EXPENDITURES	(80,104)	4,395
UNENCUMBERED CASH, JANUARY 1	165,190	85,086
UNENCUMBERED CASH, DECEMBER 31	$ 85,086	$ 89,481

HARPER COUNTY, KANSAS

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS
For Year Ended December 31, 2023

Schedule 3

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Ad Valorem Taxes				
Current tax	$ 9,831,949	$ 14,414,982	$ 13,826,617	$ 10,420,314
Delinquent real estate tax	96,333	404,540	402,572	98,301
Delinquent personal property tax	8,146	3,039,965	3,044,074	4,037
NRP rebate	-	269,775	269,775	-
Delinquent 16/20M tax	92	5,804	5,896	-
Motor vehicle sales tax	37,235	271,093	273,499	34,829
Motor vehicle tax	165,487	1,029,149	1,017,558	177,078
16/20M vehicle tax	33,084	39,819	47,775	25,128
Mineral tax	59,045	123,350	166,218	16,177
Rental excise tax	-	650	612	38
TOTAL DISTRIBUTABLE FUNDS	10,231,371	19,599,127	19,054,596	10,775,902
STATE FUNDS				
Fish and game licenses	-	1,305	1,305	-
Motor vehicle license	(10)	427,175	427,128	37
State institutional building tax	-	60,122	60,122	-
State educational building tax	-	120,245	120,245	-
State drivers license	-	19,131	19,131	-
TOTAL STATE FUNDS	(10)	627,978	627,931	37
SUBDIVISION FUNDS				
Cities	-	2,209,062	2,209,062	-
Townships	-	365,905	365,905	-
Cemetery districts	-	307,440	307,440	-
Hospital districts	-	2,396,405	2,396,405	-
School districts	(7)	5,727,278	5,727,271	-
SCKLS	-	114,505	114,505	-
TOTAL SUBDIVISION FUNDS	(7)	11,120,595	11,120,588	-
OTHER AGENCY FUNDS				
Payroll Clearing Fund	166	1,078,652	1,079,295	(477)
Harper County CID Fund	161,012	380,399	419,676	121,735
Operating returned checks	(3,023)	42,644	40,415	(794)
Change checks	-	35,126	35,126	-
Law Library	25,827	2,816	6,342	22,301
Sheriff's Commissary Fund	51,189	96,764	80,472	67,481
Health Reimbursement Accounts	85,414	73,970	71,734	87,650
TOTAL OTHER AGENCY FUNDS	320,585	1,710,371	1,733,060	297,896
TOTAL	$ 10,551,939	$ 33,058,071	$ 32,536,175	$ 11,073,835