HASKELL COUNTY, KANSAS
MUNICIPALITY

Regulatory Basis
Financial Statement

For the Year Ended
December 31, 2023

HASKELL COUNTY, KANSAS
MUNICIPALITY

Regulatory Basis
Financial Statement

For the Year Ended December 31, 2023

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. Capital Improvement 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. Opioids 30
K. Employee Retirement Fund 31
L. Road and Bridge Fund 32
M. Service Program for the Elderly Fund 33
N. Sheriff Fund 34
O. Social Security Fund 35
P. Unemployment Insurance Fund 36
Q. Waste Disposal Fund 37
R. Wind Power Fund 38
S. Benevolent Fund 39
T. Coronavirus Grants Fund 40
U. County Attorney's Training Fund 41
V. Fair Board Fund 42
W. Emergency 911 Fund 43
X. Equipment Reserve Fund 44

(continued)

HASKELL COUNTY, KANSAS
MUNICIPALITY

Regulatory Basis
Financial Statement

For the Year Ended December 31, 2023

TABLE OF CONTENTS

(continued)

SCHEDULE 2 (continued)
Schedule of Receipts and Expenditures –

Y. Drug Enforcement 45
Z. Oil & Gas Valuation Depletion Trust 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 2022 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, 2023, 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 of the County as of December 31, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the basis of accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *Kansas Municipal Audit and Accounting Guide (KMAAG)* regulatory basis of accounting and budget laws 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, 2023, 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 accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *KMAAG*'s regulatory basis of accounting and budget laws, 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 and pervasive.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *KMAAG*'s regulatory basis of accounting and budget laws. 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.

Supplemental 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 supplemental 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 GAAS and the *KMAAG*. In our opinion, the accompanying supplemental 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 GAAS and the *KMAAG*, the financial statement of the County, as of and for the year ended December 31, 2022, (not presented herein), and have issued our report thereon dated June 8, 2023, which contained an unmodified opinion on the financial statement. The 2022 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 2022 actual column (2022 comparative information) presented in the regulatory basis individual fund schedules of receipts and expenditures for the year ended December 31, 2023, (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 2022 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 financial statement or to the 2022 financial statement itself, and other additional procedures in accordance with GAAS and the *KMAAG*. In our opinion, the 2022 comparative information is fairly stated in all material respects in relation to the financial statement as a whole for the year ended December 31, 2022, on the basis of accounting described in Note 1.

Lewis, Hooper + Dick, LLC

LEWIS, HOOPER & DICK, LLC

June 7, 2024

HASKELL COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Unencumbered Cash Balance 01-01-23	Receipts	Expenditures	Unencumbered Cash Balance 12-31-23	Add Payables and Encumbrances	Cash Balance 12-31-23
General	$ 3,404,413	$ 4,087,300	$ 2,202,320	$ 5,289,393	$ 6,826	$ 5,296,219
Special Purpose Funds						
County Appraiser	36,864	257,891	244,390	50,365	-	50,365
Capital Improvement	1,562,844	-	201,059	1,361,785	244	1,362,029
Direct Election	153,504	39,020	23,488	169,036	-	169,036
Drifting Soil	5,443	-	-	5,443	-	5,443
Emergency Services	38,973	1,302,535	1,109,993	231,515	1,702	233,217
Golf Course	4,909	128,121	128,169	4,861	-	4,861
Historical Records	1,770	63,116	64,190	696	-	696
Noxious Weed	206,560	198,069	19,183	385,446	-	385,446
Opioids	734	7,101	-	7,835	-	7,835
Employee Retirement	353,899	61,987	239,695	176,191	-	176,191
Road and Bridge	2,560,182	2,656,741	2,590,526	2,626,397	51,781	2,678,178
Service Program for the Elderly	9,063	256,223	254,422	10,864	-	10,864
Sheriff	213,311	2,097,942	2,051,781	259,472	7,585	267,057
Social Security	222,909	56,213	239,076	40,046	-	40,046
Unemployment Insurance	125,565	-	2,106	123,459	-	123,459
Waste Disposal	792,470	657,973	411,969	1,038,474	267	1,038,741
Wind Power	746,616	300,384	388,388	658,612	-	658,612
Benevolent	100	-	-	100	-	100
Coronavirus Grants	731,462	-	466,684	264,778	-	264,778
County Attorney's Training	23,325	1,170	-	24,495	-	24,495
Fair Board	172,188	140,344	115,300	197,232	574	197,806
Emergency 911	108,545	59,949	146,943	21,551	-	21,551
Equipment Reserve	717,866	436,498	286,739	867,625	-	867,625
Drug Enforcement	35,649	-	5,640	30,009	-	30,009
Oil & Gas Valuation Depletion Trust	5,957,191	187,920	939,600	5,205,511	655,343	5,860,854
County Clerk's Technology	14,902	1,568	-	16,470	-	16,470
Register of Deeds' Technology	48,063	6,272	24,942	29,393	-	29,393
County Treasurer's Technology	14,902	1,568	-	16,470	-	16,470
Special Highway	2,673,162	1,092,321	-	3,765,483	-	3,765,483
Special Law Enforcement Trust	46,246	126,144	114,274	58,116	-	58,116
Special Road Machinery	3,949,532	-	22,802	3,926,730	-	3,926,730
Motor Vehicle Operating	-	230,893	220,814	10,079	-	10,079
Total Special Purpose Funds	21,528,749	10,367,963	10,312,173	21,584,539	717,496	22,302,035
Business Funds						
Risk Management Reserve	49,000	-	-	49,000	-	49,000
Total Municipal Entity (excluding Agency Funds) (memorandum only)	$ 24,982,162	$ 14,455,263	$ 12,514,493	$ 26,922,932	$ 724,322	$ 27,647,254

Composition of Cash		
Demand and savings deposits:		
Centera Bank	$ 1,559,966	
Plus deposits in transit	93,177	
Less outstanding checks	(509,178)	
Total demand and savings deposits		$ 1,143,965
Cash on hand		252
Certificates of deposit		38,750,000
Total cash		39,894,217
Agency Funds per Schedule 3		(12,246,963)
Total (excluding Agency Funds)		$ 27,647,254

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 (e.g., enterprise and internal service funds, etc.).

Trust funds – used to report assets held in trust for the benefit of the municipal financial reporting entity (e.g., 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, 2023 is $38,750,000.

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, 2023, 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
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. Noncompliance 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, 2023.

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	$ 39,893,965
Cash on hand	252
Total cash	$ 39,894,217

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, 2023, the County's carrying amount of deposits was $39,893,965 and the bank balance was $40,309,966. The entire bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $535,976 was covered by federal depository insurance and $39,773,990 was collateralized with securities held by the pledging financial institutions' agents in the County's name. The County's cash deposits by financial institution and category of coverage at year end are as follows:

	Centera Bank
FDIC coverage	$ 535,976
Pledged securities at market value	41,832,119
Total coverage	$ 42,368,095
Funds on deposit	$ 40,309,966
Funds at risk	$ -

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, 2023.

B. Capital projects in process
Capital project authorizations with approved change orders compared to expenditures from inception to December 31, 2023, are as follows:

Projects	Project Authorization	Expenditures to Date	Committed
Sewer/sidewalk project	$ 346,572	$ 346,572	$ -
Architecture for underground storage	26,800	-	26,800
2024 HMA overlay project	2,568,137	-	2,568,137

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	$ 157,000
Emergency Services	Equipment Reserve	12-110d	180,000
Road and Bridge	Special Highway	68-590	1,032,336
Sheriff	Equipment Reserve	19-119	99,498
Motor Vehicle Operating	General	8-145	90,000
Total			$ 1,558,834

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 110 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 92 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 $271,013 reported as the accrued post-closure care liability at December 31, 2023, 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 $11,541 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 $8,254 reported as landfill closure and post-closure care liability at December 31, 2023, represents the cumulative amount reported to date based on the use of zero percent of the estimated capacity of the new landfill. The County recognizes the estimated cost of post-closure care of $2,728,183 as the remaining estimated capacity of the new landfill is filled. The County estimates approximately 699.33 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 2023. 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, 2023.

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. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. 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, KPERS 3 and KP&F 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 8.43% for KPERS and 22.86% for KP&F for the fiscal year ended December 31, 2023. Contributions to the pension plan from Haskell County, Kansas were $381,811 for KPERS and $166,463 for KP&F for the year ended December 31, 2023.

Net pension liability: At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was $2,351,730 and $1,674,914 for KP&F. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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.

The balance of this page is intentionally left blank.

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, 2023.

Litigation
The Municipality is a party to various claims, none of which is expected to have a material financial impact on the financial statement.

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.

G. Subsequent events
Subsequent to December 31, 2023, the County entered into a contract for appraisal services totaling $104,844.

Regulatory Required Supplemental Information

HASKELL COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2023

	Certified Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund			
General	$ 4,285,393	$ 2,202,320	$ (2,083,073)
Special Purpose Funds			
County Appraiser	271,060	244,390	(26,670)
Capital Improvement	2,188,529	201,059	(1,987,470)
Direct Election	166,801	23,488	(143,313)
Drifting Soil	5,443	-	(5,443)
Emergency Services	1,147,144	1,109,993	(37,151)
Golf Course	128,169	128,169	-
Historical Records	64,190	64,190	-
Noxious Weed	278,668	19,183	(259,485)
Opioids	-	-	-
Employee Retirement	395,000	239,695	(155,305)
Road and Bridge	4,129,345	2,590,526	(1,538,819)
Service Program for the Elderly	255,622	254,422	(1,200)
Sheriff	2,108,292	2,051,781	(56,511)
Social Security	258,543	239,076	(19,467)
Unemployment Insurance	127,951	2,106	(125,845)
Waste Disposal	2,377,864	411,969	(1,965,895)
Wind Power	987,492	388,388	(599,104)

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes	$ 1,321,537	$ 2,047,162	$ 1,827,562	$ 219,600
Intergovernmental	281,337	221,730	100,000	121,730
Licenses and fees	66,740	51,398	43,000	8,398
Use of money and property	281,173	1,344,239	-	1,344,239
Other	342,825	332,771	240,000	92,771
Transfers in	111,802	90,000	-	90,000
Total receipts	2,405,414	4,087,300	$ 2,210,562	$ 1,876,738
Expenditures:				
General government:				
Courthouse general	431,406	404,142	$ 1,578,444	$ (1,174,302)
County Commission	72,081	79,273	88,600	(9,327)
County Clerk	159,463	133,519	191,000	(57,481)
County Treasurer	249,948	302,399	392,600	(90,201)
Register of Deeds	104,644	121,883	137,250	(15,367)
Custodian	57,059	58,047	76,663	(18,616)
County Counselor	36,000	37,080	45,000	(7,920)
Employee benefits	334,903	382,954	407,336	(24,382)
Other	143,563	151,000	166,000	(15,000)
Public safety:				
County Attorney	126,911	144,470	154,000	(9,530)
District Court	23,296	21,991	75,800	(53,809)
Juvenile Detention	48,345	17,639	35,277	(17,638)
Health and sanitation:				
County Health	98,853	98,853	95,353	3,500
Other	68,571	92,070	92,070	-
Transfers out	36,000	157,000	750,000	(593,000)
Total expenditures	1,991,043	2,202,320	$ 4,285,393	$ (2,083,073)
Receipts over expenditures	414,371	1,884,980		
Unencumbered cash, beginning of year	2,987,390	3,404,413		
Adjustment to unencumbered cash for prior year canceled encumbrances	2,652	-		
Unencumbered cash, end of year	$ 3,404,413	$ 5,289,393		

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.

Capital Improvement:
This fund is used to account for monies levied to finance capital improvement projects within the County.

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.

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

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.

(continued)

Special Purpose Funds

(continued)

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

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.

(continued)

Special Purpose Funds

(continued)

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.

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 225,384	$ 235,585	$ 236,240	$ (655)
Motor vehicle	13,110	15,263	18,864	(3,601)
Delinquent property	2,202	3,514	-	3,514
Other	4,226	3,529	-	3,529
Total receipts	244,922	257,891	$ 255,104	$ 2,787
Expenditures:				
General government:				
Personnel	102,706	98,943	$ 108,410	$ (9,467)
Contractual	148,813	138,512	146,650	(8,138)
Commodities	7,257	6,935	6,000	935
Capital outlay	-	-	10,000	(10,000)
Total expenditures	258,776	244,390	$ 271,060	$ (26,670)
Receipts over (under) expenditures	(13,854)	13,501		
Unencumbered cash, beginning of year	50,718	36,864		
Unencumbered cash, end of year	$ 36,864	$ 50,365		

HASKELL COUNTY, KANSAS
Capital Improvement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Other	$ 45	$ -	$ -	$ -
Transfer in	-	-	450,000	(450,000)
Total receipts	45	-	$ 450,000	$ (450,000)
Expenditures:				
General government:				
Contractual	14,722	49,842	$ -	$ 49,842
Commodities	4,879	32,218	-	32,218
Capital outlay	6,129	118,999	2,188,529	(2,069,530)
Total expenditures	25,730	201,059	$ 2,188,529	$ (1,987,470)
Receipts under expenditures	(25,685)	(201,059)		
Unencumbered cash, beginning of year	1,588,529	1,562,844		
Unencumbered cash, end of year	$ 1,562,844	$ 1,361,785		

HASKELL COUNTY, KANSAS
Direct Election Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 41,276	$ 35,550	$ 35,423	$ 127
Motor vehicle	2,520	2,873	3,467	(594)
Delinquent property	427	597	-	597
Total receipts	44,223	39,020	$ 38,890	$ 130
Expenditures:				
General government:				
Personnel	8,242	7,632	$ 7,301	$ 331
Contractual	19,515	7,085	27,000	(19,915)
Commodities	14,286	8,771	26,000	(17,229)
Capital outlay	-	-	106,500	(106,500)
Total expenditures	42,043	23,488	$ 166,801	$ (143,313)
Receipts over expenditures	2,180	15,532		
Unencumbered cash, beginning of year	151,324	153,504		
Unencumbered cash, end of year	$ 153,504	$ 169,036		

HASKELL COUNTY, KANSAS
Drifting Soil Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year 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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 509,457	$ 1,034,013	$ 1,049,471	$ (15,458)
Motor vehicle	77,271	58,155	43,162	14,993
Delinquent property	6,776	13,498	-	13,498
Licenses and fees	156,181	196,869	90,000	106,869
Total receipts	749,685	1,302,535	$ 1,182,633	$ 119,902
Expenditures:				
Health and sanitation:				
Salaries	619,595	680,161	$ 588,473	$ 91,688
Contractual	83,901	83,855	310,671	(226,816)
Commodities	67,939	73,932	133,000	(59,068)
Capital outlay	13,097	92,045	115,000	(22,955)
Transfer out	210,000	180,000	-	180,000
Total expenditures	994,532	1,109,993	$ 1,147,144	$ (37,151)
Receipts over (under) expenditures	(244,847)	192,542		
Unencumbered cash, beginning of year	283,820	38,973		
Unencumbered cash, end of year	$ 38,973	$ 231,515		

HASKELL COUNTY, KANSAS
Golf Course Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 93,498	$ 119,917	$ 121,651	$ (1,734)
Motor vehicle	6,464	6,540	7,812	(1,272)
Delinquent property	962	1,664	-	1,664
Total receipts	100,924	128,121	$ 129,463	$ (1,342)
Expenditures:				
Culture and recreation:				
Contractual	101,238	128,169	$ 128,169	$ -
Receipts under expenditures	(314)	(48)		
Unencumbered cash, beginning of year	5,223	4,909		
Unencumbered cash, end of year	$ 4,909	$ 4,861		

HASKELL COUNTY, KANSAS
Historical Records Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 46,360	$ 59,552	$ 60,826	$ (1,274)
Motor vehicle	1,293	2,881	3,906	(1,025)
Delinquent property	344	683	-	683
Total receipts	47,997	63,116	$ 64,732	$ (1,616)
Expenditures:				
Culture and recreation:				
Contractual	47,358	64,190	$ 64,190	$ -
Receipts over (under) expenditures	639	(1,074)		
Unencumbered cash, beginning of year	1,131	1,770		
Unencumbered cash, end of year	$ 1,770	$ 696		

HASKELL COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 50,029	$ 179,597	$ 182,252	$ (2,655)
Motor vehicle	-	2,845	4,236	(1,391)
Delinquent property	335	1,447	-	1,447
Intergovernmental	7,412	14,180	-	14,180
Other	574	-	-	-
Total receipts	58,350	198,069	$ 186,488	$ 11,581
Expenditures:				
Public works:				
Personnel	7,134	7,348	$ 8,172	$ (824)
Contractual	3,729	3,276	4,496	(1,220)
Commodities	25,682	8,559	160,000	(151,441)
Capital outlay	-	-	106,000	(106,000)
Total expenditures	36,545	19,183	$ 278,668	$ (259,485)
Receipts over expenditures	21,805	178,886		
Unencumbered cash, beginning of year	184,755	206,560		
Unencumbered cash, end of year	$ 206,560	$ 385,446		

HASKELL COUNTY, KANSAS
Opioids Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental	$ 734	$ 7,101	$ -	$ 7,101
Expenditures:				
General government:				
Transfers out	-	-	$ -	$ -
Receipts over expenditures	734	7,101		
Unencumbered cash, beginning of year	-	734		
Unencumbered cash, end of year	$ 734	$ 7,835		

HASKELL COUNTY, KANSAS
Employee Retirement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 254,599	$ 36,453	$ 36,876	$ (423)
Motor vehicle	21,987	22,946	21,570	1,376
Delinquent property	2,622	2,588	-	2,588
Total receipts	279,208	61,987	$ 58,446	$ 3,541
Expenditures:				
General government:				
Employee benefits	232,784	239,695	$ 395,000	$ (155,305)
Receipts over (under) expenditures	46,424	(177,708)		
Unencumbered cash, beginning of year	307,475	353,899		
Unencumbered cash, end of year	$ 353,899	$ 176,191		

HASKELL COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 2,519,909	$ 2,032,325	$ 2,019,659	$ 12,666
Motor vehicle	196,241	181,441	210,476	(29,035)
Delinquent property	26,871	37,922	-	37,922
Intergovernmental	369,937	359,158	383,684	(24,526)
Other	41,116	45,895	-	45,895
Total receipts	3,154,074	2,656,741	$ 2,613,819	$ 42,922
Expenditures:				
Public works:				
Employee benefits	207,039	165,721	$ 295,105	$ (129,384)
Maintenance:				
Salaries	581,819	545,517	728,000	(182,483)
Contractual	30,092	35,199	134,400	(99,201)
Commodities	850,194	723,374	915,000	(191,626)
Construction:				
Commodities	40,455	-	44,800	(44,800)
Administrative:				
Salaries	63,660	65,528	76,922	(11,394)
Contractual	64,390	17,742	56,000	(38,258)
Commodities	5,935	5,109	7,280	(2,171)
Capital outlay	104	-	99,600	(99,600)
Contingency	-	-	132,876	(132,876)
Transfers out	948,653	1,032,336	1,639,362	(607,026)
Total expenditures	2,792,341	2,590,526	$ 4,129,345	$ (1,538,819)
Receipts over expenditures	361,733	66,215		
Unencumbered cash, beginning of year	2,196,064	2,560,182		
Adjustment to unencumbered cash for prior year canceled encumbrances	2,385	-		
Unencumbered cash, end of year	$ 2,560,182	$ 2,626,397		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 186,995	$ 239,835	$ 243,303	$ (3,468)
Motor vehicle	12,926	13,080	15,623	(2,543)
Delinquent property	1,886	3,308	-	3,308
Total receipts	201,807	256,223	$ 258,926	$ (2,703)
Expenditures:				
Health and sanitation:				
Contractual	201,904	254,422	$ 255,622	$ (1,200)
Receipts over (under) expenditures	(97)	1,801		
Unencumbered cash, beginning of year	9,160	9,063		
Unencumbered cash, end of year	$ 9,063	$ 10,864		

HASKELL COUNTY, KANSAS
Sheriff Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,056,354	$ 1,771,927	$ 1,798,408	$ (26,481)
Motor vehicle	99,891	94,533	89,503	5,030
Delinquent property	11,558	22,472	-	22,472
Contract proceeds	250,665	209,000	208,000	1,000
Other	2,398	10	-	10
Total receipts	1,420,866	2,097,942	$ 2,095,911	$ 2,031
Expenditures:				
Public safety:				
Salaries	1,370,379	1,458,402	$ 1,592,130	$ (133,728)
Contractual	181,136	145,944	169,628	(23,684)
Commodities	113,758	99,032	129,410	(30,378)
Capital outlay	84,935	248,905	217,124	31,781
Transfers out	-	99,498	-	99,498
Total expenditures	1,750,208	2,051,781	$ 2,108,292	$ (56,511)
Receipts over (under) expenditures	(329,342)	46,161		
Unencumbered cash, beginning of year	542,378	213,311		
Adjustment to unencumbered cash for prior year canceled encumbrances	275	-		
Unencumbered cash, end of year	$ 213,311	$ 259,472		

HASKELL COUNTY, KANSAS
Social Security Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 216,193	$ 38,830	$ 35,980	$ 2,850
Motor vehicle	14,592	15,234	18,114	(2,880)
Delinquent property	2,156	2,149	-	2,149
Total receipts	232,941	56,213	$ 54,094	$ 2,119
Expenditures:				
General government:				
Employee benefits	229,007	239,076	$ 258,543	$ (19,467)
Receipts over (under) expenditures	3,934	(182,863)		
Unencumbered cash, beginning of year	218,975	222,909		
Unencumbered cash, end of year	$ 222,909	$ 40,046		

HASKELL COUNTY, KANSAS
Unemployment Insurance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ -	$ -	$ -	$ -
Expenditures:				
General government:				
Employee benefits	5,323	2,106	$ 127,951	$ (125,845)
Receipts under expenditures	(5,323)	(2,106)		
Unencumbered cash, beginning of year	130,888	125,565		
Unencumbered cash, end of year	$ 125,565	$ 123,459		

HASKELL COUNTY, KANSAS
Waste Disposal Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 464,302	$ 584,031	$ 592,740	$ (8,709)
Motor vehicle	71,584	53,051	39,329	13,722
Delinquent property	6,024	9,844	-	9,844
Other	11,064	11,047	-	11,047
Total receipts	552,974	657,973	$ 632,069	$ 25,904
Expenditures:				
Health and sanitation:				
Personnel	235,367	242,823	$ 275,824	$ (33,001)
Contractual	37,320	22,635	44,000	(21,365)
Commodities	75,081	119,770	70,000	49,770
Capital outlay	-	-	435,000	(435,000)
Closure and post-closure costs	1,118,260	26,741	1,553,040	(1,526,299)
Total expenditures	1,466,028	411,969	$ 2,377,864	$ (1,965,895)
Receipts over (under) expenditures	(913,054)	246,004		
Unencumbered cash, beginning of year	1,705,524	792,470		
Unencumbered cash, end of year	$ 792,470	$ 1,038,474		

HASKELL COUNTY, KANSAS
Wind Power Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts:				
Contract proceeds	$ 294,494	$ 300,384	$ 260,000	$ 40,384
Expenditures:				
General government:				
Capital project appropriations	291,695	388,388	$ 987,492	$ (599,104)
Receipts over (under) expenditures	2,799	(88,004)		
Unencumbered cash, beginning of year	743,817	746,616		
Unencumbered cash, end of year	$ 746,616	$ 658,612		

HASKELL COUNTY, KANSAS
Benevolent Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

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

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	$ 385,369	$ -
Expenditures:		
Public safety:		
Contractual	39,276	466,684
Receipts over (under) expenditures	346,093	(466,684)
Unencumbered cash, beginning of year	385,369	731,462
Unencumbered cash, end of year	$ 731,462	$ 264,778

HASKELL COUNTY, KANSAS
County Attorney's Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 1,229	$ 1,170
Expenditures:		
Public safety:		
Contractual	-	-
Receipts over expenditures	1,229	1,170
Unencumbered cash, beginning of year	22,096	23,325
Unencumbered cash, end of year	$ 23,325	$ 24,495

HASKELL COUNTY, KANSAS
Fair Board Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	$ 105,000	$ 112,000
Use of money and property	17,803	15,553
Other	5,495	12,791
Total receipts	128,298	140,344
Expenditures:		
Culture and recreation:		
Personnel services	20,936	23,339
Contractual services	31,237	34,290
Commodities	43,497	56,501
Capital outlay	8,351	1,170
Total expenditures	104,021	115,300
Receipts over expenditures	24,277	25,044
Unencumbered cash, beginning of year	147,911	172,188
Unencumbered cash, end of year	$ 172,188	$ 197,232

HASKELL COUNTY, KANSAS
Emergency 911 Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 59,969	$ 59,949
Expenditures:		
Public safety:		
Contractual	79,183	146,943
Receipts under expenditures	(19,214)	(86,994)
Unencumbered cash, beginning of year	127,759	108,545
Unencumbered cash, end of year	$ 108,545	$ 21,551

HASKELL COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	$ 366,000	$ 436,498
Other	5,900	-
Total receipts	371,900	436,498
Expenditures:		
General government:		
Capital outlay	449,182	286,739
Receipts over (under) expenditures	(77,282)	149,759
Unencumbered cash, beginning of year	795,148	717,866
Unencumbered cash, end of year	$ 717,866	$ 867,625

HASKELL COUNTY, KANSAS
Drug Enforcement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ -	$ -
Expenditures:		
Public safety:		
Contractual	806	5,640
Receipts under expenditures	(806)	(5,640)
Unencumbered cash, beginning of year	36,455	35,649
Unencumbered cash, end of year	$ 35,649	$ 30,009

HASKELL COUNTY, KANSAS
Oil & Gas Valuation Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	$ -	$ 187,920
Expenditures:		
General government:		
Capital outlay	-	939,600
Receipts over (under) expenditures	-	(751,680)
Unencumbered cash, beginning of year	5,957,191	5,957,191
Unencumbered cash, end of year	$ 5,957,191	$ 5,205,511

HASKELL COUNTY, KANSAS
County Clerk's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 1,616	$ 1,568
Expenditures:		
General government:		
Capital outlay	-	-
Receipts over expenditures	1,616	1,568
Unencumbered cash, beginning of year	13,286	14,902
Unencumbered cash, end of year	$ 14,902	$ 16,470

HASKELL COUNTY, KANSAS
Register of Deeds' Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 6,466	$ 6,272
Expenditures:		
General government:		
Capital outlay	-	24,942
Receipts over (under) expenditures	6,466	(18,670)
Unencumbered cash, beginning of year	41,597	48,063
Unencumbered cash, end of year	$ 48,063	$ 29,393

HASKELL COUNTY, KANSAS
County Treasurer's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 1,616	$ 1,568
Expenditures:		
General government:		
Capital outlay	-	-
Receipts over expenditures	1,616	1,568
Unencumbered cash, beginning of year	13,286	14,902
Unencumbered cash, end of year	$ 14,902	$ 16,470

HASKELL COUNTY, KANSAS
Special Highway Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	$ 63,161	$ 59,985
Transfers in	948,653	1,032,336
Total receipts	1,011,814	1,092,321
Expenditures:		
Public works:		
Capital outlay	-	-
Receipts over expenditures	1,011,814	1,092,321
Unencumbered cash, beginning of year	1,661,348	2,673,162
Unencumbered cash, end of year	$ 2,673,162	$ 3,765,483

HASKELL COUNTY, KANSAS
Special Law Enforcement Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 18,982	$ 126,144
Expenditures:		
Public safety:		
Contractual	134,838	114,274
Receipts over (under) expenditures	(115,856)	11,870
Unencumbered cash, beginning of year	162,102	46,246
Unencumbered cash, end of year	$ 46,246	$ 58,116

HASKELL COUNTY, KANSAS
Special Road Machinery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	$ -	$ -
Expenditures:		
Public works:		
Capital outlay	-	22,802
Receipts over (under) expenditures	-	(22,802)
Unencumbered cash, beginning of year	3,949,532	3,949,532
Unencumbered cash, end of year	$ 3,949,532	$ 3,926,730

HASKELL COUNTY, KANSAS
Motor Vehicle Operating Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 207,617	$ 230,893
Expenditures:		
General government:		
Contractual	52,263	73,942
Commodities	2,416	12,005
Capital outlay	28,216	44,867
Transfers out	231,802	90,000
Total expenditures	314,697	220,814
Receipts over (under) expenditures	(107,080)	10,079
Unencumbered cash, beginning of year	107,080	-
Unencumbered cash, end of year	$ -	$ 10,079

Business Funds

Fund Descriptions

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

	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, 2023

	Balance 01-01-23	Receipts	Disburse-ments	Balance 12-31-23
Agency Funds				
Register of Deeds	$ 5,838	$ 59,633	$ 53,591	$ 11,880
District Court	11,862	41,504	44,479	8,887
Sheriff	7,765	137,534	138,194	7,105
Sheriff Inmate	19,715	16,888	15,818	20,785
County Treasurer:				
Check Clearance	-	50,928	50,928	-
Fish and Game Licenses	-	554	554	-
Payroll	196,403	501,492	491,241	206,654
Motor Vehicle Fees and Sales Tax Collections	191,020	1,891,175	2,005,354	76,841
Tax Collections	11,844,799	18,661,153	18,676,684	11,829,268
Tax Distributions	102,483	21,042,651	21,059,591	85,543
Total	$ 12,379,885	$ 42,403,512	$ 42,536,434	$ 12,246,963

Other Supplemental Information

HASKELL COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash receipts:				
Taxes:				
Ad valorem property	$ 1,003,129	$ 1,643,687	$ 1,668,010	$ (24,323)
Motor vehicle	9,047	58,911	83,677	(24,766)
Delinquent property	8,406	17,347	-	17,347
Recreational vehicle tax	72	669	875	(206)
Interest and fees:				
Current	39,995	44,262	-	44,262
Local sales	260,888	282,286	75,000	207,286
Total taxes	1,321,537	2,047,162	1,827,562	219,600
Intergovernmental:				
Mineral production tax	278,378	215,636	100,000	115,636
Federal and State grants	2,959	6,094	-	6,094
Total intergovernmental	281,337	221,730	100,000	121,730
Licenses and fees:				
Officers' fees	66,740	51,398	43,000	8,398
Use of money and property:				
Interest on investments	281,173	1,344,239	-	1,344,239
Other:				
Contract proceeds	319,035	325,416	240,000	85,416
Other	23,790	7,355	-	7,355
Total other	342,825	332,771	240,000	92,771
Transfers in	111,802	90,000	-	90,000
Total cash receipts	**$ 2,405,414**	**$ 4,087,300**	**$ 2,210,562**	**$ 1,876,738**
Expenditures:				
General government:				
Courthouse general:				
Contractual services	$ 430,446	$ 403,310	$ 523,215	$ (119,905)
Commodities	960	832	-	832
Capital outlay and other	-	-	1,055,229	(1,055,229)
Total Courthouse general	431,406	404,142	1,578,444	(1,174,302)
County Commission:				
Personnel services	59,691	59,691	66,350	(6,659)
Contractual services	12,390	19,582	21,750	(2,168)
Commodities	-	-	500	(500)
Total County Commission	72,081	79,273	88,600	(9,327)

(continued)

HASKELL COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
(continued)				
Expenditures (continued):				
General government (continued):				
County Clerk:				
Personnel services	$ 140,244	$ 104,201	$ 165,000	$ (60,799)
Contractual services	2,404	12,655	11,000	1,655
Commodities	5,871	9,872	8,000	1,872
Capital outlay	10,944	6,791	7,000	(209)
Total County Clerk	159,463	133,519	191,000	(57,481)
County Treasurer:				
Personnel services	233,166	287,392	337,100	(49,708)
Contractual services	9,678	9,005	20,000	(10,995)
Commodities	7,104	5,815	30,000	(24,185)
Capital outlay	-	187	5,500	(5,313)
Total County Treasurer	249,948	302,399	392,600	(90,201)
Register of Deeds:				
Personnel services	92,506	105,127	115,950	(10,823)
Contractual services	6,299	11,967	11,300	667
Commodities	5,839	4,789	10,000	(5,211)
Total Register of Deeds	104,644	121,883	137,250	(15,367)
Custodian:				
Personnel services	46,121	47,667	54,363	(6,696)
Contractual services	2,182	2,040	11,300	(9,260)
Commodities	8,756	8,340	11,000	(2,660)
Total Custodian	57,059	58,047	76,663	(18,616)
County Counselor:				
Personnel services	36,000	37,080	45,000	(7,920)
Employee benefits:				
Health insurance	334,903	382,954	407,336	(24,382)
Other:				
Soil Conservation	38,563	39,000	39,000	-
County Fair	105,000	112,000	112,000	-
Rural Opportunity Zone	-	-	15,000	(15,000)
Total other	143,563	151,000	166,000	(15,000)
Total general government	**1,589,067**	**1,670,297**	**3,082,893**	**(1,412,596)**

(continued)

HASKELL COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
(continued)				
Expenditures (continued):				
Public safety:				
County Attorney:				
Personnel services	$ 113,334	$ 129,675	$ 133,500	$ (3,825)
Contractual services	12,840	14,130	16,750	(2,620)
Commodities	737	665	3,000	(2,335)
Capital outlay	-	-	750	(750)
Total County Attorney	126,911	144,470	154,000	(9,530)
District Court:				
Contractual services	14,388	12,930	64,800	(51,870)
Commodities	3,899	2,240	5,000	(2,760)
Capital outlay	5,009	6,821	6,000	821
Total District Court	23,296	21,991	75,800	(53,809)
Juvenile Detention	48,345	17,639	35,277	(17,638)
Total public safety	**198,552**	**184,100**	**265,077**	**(80,977)**
Health and sanitation:				
County Health:				
Commodities	98,853	98,853	95,353	3,500
Other:				
Mental Health	32,071	33,675	33,675	-
Mental Disabilities - SDSI	23,500	34,395	34,395	-
Mental Disabilities - RCDC	8,000	18,000	18,000	-
Western KS Child Advocacy	5,000	6,000	6,000	-
Total other	68,571	92,070	92,070	-
Total health and sanitation	**167,424**	**190,923**	**187,423**	**3,500**
Transfers out:				
Capital Improvement	-	-	450,000	(450,000)
Equipment Reserve	36,000	157,000	300,000	(143,000)
Total transfers out	**36,000**	**157,000**	**750,000**	**(593,000)**
Total expenditures	**$ 1,991,043**	**$ 2,202,320**	**$ 4,285,393**	**$ (2,083,073)**

HASKELL COUNTY, KANSAS
Reconciliation of 2022 Tax Roll
Regulatory Basis
For the Year Ended December 31, 2023

2022 Tax Roll as Adjusted:		
County Clerk's abstract of taxes levied		$ 17,333,217
Supplemental tax roll		90,378
2022 taxes added and abated		(163,994)
2022 tax roll as adjusted		$ 17,259,601
2022 Tax Roll Accounted For:		
2022 current tax collections		$ 17,002,621
Delinquent taxes:		
Personal property tax warrants	$ 112,739	
Real estate taxes	144,241	256,980
2022 total tax roll		$ 17,259,601