HASKELL COUNTY, KANSAS
MUNICIPALITY

Regulatory Basis
Financial Statement

For the Year Ended
December 31, 2022

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For the Year Ended December 31, 2022

TABLE OF CONTENTS

INTRODUCTORY SECTION

Title Page
Table of Contents i-ii

FINANCIAL SECTION

Independent Auditor's Report 1-3

STATEMENT 1
Summary Statement of Receipts, Expenditures and Unencumbered Cash 4

Notes to the Financial Statement 5-14

REGULATORY REQUIRED SUPPLEMENTAL INFORMATION

SCHEDULE 1
Summary of Expenditures - Actual and Budget (Budgeted Funds Only) 16

SCHEDULE 2
Schedule of Receipts and Expenditures -

A. General Fund 18
B. County Appraiser Fund 22
C. County Building Fund 23
D. Direct Election Fund 24
E. Drifting Soil Fund 25
F. Emergency Services Fund 26
G. Golf Course Fund 27
H. Historical Records Fund 28
I. Noxious Weed Fund 29
J. Employee Retirement Fund 30
K. Road and Bridge Fund 31
L. Service Program for the Elderly Fund 32
M. Sheriff Fund 33
N. Social Security Fund 34
O. Unemployment Insurance Fund 35
P. Waste Disposal Fund 36
Q. Wind Power Fund 37
R. Benevolent Fund 38
S. Coronavirus Grants Fund 39
T. County Attorney's Training Fund 40
U. Fair Board Fund 41
V. Emergency 911 Fund 42
W. Equipment Reserve Fund 43
X. Drug Enforcement Fund 44

(continued)

HASKELL COUNTY, KANSAS
MUNICIPALITY

Regulatory Basis
Financial Statement

For the Year Ended December 31, 2022

TABLE OF CONTENTS

(continued)

SCHEDULE 2 (continued)
Schedule of Receipts and Expenditures –

Y. Oil & Gas Valuation Depletion Trust Fund	45
Z. Opioids Fund	46
AA. County Clerk's Technology Fund	47
AB. Register of Deeds' Technology Fund	48
AC. County Treasurer's Technology Fund	49
AD. Special Highway Fund	50
AE. Special Law Enforcement Trust Fund	51
AF. Special Road Machinery Fund	52
AG. Motor Vehicle Operating Fund	53
AH. Risk Management Reserve Fund	55

SCHEDULE 3
Agency Funds - Schedule of Receipts and Disbursements 57

OTHER SUPPLEMENTAL INFORMATION

SCHEDULE 4
General Fund - Schedule of Receipts and Expenditures –
Actual and Budget 59-61

SCHEDULE 5
Reconciliation of 2021 Tax Roll 62

FINANCIAL

SECTION

LEWIS, HOOPER & DICK LLC
certified public accountants

INDEPENDENT AUDITOR'S REPORT

The County Commissioners
Haskell County Courthouse
Sublette, Kansas 67877

Report on the Audit of the Financial Statement

Opinions

We have audited the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Haskell County, Kansas (the County), a municipality, as of and for the year ended December 31, 2022, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2022, 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 (KMAAG)* as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying 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 each fund of the County as of December 31, 2022, or changes in net position or cash flows thereof for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *KMAAG*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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 of the *KMAAG,* which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of Kansas' regulatory basis of accounting and budget laws. 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 this financial statement in accordance with the financial reporting provisions of the *KMAAG* to demonstrate compliance with the State of Kansas' regulatory basis of accounting and budget laws; this includes determining that the regulatory basis of accounting is an acceptable basis for the 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.

Auditor's 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 GAAS and the *KMAAG* 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 GAAS and the *KMAAG*, 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 regulatory basis fund summary statement of receipts, expenditures and unencumbered cash (the financial statement) as a whole. The regulatory basis summary of expenditures - actual and budget, the regulatory basis individual fund schedules of receipts and expenditures, and the regulatory basis schedule of receipts and disbursements – agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the financial statement; however, they are required to be presented under the provisions of the *KMAAG*. The other supplemental information

(Schedules 4 and 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement. 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 financial statement. The supplementary information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and the *KMAAG*. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the financial statement as a whole, on a basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America and the *KMAAG*, the financial statement of the County, as of and for the year ended December 31, 2021, (not presented herein), and have issued our report thereon dated June 8, 2022, which contained an unmodified opinion on the financial statement. The 2021 financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2021 actual column (2021 comparative information) presented in the regulatory basis individual fund schedules of receipts and expenditures for the year ended December 31, 2022, (Schedules 2 and 4 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement. Such 2021 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 2021 financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 financial statement or to the 2021 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and the *KMAAG*. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the financial statement as a whole for the year ended December 31, 2021, on the basis of accounting described in Note 1.

Lewis, Hooper + Dick, LLC

LEWIS, HOOPER & DICK, LLC

June 8, 2023

HASKELL COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Unencumbered Cash Balance 01-01-22	Prior Year Canceled Encumbrances	Receipts	Expenditures	Unencumbered Cash Balance 12-31-22	Add Payables and Encumbrances	Cash Balance 12-31-22
General	$ 2,987,390	$ 2,652	$ 2,405,414	$ 1,991,043	$ 3,404,413	$ 3,132	$ 3,407,545
Special Purpose Funds							
County Appraiser	50,718	-	244,922	258,776	36,864	9,133	45,997
County Building	1,588,529	-	45	25,730	1,562,844	252	1,563,096
Direct Election	151,324	-	44,223	42,043	153,504	-	153,504
Drifting Soil	5,443	-	-	-	5,443	-	5,443
Emergency Services	283,820	-	749,685	994,532	38,973	2,314	41,287
Golf Course	5,223	-	100,924	101,238	4,909	-	4,909
Historical Records	1,131	-	47,997	47,358	1,770	-	1,770
Noxious Weed	184,755	-	58,350	36,545	206,560	-	206,560
Employee Retirement	307,475	-	279,208	232,784	353,899	-	353,899
Road and Bridge	2,196,064	2,385	3,154,074	2,792,341	2,560,182	40,931	2,601,113
Service Program for the Elderly	9,160	-	201,807	201,904	9,063	-	9,063
Sheriff	542,378	275	1,420,866	1,750,208	213,311	7,917	221,228
Social Security	218,975	-	232,941	229,007	222,909	-	222,909
Unemployment Insurance	130,888	-	-	5,323	125,565	-	125,565
Waste Disposal	1,705,524	-	552,974	1,466,028	792,470	967	793,437
Wind Power	743,817	-	294,494	291,695	746,616	-	746,616
Benevolent	100	-	-	-	100	-	100
Coronavirus Grants	385,369	-	385,369	39,276	731,462	-	731,462
County Attorney's Training	22,096	-	1,229	-	23,325	-	23,325
Fair Board	147,911	-	128,298	104,021	172,188	-	172,188
Emergency 911	127,759	-	59,969	79,183	108,545	-	108,545
Equipment Reserve	795,148	-	371,900	449,182	717,866	-	717,866
Drug Enforcement	36,455	-	-	806	35,649	-	35,649
Oil & Gas Valuation Depletion Trust	5,957,191	-	-	-	5,957,191	-	5,957,191
Opioids	-	-	734	-	734	-	734
County Clerk's Technology	13,286	-	1,616	-	14,902	-	14,902
Register of Deeds' Technology	41,597	-	6,466	-	48,063	-	48,063
County Treasurer's Technology	13,286	-	1,616	-	14,902	-	14,902
Special Highway	1,661,348	-	1,011,814	-	2,673,162	-	2,673,162
Special Law Enforcement Trust	162,102	-	18,982	134,838	46,246	-	46,246
Special Road Machinery	3,949,532	-	-	-	3,949,532	-	3,949,532
Motor Vehicle Operating	107,080	-	207,617	314,697	-	-	-
Total Special Purpose Funds	21,545,484	2,660	9,578,120	9,597,515	21,528,749	61,514	21,590,263
Business Funds							
Risk Management Reserve	49,000	-	-	-	49,000	-	49,000
Total Municipal Entity (excluding Agency Funds) (memorandum only)	$ 24,581,874	$ 5,312	$ 11,983,534	$ 11,588,558	$ 24,982,162	$ 64,646	$ 25,046,808

Composition of Cash		
Demand and savings deposits:		
Centera Bank	$ 2,041,695	
Plus deposits in transit	86,149	
Less outstanding checks	(651,401)	
Total demand and savings deposits		$ 1,476,443
Cash on hand		250
Certificates of deposit		35,950,000
Total cash		37,426,693
Agency Funds per Schedule 3		(12,379,885)
Total (excluding Agency Funds)		$ 25,046,808

The accompanying Notes to the Financial Statement are an integral part of this statement.

1. Summary of significant accounting policies

Haskell County, Kansas (the County) was established in 1887 and is an organized county having the powers, duties and privileges granted to counties by K.S.A. 19-101.

A. Financial reporting entity

The County is a municipal corporation governed by an elected three-member commission. This financial statement presents Haskell County (the municipality) only. The organizations, functions or activities discussed below are related municipal entities of the County's reporting entity because they were established to benefit the County and/or its constituents.

Cimarron Basin Community Corrections is a jointly-governed organization between ten counties in southwest Kansas created under an interlocal agreement. Cimarron Basin Community Corrections is governed by a board appointed by the participating parties. Cimarron Basin Community Corrections was established to account for monies received as grants from federal and state sources to operate a program of the Kansas Department of Corrections which assists in managing the population in the State's prisons. The primary source of funding for Cimarron Basin Community Corrections is from grants with additional support from the participating parties. The County has no equity interest in, nor does the County materially contribute to, the continued existence of Cimarron Basin Community Corrections. Cimarron Basin Community Corrections has a December 31st year end.

Southwest Kansas Regional Juvenile Detention Center is a jointly-governed organization between eighteen counties in southwest Kansas created under an interlocal agreement. Southwest Kansas Regional Juvenile Detention Center is governed by a board appointed by the participating parties. Southwest Kansas Regional Juvenile Detention Center was established to operate a juvenile correctional facility located in Garden City, Kansas. The primary source of funding for Southwest Kansas Regional Juvenile Detention Center is from the participating parties with additional support from grants. The County has no equity interest in, nor does the County materially contribute to, the continued existence of Southwest Kansas Regional Juvenile Detention Center. Southwest Kansas Regional Juvenile Detention Center has a December 31st year end.

B. Regulatory basis of accounting and departure from accounting principles generally accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide (KMAAG)* regulatory basis of accounting 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 the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The *KMAAG* 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.

1. Summary of significant accounting policies (continued)

C. Regulatory basis fund types

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. The following fund types are used by the County:

General fund – the chief operating fund; used to account for all resources except those required to be accounted for in another fund.

Special Purpose funds – used to account for the proceeds of specific tax levies and other specific receipt sources (other than Capital Project 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, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project funds – used to account for the debt proceeds and other financial resources to be used for 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 or services (i.e. enterprise and internal service funds etc.).

Trust funds – used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency funds – used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection funds, etc.).

D. Cash and investments

Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by the County (except for investments in the Kansas Municipal Investment Pool). Cash includes amounts in demand deposits and certificates of deposit. Investments of the pooled accounts consist primarily of investments in the Kansas Municipal Investment Pool and U.S. government securities carried at cost, which approximates market. Interest income earned, unless specifically designated, is allocated to the General fund.

State statutes authorize the County to invest idle funds in U.S. government securities, temporary notes, no-fund warrants, repurchase agreements and the Kansas Municipal Investment Pool. Investments of the County are stated at fair value which equals cost. The aggregate value of the investments, including certificates of deposit, at December 31, 2022 is $35,950,000.

E. Property taxes and special assessments

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 counties. 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.

1. Summary of significant accounting policies (continued)

   E. Property taxes and special assessments (continued)
   Taxes are assessed on a calendar-year basis, are levied and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing the taxes collected in the year levied prior to January 1st of the ensuing year. One-half of the property taxes are due December 20th and distributed by January 20th to finance a portion of the current year's budget. The second half is due May 10th and distributed by June 5th.

   Kansas statutes require projects financed in part by special assessments to be financed through the issuance of general obligation bonds which are secured by the full faith and credit of the County. Special assessments received prior to or after the issuance of general obligation bonds are recorded as receipts in the appropriate project fund. Further, state statutes require levying additional general ad valorem property taxes in the Bond and Interest fund to finance delinquent special assessments receivable.

   Special assessments are levied over a ten or fifteen year period and annual installments are due and payable with annual ad valorem property taxes. The County may foreclose liens against property benefited by special assessments when delinquent assessments are two years in arrears. At December 31, 2022, the special assessment taxes levied are a lien on the property.

   F. Interfund transactions and reimbursements
   Quasi-external transactions (i.e., transactions that would be treated as receipts or expenditures if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as receipts or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

   All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

   G. Memorandum totals
   Totals on the financial statement are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. No consolidated financial information is presented nor are all required disclosures presented for these amounts.

2. Stewardship, compliance and accountability

   A. 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 fund, business funds and internal service 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 1st.

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)

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

If the County is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The County did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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 amendments to the current year budget.

The legal level of budgetary control is the fund level. 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. The governing body allows management to transfer budgeted amounts between line items within an individual fund without prior approval.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which 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 budget expenditure authority lapses at year end.

A legal operating budget is not required for capital projects funds, trust funds and the following special purpose and business funds:

Benevolent
Coronavirus Grants
County Attorney's Training
Fair Board
Emergency 911
Equipment Reserve
Drug Enforcement
Oil & Gas Valuation Depletion Trust
Opioids
County Clerk's Technology
Register of Deeds' Technology
County Treasurer's Technology
Special Highway
Special Law Enforcement Trust
Special Road Machinery
Motor Vehicle Operating
Risk Management Reserve

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)
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.

B. Compliance with finance-related legal and contractual provisions
References made herein to the statutes are not intended as interpretations of law, but are offered for consideration of the Kansas Department of Administration's Chief Financial Officer and interpretation by the County Attorney and the legal representative of the County.

There are no known material violations of finance-related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended December 31, 2022.

3. Detailed notes on all funds

A. Deposits and investments
A reconciliation of cash and investments as shown in the composition of cash on the summary statement of receipts, expenditures and unencumbered cash on Statement 1 is as follows:

Carrying amount of deposits	$ 37,426,443
Cash on hand	250
Total cash	$ 37,426,693

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 itself, or in an adjoining county if such institution has been designated as an official depository, 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 coverage. The County has no other policies that would further limit interest rate risk.

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 the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

Concentration of credit risk
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 K.S.A. 9-1405.

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 depository 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 except during designated "peak periods" when required coverage is 50%. The County does not use designated "peak periods".

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

Custodial credit risk - deposits (continued)
At December 31, 2022, the County's carrying amount of deposits was $37,426,443 and the bank balance was $37,991,695. The entire bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $499,230 was covered by federal depository insurance, $37,459,583 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and $32,882 was unsecured. The County's cash deposits by financial institution and category of coverage at year end are as follows:

	Centera Bank
FDIC coverage	$ 499,230
Pledged securities at market value	37,459,583
Total coverage	$ 37,958,813
Funds on deposit	$ 37,991,695
Funds at risk	$ 32,882

Credit risk - investments
Custodial credit risk for an investment 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 require investments to be adequately secured. The County had no investments of this type at December 31, 2022.

B. Capital projects in process
Capital project authorizations with approved change orders compared to expenditures from inception to December 31, 2022, are as follows:

Projects	Project Authorization	Expenditures to Date	Committed
Landfill closure dirt work	$ 484,558	$ 484,558	$ -
Sewer/sidewalk project	327,292	26,392	300,900

C. Long-term debt

Legal debt margin
The debt limit per K.S.A. 10-306 is three percent of the assessed value of all tangible property within the County as certified by the County Assessor to the County Clerk on August 25th each year. Per K.S.A. 10-307, certain bond issues are not subject to the bonded indebtedness limitation; these include refunding bonds, and limited obligation bonds issued for the purpose of financing the construction and remodeling of the courthouse, jail and law enforcement center to be paid from sales tax proceeds. The amount of debt outstanding does not exceed the statutory limit.

3. Detailed notes on all funds (continued)

D. Interfund transfers
Interfund operating transfers are as follows:

From	To	Statutory Authority	Amount
General	Equipment Reserve	19-119	$ 36,000
Emergency Services	Equipment Reserve	12-110d	210,000
Road and Bridge	Special Highway	68-590	948,653
Motor Vehicle Operating	General	8-145	111,802
Motor Vehicle Operating	Equipment Reserve	19-119	120,000
Total			$ 1,426,455

4. Other information

A. Risk management and self-insurance
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 property, liability, crime and surety 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 Kansas County Association Multi-Line Pool, a public entity risk pool currently operating as a common risk management and insurance program for 105 participating members.

The County pays an annual premium to Kansas County Association Multi-Line Pool for its insurance coverage. The agreement to participate provides that the Kansas County Association Multi-Line Pool will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $500,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by the Kansas County Association Multi-Line Pool.

The County has been unable to obtain workers compensation 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 Kansas Workers Risk Cooperative for Counties, a public entity risk pool currently operating as a common risk management and insurance program for 88 participating members.

The County pays an annual premium to Kansas Workers Risk Cooperative for Counties for its insurance coverage. The agreement to participate provides that the Kansas Workers Risk Cooperative of Kansas will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by Kansas Workers Risk Cooperative of Kansas management.

The Risk Management Reserve Fund (an internal service fund) accounts for the County's payments on uninsured losses. The County transfers amounts to this fund based upon projected costs. Claims are then paid out of this fund for uninsured losses as they are filed or incurred. Unencumbered cash balance represents equity designated to pay for future catastrophic losses.

4. Other information (continued)

B. Municipal solid waste landfill

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste, and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Closure and post closure care costs will be paid only near or after the date that the landfill stops accepting waste. The $253,254 reported as the accrued post-closure care liability at December 31, 2022, represents the cumulative amount reported to date based on the use of 96 percent of the estimated capacity of the current landfill. The County will recognize the remaining estimated cost of post-closure care of $10,785 as the remaining estimated capacity of the current landfill is filled. The County estimates approximately 0.44 years remain prior to the closure of the current landfill. The $3,240 reported as landfill closure and post-closure care liability at December 31, 2022, represents the cumulative amount reported to date based on the use of zero percent of the estimated capacity of the new landfill. The County recognize the estimated cost of post-closure care of $2,408,602 as the remaining estimated capacity of the new landfill is filled. The County estimates approximately 700.50 years remain prior to the closure of the new landfill. These amounts are based on what it would cost to perform all closure and post-closure care in 2022. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. Closure and post-closure care financial assurance requirements are being met through reserve amounts in the County's annual budget.

C. Post-employment health care benefits

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 County 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 County 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 direct cost to the County under this program.

Death and disability other post-employment benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits 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 is set at 1% for the year ended December 31, 2022.

D. Compensated absences

The County's policy regarding vacation leave pay permits employees to accumulate vacation leave days at a maximum rate of 15 days per year up to 30 days. The County's policy is to recognize the costs of vacation leave when actually paid. Upon resignation or retirement, employees are entitled to payment of accrued vacation earned up to 30 days.

The County's policy regarding sick leave pay permits employees to accumulate leave days at a maximum rate of 15 days per year up to 120 days; days accumulated above 120 days are paid out annually on the employees' anniversary dates. The County's policy is to recognize the costs of sick leave when actually paid since employees are not reimbursed for unused sick leave when they leave the County's employment.

4. Other information (continued)

E. Defined benefit pension plan

Plan description: The 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 its Annual Comprehensive 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 established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and 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.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for Death and Disability Program) and the statutory contribution rate was 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from Haskell County, Kansas were $362,587 for the year ended December 31, 2022.

Net pension liability: At December 31, 2022, the County's proportionate share of the collective net pension liability reported by KPERS was $3,920,025. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the *KMAAG* regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these 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 above.

4. Other information (continued)

F. Commitments and contingencies

Contingencies

The County receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state passthrough aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the County at December 31, 2022.

Litigation

The County is named as a potential party in various lawsuits. Most of these lawsuits are in the discovery stages and the effect, if any, on the County is not determinable at this time; in the opinion of management, the ultimate outcome of these lawsuits will not have a material adverse effect on the County.

Regulatory Required Supplemental Information

HASKELL COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2022

	Certified Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund			
General	$ 3,379,822	$ 1,991,043	$ (1,388,779)
Special Purpose Funds			
County Appraiser	263,160	258,776	(4,384)
County Building	1,266,671	25,730	(1,240,941)
Direct Election	157,453	42,043	(115,410)
Drifting Soil	5,443	-	(5,443)
Emergency Services	1,028,922	994,532	(34,390)
Golf Course	101,238	101,238	-
Historical Records	47,358	47,358	-
Noxious Weed	186,981	36,545	(150,436)
Employee Retirement	395,000	232,784	(162,216)
Road and Bridge	3,794,612	2,792,341	(1,002,271)
Service Program for the Elderly	201,904	201,904	-
Sheriff	1,818,354	1,750,208	(68,146)
Social Security	332,786	229,007	(103,779)
Unemployment Insurance	137,937	5,323	(132,614)
Waste Disposal	2,265,271	1,466,028	(799,243)
Wind Power	976,325	291,695	(684,630)

General Fund

Fund Description
The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

The General Fund functions are reported in three categories as follows:

General Government
- *Courthouse general
- *County Commission
- *County Clerk
- *County Treasurer
- *Register of Deeds
- *Custodian
- *County Counselor
- *Employee benefits
- *Other

Public Safety
- *County Attorney
- *District Court
- *Juvenile Detention

Health and Sanitation
- *County Health
- *Other

HASKELL COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes	$ 371,991	$ 1,321,537	$ 1,085,440	$ 236,097
Intergovernmental	153,796	281,337	100,000	181,337
Licenses and fees	74,180	66,740	43,000	23,740
Use of money and property	44,984	281,173	-	281,173
Other	324,331	342,825	240,000	102,825
Transfers in	-	111,802	-	111,802
Total receipts	969,282	2,405,414	$ 1,468,440	$ 936,974
Expenditures:				
General government:				
Courthouse general	407,299	431,406	$ 1,528,549	$ (1,097,143)
County Commission	77,595	72,081	88,600	(16,519)
County Clerk	127,841	159,463	162,770	(3,307)
County Treasurer	217,831	249,948	302,000	(52,052)
Register of Deeds	92,760	104,644	119,023	(14,379)
Custodian	52,472	57,059	69,838	(12,779)
County Counselor	37,531	36,000	38,000	(2,000)
Employee benefits	299,823	334,903	370,305	(35,402)
Other	142,030	143,563	158,563	(15,000)
Public safety:				
County Attorney	117,384	126,911	139,750	(12,839)
District Court	22,331	23,296	73,500	(50,204)
Juvenile Detention	15,070	48,345	15,000	33,345
Health and sanitation:				
County Health	98,853	98,853	95,353	3,500
Other	68,571	68,571	68,571	-
Transfers out	666,509	36,000	150,000	(114,000)
Total expenditures	2,443,900	1,991,043	$ 3,379,822	$ (1,388,779)
Receipts over (under) expenditures	(1,474,618)	414,371		
Unencumbered cash, beginning of year	4,462,008	2,987,390		
Adjustment to unencumbered cash for prior year canceled encumbrances	-	2,652		
Unencumbered cash, end of year	$ 2,987,390	$ 3,404,413		

Special Purpose Funds

Fund Descriptions

Special Purpose Funds are used to account for specific receipts that are legally restricted to expenditures for particular purposes.

The Special Purpose Funds used by Haskell County, Kansas, are:

County Appraiser:
This fund is used to account for monies to maintain and operate an office to carry out the appraisal of all taxable property to determine the tax base upon which taxes may be levied within the County.

County Building:
This fund is used to account for monies levied to maintain County buildings.

Direct Election:
This fund is used to account for monies to maintain and operate an election office to conduct and supervise all elections for the County.

Drifting Soil:
This fund is used to account for monies for controlling drifting soil in the County.

Emergency Services:
This fund is used to account for monies used for the operation of emergency services within the County.

Golf Course:
This fund is used to account for monies levied and received which are to be used for the purchase, establishment, maintenance or expansion of the golf course.

Historical Records:
This fund was established to provide monies to assist in maintaining the historical records of the County.

Noxious Weed:
This fund is used to account for monies for controlling the spread of and eradication of noxious weeds in the County.

Employee Retirement:
This fund is used to account for monies levied to pay for various retirement benefits provided to County employees.

Road and Bridge:
This fund is used to account for monies used in the operation of the Road and Bridge department, which is responsible for the building and maintenance of roads and bridges in the County.

Service Program for the Elderly:
This fund is used to account for monies levied to provide programs for the elderly in the County.

Sheriff:
This fund is used to account for monies used for the operation of the Haskell County Sheriff department.

(continued)

Special Purpose Funds

(continued)

Social Security:
This fund is used to account for monies to pay the employer's portion of Social Security for wages paid in the County.

Unemployment Insurance:
This fund is used to account for monies levied to pay for state unemployment insurance on employees' wages.

Waste Disposal:
This fund is used to account for monies to maintain the County's landfill.

Wind Power:
This fund is used to account for monies allocated from the wind power farm PILOT payments for projects within the designated area.

Benevolent:
This fund is used to account for donated monies to aid public safety and wellbeing in the County.

Coronavirus Grants:
This fund is used to account for grant funds received to help cover local expenditures incurred due to the public health emergency caused by the Coronavirus Disease 2019 (COVID-19).

County Attorney's Training:
This fund is used to account for fees received by the Clerk of the Court from certain cases. The funds are to be used exclusively for the training of personnel in the County Attorney's office and costs related thereto.

Fair Board:
This fund is to account for monies used to provide an exhibition designed to promote education and to encourage improvement in agriculture, horticulture, livestock, poultry, dairy products, liberal arts, mechanical fabrics, fine arts, domestic economy and 4-H activities along with providing and furnishing facilities for the use in these activities.

Emergency 911:
This fund is used to account for monies levied to provide E911 services in the County.

Equipment Reserve:
This fund is used to account for monies set aside to finance the acquisition of equipment for the County.

Drug Enforcement:
This fund is used to account for monies to aid in the enforcement of laws and regulations to control the sale and possession of controlled substances.

Oil & Gas Valuation Depletion Trust:
This fund is used to account for monies from the oil and gas valuation depletion trust fund created under the provisions of K.S.A. 79-4231 for transfer to the County's General fund as oil and gas reserves decline resulting in a decrease in valuation.

(continued)

Special Purpose Funds

(continued)

Opioids:
This fund is used to account for monies received for the prevention, treatment and recovery activities related to opioid use.

County Clerk's Technology:
This fund is used to account for monies used to acquire equipment and technological services for the office of the County Clerk.

Register of Deeds' Technology:
This fund is used to account for monies used to acquire equipment and technological services for the storing, recording, archiving, retrieving, maintaining and handling of data recorded or stored in the office of the Register of Deeds.

County Treasurer's Technology:
This fund is used to account for monies used to acquire equipment and technological services for the office of the County Treasurer.

Special Highway:
This fund is used to account for monies to finance specified improvement projects involving the construction or reconstruction of highways, bridges, roads, streets and related incidental facilities.

Special Law Enforcement Trust:
This fund is used to account for special fees, taxes imposed on controlled substances and proceeds from the sale of property seized and forfeited due to certain criminal activities. The funds are to be used solely for law enforcement and criminal prosecution purposes.

Special Road Machinery:
This fund is used to account for monies from the Road and Bridge fund used for purchasing construction equipment for the Road and Bridge department or building bridges within the County.

Motor Vehicle Operating:
This fund is used to account for monies received from the registration fees collected for the State of Kansas motor vehicle department. The monies are appropriated for the use of the County Treasurer in paying for necessary personnel and expenses incidental to the administration of duties in accordance with the provisions of law. The monies are also used for the extra compensation to the County Treasurer for the services performed in administering the motor vehicle department.

Note: The County budgets all special purpose funds except for Benevolent, Coronavirus Grants, County Attorney's Training, Fair Board, Emergency 911, Equipment Reserve, Drug Enforcement, Oil & Gas Valuation Depletion Trust, Opioids, County Clerk's Technology, Register of Deeds' Technology, County Treasurer's Technology, Special Highway, Special Law Enforcement Trust, Special Road Machinery, and Motor Vehicle Operating funds.

HASKELL COUNTY, KANSAS
County Appraiser Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 183,504	$ 225,384	$ 225,183	$ 201
Motor vehicle	13,586	13,110	11,204	1,906
Delinquent property	2,410	2,202	-	2,202
Other	2,231	4,226	-	4,226
Total receipts	201,731	244,922	$ 236,387	$ 8,535
Expenditures:				
General government:				
Personnel	96,205	102,706	$ 98,550	$ 4,156
Contractual	137,898	148,813	147,610	1,203
Commodities	4,786	7,257	7,000	257
Capital outlay	-	-	10,000	(10,000)
Transfer out	10,000	-	-	-
Total expenditures	248,889	258,776	$ 263,160	$ (4,384)
Receipts under expenditures	(47,158)	(13,854)		
Unencumbered cash, beginning of year	97,876	50,718		
Unencumbered cash, end of year	$ 50,718	$ 36,864		

HASKELL COUNTY, KANSAS
County Building Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Other	$ 795	$ 45	$ -	$ 45
Transfer in	650,000	-	150,000	(150,000)
Total receipts	650,795	45	$ 150,000	$ (149,955)
Expenditures:				
General government:				
Contractual	13,370	14,722	$ -	$ 14,722
Commodities	1,956	4,879	-	4,879
Capital outlay	13,611	6,129	1,266,671	(1,260,542)
Total expenditures	28,937	25,730	$ 1,266,671	$ (1,240,941)
Receipts over (under) expenditures	621,858	(25,685)		
Unencumbered cash, beginning of year	966,671	1,588,529		
Unencumbered cash, end of year	$ 1,588,529	$ 1,562,844		

HASKELL COUNTY, KANSAS
Direct Election Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 38,624	$ 41,276	$ 41,387	$ (111)
Motor vehicle	2,101	2,520	2,351	169
Delinquent property	441	427	-	427
Total receipts	41,166	44,223	$ 43,738	$ 485
Expenditures:				
General government:				
Personnel	6,607	8,242	$ 6,953	$ 1,289
Contractual	8,688	19,515	24,000	(4,485)
Commodities	4,038	14,286	20,000	(5,714)
Capital outlay	-	-	106,500	(106,500)
Total expenditures	19,333	42,043	$ 157,453	$ (115,410)
Receipts over expenditures	21,833	2,180		
Unencumbered cash, beginning of year	129,491	151,324		
Unencumbered cash, end of year	$ 151,324	$ 153,504		

HASKELL COUNTY, KANSAS
Drifting Soil Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ -	$ -	$ -	$ -
Expenditures:				
General government:				
Contractual	-	-	$ 5,443	$ (5,443)
Receipts over expenditures	-	-		
Unencumbered cash, beginning of year	5,443	5,443		
Unencumbered cash, end of year	$ 5,443	$ 5,443		

HASKELL COUNTY, KANSAS
Emergency Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 994,120	$ 509,457	$ 515,236	$ (5,779)
Motor vehicle	56,999	77,271	61,591	15,680
Delinquent property	10,267	6,776	-	6,776
Licenses and fees	124,611	156,181	90,000	66,181
Total receipts	1,185,997	749,685	$ 666,827	$ 82,858
Expenditures:				
Health and sanitation:				
Salaries	612,749	619,595	$ 537,422	$ 82,173
Contractual	66,536	83,901	271,500	(187,599)
Commodities	63,745	67,939	117,000	(49,061)
Capital outlay	17,242	13,097	53,000	(39,903)
Transfer out	390,000	210,000	50,000	160,000
Total expenditures	1,150,272	994,532	$ 1,028,922	$ (34,390)
Receipts over (under) expenditures	35,725	(244,847)		
Unencumbered cash, beginning of year	248,095	283,820		
Unencumbered cash, end of year	$ 283,820	$ 38,973		

HASKELL COUNTY, KANSAS
Golf Course Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 91,352	$ 93,498	$ 93,250	$ 248
Motor vehicle	6,362	6,464	5,585	879
Delinquent property	1,153	962	-	962
Total receipts	98,867	100,924	$ 98,835	$ 2,089
Expenditures:				
Culture and recreation:				
Contractual	99,451	101,238	$ 101,238	$ -
Receipts under expenditures	(584)	(314)		
Unencumbered cash, beginning of year	5,807	5,223		
Unencumbered cash, end of year	$ 5,223	$ 4,909		

HASKELL COUNTY, KANSAS
Historical Records Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 18,271	$ 46,360	$ 46,625	$ (265)
Motor vehicle	1,274	1,293	1,117	176
Delinquent property	233	344	-	344
Total receipts	19,778	47,997	$ 47,742	$ 255
Expenditures:				
Culture and recreation:				
Contractual	19,964	47,358	$ 47,358	$ -
Receipts over (under) expenditures	(186)	639		
Unencumbered cash, beginning of year	1,317	1,131		
Unencumbered cash, end of year	$ 1,131	$ 1,770		

HASKELL COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 330	$ 50,029	$ 50,569	$ (540)
Motor vehicle	379	-	-	-
Delinquent property	75	335	-	335
Intergovernmental	4,427	7,412	-	7,412
Other	-	574	-	574
Total receipts	5,211	58,350	$ 50,569	$ 7,781
Expenditures:				
Public works:				
Personnel	6,794	7,134	$ 7,296	$ (162)
Contractual	3,199	3,729	4,014	(285)
Commodities	23,759	25,682	125,671	(99,989)
Capital outlay	-	-	50,000	(50,000)
Total expenditures	33,752	36,545	$ 186,981	$ (150,436)
Receipts over (under) expenditures	(28,541)	21,805		
Unencumbered cash, beginning of year	213,296	184,755		
Unencumbered cash, end of year	$ 184,755	$ 206,560		

HASKELL COUNTY, KANSAS
Employee Retirement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 287,760	$ 254,599	$ 257,500	$ (2,901)
Motor vehicle	15,940	21,987	17,826	4,161
Delinquent property	3,030	2,622	-	2,622
Total receipts	306,730	279,208	$ 275,326	$ 3,882
Expenditures:				
General government:				
Employee benefits	213,630	232,784	$ 395,000	$ (162,216)
Receipts over expenditures	93,100	46,424		
Unencumbered cash, beginning of year	214,375	307,475		
Unencumbered cash, end of year	$ 307,475	$ 353,899		

HASKELL COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 2,825,007	$ 2,519,909	$ 2,512,562	$ 7,347
Motor vehicle	174,049	196,241	173,135	23,106
Delinquent property	33,164	26,871	-	26,871
Intergovernmental	410,833	369,937	341,602	28,335
Other	80,813	41,116	-	41,116
Total receipts	3,523,866	3,154,074	$ 3,027,299	$ 126,775
Expenditures:				
Public works:				
Employee benefits	212,763	207,039	$ 263,487	$ (56,448)
Maintenance:				
Salaries	536,169	581,819	650,000	(68,181)
Contractual	199,198	30,092	120,000	(89,908)
Commodities	654,338	850,194	500,000	350,194
Construction:				
Commodities	-	40,455	40,000	455
Administrative:				
Salaries	55,737	63,660	68,680	(5,020)
Contractual	59,360	64,390	50,000	14,390
Commodities	6,114	5,935	6,500	(565)
Capital outlay	52,271	104	80,000	(79,896)
Contingency	-	-	118,639	(118,639)
Transfers out	997,442	948,653	1,897,306	(948,653)
Total expenditures	2,773,392	2,792,341	$ 3,794,612	$ (1,002,271)
Receipts over expenditures	750,474	361,733		
Unencumbered cash, beginning of year	1,445,590	2,196,064		
Adjustment to unencumbered cash for prior year canceled encumbrances	-	2,385		
Unencumbered cash, end of year	$ 2,196,064	$ 2,560,182		

HASKELL COUNTY, KANSAS
Service Program for the Elderly Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 182,403	$ 186,995	$ 186,499	$ 496
Motor vehicle	12,373	12,926	11,169	1,757
Delinquent property	2,241	1,886	-	1,886
Total receipts	197,017	201,807	$ 197,668	$ 4,139
Expenditures:				
Health and sanitation:				
Contractual	201,714	201,904	$ 201,904	$ -
Receipts under expenditures	(4,697)	(97)		
Unencumbered cash, beginning of year	13,857	9,160		
Unencumbered cash, end of year	$ 9,160	$ 9,063		

HASKELL COUNTY, KANSAS
Sheriff Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,173,926	$ 1,056,354	$ 1,068,446	$ (12,092)
Motor vehicle	92,405	99,891	72,727	27,164
Delinquent property	14,667	11,558	-	11,558
Contract proceeds	248,000	250,665	208,000	42,665
Other	2,538	2,398	-	2,398
Total receipts	1,531,536	1,420,866	$ 1,349,173	$ 71,693
Expenditures:				
Public safety:				
Salaries	1,324,773	1,370,379	$ 1,468,876	$ (98,497)
Contractual	141,189	181,136	162,178	18,958
Commodities	93,433	113,758	109,300	4,458
Capital outlay	71,553	84,935	78,000	6,935
Transfers out	72,848	-	-	-
Total expenditures	1,703,796	1,750,208	$ 1,818,354	$ (68,146)
Receipts under expenditures	(172,260)	(329,342)		
Unencumbered cash, beginning of year	711,501	542,378		
Adjustment to unencumbered cash for prior year canceled encumbrances	3,137	275		
Unencumbered cash, end of year	$ 542,378	$ 213,311		

HASKELL COUNTY, KANSAS
Social Security Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 216,013	$ 216,193	$ 216,237	$ (44)
Motor vehicle	11,684	14,592	13,240	1,352
Delinquent property	2,418	2,156	-	2,156
Total receipts	230,115	232,941	$ 229,477	$ 3,464
Expenditures:				
General government:				
Employee benefits	213,672	229,007	$ 332,786	$ (103,779)
Receipts over expenditures	16,443	3,934		
Unencumbered cash, beginning of year	202,532	218,975		
Unencumbered cash, end of year	$ 218,975	$ 222,909		

HASKELL COUNTY, KANSAS
Unemployment Insurance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ -	$ -	$ -	$ -
Expenditures:				
General government:				
Employee benefits	9,408	5,323	$ 137,937	$ (132,614)
Receipts under expenditures	(9,408)	(5,323)		
Unencumbered cash, beginning of year	140,296	130,888		
Unencumbered cash, end of year	$ 130,888	$ 125,565		

HASKELL COUNTY, KANSAS
Waste Disposal Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 905,514	$ 464,302	$ 469,489	$ (5,187)
Motor vehicle	53,714	71,584	56,097	15,487
Delinquent property	9,276	6,024	-	6,024
Other	12,629	11,064	-	11,064
Total receipts	981,133	552,974	$ 525,586	$ 27,388
Expenditures:				
Health and sanitation:				
Personnel	229,163	235,367	$ 246,271	$ (10,904)
Contractual	31,969	37,320	40,000	(2,680)
Commodities	53,063	75,081	50,000	25,081
Capital outlay	-	-	460,000	(460,000)
Closure and post-closure costs	152,400	1,118,260	1,469,000	(350,740)
Total expenditures	466,595	1,466,028	$ 2,265,271	$ (799,243)
Receipts over (under) expenditures	514,538	(913,054)		
Unencumbered cash, beginning of year	1,190,986	1,705,524		
Unencumbered cash, end of year	$ 1,705,524	$ 792,470		

HASKELL COUNTY, KANSAS
Wind Power Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Contract proceeds	$ 288,720	$ 294,494	$ 260,000	$ 34,494
Expenditures:				
General government:				
Capital project appropriations	232,462	291,695	$ 976,325	$ (684,630)
Receipts over expenditures	56,258	2,799		
Unencumbered cash, beginning of year	687,559	743,817		
Unencumbered cash, end of year	$ 743,817	$ 746,616		

HASKELL COUNTY, KANSAS
Benevolent Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	$ -	$ -
Expenditures:		
Public safety:		
Contractual	-	-
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	100	100
Unencumbered cash, end of year	$ 100	$ 100

HASKELL COUNTY, KANSAS
Coronavirus Grants Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	$ 385,369	$ 385,369
Expenditures:		
Public safety:		
Contractual	14,000	39,276
Receipts over expenditures	371,369	346,093
Unencumbered cash, beginning of year	14,000	385,369
Unencumbered cash, end of year	$ 385,369	$ 731,462

HASKELL COUNTY, KANSAS
County Attorney's Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 1,425	$ 1,229
Expenditures:		
Public safety:		
Contractual	-	-
Receipts over expenditures	1,425	1,229
Unencumbered cash, beginning of year	20,671	22,096
Unencumbered cash, end of year	$ 22,096	$ 23,325

HASKELL COUNTY, KANSAS
Fair Board Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	$ 104,950	$ 105,000
Use of money and property	4,373	17,803
Other	23,298	5,495
Total receipts	132,621	128,298
Expenditures:		
Culture and recreation:		
Personnel services	20,695	20,936
Contractual services	27,071	31,237
Commodities	57,574	43,497
Capital outlay	1,849	8,351
Total expenditures	107,189	104,021
Receipts over expenditures	25,432	24,277
Unencumbered cash, beginning of year	122,479	147,911
Unencumbered cash, end of year	$ 147,911	$ 172,188

HASKELL COUNTY, KANSAS
Emergency 911 Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 70,689	$ 59,969
Expenditures:		
Public safety:		
Contractual	51,671	79,183
Receipts over (under) expenditures	19,018	(19,214)
Unencumbered cash, beginning of year	108,741	127,759
Unencumbered cash, end of year	$ 127,759	$ 108,545

HASKELL COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	$ 489,357	$ 366,000
Other	34,300	5,900
Total receipts	523,657	371,900
Expenditures:		
General government:		
Capital outlay	-	449,182
Receipts over (under) expenditures	523,657	(77,282)
Unencumbered cash, beginning of year	271,491	795,148
Unencumbered cash, end of year	$ 795,148	$ 717,866

HASKELL COUNTY, KANSAS
Drug Enforcement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 6,675	$ -
Expenditures:		
Public safety:		
Contractual	10,009	806
Receipts under expenditures	(3,334)	(806)
Unencumbered cash, beginning of year	39,789	36,455
Unencumbered cash, end of year	$ 36,455	$ 35,649

HASKELL COUNTY, KANSAS
Oil & Gas Valuation Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	$ -	$ -
Expenditures:		
Transfers out	-	-
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	5,957,191	5,957,191
Unencumbered cash, end of year	$ 5,957,191	$ 5,957,191

HASKELL COUNTY, KANSAS
Opioids Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	$ -	$ 734
Expenditures:		
Transfers out	-	-
Receipts over expenditures	-	734
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	$ -	$ 734

HASKELL COUNTY, KANSAS
County Clerk's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 1,972	$ 1,616
Expenditures:		
General government:		
Capital outlay	-	-
Receipts over expenditures	1,972	1,616
Unencumbered cash, beginning of year	11,314	13,286
Unencumbered cash, end of year	$ 13,286	$ 14,902

HASKELL COUNTY, KANSAS
Register of Deeds' Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 7,888	$ 6,466
Expenditures:		
General government:		
Capital outlay	7,395	-
Receipts over expenditures	493	6,466
Unencumbered cash, beginning of year	41,104	41,597
Unencumbered cash, end of year	$ 41,597	$ 48,063

HASKELL COUNTY, KANSAS
County Treasurer's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 1,972	$ 1,616
Expenditures:		
General government:		
Capital outlay	-	-
Receipts over expenditures	1,972	1,616
Unencumbered cash, beginning of year	11,314	13,286
Unencumbered cash, end of year	$ 13,286	$ 14,902

HASKELL COUNTY, KANSAS
Special Highway Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	$ 60,373	$ 63,161
Transfers in	997,442	948,653
Total receipts	1,057,815	1,011,814
Expenditures:		
Public works:		
Capital outlay	4,194,073	-
Receipts over (under) expenditures	(3,136,258)	1,011,814
Unencumbered cash, beginning of year	4,797,606	1,661,348
Unencumbered cash, end of year	$ 1,661,348	$ 2,673,162

HASKELL COUNTY, KANSAS
Special Law Enforcement Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 19,669	$ 18,982
Expenditures:		
Public safety:		
Contractual	54,288	134,838
Receipts under expenditures	(34,619)	(115,856)
Unencumbered cash, beginning of year	196,721	162,102
Unencumbered cash, end of year	$ 162,102	$ 46,246

HASKELL COUNTY, KANSAS
Special Road Machinery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	$ -	$ -
Expenditures:		
Public works:		
Capital outlay	131,798	-
Receipts over (under) expenditures	(131,798)	-
Unencumbered cash, beginning of year	4,081,330	3,949,532
Unencumbered cash, end of year	$ 3,949,532	$ 3,949,532

HASKELL COUNTY, KANSAS
Motor Vehicle Operating Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 207,839	$ 207,617
Expenditures:		
General government:		
Contractual	26,852	52,263
Commodities	1,232	2,416
Capital outlay	72,675	28,216
Transfers out	-	231,802
Total expenditures	100,759	314,697
Receipts over (under) expenditures	107,080	(107,080)
Unencumbered cash, beginning of year	-	107,080
Unencumbered cash, end of year	$ 107,080	$ -

Business Funds

Fund Description

The Business Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the County Commissioners is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the County Commissioners have decided that periodic determination of net income is appropriate for accountability purposes.

The Internal Service Business Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County or to other governmental units on a cost-reimbursement basis.

The Internal Service Business Fund used by Haskell County, Kansas, is:

Risk Management Reserve:

This fund is used to account for monies for possible uninsured losses which may occur in the County.

Note: The County does not budget for this fund.

HASKELL COUNTY, KANSAS
Risk Management Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Receipts:		
Miscellaneous	$ -	$ -
Expenditures:		
Contractual	-	-
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	49,000	49,000
Unencumbered cash, end of year	$ 49,000	$ 49,000

Agency Funds

Fund Descriptions

The Agency Funds are used to account for assets held by the County as an agent for other funds.

The Agency Funds used by Haskell County, Kansas, are:

Register of Deeds:

This fund is used to account for mortgage fees, recording fees, and miscellaneous fees for copies and faxes.

District Court:

This fund is used to account for the collections of fines, fees and related court costs along with the collection and payment of child support and other payments as ordered by the Court.

Sheriff:

This fund is used to account for sheriff and report fees, VIN fees, warrants, and reimbursements for use of the County jail by other law enforcement entities.

Sheriff Inmate:

This fund is used to account for monies held in trust for inmates.

County Treasurer – Check Clearance:

This fund is used to clear checks for overpayment.

County Treasurer – Fish and Game Licenses:

This fund is used to account for the user fees collected from individuals to permit the harvesting of fish and game in the State. The fund included fish and game licenses. The fees collected are remitted weekly to the State of Kansas.

County Treasurer – Payroll:

This fund is used to account for all withholdings from County employees. These funds are remitted routinely to the federal government and State of Kansas.

County Treasurer – Motor Vehicle Fees and Sales Tax Collections:

This fund is used to account for the user fees collected from individuals to register motor vehicles with the State of Kansas; reports and remittances are made to the State daily. This fund is also used to account for the collections of sales tax for the State of Kansas; remittances are made to the State monthly.

County Treasurer – Tax Collections:

This fund is used to account for collections of County ad valorem taxes. The funds included are: current tax, protested tax, advanced tax, motor vehicle registration tax, recreational vehicle tax, and rental and excise tax.

County Treasurer – Tax Distributions:

This fund is used to account for distribution of County ad valorem taxes collected to the various taxing entities in the County. Distributions are made in January, March, June, September and October. Delinquent personal property taxes and real estate taxes are distributed once a year, generally in October.

HASKELL COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

	Balance 01-01-22	Receipts	Disburse-ments	Balance 12-31-22
Agency Funds				
Register of Deeds	$ 4,669	$ 57,428	$ 56,259	$ 5,838
District Court	87,704	183,778	259,620	11,862
Sheriff	8,270	47,519	48,024	7,765
Sheriff Inmate	15,568	20,162	16,015	19,715
County Treasurer:				
Check Clearance	-	36,279	36,279	-
Fish and Game Licenses	37	1,135	1,172	-
Payroll	183,799	480,872	468,268	196,403
Motor Vehicle Fees and Sales Tax Collections	121,170	2,086,906	2,017,056	191,020
Tax Collections	10,232,867	18,187,569	16,575,637	11,844,799
Tax Distributions	70,213	19,863,792	19,831,522	102,483
Total	$ 10,724,297	$ 40,965,440	$ 39,309,852	$ 12,379,885

Other Supplemental Information

HASKELL COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash receipts:				
Taxes:				
Ad valorem property	$ 30,090	$ 1,003,129	$ 1,009,334	$ (6,205)
Motor vehicle	36,920	9,047	1,093	7,954
Delinquent property	5,348	8,406	-	8,406
Recreational vehicle tax	462	72	13	59
Interest and fees:				
Current	29,692	39,995	-	39,995
Local sales	269,479	260,888	75,000	185,888
Total taxes	371,991	1,321,537	1,085,440	236,097
Intergovernmental:				
Mineral production tax	153,796	278,378	100,000	178,378
Federal and State grants	-	2,959	-	2,959
Total intergovernmental	153,796	281,337	100,000	181,337
Licenses and fees:				
Officers' fees	74,180	66,740	43,000	23,740
Use of money and property:				
Interest on investments	44,984	281,173	-	281,173
Other:				
Contract proceeds	312,780	319,035	240,000	79,035
Other	11,551	23,790	-	23,790
Total other	324,331	342,825	240,000	102,825
Transfers in	-	111,802	-	111,802
Total cash receipts	**$ 969,282**	**$ 2,405,414**	**$ 1,468,440**	**$ 936,974**
Expenditures:				
General government:				
Courthouse general:				
Contractual services	$ 406,736	$ 430,446	$ 471,320	$ (40,874)
Commodities	563	960	2,000	(1,040)
Capital outlay and other	-	-	1,055,229	(1,055,229)
Total Courthouse general	407,299	431,406	1,528,549	(1,097,143)
County Commission:				
Personnel services	60,456	59,691	66,350	(6,659)
Contractual services	17,139	12,390	21,750	(9,360)
Commodities	-	-	500	(500)
Total County Commission	77,595	72,081	88,600	(16,519)

(continued)

HASKELL COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
(continued)				
Expenditures (continued):				
General government (continued):				
County Clerk:				
Personnel services	$ 105,027	$ 140,244	$ 145,270	$ (5,026)
Contractual services	1,773	2,404	5,500	(3,096)
Commodities	6,979	5,871	7,000	(1,129)
Capital outlay	14,062	10,944	5,000	5,944
Total County Clerk	127,841	159,463	162,770	(3,307)
County Treasurer:				
Personnel services	208,049	233,166	261,000	(27,834)
Contractual services	3,082	9,678	20,000	(10,322)
Commodities	6,700	7,104	15,500	(8,396)
Capital outlay	-	-	5,500	(5,500)
Total County Treasurer	217,831	249,948	302,000	(52,052)
Register of Deeds:				
Personnel services	83,381	92,506	97,723	(5,217)
Contractual services	6,010	6,299	11,300	(5,001)
Commodities	3,369	5,839	10,000	(4,161)
Total Register of Deeds	92,760	104,644	119,023	(14,379)
Custodian:				
Personnel services	43,337	46,121	48,538	(2,417)
Contractual services	3,198	2,182	11,300	(9,118)
Commodities	5,937	8,756	10,000	(1,244)
Total Custodian	52,472	57,059	69,838	(12,779)
County Counselor:				
Personnel services	37,531	36,000	38,000	(2,000)
Employee benefits:				
Health insurance	299,823	334,903	370,305	(35,402)
Other:				
Soil Conservation	37,080	38,563	38,563	-
County Fair	104,950	105,000	105,000	-
Rural Opportunity Zone	-	-	15,000	(15,000)
Total other	142,030	143,563	158,563	(15,000)
Total general government	**1,455,182**	**1,589,067**	**2,837,648**	**(1,248,581)**

(continued)

HASKELL COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
(continued)				
Expenditures (continued):				
Public safety:				
County Attorney:				
Personnel services	$ 102,938	$ 113,334	$ 117,000	$ (3,666)
Contractual services	13,455	12,840	18,250	(5,410)
Commodities	991	737	3,000	(2,263)
Capital outlay	-	-	1,500	(1,500)
Total County Attorney	117,384	126,911	139,750	(12,839)
District Court:				
Contractual services	14,501	14,388	59,500	(45,112)
Commodities	3,408	3,899	4,000	(101)
Capital outlay	4,422	5,009	10,000	(4,991)
Total District Court	22,331	23,296	73,500	(50,204)
Juvenile Detention	15,070	48,345	15,000	33,345
Total public safety	**154,785**	**198,552**	**228,250**	**(29,698)**
Health and sanitation:				
County Health:				
Commodities	98,853	98,853	95,353	3,500
Other:				
Mental Health	32,071	32,071	32,071	-
Mental Disabilities - SDSI	23,500	23,500	23,500	-
Mental Disabilities - RCDC	8,000	8,000	8,000	-
Western KS Child Advocacy	5,000	5,000	5,000	-
Total other	68,571	68,571	68,571	-
Total health and sanitation	**167,424**	**167,424**	**163,924**	**3,500**
Transfers out:				
County Building	650,000	-	150,000	(150,000)
Equipment Reserve	16,509	36,000	-	36,000
Total transfers out	**666,509**	**36,000**	**150,000**	**(114,000)**
Total expenditures	**$ 2,443,900**	**$ 1,991,043**	**$ 3,379,822**	**$ (1,388,779)**

HASKELL COUNTY, KANSAS
Reconciliation of 2021 Tax Roll
Regulatory Basis
For the Year Ended December 31, 2022

2021 Tax Roll as Adjusted:		
County Clerk's abstract of taxes levied		$ 15,142,138
Supplemental tax roll		81,245
2021 taxes added and abated		38,971
2021 tax roll as adjusted		$ 15,262,354
2021 Tax Roll Accounted For:		
2021 current tax collections		$ 15,014,634
Delinquent taxes:		
Personal property tax warrants	$ 93,062	
Real estate taxes	154,658	247,720
2021 total tax roll		$ 15,262,354