

HARVEY COUNTY, KANSAS

DECEMBER 31, 2014

HARVEY COUNTY, KANSAS

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December 31, 2014

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## INDEPENDENT AUDITORS' REPORT

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

### Report on the Financial Statement

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash of Harvey County, Kansas (the County) as of and for the year ended December 31, 2014, and the related notes to the financial statement.

### Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the regulatory basis of accounting reporting provisions permitted in the Kansas Municipal Audit and Accounting Guide (KMAAG), 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 preparing the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation of the financial statement that is free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and KMAAG. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of significant estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our audit opinion.

### Basis for Adverse Opinion on U. S. Generally Accepted Accounting Principles

As described in note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions permitted in KMAAG, 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.

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 Opinion on U. S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly in accordance with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2014, or the respective changes in financial position or where applicable, its changes in cash flows for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to in the first paragraph presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County, as of December 31, 2014, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions permitted in KMAAG described in note 1.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of receipts, expenditures, and unencumbered cash – regulatory basis (basic financial statement) as a whole. The schedule of expenditures – regulatory basis – actual and budget, the individual fund schedules of receipts and expenditures – regulatory basis – actual and budget, the agency funds schedule of receipts and disbursements – regulatory basis, and the schedule of receipts and expenditures – related municipal entity (schedules 1 through 4, as listed in the table of contents) are presented for additional analysis and are not a required part of the financial statement; however, they are required to be presented under the provisions in KMAAG. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in note 1.

*Lindburg Vogel Pierce Paris*

Certified Public Accountants

Hutchinson, Kansas  
April 3, 2015

HARVEY COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS  
For Year Ended December 31, 2014

Funds	Beginning Unencumbered Cash Balance	Prior Year Encumbrances Canceled	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>GOVERNMENTAL TYPE FUNDS</b>							
General Fund	\$ 3,631,117	\$ -	\$ 11,336,776	\$ 11,232,025	\$ 3,735,868	\$ 343,186	\$ 4,079,054
Special Purpose Funds							
Road and Bridge	441,475	-	3,652,643	3,470,636	623,482	48,341	671,823
Noxious Weed	32,212	-	156,812	168,471	20,553	3,013	23,566
Agriculture Extension Council	30,209	-	305,937	307,472	28,674	-	28,674
Elderly Services Program	38,676	-	290,743	282,024	47,395	7,089	54,484
Harvey County 9-1-1	105,611	-	206,035	151,547	160,099	517	160,616
Emergency Wireless Telephone Services	58,213	-	1,224	5,028	54,409	-	54,409
Elderly Services Transportation	72,858	-	169,793	153,091	89,560	4,581	94,141
Special Alcohol and Drug Program	7,210	-	2,351	-	9,561	-	9,561
Special Parks and Recreation	3,538	-	2,351	1,615	4,274	-	4,274
Diversion	11,157	-	36,539	28,439	19,257	4,320	23,577
Road Impact Fees	54,228	-	16,583	40,373	30,438	-	30,438
Capital Improvement	204,065	-	189,624	216,958	176,731	-	176,731
Register of Deeds Technology	135,091	-	36,705	38,530	133,266	733	133,999
Special Highway Improvement	460,255	-	1,558,447	1,071,636	947,066	-	947,066
Rhoades Foundation	931	-	-	-	931	-	931
Equipment Reserve	121,540	-	125,533	110,914	136,159	-	136,159
Cost of Issuance	-	-	106,271	93,170	13,101	-	13,101
Special Law Enforcement	20,972	-	10,656	23,269	8,359	3,826	12,185
County Attorney Forfeiture	1,776	-	-	-	1,776	-	1,776
Prosecutor's Training and Assistance	13,254	-	2,324	1,710	13,868	-	13,868
Health and Wellness	23,827	-	1,323	3,373	21,777	15	21,792
West Park Jetty Grant	284	-	-	-	284	-	284
Sheriff Reserves	232	-	-	-	232	-	232
Oscar Task Force	1,828	-	-	-	1,828	-	1,828
Offender Registration	1,474	-	7,160	6,700	1,934	63	1,997
Sheriff Forfeiture	55,386	-	31,587	54,926	32,047	325	32,372
Sheriff's Grant	-	-	3,197	3,197	-	-	-
Health Department Grant	60,872	-	584,521	483,024	162,369	11,623	173,992
Vehicle Fund	-	-	287,534	287,534	-	-	-
<b>Total Special Purpose Funds</b>	<b>1,957,174</b>	<b>-</b>	<b>7,785,893</b>	<b>7,003,637</b>	<b>2,739,430</b>	<b>84,446</b>	<b>2,823,876</b>

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

HARVEY COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS  
For Year Ended December 31, 2014

Funds	Beginning Unencumbered Cash Balance	Prior Year Encumbrances Canceled	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Capital Project Funds							
Courthouse Improvement Project	\$ -	\$ -	\$ 3,809,862	\$ 2,267,932	\$ 1,541,930	\$ -	\$ 1,541,930
Airport Hangar W Project	-	-	1,286,009	1,260,527	25,482	-	25,482
Airport Runway Improvement Project	75,449	-	1,601	-	77,050	-	77,050
Total Capital Project Funds	75,449	-	5,097,472	3,528,459	1,644,462	-	1,644,462
Bond and Interest Fund							
Bond and Interest	131,610	-	970,359	984,597	117,372	-	117,372
Business Fund							
Solid Waste	411,152	-	2,025,345	1,890,934	545,563	34,253	579,816
TOTAL PRIMARY GOVERNMENT	6,206,502	-	27,215,845	24,639,652	8,782,695	461,885	9,244,580
RELATED MUNICIPAL ENTITY							
Harvey County, Kansas Public Building Commission	-	-	284,379	284,379	-	-	-
TOTAL REPORTING ENTITY (excluding Agency Funds)	\$ 6,206,502	\$ -	\$ 27,500,224	\$ 24,924,031	\$ 8,782,695	\$ 461,885	\$ 9,244,580

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

## HARVEY COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH -  
REGULATORY BASIS  
For Year Ended December 31, 2014

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COMPOSITION CASH	
County Treasurer	
Cash and cash items	\$ 619,709
Checking accounts	5,095,493
Money market accounts	27,800,000
Kansas Municipal Investment Pool	<u>160,163</u>
Total County Treasurer	<u>33,675,365</u>
County Clerk	
Checking account - outstanding warrant checks	<u>(593,621)</u>
County Administration	
Checking account	<u>59,598</u>
Sheriff	
Checking account	<u>79,728</u>
Detention Center	
Checking account	<u>28,880</u>
Register of Deeds	
Checking account	<u>34,217</u>
Clerk of the District Court	
Checking account	<u>96,892</u>
Law Library	
Checking account	9,961
Certificates of deposit	<u>28,206</u>
Total Law Library	<u>38,167</u>
TOTAL CASH	33,419,226
Less - Agency Funds (Schedule 3)	<u>(24,174,646)</u>
TOTAL REPORTING ENTITY	<u><u>\$ 9,244,580</u></u>

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

HARVEY COUNTY, KANSAS  
NOTES TO THE FINANCIAL STATEMENT  
December 31, 2014

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

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

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

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

Fund Accounting

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

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

The following types of funds comprise the financial activities of the County for the year of 2014:

General Fund – used to account for all unrestricted resources, except those required to be accounted for in a separate fund, devoted to financing the general services that the County performs for its citizens. General tax revenues and other sources of revenue used to finance the fundamental operations of the County are included in this fund.

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

Bond and Interest Funds – used to account for the accumulation of resources for the payment of interest and principal on long-term debt.

Capital Project Funds – used to account for debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

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

Agency Funds – to account for assets held by a governmental unit as an agent for individuals, private organizations, other governmental units, and/or other funds.

#### Regulatory Basis of Accounting and Departures from Generally Accepted Accounting Principles

The regulatory basis of accounting provisions in the Kansas Municipal Audit and Accounting Guide (KMAAG), 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 revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

#### Budgetary Information

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

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

The statutes allow for the governing body to increase the original adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no amended budgets for the year ended December 31, 2014.

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.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year end.

A legal operating budget is not required for Capital Project Funds, Fiduciary Funds, and certain Special Purpose Funds, as listed in the table of contents.

Controls over 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 Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

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

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

### Estimates

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

### Deposits and Investments

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

During 2014, the County invested in the Kansas Municipal Investment Pool (KMIP) (overnight pool). Investments are stated at cost. Earnings from the investments of the primary government are recorded in the General Fund.

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

### Reimbursed Expenses

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

## NOTE 2—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

### Compliance with Kansas Statutes

Management was not aware of any statutory violations for the year ended December 31, 2014.

### NOTE 3—DEPOSITS AND INVESTMENTS

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

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

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

#### Interest Rate Risk

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

#### Custodial Credit Risk – Deposits

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

At December 31, 2014, the County's carrying amount of deposits was \$32,639,354 and the bank balance was \$33,712,904. Of the bank balance, \$878,643 was covered by FDIC insurance and the remaining \$32,834,261 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

#### Custodial Credit Risk – Investments

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

As of December 31, 2014, the County had the following investments:

<u>Investment Type</u>	<u>Carrying Value</u>	<u>Fair Value</u>	<u>Rating</u>
Kansas Municipal Investment Pool	<u>\$ 160,163</u>	<u>\$ 160,163</u>	S&P AAAf/S1+

At December 31, 2014, the County had invested \$160,163 in KMIP. KMIP is under the oversight of the pooled money investment board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the United States government or any agency thereof, with maturities up to four years. No more than 10% of those funds may be invested in mortgage-backed securities. In addition, KMIP may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

#### Concentration of Credit Risk

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

#### NOTE 4—LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Final Maturity
<b>MUNICIPAL FINANCIAL REPORTING ENTITY</b>				
General obligation bonds				
Series 2009	3.25%-4.25%	12/01/09	\$ 918,500	11/01/25
Series 2010 refunding	2.00%-3.00%	08/10/10	1,880,000	11/01/15
Series 2011	3.00%-4.00%	05/11/11	3,335,000	11/01/31
Series 2012	2.00%-3.25%	09/01/12	300,000	11/01/22
Capital leases				
Harvey County Fairground, Series 2013 Refunding	1.25%-2.625%	03/01/13	750,000	08/01/21
Harvey County Airport Improvement, Series 2014A	2.50%-4.40%	03/01/14	1,230,000	08/01/33
Harvey County Airport Improvement, Series 2014B	2.275%	03/01/14	148,000	08/01/20
Harvey County Courthouse Improvement, Series 2014C	2.00%-3.50%	09/01/14	3,565,000	08/01/29
800 MHz subscriber equipment	3.23%	12/31/14	495,818	01/15/20
AS400 software - Passport Advantage	0.00%	10/28/14	16,996	12/01/16

Changes in long-term debt of the County for the year ended December 31, 2014, were as follows:

Issue	Balance Beginning of Year	Additions	Payments	Net Change	Balance End of Year	Interest Paid
General obligation bonds						
Series 2009	\$ 805,000	\$ -	\$ 55,000	\$ -	\$ 750,000	\$ 31,373
Series 2010 refunding	535,000	-	265,000	-	270,000	12,375
Series 2011	3,140,000	-	130,000	-	3,010,000	108,027
Series 2012	275,000	-	35,000	-	240,000	6,880
Total general obligation bonds	4,755,000	-	485,000	-	4,270,000	158,655
Temporary notes						
Series 2010	75,000	-	75,000	-	-	2,250
Capital leases						
Harvey County Fairground, Series 2010	155,000	-	155,000	-	-	2,945
Harvey County Fairground, Series 2013 Rfdg	750,000	-	85,000	-	665,000	20,745
Harvey County Airport Improvement, Series 2014A	-	1,230,000	-	-	1,230,000	19,050
Harvey County Airport Improvement, Series 2014B	-	148,000	-	-	148,000	1,639
Harvey County Courthouse Improvement, Series 2014C	-	3,565,000	-	-	3,565,000	-
800 MHz subscriber equipment	-	495,818	-	-	495,818	-
AS400 software - Passport Advantage	-	16,996	5,666	-	11,330	-
Total capital leases	905,000	5,455,814	245,666	-	6,115,148	44,379
Other long-term debt						
Commitment for City of Newton bonds	255,387	-	28,164	-	227,223	12,112
	\$ 5,990,387	\$ 5,455,814	\$ 833,830	\$ -	\$ 10,612,371	\$ 217,396

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

General Obligation Bonds	Principal	Interest
2015	\$ 490,000	\$ 146,003
2016	225,000	132,802
2017	230,000	125,800
2018	240,000	118,975
2019	245,000	111,520
2020-2024	1,285,000	432,083
2025-2029	1,090,000	212,477
2030-2031	465,000	28,000
	\$ 4,270,000	\$ 1,307,660

<u>Capital Leases</u>	<u>Principal</u>	<u>Interest</u>
2015	\$ 310,665	\$ 156,689
2016	388,084	179,151
2017	432,093	169,902
2018	440,197	160,046
2019	449,401	149,633
2020-2024	1,849,708	563,472
2025-2029	1,815,000	291,009
2030-2033	430,000	47,958
	<u>\$ 6,115,148</u>	<u>\$ 1,717,860</u>

<u>Commitment for City of Newton Bonds</u>	<u>Principal</u>	<u>Interest</u>
2015	\$ 29,400	\$ 10,753
2016	30,651	9,319
2017	20,330	7,806
2018	21,366	6,876
2019	22,273	5,893
2020-2024	77,160	14,888
2025-2029	23,503	3,333
2030-2031	2,540	127
	<u>\$ 227,223</u>	<u>\$ 58,995</u>

#### Commitment for City Bonds

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

#### Conduit Debt

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

Outstanding Industrial Revenue Bonds at December 31, 2014, included the following:

Purpose	Date Issued	Amount
Biggs Property, L.L.C.	07/10/09	\$ 1,810,523
Mennonite Board of Missions and Charities of Kansas, Inc.	04/01/13	8,525,170
Kidron Bethel Retirement Service, Inc.	04/01/13	2,643,063

#### NOTE 5—LONG-TERM DEBT – RELATED MUNICIPAL ENTITY

Harvey County Public Building Commission (HCPBC) is authorized to issue revenue bonds to finance the cost of acquiring and/or constructing land and facilities. The revenue bonds issued by HCPBC represent the underlying debt of the capital leases of the primary government. The capital lease payments from the County are the source of revenue that HCPBC will use to retire the revenue bonds as they mature.

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
Related Municipal Entity - Harvey County Public Building Commission				
Revenue bonds				
Harvey County Fairground, Series 2013, Rfdg.	1.25%-2.625%	03/01/13	\$ 750,000	08/21/21
Harvey County Airport Improvement, Series 2014A	2.50%-4.40%	03/01/14	1,230,000	08/01/33
Harvey County Airport Improvement, Series 2014B	2.75%	03/01/14	148,000	08/01/20
Harvey County Courthouse Improvement, Series 2014C	2.00%-3.50%	09/01/14	3,565,000	08/01/29

Changes in long-term debt of HCPBC for the year ended December 31, 2014, were as follows:

Issue	Balance Beginning of Year	Additions	Payments	Balance End of Year	Interest Paid
Revenue bonds					
Harvey County Fairground, Series 2010	\$ 155,000	\$ -	\$ 155,000	\$ -	\$ 2,945
Harvey County Fairground, Series 2013, Rfdg.	750,000	-	85,000	665,000	20,745
Harvey County Airport Improvement, Series 2014A	-	1,230,000	-	1,230,000	19,050
Harvey County Airport Improvement, Series 2014B	-	148,000	-	148,000	1,639
Harvey County Courthouse Improvement, Series 2014C	-	3,565,000	-	3,565,000	-
	<u>\$ 905,000</u>	<u>\$ 4,943,000</u>	<u>\$ 240,000</u>	<u>\$ 5,608,000</u>	<u>\$ 44,379</u>

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

<u>Revenue Bonds</u>	<u>Principal</u>	<u>Interest</u>
2015	\$ 305,000	\$ 156,689
2016	290,000	162,448
2017	336,000	156,872
2018	341,000	150,120
2019	347,000	142,911
2020-2024	1,744,000	560,058
2025-2029	1,815,000	291,009
2030-2033	430,000	47,957
	<u>\$ 5,608,000</u>	<u>\$ 1,668,064</u>

#### NOTE 6—INTERFUND TRANSFERS

A summary of operating interfund transfers is as follows:

<u>Fund Transferred From:</u>	<u>Fund Transferred To:</u>	<u>Amount</u>	<u>Statutory Authority</u>
General	Equipment Reserve	\$ 125,533	K.S.A. 19-119
General	Capital Improvement	50,000	K.S.A. 19-120
General	Elderly Service Transportation	28,400	Grant match
General	Health Department Grant	105,906	Grant match
General	Courthouse Improvement Project	175,000	Resolution
Elderly Services Program	Elderly Service Transportation	14,500	Grant match
Solid Waste	Capital Improvement	139,624	K.S.A. 19-120
Solid Waste	Bond and Interest	277,376	Budgeted
Road and Bridge	Special Highway Improvement	610,000	K.S.A. 68-590
Vehicle	General	242,536	K.S.A. 8-145

#### NOTE 7—CAPITAL PROJECTS

At year end, capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	<u>Courthouse Improvement Project</u>	<u>Airport Hangar W Project</u>	<u>Airport Runway Project</u>
Total project authorization	\$ 3,740,145	\$ 1,378,185	\$ 302,376
Expenditures to date	<u>2,267,932</u>	<u>1,260,527</u>	<u>225,326</u>
Project authorization remaining	<u>\$ 1,472,213</u>	<u>\$ 117,658</u>	<u>\$ 77,050</u>

## NOTE 8—DEFINED BENEFIT PENSION PLANS

### Plan Description

Harvey County participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of a cost-sharing, multiple-employer defined benefit pension plan as provided by Kansas law. KPERS and KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS and KP&F issue a publicly available financial report (only one is issued) that includes financial statements and required supplementary information. Those reports may be obtained by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

### Funding Policy

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 5% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7% of covered salary. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS and KP&F are funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

## NOTE 9—DEFERRED COMPENSATION PLAN

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

## NOTE 10—OTHER LONG-TERM LIABILITIES

### Closure and Postclosure Care Costs – Landfill and Related Facilities

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

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

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

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

Estimated capacity, usage, remaining life, and the estimated liabilities for closure and postclosure care costs at December 31, 2014, were as follows:

	Municipal Solid Waste Landfill	Construction and Demolition	Transfer Station	Compost	Household Hazardous Waste	Solid Waste Processor
Permit no.	119	812	119	812	546	828
Date closed	Oct-01					
Final cover	Mar-03					
Estimated remaining life (years)	N/A					
Estimated total capacity (cubic yards)	N/A					
Percentage capacity used	N/A					
Estimated closure costs	\$ -	\$ 713,580	\$ 13,972	\$ 47,850	\$ 11,840	\$ 2,950
Estimated postclosure cost	2,339,989	-	-	-	-	-
	<u>\$ 2,339,989</u>	<u>\$ 713,580</u>	<u>\$ 13,972</u>	<u>\$ 47,850</u>	<u>\$ 11,840</u>	<u>\$ 2,950</u>

Estimated total costs of closure and postclosure care are based on what it would cost to perform all closure and postclosure care in 2014. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

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

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

#### Other Post Employment Benefits

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.

#### Compensated Absences

It is the County's policy to permit employees to accumulate a maximum of 12 calendar days of vacation. Vacation leave exceeding this amount carried into the next year will be lost by the employee unless prior arrangements are made with the County Administrator. Full-time classified and classified exempt employees earn vacation leave at the rate of one day per month if they have less than ten years of continuous service with the County. Those with ten or more years, but less than 25 years, of continuous service with the County earn one and a half days vacation leave per month. Employees with 25 or more years of continuous service earn two days vacation leave per month. Upon termination or resignation from service to the County, employees who have been employed for more than six months are entitled to payment for all accrued vacation earned prior to termination or resignation.

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

The County's estimated liability for compensated absences at December 31, 2014, was \$408,658.

#### NOTE 11—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 provide 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.

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

#### NOTE 12—COMMITMENTS AND CONTINGENCIES

##### Grant Program Involvement

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

#### NOTE 13—SUBSEQUENT EVENTS

On February 12, 2015, the Harvey County Public Building Commission issued \$3,555,000 Series 2015A revenue bonds for an 800 MHz radio system.

HARVEY COUNTY, KANSAS  
 SCHEDULE OF EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2014

Funds	Certified Budget	Adjustment for Qualifying Budget Credit	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
GOVERNMENTAL TYPE FUNDS					
General Fund	\$ 13,363,702	\$ -	\$ 13,363,702	\$ 11,232,025	\$ (2,131,677)
Special Purpose Funds					
Road and Bridge	3,740,156	67,674	3,807,830	3,470,636	(337,194)
Noxious Weed	180,431	-	180,431	168,471	(11,960)
Agriculture Extension Council	307,472	-	307,472	307,472	-
Elderly Services Program	298,072	-	298,072	282,024	(16,048)
Harvey County 9-1-1	232,750	-	232,750	151,547	(81,203)
Emergency Wireless Telephone Services	60,143	-	60,143	5,028	(55,115)
Elderly Services Transportation	177,494	-	177,494	153,091	(24,403)
Special Alcohol and Drug Program	6,000	-	6,000	-	(6,000)
Special Parks and Recreation	2,000	-	2,000	1,615	(385)
Diversion	28,609	-	28,609	28,439	(170)
Road Impact Fees	60,000	-	60,000	40,373	(19,627)
Capital Improvement	396,600	-	396,600	216,958	(179,642)
Bond and Interest Fund					
Bond and Interest	1,004,596	-	1,004,596	984,597	(19,999)
Business Fund					
Solid Waste	1,947,973	-	1,947,973	1,890,934	(57,039)

## HARVEY COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2014

Schedule 2-1  
Page 1 of 5

	Actual	Budget	Variance Over (Under)
<b>REVENUES AND OTHER SOURCES</b>			
Taxes			
Ad valorem property tax	\$ 5,672,788	\$ 5,621,404	\$ 51,384
Delinquent tax	143,174	108,664	34,510
Motor vehicle tax	747,857	730,485	17,372
Recreational vehicle tax	9,577	10,703	(1,126)
16/20M vehicle tax	11,833	10,918	915
Commercial motor vehicle fees	35,469	-	35,469
Neighborhood revitalization	(59,015)	(59,673)	658
Tax increment financing	(18,497)	(19,637)	1,140
Mineral production tax	6,297	5,770	527
Sales and consumers' tax	2,246,950	2,130,325	116,625
Interest and penalties	108,182	95,433	12,749
<b>Total taxes</b>	<b>8,904,615</b>	<b>8,634,392</b>	<b>270,223</b>
Intergovernmental			
Local alcoholic liquor tax	2,351	2,335	16
Federal and State assistance	23,090	30,787	(7,697)
Indigent defense reimbursement	5,809	8,996	(3,187)
<b>Total intergovernmental</b>	<b>31,250</b>	<b>42,118</b>	<b>(10,868)</b>
Charges for services			
Special police services	45,260	38,500	6,760
Correction fees	979,073	1,130,860	(151,787)
Public health fees	150,946	132,141	18,805
Park fees and sales	219,736	199,383	20,353
Other charges	28,696	13,432	15,264
<b>Total charges for services</b>	<b>1,423,711</b>	<b>1,514,316</b>	<b>(90,605)</b>
Use of money and property			
Rents and sale of crops	38,424	51,583	(13,159)
Interest	28,249	28,631	(382)
<b>Total use of money and property</b>	<b>66,673</b>	<b>80,214</b>	<b>(13,541)</b>
Licenses, fees, and permits			
Mortgage filing fees and registration	370,733	400,756	(30,023)
Court costs/fees/charges	35,464	32,743	2,721
Bookings	20,192	13,210	6,982
Drivers license renewal fees	102,687	45,083	57,604
Alarm fees	30,270	32,000	(1,730)
Other fees and licenses	49,636	44,537	5,099
<b>Total licenses, fees, and permits</b>	<b>608,982</b>	<b>568,329</b>	<b>40,653</b>
Reimbursements			
Other	46,055	7,312	38,743
Transfers in - Vehicle Fund	12,954	15,002	(2,048)
Transfers in - Other Funds	242,536	241,019	1,517
	-	-	-
	<b>301,545</b>	<b>263,333</b>	<b>38,212</b>
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>11,336,776</b>	<b>11,102,702</b>	<b>234,074</b>

HARVEY COUNTY, KANSAS  
 GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2014

	<u>Actual</u>	<u>Budget</u>	Schedule 2-1 Page 2 of 5  Variance Over (Under)
<b>EXPENDITURES AND OTHER USES</b>			
<b>GENERAL GOVERNMENT</b>			
County Commission			
Personal services	\$ 97,762	\$ 99,388	\$ (1,626)
Operations	3,278	3,250	28
Total County Commission	<u>101,040</u>	<u>102,638</u>	<u>(1,598)</u>
County Clerk			
Personal services	216,677	233,854	(17,177)
Operations	8,552	7,950	602
Capital outlay	4,063	10,800	(6,737)
Total County Clerk	<u>229,292</u>	<u>252,604</u>	<u>(23,312)</u>
County Treasurer			
Personal services	502,521	509,984	(7,463)
Operations	9,667	11,517	(1,850)
Total County Treasurer	<u>512,188</u>	<u>521,501</u>	<u>(9,313)</u>
Register of Deeds			
Personal services	139,858	143,915	(4,057)
Operations	4,772	6,150	(1,378)
Total Register of Deeds	<u>144,630</u>	<u>150,065</u>	<u>(5,435)</u>
District Court			
Personal services	13,339	13,357	(18)
Operations	94,524	100,022	(5,498)
Capital outlay	33,982	36,070	(2,088)
Total District Court	<u>141,845</u>	<u>149,449</u>	<u>(7,604)</u>
Indigent defense	<u>145,000</u>	<u>145,000</u>	<u>-</u>
Courthouse general			
Personal services	241,718	293,660	(51,942)
Operations	725,391	771,744	(46,353)
Capital outlay	23,855	42,880	(19,025)
McPherson County payment	(50,737)	(30,000)	(20,737)
Total courthouse general	<u>940,227</u>	<u>1,078,284</u>	<u>(138,057)</u>
Administration			
Personal services	377,287	394,712	(17,425)
Operations	6,996	6,550	446
Capital outlay	-	250	(250)
Total administration	<u>384,283</u>	<u>401,512</u>	<u>(17,229)</u>

## HARVEY COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2014

	Actual	Budget	Variance Over (Under)
			Schedule 2-1 Page 3 of 5
Planning and zoning			
Personal services	\$ 89,837	\$ 91,523	\$ (1,686)
Operations	8,485	15,370	(6,885)
Capital outlay	2,102	2,300	(198)
Total planning and zoning	<u>100,424</u>	<u>109,193</u>	<u>(8,769)</u>
Data processing			
Personal services	75,557	76,292	(735)
Operations	128,032	117,325	10,707
Capital outlay	21,919	28,800	(6,881)
Transfer out - Equipment Reserve Fund	6,533	6,533	-
Total data processing	<u>232,041</u>	<u>228,950</u>	<u>3,091</u>
County Appraiser			
Personal services	500,298	499,891	407
Operations	59,903	74,025	(14,122)
Capital outlay	18,260	24,800	(6,540)
Total County Appraiser	<u>578,461</u>	<u>598,716</u>	<u>(20,255)</u>
County Attorney			
Personal services	459,793	475,503	(15,710)
Operations	33,890	30,400	3,490
Capital outlay	10,529	10,000	529
Total County Attorney	<u>504,212</u>	<u>515,903</u>	<u>(11,691)</u>
Sheriff			
Personal services	1,294,504	1,334,557	(40,053)
Operations	232,435	267,075	(34,640)
Capital outlay	50,373	51,000	(627)
Transfer out - Equipment Reserve Fund	109,000	109,000	-
Total Sheriff	<u>1,686,312</u>	<u>1,761,632</u>	<u>(75,320)</u>
Correctional services			
Personal services	1,183,206	1,266,491	(83,285)
Operations	697,329	610,000	87,329
Capital outlay	18,553	5,000	13,553
Transfer out - Capital Improvement Fund	50,000	100,000	(50,000)
Juvenile detention reimbursement	(2,824)	(1,800)	(1,024)
Total correctional services	<u>1,946,264</u>	<u>1,979,691</u>	<u>(33,427)</u>
Emergency management			
Personal services	134,088	118,630	15,458
Operations	12,086	10,490	1,596
Capital outlay	1,295	1,500	(205)
Total emergency management	<u>147,469</u>	<u>130,620</u>	<u>16,849</u>

## HARVEY COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2014

	Actual	Budget	Variance Over (Under)
	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Schedule 2-1 Page 4 of 5			
Communications center			
Personal services	\$ 752,608	\$ 775,114	\$ (22,506)
Operations	18,460	14,850	3,610
Capital outlay	1,784	1,000	784
Total communications center	<u>772,852</u>	<u>790,964</u>	<u>(18,112)</u>
Election			
Personal services	21,132	21,500	(368)
Operations	37,990	46,700	(8,710)
Capital outlay	6,350	7,000	(650)
Transfer out - Equipment Reserve Fund	10,000	3,000	7,000
Total election	<u>75,472</u>	<u>78,200</u>	<u>(2,728)</u>
Public health			
Personal services	339,723	312,194	27,529
Operations	138,485	153,300	(14,815)
Capital outlay	5,648	5,650	(2)
Total public health	<u>483,856</u>	<u>471,144</u>	<u>12,712</u>
Parks			
Personal services	228,311	317,009	(88,698)
Operations	196,229	184,009	12,220
Capital outlay	7,535	53,375	(45,840)
Park shop other	(3,065)	-	(3,065)
Total parks	<u>429,010</u>	<u>554,393</u>	<u>(125,383)</u>
Economic development			
Economic development council	128,886	128,886	-
Kansas Logistics Park	45,820	60,000	(14,180)
Total economic development	<u>174,706</u>	<u>188,886</u>	<u>(14,180)</u>

## HARVEY COUNTY, KANSAS

GENERAL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2014

	Actual	Budget	Variance Over (Under)
Schedule 2-1 Page 5 of 5			
Variance Over (Under)			
APPROPRIATIONS AND OTHER			
Ambulance	\$ 670,216	\$ 670,216	\$ -
Humane society	8,605	8,605	-
Health ministries	40,000	40,000	-
Low income assistance	4,387	5,000	(613)
Historical Society	53,500	53,500	-
County free fair	25,000	25,000	-
Airport	80,000	80,000	-
City of Newton golf course housing tax	64,862	75,784	(10,922)
CDDO	102,500	102,500	-
Mental health	128,000	128,000	-
Conservation District	16,065	16,065	-
Stabilization	-	1,833,000	(1,833,000)
	<u>1,193,135</u>	<u>3,037,670</u>	<u>(1,844,535)</u>
TOTAL APPROPRIATIONS AND OTHER			
TRANSFERS TO OTHER FUNDS			
Transfer to - Transportation Fund	28,400	28,400	-
Transfer to - Health Department Grant Fund	105,906	88,287	17,619
Transfer to - Courthouse Improvement Project	175,000	-	175,000
	<u>309,306</u>	<u>116,687</u>	<u>192,619</u>
TOTAL TRANSFERS TO OTHER FUNDS			
TOTAL EXPENDITURES	<u>11,232,025</u>	<u>\$ 13,363,702</u>	<u>\$ (2,131,677)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	104,751		
UNENCUMBERED CASH, BEGINNING	<u>3,631,117</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 3,735,868</u>		

## HARVEY COUNTY, KANSAS

ROAD AND BRIDGE FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2014

	Actual	Budget	Schedule 2-2 Variance Over (Under)
	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<b>RECEIPTS</b>			
Taxes			
Ad valorem property tax	\$ 2,510,591	\$ 2,490,675	\$ 19,916
Delinquent tax	24,298	21,840	2,458
Motor vehicle tax	150,864	148,045	2,819
Recreational vehicle tax	1,938	2,169	(231)
16/20M vehicle tax	2,125	2,212	(87)
Commercial motor vehicle fees	7,189	-	7,189
Neighborhood revitalization	(26,147)	(12,094)	(14,053)
Tax increment financing	(8,195)	(3,975)	(4,220)
Motor fuel tax	851,074	832,760	18,314
Charges for services and other reimbursements	21,400	7,550	13,850
FEMA reimbursement	53,824	-	53,824
Miscellaneous	63,682	11,500	52,182
	<u>3,652,643</u>	<u>\$ 3,500,682</u>	<u>\$ 151,961</u>
<b>TOTAL RECEIPTS</b>			
<b>EXPENDITURES</b>			
Highways and streets			
Personal services	717,365	\$ 718,775	\$ (1,410)
Operations	644,889	562,725	82,164
Capital outlay	1,498,382	2,258,656	(760,274)
Transfer to - Special Highway Improvement Fund	610,000	200,000	410,000
	<u>3,470,636</u>	<u>3,740,156</u>	<u>(269,520)</u>
<b>TOTAL EXPENDITURES</b>			
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	<u>-</u>	<u>67,674</u>	<u>(67,674)</u>
<b>TOTAL FOR COMPARISON</b>			
	<u>3,470,636</u>	<u>\$ 3,807,830</u>	<u>\$ (337,194)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	182,007		
UNENCUMBERED CASH, BEGINNING	<u>441,475</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 623,482</u>		

## HARVEY COUNTY, KANSAS

NOXIOUS WEED FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2014

	Actual	Budget	Variance Over (Under)
			Schedule 2-3
			Variance Over (Under)
RECEIPTS			
Taxes			
Ad valorem property tax	\$ 107,980	\$ 107,142	\$ 838
Delinquent tax	2,513	2,477	36
Motor vehicle tax	14,173	13,800	373
Recreational vehicle tax	181	202	(21)
16/20M vehicle tax	244	206	38
Commercial motor vehicle fees	670	-	670
Neighborhood revitalization	(1,124)	(1,127)	3
Tax increment financing	(352)	(371)	19
Reimbursement - chemical sales	18,202	21,998	(3,796)
Reimbursement - spraying	14,325	12,292	2,033
Miscellaneous	-	55	(55)
	<u>156,812</u>	<u>\$ 156,674</u>	<u>\$ 138</u>
TOTAL RECEIPTS			
EXPENDITURES			
Personal services	128,840	\$ 126,872	\$ 1,968
Operations	39,631	53,559	(13,928)
Capital outlay	-	-	-
	<u>168,471</u>	<u>180,431</u>	<u>(11,960)</u>
TOTAL EXPENDITURES			
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FOR COMPARISON	<u>168,471</u>	<u>\$ 180,431</u>	<u>\$ (11,960)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(11,659)		
UNENCUMBERED CASH, BEGINNING	<u>32,212</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 20,553</u>		

## HARVEY COUNTY, KANSAS

AGRICULTURE EXTENSION COUNCIL FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2014

	Actual	Budget	Schedule 2-4 Variance Over (Under)
	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<b>RECEIPTS</b>			
Taxes			
Ad valorem property tax	\$ 265,083	\$ 263,014	\$ 2,069
Delinquent tax	5,815	4,848	967
Motor vehicle tax	35,928	35,091	837
Recreational vehicle tax	460	514	(54)
16/20M vehicle tax	573	524	49
Commercial motor vehicle fees	1,703	-	1,703
Neighborhood revitalization	(2,760)	(2,866)	106
Tax increment financing	(865)	(944)	79
Miscellaneous	-	76	(76)
	<u>305,937</u>	<u>\$ 300,257</u>	<u>\$ 5,680</u>
<b>EXPENDITURES</b>			
Conservation and environmental protection			
Operations	<u>307,472</u>	<u>\$ 307,472</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(1,535)		
UNENCUMBERED CASH, BEGINNING	<u>30,209</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 28,674</u>		

## HARVEY COUNTY, KANSAS

ELDERLY SERVICES PROGRAM FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2014

	<u>Actual</u>	<u>Budget</u>	Schedule 2-5 Variance Over (Under)
<b>RECEIPTS</b>			
Taxes			
Ad valorem tax	\$ 197,826	\$ 196,157	\$ 1,669
Delinquent tax	3,894	3,657	237
Motor vehicle tax	23,197	22,641	556
Recreational vehicle tax	297	332	(35)
16/20M vehicle tax	379	338	41
Commercial motor vehicle fees	1,098	-	1,098
Neighborhood revitalization	(2,060)	(1,848)	(212)
Tax increment financing	(646)	(609)	(37)
Federal and state assistance	58,261	49,780	8,481
United Way	5,138	4,260	878
Reimbursements	1,150	-	1,150
Other	2,209	218	1,991
	<u>290,743</u>	<u>\$ 274,926</u>	<u>\$ 15,817</u>
<b>TOTAL RECEIPTS</b>			
<b>EXPENDITURES</b>			
Elderly services coordinator			
Personal services	109,116	\$ 110,055	\$ (939)
Operations	3,615	5,875	(2,260)
Capital outlay	1,475	-	1,475
Appropriations to senior centers	97,400	103,339	(5,939)
Transfer to - Elderly Services Transportation	14,500	14,500	-
	<u>226,106</u>	<u>233,769</u>	<u>(7,663)</u>
Total elderly services coordinator			
Retired senior volunteer program			
Personal services	42,065	48,538	(6,473)
Operations	13,853	15,765	(1,912)
	<u>55,918</u>	<u>64,303</u>	<u>(8,385)</u>
Total retired senior volunteer program			
	<u>282,024</u>	<u>\$ 298,072</u>	<u>\$ (16,048)</u>
<b>TOTAL EXPENDITURES</b>			
RECEIPTS OVER (UNDER) EXPENDITURES	8,719		
UNENCUMBERED CASH, BEGINNING	<u>38,676</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 47,395</u>		

## HARVEY COUNTY, KANSAS

HARVEY COUNTY 9-1-1 FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2014

	Actual	Budget	Variance Over (Under)
	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Schedule 2-6			
RECEIPTS			
Telephone user fees	\$ 203,384	\$ 212,800	\$ (9,416)
Interest	2,651	-	2,651
	<u>206,035</u>	<u>\$ 212,800</u>	<u>\$ (6,765)</u>
TOTAL RECEIPTS			
EXPENDITURES			
General government			
Operations	133,462	\$ 126,000	\$ 7,462
Capital outlay	18,085	106,750	(88,665)
	<u>151,547</u>	<u>\$ 232,750</u>	<u>\$ (81,203)</u>
TOTAL EXPENDITURES			
RECEIPTS OVER (UNDER) EXPENDITURES	54,488		
UNENCUMBERED CASH, BEGINNING	<u>105,611</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 160,099</u>		

## HARVEY COUNTY, KANSAS

EMERGENCY WIRELESS TELEPHONE SERVICES FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)

For Year Ended December 31, 2014

	Actual	Budget	Variance Over (Under)
			Schedule 2-7
RECEIPTS			
Interest	\$ 1,224	\$ -	\$ -
EXPENDITURES			
General government			
Capital outlay	5,028	\$ 60,143	\$ (55,115)
RECEIPTS OVER (UNDER) EXPENDITURES	(3,804)		
UNENCUMBERED CASH, BEGINNING	58,213		
UNENCUMBERED CASH, ENDING	\$ 54,409		

## HARVEY COUNTY, KANSAS

ELDERLY SERVICES TRANSPORTATION FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2014

	Actual	Budget	Variance Over (Under)
Schedule 2-8			
<b>RECEIPTS</b>			
Federal and State assistance	\$ 97,670	\$ 80,844	\$ 16,826
Rider donations	25,268	18,504	6,764
Miscellaneous	3,955	-	3,955
Transfer from - General Fund	28,400	28,400	-
Transfer from - Elderly Services Fund	14,500	14,500	-
<b>TOTAL RECEIPTS</b>	<u>169,793</u>	<u>\$ 142,248</u>	<u>\$ 27,545</u>
<b>EXPENDITURES</b>			
Health and welfare			
Personal services	102,380	\$ 109,764	\$ (7,384)
Operations	43,096	67,730	(24,634)
Capital outlay	7,615	-	7,615
<b>TOTAL EXPENDITURES</b>	<u>153,091</u>	<u>\$ 177,494</u>	<u>\$ (24,403)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	16,702		
<b>UNENCUMBERED CASH, BEGINNING</b>	<u>72,858</u>		
<b>UNENCUMBERED CASH, ENDING</b>	<u>\$ 89,560</u>		

## HARVEY COUNTY, KANSAS

SPECIAL ALCOHOL AND DRUG PROGRAM FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2014

	Actual	Budget	Variance Over (Under)
	<u>          </u>	<u>          </u>	<u>          </u>
Schedule 2-9			
RECEIPTS			
Private club liquor tax	\$ 2,351	\$ <u>2,335</u>	\$ <u>16</u>
EXPENDITURES			
Health and welfare			
Contractual services	<u>          -</u>	\$ <u>6,000</u>	\$ <u>(6,000)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	2,351		
UNENCUMBERED CASH, BEGINNING	<u>7,210</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 9,561</u>		

## HARVEY COUNTY, KANSAS

SPECIAL PARKS AND RECREATION FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2014

	<u>Actual</u>	<u>Budget</u>	Schedule 2-10 Variance Over (Under)
			<u>(Under)</u>
RECEIPTS			
Private club liquor tax	\$ 2,351	<u>\$ 2,335</u>	<u>\$ 16</u>
EXPENDITURES			
Culture and recreation			
Contractual services	<u>1,615</u>	<u>\$ 2,000</u>	<u>\$ (385)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	736		
UNENCUMBERED CASH, BEGINNING	<u>3,538</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 4,274</u>		

## HARVEY COUNTY, KANSAS

DIVERSION FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)

For Year Ended December 31, 2014

Schedule 2-11

	Actual	Budget	Variance Over (Under)
<b>RECEIPTS</b>			
Diversion fees	\$ 36,539	\$ 26,941	\$ 9,598
<b>EXPENDITURES</b>			
General government			
Personal services	22,453	\$ 22,859	\$ (406)
Operations	3,826	5,750	(1,924)
Capital outlay	2,160	-	2,160
<b>TOTAL EXPENDITURES</b>	<b>28,439</b>	<b>\$ 28,609</b>	<b>\$ (170)</b>
RECEIPTS OVER (UNDER) EXPENDITURES	8,100		
UNENCUMBERED CASH, BEGINNING	11,157		
UNENCUMBERED CASH, ENDING	\$ 19,257		

HARVEY COUNTY, KANSAS  
ROAD IMPACT FEES FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
(ACTUAL AND BUDGET)  
For Year Ended December 31, 2014

Schedule 2-12

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Licenses, fees, and permits	\$ 16,000	\$ 10,000	\$ 6,000
Interest	583	-	583
TOTAL RECEIPTS	16,583	<u>\$ 10,000</u>	<u>\$ 6,583</u>
EXPENDITURES			
Highways and streets			
Road improvements	40,373	<u>\$ 60,000</u>	<u>\$ (19,627)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(23,790)		
UNENCUMBERED CASH, BEGINNING	<u>54,228</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 30,438</u>		

HARVEY COUNTY, KANSAS  
 CAPITAL IMPROVEMENT FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2014

Schedule 2-13

	Actual	Budget	Variance Over (Under)
<b>RECEIPTS</b>			
Transfer in - Solid Waste Fund	\$ 139,624	\$ 139,624	\$ -
Transfer in - Detention Center Fund	50,000	100,000	(50,000)
<b>TOTAL RECEIPTS</b>	<b>189,624</b>	<b>\$ 239,624</b>	<b>\$ (50,000)</b>
<b>EXPENDITURES</b>			
Capital outlay - Detention Center Fund	13,000	\$ 163,600	\$ (150,600)
Capital outlay - Solid Waste Fund	203,958	233,000	(29,042)
<b>TOTAL EXPENDITURES</b>	<b>216,958</b>	<b>\$ 396,600</b>	<b>\$ (179,642)</b>
RECEIPTS OVER (UNDER) EXPENDITURES	(27,334)		
UNENCUMBERED CASH, BEGINNING	204,065		
UNENCUMBERED CASH, ENDING	<b>\$ 176,731</b>		

HARVEY COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2014

Schedule 2-14  
 Page 1 of 2

	Register of Deeds Technology	Special Highway Improvement	Rhoades Foundation	Equipment Reserve	Cost of Issuance	Special Law Enforcement	County Attorney Forfeiture	Prosecutor's Training and Assistance
<b>RECEIPTS</b>								
Fees	\$ 36,705	\$ -	\$ -	\$ -	\$ -	\$ 4,160	\$ -	\$ 2,324
Charges for services	-	-	-	-	-	-	-	-
Grants and donations	-	-	-	-	-	3,150	-	-
Forfeitures	-	-	-	-	-	-	-	-
Bond proceeds	-	-	-	-	106,271	-	-	-
Reimbursements and other Transfers	-	948,447 610,000	-	125,533	-	3,346	-	-
<b>TOTAL RECEIPTS</b>	<b>36,705</b>	<b>1,558,447</b>	<b>-</b>	<b>125,533</b>	<b>106,271</b>	<b>10,656</b>	<b>-</b>	<b>2,324</b>
<b>EXPENDITURES</b>								
Current								
Personal services	20,714	-	-	-	-	-	-	-
Operations	668	128,068	-	-	93,170	23,269	-	1,710
Capital outlay	17,148	-	-	110,914	-	-	-	-
Highway and streets	-	943,568	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>38,530</b>	<b>1,071,636</b>	<b>-</b>	<b>110,914</b>	<b>93,170</b>	<b>23,269</b>	<b>-</b>	<b>1,710</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(1,825)</b>	<b>486,811</b>	<b>-</b>	<b>14,619</b>	<b>13,101</b>	<b>(12,613)</b>	<b>-</b>	<b>614</b>
<b>UNENCUMBERED CASH, BEGINNING</b>	<b>135,091</b>	<b>460,255</b>	<b>931</b>	<b>121,540</b>	<b>-</b>	<b>20,972</b>	<b>1,776</b>	<b>13,254</b>
<b>UNENCUMBERED CASH, ENDING</b>	<b>\$ 133,266</b>	<b>\$ 947,066</b>	<b>\$ 931</b>	<b>\$ 136,159</b>	<b>\$ 13,101</b>	<b>\$ 8,359</b>	<b>\$ 1,776</b>	<b>\$ 13,868</b>

HARVEY COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2014

Schedule 2-14  
 Page 2 of 2

	Health and Wellness	Sheriff Reserves	West Park Jetty Grant	Oscar Task Force	Offender Registration	Sheriff Forfeitures	Sheriff's Grant	Department Grants	Health Department Grants	Vehicle Fund
<b>RECEIPTS</b>										
Fees	\$ -	\$ -	\$ -	\$ -	\$ 7,160	\$ -	\$ -	\$ -	\$ -	\$ 279,033
Charges for services	-	-	-	-	-	-	-	19,704	-	-
Grants and donations	-	-	-	-	-	-	3,197	458,237	-	-
Forfeitures	-	-	-	-	-	31,587	-	-	-	-
Bond proceeds	-	-	-	-	-	-	-	-	-	-
Reimbursements and other Transfers	1,323	-	-	-	-	-	-	674	8,501	-
<b>TOTAL RECEIPTS</b>	<b>1,323</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,160</b>	<b>31,587</b>	<b>3,197</b>	<b>584,521</b>	<b>287,534</b>	
<b>EXPENDITURES</b>										
Current										
Personal services	-	-	-	-	-	-	-	393,219	-	-
Operations	3,373	-	-	-	4,625	17,274	-	56,203	44,998	-
Capital outlay	-	-	-	-	2,075	37,652	3,197	33,602	-	-
Highway and streets	-	-	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	242,536
<b>TOTAL EXPENDITURES</b>	<b>3,373</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,700</b>	<b>54,926</b>	<b>3,197</b>	<b>483,024</b>	<b>287,534</b>	
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>(2,050)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>460</b>	<b>(23,339)</b>	<b>-</b>	<b>101,497</b>	<b>-</b>	
<b>UNENCUMBERED CASH, BEGINNING</b>	<b>23,827</b>	<b>232</b>	<b>284</b>	<b>1,828</b>	<b>1,474</b>	<b>55,386</b>	<b>-</b>	<b>60,872</b>	<b>-</b>	
<b>UNENCUMBERED CASH, ENDING</b>	<b>\$ 21,777</b>	<b>\$ 232</b>	<b>\$ 284</b>	<b>\$ 1,828</b>	<b>\$ 1,934</b>	<b>\$ 32,047</b>	<b>\$ -</b>	<b>\$ 162,369</b>	<b>\$ -</b>	

HARVEY COUNTY, KANSAS  
 CAPITAL PROJECT FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2014

Schedule 2-15

	Courthouse Improvement Project	Airport Hangar W Project	Airport Runway Project
<b>RECEIPTS AND OTHER SOURCES</b>			
Debt proceeds	\$ 3,634,717	\$ 1,285,824	\$ -
Transfers	175,000	-	-
Interest	145	185	1,601
<b>TOTAL RECEIPTS</b>	<b>\$ 3,809,862</b>	<b>1,286,009</b>	<b>1,601</b>
<b>EXPENDITURES</b>			
Construction	-	1,260,527	-
Building improvements	2,266,945	-	-
Contractual services	987	-	-
<b>TOTAL EXPENDITURES</b>	<b>2,267,932</b>	<b>1,260,527</b>	<b>-</b>
<b>RECEIPTS AND OTHER SOURCES OVER (UNDER) EXPENDITURES</b>	<b>1,541,930</b>	<b>25,482</b>	<b>1,601</b>
<b>UNENCUMBERED CASH, BEGINNING</b>	<b>-</b>	<b>-</b>	<b>75,449</b>
<b>UNENCUMBERED CASH, ENDING</b>	<b>\$ 1,541,930</b>	<b>\$ 25,482</b>	<b>\$ 77,050</b>

## HARVEY COUNTY, KANSAS

BOND AND INTEREST FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2014

Schedule 2-16

	Actual	Budget	Variance Over (Under)
<b>RECEIPTS</b>			
Taxes			
Ad valorem property tax	\$ 526,052	\$ 521,641	\$ 4,411
Delinquent tax	13,307	11,615	1,692
Motor vehicle tax	76,182	75,311	871
Recreational vehicle tax	984	1,103	(119)
16/20M vehicle tax	866	1,125	(259)
Commercial motor vehicle fees	3,657	-	3,657
Neighborhood revitalization	(5,477)	(6,152)	675
Tax increment financing	(1,717)	(2,019)	302
Special assessments	79,129	67,424	11,705
Transfer from - Solid Waste Fund	277,376	277,376	-
<b>TOTAL RECEIPTS</b>	<u>970,359</u>	<u>\$ 947,424</u>	<u>\$ 22,935</u>
<b>EXPENDITURES</b>			
Debt service			
Principal	800,000	\$ 800,000	\$ -
Interest	184,596	184,596	-
Bond fees	1	-	1
Other	-	20,000	(20,000)
<b>TOTAL EXPENDITURES</b>	<u>984,597</u>	<u>\$ 1,004,596</u>	<u>\$ (19,999)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	(14,238)		
<b>UNENCUMBERED CASH, BEGINNING</b>	<u>131,610</u>		
<b>UNENCUMBERED CASH, ENDING</b>	<u>\$ 117,372</u>		

## HARVEY COUNTY, KANSAS

SOLID WASTE FUND  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 (ACTUAL AND BUDGET)  
 For Year Ended December 31, 2014

Schedule 2-17

	Actual	Budget	Variance Over (Under)
<b>RECEIPTS</b>			
Tipping fees	\$ 703,210	\$ 640,474	\$ 62,736
Brush and limb fees	381,013	318,955	62,058
Solid waste fees	882,996	835,122	47,874
Recycling	25,551	23,233	2,318
Reimbursements	1,693	-	1,693
Other	30,882	4,781	26,101
<b>TOTAL RECEIPTS</b>	<u>2,025,345</u>	<u>\$ 1,822,565</u>	<u>\$ 202,780</u>
<b>EXPENDITURES</b>			
Sanitation			
Closure and postclosure costs	6,427	\$ 20,863	\$ (14,436)
Construction and demolition	256,074	259,891	(3,817)
Composting	4,003	6,795	(2,792)
Municipal solid waste program	1,163,043	1,196,837	(33,794)
Recycling	44,387	46,587	(2,200)
<b>Total sanitation</b>	<u>1,473,934</u>	<u>1,530,973</u>	<u>(57,039)</u>
Transfers out			
Bond and Interest Fund	277,376	277,376	-
Capital Improvement Fund	139,624	139,624	-
<b>Total transfers out</b>	<u>417,000</u>	<u>417,000</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>1,890,934</u>	<u>\$ 1,947,973</u>	<u>\$ (57,039)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	134,411		
UNENCUMBERED CASH, BEGINNING	<u>411,152</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 545,563</u>		

## HARVEY COUNTY, KANSAS

 AGENCY FUNDS  
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS  
 For Year Ended December 31, 2014

Schedule 3

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>DISTRIBUTABLE FUNDS</b>				
Current tax	\$ 21,445,055	\$ 39,816,386	\$ 38,837,997	\$ 22,423,444
Prepaid tax	-	-	-	-
Delinquent tax	111,003	157,178	179,566	88,615
Motor vehicle tax	146,613	3,890,874	3,871,737	165,750
Recreational vehicle tax	3,407	48,501	47,719	4,189
Redemptions	756,153	831,172	842,088	745,237
Escape tax	2,376	8,614	2,514	8,476
County and township gas tax	-	952,854	952,854	-
Mineral production tax	-	12,593	12,593	-
Neighborhood revitalization	-	387,591	387,591	-
Tax increment financing	-	112,255	112,255	-
State oil and gas depletion	61,066	39,917	-	100,983
County special assessments	-	79,613	79,613	-
<b>TOTAL DISTRIBUTABLE FUNDS</b>	<b>22,525,673</b>	<b>46,337,548</b>	<b>45,326,527</b>	<b>23,536,694</b>
<b>STATE FUNDS</b>				
State educational building tax	719	266,173	266,512	380
State institutional building tax	359	133,086	133,255	190
State general fund	-	3	3	-
State vehicle tax	-	53,833	53,833	-
Drivers licenses - State	4,012	133,128	135,400	1,740
Motor vehicle registration	-	1,911,254	1,911,254	-
Motor vehicle CMV	-	627,335	627,335	-
Motor vehicle sales tax	77,863	1,083,087	1,099,202	61,748
Heritage trust fund	1,405	12,125	11,248	2,282
<b>TOTAL STATE FUNDS</b>	<b>84,358</b>	<b>4,220,024</b>	<b>4,238,042</b>	<b>66,340</b>
<b>SUBDIVISION FUNDS</b>				
Cities	24,536	12,064,597	12,076,110	13,023
Regional library	96	122,788	122,756	128
School districts	45,426	17,265,933	17,287,067	24,292
Townships	1,261	1,549,143	1,548,733	1,671
Equus Bed	-	73,886	73,886	-
Fire districts	1,165	289,749	290,512	402
Prairie Lawn Cemetery	-	3,516	3,516	-
Drainage districts	-	45,682	45,682	-
Watershed districts	4	170,096	170,095	5
<b>TOTAL SUBDIVISION FUNDS</b>	<b>72,488</b>	<b>31,585,390</b>	<b>31,618,357</b>	<b>39,521</b>
<b>OTHER AGENCY FUNDS</b>				
Emergency Shelter Grant	-	58,231	58,231	-
HOME rehabilitation	-	71,974	71,974	-
Antique vehicle registration	6,684	7,544	6,723	7,505
Tag refunds	(88)	25,206	25,256	(138)
Drivers license fee - County	96,003	43,741	96,020	43,724
Insufficient checks	(15,557)	11,349	13,062	(17,270)
Payroll clearing	132,684	4,288,787	4,260,408	161,063
Long and Short	(194)	138	217	(273)
Special clearing	-	6,619,229	6,619,229	-
Micro loan	63,385	4,326	8,114	59,597
Sheriff - prisoner account	69,008	55,402	44,682	79,728
Detention Center - Inmate Trust	-	241,924	213,044	28,880
Register of Deeds	35,781	419,445	421,009	34,217
Clerk of the District Court	170,962	1,600,345	1,674,415	96,892
Law Library	38,290	48,056	48,180	38,166
<b>TOTAL OTHER AGENCY FUNDS</b>	<b>596,958</b>	<b>13,495,697</b>	<b>13,560,564</b>	<b>532,091</b>
<b>TOTAL AGENCY FUNDS</b>	<b>\$ 23,279,477</b>	<b>\$ 95,638,659</b>	<b>\$ 94,743,490</b>	<b>\$ 24,174,646</b>

## HARVEY COUNTY, KANSAS

RELATED MUNICIPAL ENTITY - HARVEY COUNTY PUBLIC BUILDING COMMISSION  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS  
 For Year Ended December 31, 2014

	Schedule 4
	<u>Actual</u>
RECEIPTS	
Rental payments	<u>\$ 284,379</u>
EXPENDITURES	
Debt service - principal	240,000
Debt service - interest	<u>44,379</u>
TOTAL EXPENDITURES	<u>284,379</u>
RECEIPTS OVER (UNDER) EXPENDITURES	-
UNENCUMBERED CASH, BEGINNING	<u>-</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ -</u></u>