HASKELL COUNTY, KANSAS
MUNICIPALITY

Regulatory Basis
Financial Statement

For the Year Ended
December 31, 2024

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Financial Statement

For the Year Ended December 31, 2024

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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, 2024, 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, 2024, 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, 2024, or changes in financial 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 a 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.* In addition, the other supplementary 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 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 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 GAAS and the *KMAAG*, the financial statement of the County as of and for the year ended December 31, 2023, (not presented herein), and have issued our report thereon dated June 7, 2024, which contained an unmodified opinion on the financial statement. The 2023 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 2023 actual column (2023 comparative information) presented in the regulatory basis individual fund schedules of receipts and expenditures for the year ended December 31, 2024, (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 2023 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2023 financial statement or to the 2023 financial statement itself, and other additional procedures in accordance with GAAS and the *KMAAG*. In our opinion, the 2023 comparative information is fairly stated in all material respects in relation to the financial statement as a whole for the year ended December 31, 2023, on the basis of accounting described in Note 1.

Lewis, Hooper + Dick, LLC

LEWIS, HOOPER & DICK, LLC

June 4, 2025

HASKELL COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Unencumbered Cash Balance 01-01-24	Prior Year Canceled Encumbrances	Receipts	Expenditures	Unencumbered Cash Balance 12-31-24	Add Payables and Encumbrances	Cash Balance 12-31-24
General	$ 5,289,393	$ -	$ 4,448,626	$ 3,543,047	$ 6,194,972	$ 317,088	$ 6,512,060
Special Purpose Funds							
Capital Improvement	1,361,785	-	504,000	128,542	1,737,243	830	1,738,073
County Appraiser	50,365	-	263,831	270,980	43,216	63	43,279
Direct Election	169,036	-	78,903	38,488	209,451	-	209,451
Drifting Soil	5,443	-	-	-	5,443	-	5,443
Emergency Services	231,515	-	1,316,966	1,252,886	295,595	2,633	298,228
Employee Retirement	176,191	-	273,970	229,816	220,345	-	220,345
Golf Course	4,861	-	133,086	135,442	2,505	-	2,505
Historical Records	696	-	66,449	66,932	213	-	213
Noxious Weed	385,446	-	14,153	22,942	376,657	-	376,657
Opioids	7,835	-	7,396	-	15,231	-	15,231
Road and Bridge	2,626,397	-	2,188,476	3,189,173	1,625,700	421,811	2,047,511
Service Program for the Elderly	10,864	-	266,051	270,483	6,432	-	6,432
Sheriff	259,472	-	2,033,068	2,160,125	132,415	100,969	233,384
Social Security	40,046	-	271,277	258,421	52,902	-	52,902
Unemployment Insurance	123,459	-	-	3,600	119,859	-	119,859
Waste Disposal	1,038,474	-	1,016,761	1,811,717	243,518	6,364	249,882
Wind Power	658,612	-	306,391	148,321	816,682	-	816,682
Benevolent	100	-	-	-	100	-	100
Coronavirus Grants	264,778	-	-	264,778	-	-	-
County Attorney's Training	24,495	-	1,038	-	25,533	-	25,533
County Clerk's Technology	16,470	-	1,897	-	18,367	-	18,367
County Treasurer's Technology	16,470	-	1,897	-	18,367	-	18,367
Drug Enforcement	30,009	-	17,065	34,453	12,621	-	12,621
Emergency 911	21,551	-	65,040	32,602	53,989	-	53,989
Equipment Reserve	867,625	-	227,733	188,524	906,834	-	906,834
Fair Board	197,232	-	160,944	147,261	210,915	-	210,915
Landfill Closure	-		1,469,000	-	1,469,000	-	1,469,000
Motor Vehicle Operating	10,079	-	251,709	102,508	159,280	-	159,280
Oil & Gas Valuation Depletion Trust	5,205,511	551,366	187,920	-	5,944,797	-	5,944,797
Register of Deeds' Technology	29,393	-	7,586	-	36,979	-	36,979
Special Highway	3,765,483	-	994,790	2,559,277	2,200,996	-	2,200,996
Special Law Enforcement Trust	58,116	-	90,868	68,849	80,135	715	80,850
Special Road Machinery	3,926,730	-	-	347,600	3,579,130	-	3,579,130
Total Special Purpose Funds	21,584,539	551,366	12,218,265	13,733,720	20,620,450	533,385	21,153,835
Business Funds							
Risk Management Reserve	49,000	-	-	-	49,000	-	49,000
Total Municipal Entity (excluding Agency Funds) (memorandum only)	$ 26,922,932	$ 551,366	$ 16,666,891	$ 17,276,767	$ 26,864,422	$ 850,473	$ 27,714,895

Composition of Cash		
Demand and savings deposits:		
Centera Bank	$ 1,509,423	
Plus deposits in transit	82,365	
Less outstanding checks	(820,036)	
Total demand and savings deposits		$ 771,752
Cash on hand		1,068
Time deposits:		
Centera Bank		290,903
Certificates of deposit		37,350,000
Total cash		38,413,723
Agency Funds per Schedule 3		(10,698,828)
Total (excluding Agency Funds)		$ 27,714,895

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 not included in the County's financial statement but 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 (e.g., 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, 2024, is $37,350,000.

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, 2024, 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 no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The County did not 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 such budget amendments during the year; however, there was a qualifying budget adjustment made to the Emergency Services fund for $200,000 due to an additional grant award received for equipment purchases.

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
County Clerk's Technology
County Treasurer's Technology
Drug Enforcement
Emergency 911
Equipment Reserve
Fair Board
Landfill Closure
Motor Vehicle Operating
Oil & Gas Valuation Depletion Trust
Register of Deeds' Technology
Special Highway

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)
Special Law Enforcement Trust
Special Road Machinery
Risk Management Reserve

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, 2024.

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	$ 38,412,655
Cash on hand	1,068
Total cash	$ 38,413,723

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, 2024, the County's carrying amount of deposits was $38,412,655 and the bank balance was $39,150,326. The entire bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $718,890 was covered by federal depository insurance and $38,431,436 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	$ 718,890
Pledged securities at market value	40,304,287
Total coverage	$ 41,023,177
Funds on deposit	$ 39,150,326
Funds at risk	$ -

Custodial 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, 2024.

B. Capital projects in process
Capital project authorizations with approved change orders compared to expenditures from inception to December 31, 2024, are as follows:

Projects	Project Authorization	Expenditures to Date	Committed
2024 HMA overlay project	$ 2,568,137	$ 2,559,276	$ -

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	Capital Improvement	19-120	$ 500,000
General	Equipment Reserve	19-119	17,000
County Appraiser	Equipment Reserve	19-119	10,331
Emergency Services	Equipment Reserve	12-110d	200,000
Road and Bridge	Special Highway	68-590	943,707
Waste Disposal	Landfill Closure	19-120	1,469,000
Coronavirus Grants	General	-	238,453
Equipment Reserve	General	19-119	64,590
Motor Vehicle Operating	General	8-145	10,078
Total			$ 3,453,159

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 113 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 97 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 for Counties 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 for Counties 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 $271,410 reported as the accrued post-closure care liability at December 31, 2024, 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 $11,558 as the remaining estimated capacity of the current landfill is filled. The County estimates approximately 0.42 years remain prior to the closure of the current landfill. The $4,056 reported as landfill closure and post-closure care liability at December 31, 2024, 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 $846,640 as the remaining estimated capacity of the new landfill is filled. The County estimates approximately 619.41 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 2024. 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, 2024.

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 9.26% for KPERS and 23.10% for KP&F for the fiscal year ended December 31, 2024. Contributions to the pension plan from Haskell County, Kansas were $199,351 for KPERS and $279,916 for KP&F for the year ended December 31, 2024.

Net pension liability: At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $2,196,851 and $2,124,123 for KP&F. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. 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.

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4. Other information (continued)

F. Commitments and contingencies

Commitments

In March 2022 the County entered into a six-year agreement for radio equipment. Payments under this agreement for the year ended December 31, 2024, totaled $103,977. Future minimum payment requirements are $109,224 per year through March 2029.

In October 2024 the County entered into a three-year contract for public health services. There were no payments under this agreement for the year ended December 31, 2024. Future minimum payment requirements are $17,500 per month through December 2027.

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, 2024.

G. Subsequent events

Subsequent to December 31, 2024, the County entered into a four-year contract for appraisal services totaling $516,852 and approved a bid for the purchase of equipment totaling $352,089.

Regulatory Required Supplementary Information

HASKELL COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2024

	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund					
General	$ 4,703,137	$ -	$ 4,703,137	$ 3,543,047	$ (1,160,090)
Special Purpose Funds					
Capital Improvement	2,712,844	-	2,712,844	128,542	(2,584,302)
County Appraiser	270,980	-	270,980	270,980	-
Direct Election	193,500	-	193,500	38,488	(155,012)
Drifting Soil	5,443	-	5,443	-	(5,443)
Emergency Services	1,147,144	200,000	1,347,144	1,252,886	(94,258)
Employee Retirement	356,000	-	356,000	229,816	(126,184)
Golf Course	135,442	-	135,442	135,442	-
Historical Records	66,932	-	66,932	66,932	-
Noxious Weed	232,325	-	232,325	22,942	(209,383)
Opioids	734	-	734	-	(734)
Road and Bridge	3,774,828	-	3,774,828	3,189,173	(585,655)
Service Program for the Elderly	270,843	-	270,843	270,483	(360)
Sheriff	2,206,133	-	2,206,133	2,160,125	(46,008)
Social Security	277,098	-	277,098	258,421	(18,677)
Unemployment Insurance	122,614	-	122,614	3,600	(119,014)
Waste Disposal	1,919,575	-	1,919,575	1,811,717	(107,858)
Wind Power	979,124	-	979,124	148,321	(830,803)

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes	$ 2,047,162	$ 1,923,455	$ 1,686,111	$ 237,344
Intergovernmental	221,730	175,656	100,000	75,656
Licenses and fees	51,398	51,877	43,000	8,877
Use of money and property	1,344,239	1,633,925	-	1,633,925
Other	332,771	350,592	240,000	110,592
Transfers in	90,000	313,121	-	313,121
Total receipts	4,087,300	4,448,626	$ 2,069,111	$ 2,379,515
Expenditures:				
General government:				
Courthouse general	404,142	980,444	$ 1,626,073	$ (645,629)
County Commission	79,273	74,334	86,850	(12,516)
County Clerk	133,519	129,112	193,000	(63,888)
County Treasurer	302,399	345,143	404,000	(58,857)
Register of Deeds	121,883	121,716	144,001	(22,285)
Custodian	58,047	61,541	88,417	(26,876)
County Counselor	37,080	39,676	45,000	(5,324)
Employee benefits	382,954	355,236	405,233	(49,997)
Other	151,000	206,040	216,040	(10,000)
Public safety:				
County Attorney	144,470	166,098	163,500	2,598
District Court	21,991	24,050	76,300	(52,250)
Juvenile Detention	17,639	25,483	25,112	371
Health and sanitation:				
County Health	98,853	412,916	145,353	267,563
Other	92,070	84,258	84,258	-
Transfers out	157,000	517,000	1,000,000	(483,000)
Total expenditures	2,202,320	3,543,047	$ 4,703,137	$ (1,160,090)
Receipts over expenditures	1,884,980	905,579		
Unencumbered cash, beginning of year	3,404,413	5,289,393		
Unencumbered cash, end of year	$ 5,289,393	$ 6,194,972		

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:

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

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.

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.

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

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.

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.

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.

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.

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.

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.

(continued)

Special Purpose Funds

(continued)

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.

Landfill Closure:
This fund is used to account for the activities of the County's landfill monitoring programs and future planning for long-term solid waste management programs.

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.

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.

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.

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.

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

HASKELL COUNTY, KANSAS
Capital Improvement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Other	$ -	$ 4,000	$ -	$ 4,000
Transfer in	-	500,000	1,000,000	(500,000)
Total receipts	-	504,000	$ 1,000,000	$ (496,000)
Expenditures:				
General government:				
Contractual	49,842	93,964	$ -	$ 93,964
Commodities	32,218	1,853	-	1,853
Capital outlay	118,999	32,725	2,712,844	(2,680,119)
Total expenditures	201,059	128,542	$ 2,712,844	$ (2,584,302)
Receipts over (under) expenditures	(201,059)	375,458		
Unencumbered cash, beginning of year	1,562,844	1,361,785		
Unencumbered cash, end of year	$ 1,361,785	$ 1,737,243		

HASKELL COUNTY, KANSAS
County Appraiser Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 235,585	$ 240,613	$ 242,800	$ (2,187)
Motor vehicle	15,263	14,265	15,483	(1,218)
Delinquent property	3,514	4,186	-	4,186
Other	3,529	4,767	-	4,767
Total receipts	257,891	263,831	$ 258,283	$ 5,548
Expenditures:				
General government:				
Personnel	98,943	104,361	$ 104,380	$ (19)
Contractual	138,512	147,768	149,600	(1,832)
Commodities	6,935	8,520	7,000	1,520
Capital outlay	-	-	10,000	(10,000)
Transfer out	-	10,331	-	10,331
Total expenditures	244,390	270,980	$ 270,980	$ -
Receipts over (under) expenditures	13,501	(7,149)		
Unencumbered cash, beginning of year	36,864	50,365		
Unencumbered cash, end of year	$ 50,365	$ 43,216		

HASKELL COUNTY, KANSAS
Direct Election Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 35,550	$ 75,583	$ 76,679	$ (1,096)
Motor vehicle	2,873	2,263	2,321	(58)
Delinquent property	597	1,057	-	1,057
Total receipts	39,020	78,903	$ 79,000	$ (97)
Expenditures:				
General government:				
Personnel	7,632	8,013	$ 16,000	$ (7,987)
Contractual	7,085	8,808	34,000	(25,192)
Commodities	8,771	21,667	37,000	(15,333)
Capital outlay	-	-	106,500	(106,500)
Total expenditures	23,488	38,488	$ 193,500	$ (155,012)
Receipts over expenditures	15,532	40,415		
Unencumbered cash, beginning of year	153,504	169,036		
Unencumbered cash, end of year	$ 169,036	$ 209,451		

HASKELL COUNTY, KANSAS
Drifting Soil Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,034,013	$ 922,733	$ 945,888	$ (23,155)
Motor vehicle	58,155	63,908	68,781	(4,873)
Delinquent property	13,498	16,951	-	16,951
Licenses and fees	195,379	112,874	90,000	22,874
Local grants and donations	1,490	200,500	200,000	500
Total receipts	1,302,535	1,316,966	$ 1,304,669	$ 12,297
Expenditures:				
Health and sanitation:				
Personnel	680,161	690,755	$ 618,244	$ 72,511
Contractual	83,855	211,359	305,900	(94,541)
Commodities	73,932	78,729	118,000	(39,271)
Capital outlay	92,045	72,043	105,000	(32,957)
Transfer out	180,000	200,000	200,000	-
Total expenditures	1,109,993	1,252,886	$ 1,347,144	$ (94,258)
Receipts over expenditures	192,542	64,080		
Unencumbered cash, beginning of year	38,973	231,515		
Unencumbered cash, end of year	$ 231,515	$ 295,595		

HASKELL COUNTY, KANSAS
Employee Retirement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 36,453	$ 259,738	$ 266,240	$ (6,502)
Motor vehicle	22,946	10,085	2,418	7,667
Delinquent property	2,588	4,147	-	4,147
Total receipts	61,987	273,970	$ 268,658	$ 5,312
Expenditures:				
General government:				
Employee benefits	239,695	229,816	$ 356,000	$ (126,184)
Receipts over (under) expenditures	(177,708)	44,154		
Unencumbered cash, beginning of year	353,899	176,191		
Unencumbered cash, end of year	$ 176,191	$ 220,345		

HASKELL COUNTY, KANSAS
Golf Course Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 119,917	$ 124,077	$ 125,510	$ (1,433)
Motor vehicle	6,540	6,922	7,973	(1,051)
Delinquent property	1,664	2,087	-	2,087
Total receipts	128,121	133,086	$ 133,483	$ (397)
Expenditures:				
Culture and recreation:				
Contractual	128,169	135,442	$ 135,442	$ -
Receipts under expenditures	(48)	(2,356)		
Unencumbered cash, beginning of year	4,909	4,861		
Unencumbered cash, end of year	$ 4,861	$ 2,505		

HASKELL COUNTY, KANSAS
Historical Records Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 59,552	$ 62,035	$ 62,755	$ (720)
Motor vehicle	2,881	3,461	3,987	(526)
Delinquent property	683	953	-	953
Total receipts	63,116	66,449	$ 66,742	$ (293)
Expenditures:				
Culture and recreation:				
Contractual	64,190	66,932	$ 66,932	$ -
Receipts under expenditures	(1,074)	(483)		
Unencumbered cash, beginning of year	1,770	696		
Unencumbered cash, end of year	$ 696	$ 213		

HASKELL COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 179,597	$ 882	$ -	$ 882
Motor vehicle	2,845	9,039	11,945	(2,906)
Delinquent property	1,447	670	-	670
Intergovernmental	14,180	-	-	-
Other	-	3,562	-	3,562
Total receipts	198,069	14,153	$ 11,945	$ 2,208
Expenditures:				
Public works:				
Personnel	7,348	7,569	$ 8,580	$ (1,011)
Contractual	3,276	3,080	4,720	(1,640)
Commodities	8,559	12,293	179,300	(167,007)
Capital outlay	-	-	39,725	(39,725)
Total expenditures	19,183	22,942	$ 232,325	$ (209,383)
Receipts over (under) expenditures	178,886	(8,789)		
Unencumbered cash, beginning of year	206,560	385,446		
Unencumbered cash, end of year	$ 385,446	$ 376,657		

HASKELL COUNTY, KANSAS
Opioids Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Intergovernmental	$ 7,101	$ 7,396	$ -	$ 7,396
Expenditures:				
Transfers out	-	-	$ 734	$ (734)
Receipts over expenditures	7,101	7,396		
Unencumbered cash, beginning of year	734	7,835		
Unencumbered cash, end of year	$ 7,835	$ 15,231		

HASKELL COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 2,032,325	$ 1,601,851	$ 1,599,005	$ 2,846
Motor vehicle	181,441	131,291	132,366	(1,075)
Delinquent property	37,922	36,448	-	36,448
Intergovernmental	359,158	368,599	347,076	21,523
Other	45,895	50,287	-	50,287
Total receipts	2,656,741	2,188,476	$ 2,078,447	$ 110,029
Expenditures:				
Public works:				
Employee benefits	165,721	176,263	$ 320,000	$ (143,737)
Maintenance:				
Personnel	545,517	602,952	828,000	(225,048)
Contractual	35,199	96,798	280,640	(183,842)
Commodities	723,374	725,179	980,000	(254,821)
Construction:				
Contractual	-	-	47,040	(47,040)
Administrative:				
Personnel	65,528	65,194	80,768	(15,574)
Contractual	17,742	11,948	58,280	(46,332)
Commodities	5,109	8,719	7,644	1,075
Capital outlay	-	558,413	104,580	453,833
Contingency	-	-	132,876	(132,876)
Transfers out	1,032,336	943,707	935,000	8,707
Total expenditures	2,590,526	3,189,173	$ 3,774,828	$ (585,655)
Receipts over (under) expenditures	66,215	(1,000,697)		
Unencumbered cash, beginning of year	2,560,182	2,626,397		
Unencumbered cash, end of year	$ 2,626,397	$ 1,625,700		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 239,835	$ 248,027	$ 251,019	$ (2,992)
Motor vehicle	13,080	13,843	15,946	(2,103)
Delinquent property	3,308	4,181	-	4,181
Total receipts	256,223	266,051	$ 266,965	$ (914)
Expenditures:				
Health and sanitation:				
Contractual	254,422	270,483	$ 270,843	$ (360)
Receipts over (under) expenditures	1,801	(4,432)		
Unencumbered cash, beginning of year	9,063	10,864		
Unencumbered cash, end of year	$ 10,864	$ 6,432		

HASKELL COUNTY, KANSAS
Sheriff Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,771,927	$ 1,695,398	$ 1,738,114	$ (42,716)
Motor vehicle	94,533	115,461	117,866	(2,405)
Delinquent property	22,472	29,264	-	29,264
Contract proceeds	209,000	158,000	208,000	(50,000)
Other	10	34,945	-	34,945
Total receipts	2,097,942	2,033,068	$ 2,063,980	$ (30,912)
Expenditures:				
Public safety:				
Personnel	1,458,402	1,579,836	$ 1,667,961	$ (88,125)
Contractual	145,944	153,903	178,438	(24,535)
Commodities	99,032	96,452	129,610	(33,158)
Capital outlay	248,905	329,934	230,124	99,810
Transfers out	99,498	-	-	-
Total expenditures	2,051,781	2,160,125	$ 2,206,133	$ (46,008)
Receipts over (under) expenditures	46,161	(127,057)		
Unencumbered cash, beginning of year	213,311	259,472		
Unencumbered cash, end of year	$ 259,472	$ 132,415		

HASKELL COUNTY, KANSAS
Social Security Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 38,830	$ 262,364	$ 265,251	$ (2,887)
Motor vehicle	15,234	5,082	2,357	2,725
Delinquent property	2,149	3,831	-	3,831
Total receipts	56,213	271,277	$ 267,608	$ 3,669
Expenditures:				
General government:				
Employee benefits	239,076	258,421	$ 277,098	$ (18,677)
Receipts over (under) expenditures	(182,863)	12,856		
Unencumbered cash, beginning of year	222,909	40,046		
Unencumbered cash, end of year	$ 40,046	$ 52,902		

HASKELL COUNTY, KANSAS
Unemployment Insurance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ -	$ -	$ -	$ -
Expenditures:				
General government:				
Employee benefits	2,106	3,600	$ 122,614	$ (119,014)
Receipts under expenditures	(2,106)	(3,600)		
Unencumbered cash, beginning of year	125,565	123,459		
Unencumbered cash, end of year	$ 123,459	$ 119,859		

HASKELL COUNTY, KANSAS
Waste Disposal Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 584,031	$ 942,968	$ 966,744	$ (23,776)
Motor vehicle	53,051	42,136	38,848	3,288
Delinquent property	9,844	15,054	-	15,054
Other	11,047	16,603	-	16,603
Total receipts	657,973	1,016,761	$ 1,005,592	$ 11,169
Expenditures:				
Health and sanitation:				
Personnel	242,823	239,697	$ 292,375	$ (52,678)
Contractual	22,635	18,809	46,200	(27,391)
Commodities	119,770	73,469	77,000	(3,531)
Capital outlay	-	-	35,000	(35,000)
Closure and post-closure costs	26,741	10,742	1,469,000	(1,458,258)
Transfers out	-	1,469,000	-	1,469,000
Total expenditures	411,969	1,811,717	$ 1,919,575	$ (107,858)
Receipts over (under) expenditures	246,004	(794,956)		
Unencumbered cash, beginning of year	792,470	1,038,474		
Unencumbered cash, end of year	$ 1,038,474	$ 243,518		

HASKELL COUNTY, KANSAS
Wind Power Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Contract proceeds	$ 300,384	$ 306,391	$ 260,000	$ 46,391
Expenditures:				
General government:				
Capital project appropriations	388,388	148,321	$ 979,124	$ (830,803)
Receipts over (under) expenditures	(88,004)	158,070		
Unencumbered cash, beginning of year	746,616	658,612		
Unencumbered cash, end of year	$ 658,612	$ 816,682		

HASKELL COUNTY, KANSAS
Benevolent Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

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

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	$ -	$ -
Expenditures:		
Public safety:		
Contractual	466,684	26,325
Transfers out	-	238,453
Total expenditures	466,684	264,778
Receipts under expenditures	(466,684)	(264,778)
Unencumbered cash, beginning of year	731,462	264,778
Unencumbered cash, end of year	$ 264,778	$ -

HASKELL COUNTY, KANSAS
County Attorney's Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 1,170	$ 1,038
Expenditures:		
Public safety:		
Contractual	-	-
Receipts over expenditures	1,170	1,038
Unencumbered cash, beginning of year	23,325	24,495
Unencumbered cash, end of year	$ 24,495	$ 25,533

HASKELL COUNTY, KANSAS
County Clerk's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 1,568	$ 1,897
Expenditures:		
General government:		
Capital outlay	-	-
Receipts over expenditures	1,568	1,897
Unencumbered cash, beginning of year	14,902	16,470
Unencumbered cash, end of year	$ 16,470	$ 18,367

HASKELL COUNTY, KANSAS
County Treasurer's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 1,568	$ 1,897
Expenditures:		
General government:		
Capital outlay	-	-
Receipts over expenditures	1,568	1,897
Unencumbered cash, beginning of year	14,902	16,470
Unencumbered cash, end of year	$ 16,470	$ 18,367

HASKELL COUNTY, KANSAS
Drug Enforcement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ -	$ 17,065
Expenditures:		
Public safety:		
Contractual	5,640	34,453
Receipts under expenditures	(5,640)	(17,388)
Unencumbered cash, beginning of year	35,649	30,009
Unencumbered cash, end of year	$ 30,009	$ 12,621

HASKELL COUNTY, KANSAS
Emergency 911 Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 59,949	$ 65,040
Expenditures:		
Public safety:		
Contractual	146,943	32,602
Receipts over (under) expenditures	(86,994)	32,438
Unencumbered cash, beginning of year	108,545	21,551
Unencumbered cash, end of year	$ 21,551	$ 53,989

HASKELL COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ -	$ 402
Transfers in	436,498	227,331
Total receipts	436,498	227,733
Expenditures:		
General government:		
Capital outlay	286,739	123,934
Transfers out	-	64,590
Total expenditures	286,739	188,524
Receipts over expenditures	149,759	39,209
Unencumbered cash, beginning of year	717,866	867,625
Unencumbered cash, end of year	$ 867,625	$ 906,834

HASKELL COUNTY, KANSAS
Fair Board Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	$ 112,000	$ 137,040
Use of money and property	15,553	17,346
Other	12,791	6,558
Total receipts	140,344	160,944
Expenditures:		
Culture and recreation:		
Personnel	23,339	26,497
Contractual	34,290	33,146
Commodities	56,501	51,319
Capital outlay	1,170	36,299
Total expenditures	115,300	147,261
Receipts over expenditures	25,044	13,683
Unencumbered cash, beginning of year	172,188	197,232
Unencumbered cash, end of year	$ 197,232	$ 210,915

HASKELL COUNTY, KANSAS
Landfill Closure Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	$ -	$ 1,469,000
Expenditures:		
Closure and post-closure costs	-	-
Receipts over expenditures	-	1,469,000
Unencumbered cash, beginning of year	-	-
Unencumbered cash, end of year	$ -	$ 1,469,000

HASKELL COUNTY, KANSAS
Motor Vehicle Operating Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 230,893	$ 251,709
Expenditures:		
General government:		
Contractual	73,942	67,170
Commodities	12,005	1,384
Capital outlay	44,867	23,876
Transfers out	90,000	10,078
Total expenditures	220,814	102,508
Receipts over expenditures	10,079	149,201
Unencumbered cash, beginning of year	-	10,079
Unencumbered cash, end of year	$ 10,079	$ 159,280

HASKELL COUNTY, KANSAS
Oil & Gas Valuation Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	$ 187,920	$ 187,920
Expenditures:		
General government:		
Capital outlay	939,600	-
Receipts over (under) expenditures	(751,680)	187,920
Unencumbered cash, beginning of year	5,957,191	5,205,511
Adjustment to unencumbered cash for prior year canceled encumbrances	-	551,366
Unencumbered cash, end of year	$ 5,205,511	$ 5,944,797

HASKELL COUNTY, KANSAS
Register of Deeds' Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 6,272	$ 7,586
Expenditures:		
General government:		
Capital outlay	24,942	-
Receipts over (under) expenditures	(18,670)	7,586
Unencumbered cash, beginning of year	48,063	29,393
Unencumbered cash, end of year	$ 29,393	$ 36,979

HASKELL COUNTY, KANSAS
Special Highway Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	$ 59,985	$ 51,083
Transfers in	1,032,336	943,707
Total receipts	1,092,321	994,790
Expenditures:		
Public works:		
Capital outlay	-	2,559,277
Receipts over (under) expenditures	1,092,321	(1,564,487)
Unencumbered cash, beginning of year	2,673,162	3,765,483
Unencumbered cash, end of year	$ 3,765,483	$ 2,200,996

HASKELL COUNTY, KANSAS
Special Law Enforcement Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 126,144	$ 90,868
Expenditures:		
Public safety:		
Contractual	114,274	68,849
Receipts over expenditures	11,870	22,019
Unencumbered cash, beginning of year	46,246	58,116
Unencumbered cash, end of year	$ 58,116	$ 80,135

HASKELL COUNTY, KANSAS
Special Road Machinery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	$ -	$ -
Expenditures:		
Public works:		
Capital outlay	22,802	347,600
Receipts under expenditures	(22,802)	(347,600)
Unencumbered cash, beginning of year	3,949,532	3,926,730
Unencumbered cash, end of year	$ 3,926,730	$ 3,579,130

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

	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, 2024

	Balance 01-01-24	Receipts	Disburse-ments	Balance 12-31-24
Agency Funds				
Register of Deeds	$ 11,880	$ 79,996	$ 86,492	$ 5,384
District Court	8,887	38,174	38,694	8,367
Sheriff	7,105	122,219	123,414	5,910
Sheriff Inmate	20,785	20,759	12,022	29,522
County Treasurer:				
Check Clearance	-	62,551	62,551	-
Fish and Game Licenses	-	547	547	-
Payroll	206,654	554,041	557,843	202,852
Motor Vehicle Fees and Sales Tax Collections	76,841	2,095,263	2,048,073	124,031
Tax Collections	11,829,268	17,647,321	19,202,733	10,273,856
Tax Distributions	85,543	21,277,130	21,313,767	48,906
Total	$ 12,246,963	$ 41,898,001	$ 43,446,136	$ 10,698,828

Other Supplementary Information

HASKELL COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash receipts:				
Taxes:				
Ad valorem property	$ 1,643,687	$ 1,480,619	$ 1,501,791	$ (21,172)
Motor vehicle	58,911	92,668	108,292	(15,624)
Delinquent property	17,347	22,181	-	22,181
Recreational vehicle tax	669	1,190	1,028	162
Interest and fees:				
Current	44,262	51,675	-	51,675
Local sales	282,286	275,122	75,000	200,122
Total taxes	2,047,162	1,923,455	1,686,111	237,344
Intergovernmental:				
Mineral production tax	215,636	169,618	100,000	69,618
Federal and State grants	6,094	6,038	-	6,038
Total intergovernmental	221,730	175,656	100,000	75,656
Licenses and fees:				
Officers' fees	51,398	51,877	43,000	8,877
Use of money and property:				
Interest on investments	1,344,239	1,633,925	-	1,633,925
Other:				
Contract proceeds	325,416	331,924	240,000	91,924
Other	7,355	18,668	-	18,668
Total other	332,771	350,592	240,000	110,592
Transfers in	90,000	313,121	-	313,121
Total cash receipts	**$ 4,087,300**	**$ 4,448,626**	**$ 2,069,111**	**$ 2,379,515**
Expenditures:				
General government:				
Courthouse general:				
Contractual	$ 403,310	$ 978,321	$ 568,844	$ 409,477
Commodities	832	2,123	2,000	123
Capital outlay and other	-	-	1,055,229	(1,055,229)
Total Courthouse general	404,142	980,444	1,626,073	(645,629)
County Commission:				
Personnel	59,691	59,691	66,350	(6,659)
Contractual	19,582	14,643	19,750	(5,107)
Commodities	-	-	750	(750)
Total County Commission	79,273	74,334	86,850	(12,516)

(continued)

HASKELL COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
(continued)				
Expenditures (continued):				
General government (continued):				
County Clerk:				
Personnel	$ 104,201	$ 102,614	$ 167,000	$ (64,386)
Contractual	12,655	8,323	11,000	(2,677)
Commodities	9,872	7,276	8,000	(724)
Capital outlay	6,791	10,899	7,000	3,899
Total County Clerk	133,519	129,112	193,000	(63,888)
County Treasurer:				
Personnel	287,392	331,475	355,000	(23,525)
Contractual	9,005	5,788	14,000	(8,212)
Commodities	5,815	7,580	35,000	(27,420)
Capital outlay	187	300	-	300
Total County Treasurer	302,399	345,143	404,000	(58,857)
Register of Deeds:				
Personnel	105,127	110,015	122,701	(12,686)
Contractual	11,967	6,631	11,300	(4,669)
Commodities	4,789	5,070	10,000	(4,930)
Total Register of Deeds	121,883	121,716	144,001	(22,285)
Custodian:				
Personnel	47,667	51,123	62,517	(11,394)
Contractual	2,040	3,116	12,400	(9,284)
Commodities	8,340	7,208	13,500	(6,292)
Capital outlay	-	94	-	94
Total Custodian	58,047	61,541	88,417	(26,876)
County Counselor:				
Personnel	37,080	39,676	45,000	(5,324)
Employee benefits:				
Health insurance	382,954	355,236	405,233	(49,997)
Other:				
Soil Conservation	39,000	39,000	39,000	-
County Fair	112,000	137,040	137,040	-
Rural Opportunity Zone	-	-	15,000	(15,000)
Cimarron Basin Community Corrections	-	25,000	25,000	-
Historical Society	-	5,000	-	5,000
Total other	151,000	206,040	216,040	(10,000)
Total general government	**1,670,297**	**2,313,242**	**3,208,614**	**(895,372)**

(continued)

HASKELL COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
(continued)				
Expenditures (continued):				
Public safety:				
County Attorney:				
Personnel	$ 129,675	$ 142,868	$ 144,000	$ (1,132)
Contractual	14,130	20,208	16,750	3,458
Commodities	665	1,754	2,000	(246)
Capital outlay	-	1,268	750	518
Total County Attorney	144,470	166,098	163,500	2,598
District Court:				
Contractual	12,930	13,489	65,300	(51,811)
Commodities	2,240	6,031	5,000	1,031
Capital outlay	6,821	4,530	6,000	(1,470)
Total District Court	21,991	24,050	76,300	(52,250)
Juvenile Detention	17,639	25,483	25,112	371
Total public safety	**184,100**	**215,631**	**264,912**	**(49,281)**
Health and sanitation:				
County Health:				
Contractual	98,853	412,916	145,353	267,563
Other:				
Mental Health	33,675	33,675	33,675	-
Mental Disabilities - SDSI	34,395	26,583	26,583	-
Mental Disabilities - RCDC	18,000	18,000	18,000	-
Western KS Child Advocacy	6,000	6,000	6,000	-
Total other	92,070	84,258	84,258	-
Total health and sanitation	**190,923**	**497,174**	**229,611**	**267,563**
Transfers out:				
Capital Improvement	-	500,000	1,000,000	(500,000)
Equipment Reserve	157,000	17,000	-	17,000
Total transfers out	**157,000**	**517,000**	**1,000,000**	**(483,000)**
Total expenditures	**$ 2,202,320**	**$ 3,543,047**	**$ 4,703,137**	**$ (1,160,090)**

HASKELL COUNTY, KANSAS
Reconciliation of 2023 Tax Roll
Regulatory Basis
For the Year Ended December 31, 2024

2023 Tax Roll as Adjusted:		
County Clerk's abstract of taxes levied		$ 17,593,315
Supplemental tax roll		90,287
2023 taxes added and abated		(168,336)
2023 tax roll as adjusted		$ 17,515,266
2023 Tax Roll Accounted For:		
2023 current tax collections		$ 17,242,349
Delinquent taxes:		
Personal property tax warrants	$ 187,298	
Real estate taxes	85,619	272,917
2023 total tax roll		$ 17,515,266