

HASKELL COUNTY, KANSAS

Regulatory Basis
Financial Statement

For the Year Ended
December 31, 2019

HASKELL COUNTY, KANSAS

Regulatory Basis
Financial Statement

For the Year Ended December 31, 2019

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FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

The County Commissioners
Haskell County Courthouse
Sublette, Kansas 67877

Report on the Financial Statements

We have audited the accompanying regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Haskell County, Kansas, as of and for the year ended December 31, 2019, and the related notes to the financial statement, which collectively comprise Haskell County's basic financial statement as listed in the table of contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a 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 Haskell County, Kansas, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* of the State of Kansas, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Haskell County, Kansas, as of December 31, 2019, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Haskell County, Kansas, as of December 31, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* of the State of Kansas described in Note 1.

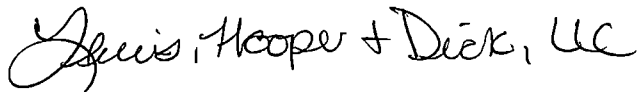
Other Matters

Our audit was conducted for the purpose of forming an opinion on the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The regulatory basis summary of expenditures - actual and budget, the regulatory basis individual fund schedules of receipts and expenditures - actual and budget, 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 analysis and are not a required part of the basic financial statement; however, they are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The other supplemental information (Schedules 4 and 5 as listed in the table of contents) is presented for analysis and is not a required part of the basic 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 basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Haskell County, Kansas, as of and for the year ended December 31, 2018, (not presented herein), and have issued our report thereon dated June 7, 2019, which contained an unmodified opinion on the basic financial statement. The 2018 basic 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: <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2018 actual column (2018 comparative information) presented in the regulatory basis individual fund schedules of receipts and expenditures—actual and budget for the year ended December 31, 2019, (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 basic financial statement. Such 2018 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 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2018 basic financial statement or to the 2018 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2018 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2018, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the financial statement as a whole. The other supplemental information 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 has not been subjected to the auditing procedures applied in the audit of the financial statement, and accordingly, we do not express an opinion or provide any assurance on it.

A handwritten signature in black ink that reads "Lewis, Hooper & Dick, LLC". The signature is written in a cursive, flowing style.

LEWIS, HOOPER & DICK, LLC

June 12, 2020

HASKELL COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2019

<u>Fund</u>	<u>Unencumbered Cash Balance 01-01-19</u>	<u>Prior Year Canceled Encumbrances</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Unencumbered Cash Balance 12-31-19</u>	<u>Add Payables and Encumbrances</u>	<u>Cash Balance 12-31-19</u>
<u>General</u>							
General	\$ 3,677,556	\$ 2,464	\$ 2,893,388	\$ 2,050,681	\$ 4,522,727	\$ 3,499	\$ 4,526,226
<u>Special Purpose Funds</u>							
County Appraiser	26,918	-	277,420	233,386	70,952	-	70,952
County Building	952,796	-	9,090	124,337	837,549	-	837,549
Direct Election	84,436	-	68,473	27,465	125,444	-	125,444
Drifting Soil	5,441	-	1	-	5,442	-	5,442
Emergency Services	99,590	-	956,351	999,070	56,871	129,830	186,701
Golf Course	-	-	124,994	123,350	1,644	-	1,644
Historical Records	2,138	-	25,076	26,402	812	-	812
Noxious Weed	221,324	-	35,961	25,475	231,810	-	231,810
Employee Retirement	261,105	-	261,364	309,337	213,132	-	213,132
Road and Bridge	609,243	-	3,698,236	3,528,127	779,352	-	779,352
Service Program for the Elderly	51,750	-	218,324	263,000	7,074	-	7,074
Sheriff	108,406	26,427	1,635,047	1,539,176	230,704	78,274	308,978
Social Security	148,697	-	240,048	212,987	175,758	-	175,758
Unemployment Insurance	145,996	-	12	3,219	142,789	-	142,789
Waste Disposal	733,568	-	741,209	545,038	929,739	-	929,739
Wind Power	473,106	-	277,509	174,668	575,947	-	575,947
Benevolent	100	-	-	-	100	-	100
County Attorney's Training	18,191	-	1,733	726	19,198	-	19,198
Fair Board	75,927	-	128,331	122,810	81,448	2,842	84,290
Emergency 911	108,008	-	65,398	49,157	124,249	-	124,249
Drug Enforcement	3,892	-	-	1,500	2,392	-	2,392
Oil & Gas Valuation Depletion Trust	5,957,191	-	-	-	5,957,191	-	5,957,191
County Clerk's Technology	7,400	-	1,872	-	9,272	-	9,272
Register of Deeds' Technology	34,137	-	7,488	8,687	32,938	-	32,938
County Treasurer's Technology	7,400	-	1,872	-	9,272	-	9,272
Special Highway	2,803,890	-	996,274	-	3,800,164	-	3,800,164
Special Law Enforcement Trust	79,167	-	78,653	17,393	140,427	-	140,427
Special Road Machinery	2,462,425	-	996,274	122,720	3,335,979	-	3,335,979
Motor Vehicle Operating	118,372	-	202,542	200,269	120,645	-	120,645
Total Special Purpose Funds	15,600,614	26,427	11,049,552	8,658,299	18,018,294	210,946	18,229,240
<u>Business Funds</u>							
Risk Management Reserve	49,000	-	-	-	49,000	-	49,000
Total (excluding Agency Funds) (memorandum only)	\$ 19,327,170	\$ 28,891	\$ 13,942,940	\$ 10,708,980	\$ 22,590,021	\$ 214,445	\$ 22,804,466
<u>Composition of Cash</u>							
Demand and savings deposits:							
Centera Bank					\$ 36,437,760		
Plus deposits in transit					71,967		
Less outstanding checks					(420,022)		
Total demand and savings deposits							\$ 36,089,705
Cash on hand							250
Total cash							36,089,955
Agency Funds per Schedule 3							(13,285,489)
Total (excluding Agency Funds)							\$ 22,804,466

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

HASKELL COUNTY, KANSAS
Notes to the Financial Statement
For the year ended December 31, 2019

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 counties by K.S.A. 19-101.

A. Financial reporting entity

The County is a municipal corporation governed by an elected three-member commission. These financial statements present 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. Haskell County has no equity interest 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. Haskell County has no equity interest 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.

Western Kansas Development Organization is a jointly governed organization between six counties in southwest Kansas, created under K.S.A. 19-4101. Western Kansas Development Organization is governed by a board appointed by the County Commissioners of the participating counties. The purpose of Western Kansas Development Organization is to foster and promote cooperative economic development in the members' regions. A primary source of funding for Western Kansas Development Organization is ad valorem tax levies by the participating counties. Haskell County has no equity interest nor does the County materially contribute to the continued existence of Western Kansas Development Organization. Western Kansas Development Organization has a December 31st year end.

HASKELL COUNTY, KANSAS
Notes to the Financial Statement
For the year ended December 31, 2019

1. Summary of significant accounting policies (continued)

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* 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 *Kansas Municipal Audit and Accounting Guide* 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.

C. Regulatory basis fund types

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

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

Special Purpose funds – used to account for the proceeds of specific tax levies and other specific receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest funds – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

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

Business funds – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service funds etc.).

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

Agency funds – 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.).

HASKELL COUNTY, KANSAS
Notes to the Financial Statement
For the year ended December 31, 2019

1. Summary of significant accounting policies (continued)

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.

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.

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, 2019, 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.

HASKELL COUNTY, KANSAS
Notes to the Financial Statement
For the year ended December 31, 2019

1. Summary of significant accounting policies (continued)

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. 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.

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.

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HASKELL COUNTY, KANSAS
Notes to the Financial Statement
For the year ended December 31, 2019

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)

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

Benevolent
County Attorney's Training
Fair Board
Emergency 911
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

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes or by the use of internal spending limits established by the governing body.

B. Compliance with finance-related legal and contractual provisions

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

There are no known material violations of finance-related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended December 31, 2019.

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	\$ 36,089,705
Cash on hand	<u>250</u>
Total cash	<u><u>\$ 36,089,955</u></u>

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.

HASKELL COUNTY, KANSAS
Notes to the Financial Statement
For the year ended December 31, 2019

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

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 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".

At December 31, 2019, the County's carrying amount of deposits was \$36,089,705 and the bank balance was \$36,437,760. The entire bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$474,653 was covered by federal depository insurance and \$35,963,107 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:

	<u>Centera Bank</u>
FDIC coverage	\$ 474,653
Pledged securities at market value	<u>36,687,226</u>
Total coverage	<u>\$ 37,161,879</u>
Funds on deposit	<u>\$ 36,437,760</u>
Funds at risk	<u>\$ -</u>

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, 2019.

HASKELL COUNTY, KANSAS
Notes to the Financial Statement
For the year ended December 31, 2019

3. Detailed notes on all funds (continued)

B. 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.

C. Interfund transfers

Interfund operating transfers are as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	
Road and Bridge	Special Highway	68-590	\$ 996,274
Road and Bridge	Special Road Machinery	68-141g	996,274
Sheriff	Emergency 911	12-5375	12,604
Motor Vehicle Operating	General	8-145	<u>128,940</u>
Total			<u><u>\$ 2,134,092</u></u>

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 96 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 77 participating members.

HASKELL COUNTY, KANSAS
Notes to the Financial Statement
For the year ended December 31, 2019

4. Other information (continued)

A. Risk management and self-insurance (continued)

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.

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 \$361,792 reported as landfill closure and post-closure care liability at December 31, 2019, represents the cumulative amount reported to date based on the use of 89 percent of the estimated capacity of the current landfill. The County will recognize the remaining estimated cost of closure and post-closure care of \$43,057 as the remaining estimated capacity of the current landfill is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 2019. The County estimates approximately 1.22 years remain prior to the closure of the current landfill. The County will also recognize the estimated cost of post-closure care of \$210,481 as the remaining estimated capacity of the new landfill is filled. These amounts are based on what it would cost to perform of post-closure care in 2019. The County estimates approximately 746.72 years remain prior to the closure of the new landfill. 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

As provided by K.S.A. 12-5040, the local 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 these financial statements.

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.

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 for all accrued vacation earned. Upon termination, payment is made to an employee for the accrued vacation leave.

HASKELL COUNTY, KANSAS
Notes to the Financial Statement
For the year ended December 31, 2019

4. Other information (continued)

D. Compensated absences (continued)

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 employ.

E. Defined benefit pension plan

Plan description: Haskell County, Kansas, 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 publically available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions: K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for Death and Disability Program) and the statutory contribution rate was 8.39% for the fiscal year ended December 31, 2019. Contributions to the pension plan from Haskell County, Kansas were \$268,783 for the year ended December 31, 2019.

Net pension liability: At December 31, 2019, the County's proportionate share of the collective net pension liability reported by KPERS was \$2,224,980. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. 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 nonemployer contributions of the Local subgroup within KPERS. Since the *Kansas Municipal Audit and Accounting Guide* 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.

HASKELL COUNTY, KANSAS
Notes to the Financial Statement
For the year ended December 31, 2019

4. Other information (continued)

F. Subsequent events

Subsequent to December 31, 2019, the County entered into a contract to construct the landfill for \$303,399. The County also entered into a contract for appraisal services for \$97,080.

On January 30, 2020, the World Health Organization declared the coronavirus outbreak a "Public Health Emergency of International Concern" and on March 10, 2020, declared it to be a pandemic. Actions taken around the world to help mitigate the spread of the coronavirus include restrictions on travel, quarantines in certain areas, and forced closures for certain types of public places and businesses. The coronavirus and actions taken to mitigate it have had and are expected to continue to have an adverse impact on the economies and financial markets of many countries, including the geographical area in which the County is located. It is unknown how long these conditions will last and what the complete financial impact will be to the County.

Regulatory Required Supplemental Information

HASKELL COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2019

	Certified Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
<u>General</u>			
General	\$ 3,470,614	\$ 2,050,681	\$ (1,419,933)
<u>Special Purpose Funds</u>			
County Appraiser	293,166	233,386	(59,780)
County Building	1,005,073	124,337	(880,736)
Direct Election	123,635	27,465	(96,170)
Drifting Soil	5,441	-	(5,441)
Emergency Services	999,153	999,070	(83)
Golf Course	123,366	123,350	(16)
Historical Records	26,402	26,402	-
Noxious Weed	142,195	25,475	(116,720)
Employee Retirement	395,000	309,337	(85,663)
Road and Bridge	3,985,099	3,528,127	(456,972)
Service Program for the Elderly	264,000	263,000	(1,000)
Sheriff	1,715,196	1,539,176	(176,020)
Social Security	304,547	212,987	(91,560)
Unemployment Insurance	143,566	3,219	(140,347)
Waste Disposal	1,381,878	545,038	(836,840)
Wind Power	578,393	174,668	(403,725)

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, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	(Under)
Receipts:				
Taxes	\$ 2,306,821	\$ 1,561,708	\$ 1,415,309	\$ 146,399
Intergovernmental	234,357	222,275	100,000	122,275
Licenses and fees	99,126	62,224	43,000	19,224
Use of money and property	382,812	602,775	-	602,775
Other	305,706	315,466	240,000	75,466
Transfers in	126,040	128,940	-	128,940
Total receipts	<u>3,454,862</u>	<u>2,893,388</u>	<u>\$ 1,798,309</u>	<u>\$ 1,095,079</u>
Expenditures:				
General government:				
Courthouse general	412,185	410,454	\$ 975,971	\$ (565,517)
County Commission	71,252	78,122	144,474	(66,352)
County Clerk	125,508	114,387	145,600	(31,213)
County Treasurer	240,284	243,550	301,000	(57,450)
Register of Deeds	89,205	97,887	114,370	(16,483)
Custodian	51,901	50,698	66,191	(15,493)
County Counselor	36,800	36,827	39,416	(2,589)
Employee benefits	371,059	382,483	974,209	(591,726)
Other	297,782	306,950	315,950	(9,000)
Public safety:				
County Attorney	131,955	124,908	143,000	(18,092)
District Court	39,454	32,087	76,370	(44,283)
Juvenile Detention	10,517	15,704	12,439	3,265
Health and sanitation:				
County Health	88,053	88,053	93,053	(5,000)
Other	68,571	68,571	68,571	-
Total expenditures	<u>2,034,526</u>	<u>2,050,681</u>	<u>\$ 3,470,614</u>	<u>\$ (1,419,933)</u>
Receipts over expenditures	1,420,336	842,707		
Unencumbered cash, beginning	2,251,402	3,677,556		
Adjustment to unencumbered cash for prior year canceled encumbrances	<u>5,818</u>	<u>2,464</u>		
Unencumbered cash, ending	<u>\$ 3,677,556</u>	<u>\$ 4,522,727</u>		

Special Purpose Funds

Fund Descriptions

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

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

County Appraiser:

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

County Building:

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

Direct Election:

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

Drifting Soil:

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

Emergency Services:

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

Golf Course:

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

Historical Records:

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

Noxious Weed:

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

Employee Retirement:

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

Road and Bridge:

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

Service Program for the Elderly:

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

Sheriff:

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

Special Purpose Funds

(continued)

Social Security:

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

Unemployment Insurance:

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

Waste Disposal:

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

Wind Power:

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

Benevolent:

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

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.

Drug Enforcement:

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

Oil & Gas Valuation Depletion Trust:

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

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.

Special Purpose Funds

(continued)

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, County Attorney's Training, Fair Board, Emergency 911, 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, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 212,533	\$ 260,424	\$ 260,799	\$ (375)
Motor vehicle	13,103	12,105	15,460	(3,355)
Delinquent property	3,553	3,206	-	3,206
Other	2,245	1,685	-	1,685
Total receipts	<u>231,434</u>	<u>277,420</u>	<u>\$ 276,259</u>	<u>\$ 1,161</u>
Expenditures:				
General government:				
Personnel	82,374	83,716	\$ 89,740	\$ (6,024)
Contractual	158,911	136,830	172,726	(35,896)
Commodities	5,453	7,905	5,700	2,205
Capital outlay	7,580	4,935	25,000	(20,065)
Total expenditures	<u>254,318</u>	<u>233,386</u>	<u>\$ 293,166</u>	<u>\$ (59,780)</u>
Receipts over (under) expenditures	(22,884)	44,034		
Unencumbered cash, beginning	<u>49,802</u>	<u>26,918</u>		
Unencumbered cash, ending	<u>\$ 26,918</u>	<u>\$ 70,952</u>		

HASKELL COUNTY, KANSAS
County Building Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Delinquent property	\$ 8	\$ 27	\$ -	\$ 27
Other	17,043	9,063	-	9,063
Total receipts	17,051	9,090	\$ -	\$ 9,090
Expenditures:				
General government:				
Contractual	17,726	31,361	\$ -	\$ 31,361
Commodities	1,694	1,182	-	1,182
Capital outlay	49,908	91,794	1,005,073	(913,279)
Total expenditures	69,328	124,337	\$ 1,005,073	\$ (880,736)
Receipts under expenditures	(52,277)	(115,247)		
Unencumbered cash, beginning	1,005,073	952,796		
Unencumbered cash, ending	\$ 952,796	\$ 837,549		

HASKELL COUNTY, KANSAS
Direct Election Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 47,520	\$ 65,001	\$ 65,099	\$ (98)
Motor vehicle	2,765	2,730	3,474	(744)
Delinquent property	756	742	-	742
Total receipts	51,041	68,473	\$ 68,573	\$ (100)
Expenditures:				
General government:				
Salaries	6,478	6,483	\$ 6,953	\$ (470)
Contractual	15,244	7,553	26,182	(18,629)
Commodities	10,737	6,869	14,000	(7,131)
Capital outlay	1,550	6,560	76,500	(69,940)
Total expenditures	34,009	27,465	\$ 123,635	\$ (96,170)
Receipts over expenditures	17,032	41,008		
Unencumbered cash, beginning	67,404	84,436		
Unencumbered cash, ending	\$ 84,436	\$ 125,444		

HASKELL COUNTY, KANSAS
 Drifting Soil Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Delinquent property	\$ -	\$ 1	\$ -	\$ 1
Total receipts	-	1	-	1
Expenditures:				
General government:				
Contractual	-	-	\$ 5,441	\$ (5,441)
Total expenditures	-	-	\$ 5,441	\$ (5,441)
Receipts over expenditures	-	1		
Unencumbered cash, beginning	5,441	5,441		
Unencumbered cash, ending	\$ 5,441	\$ 5,442		

HASKELL COUNTY, KANSAS
Emergency Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 589,590	\$ 791,802	\$ 803,128	\$ (11,326)
Motor vehicle	27,141	40,894	43,413	(2,519)
Delinquent property	7,793	8,668	-	8,668
Licenses and fees	123,084	114,987	90,000	24,987
Total receipts	<u>747,608</u>	<u>956,351</u>	<u>\$ 936,541</u>	<u>\$ 19,810</u>
Expenditures:				
Health and sanitation:				
Salaries	579,107	588,879	\$ 463,603	\$ 125,276
Contractual	73,887	77,755	229,550	(151,795)
Commodities	76,443	78,210	76,000	2,210
Capital outlay	1,102	254,226	230,000	24,226
Total expenditures	<u>730,539</u>	<u>999,070</u>	<u>\$ 999,153</u>	<u>\$ (83)</u>
Receipts over (under) expenditures	17,069	(42,719)		
Unencumbered cash, beginning	82,089	99,590		
Adjustment to unencumbered cash for prior year canceled encumbrances	<u>432</u>	<u>-</u>		
Unencumbered cash, ending	<u>\$ 99,590</u>	<u>\$ 56,871</u>		

HASKELL COUNTY, KANSAS
 Golf Course Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 108,741	\$ 117,626	\$ 117,796	\$ (170)
Motor vehicle	4,732	5,985	8,008	(2,023)
Delinquent property	1,397	1,383	-	1,383
Total receipts	114,870	124,994	\$ 125,804	\$ (810)
Expenditures:				
Culture and recreation:				
Contractual	114,870	123,350	\$ 123,366	\$ (16)
Total expenditures	114,870	123,350	\$ 123,366	\$ (16)
Receipts over expenditures	-	1,644		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	\$ -	\$ 1,644		

HASKELL COUNTY, KANSAS
Historical Records Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 22,129	\$ 23,550	\$ 23,559	\$ (9)
Motor vehicle	1,190	1,205	1,602	(397)
Delinquent property	360	321	-	321
Total receipts	<u>23,679</u>	<u>25,076</u>	<u>\$ 25,161</u>	<u>\$ (85)</u>
Expenditures:				
Culture and recreation:				
Contractual	<u>23,189</u>	<u>26,402</u>	<u>\$ 26,402</u>	<u>\$ -</u>
Total expenditures	<u>23,189</u>	<u>26,402</u>	<u>\$ 26,402</u>	<u>\$ -</u>
Receipts over (under) expenditures	490	(1,326)		
Unencumbered cash, beginning	<u>1,648</u>	<u>2,138</u>		
Unencumbered cash, ending	<u>\$ 2,138</u>	<u>\$ 812</u>		

HASKELL COUNTY, KANSAS
 Noxious Weed Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 29,136	\$ 32,952	\$ 32,503	\$ 449
Motor vehicle	3,234	2,059	2,113	(54)
Delinquent property	696	509	-	509
Intergovernmental	13,884	441	-	441
Total receipts	<u>46,950</u>	<u>35,961</u>	<u>\$ 34,616</u>	<u>\$ 1,345</u>
Expenditures:				
Public works:				
Personnel	6,794	6,799	\$ 7,661	\$ (862)
Contractual	3,242	3,094	4,014	(920)
Commodities	26,103	15,582	68,713	(53,131)
Capital outlay	-	-	61,807	(61,807)
Total expenditures	<u>36,139</u>	<u>25,475</u>	<u>\$ 142,195</u>	<u>\$ (116,720)</u>
Receipts over expenditures	10,811	10,486		
Unencumbered cash, beginning	<u>210,513</u>	<u>221,324</u>		
Unencumbered cash, ending	<u>\$ 221,324</u>	<u>\$ 231,810</u>		

HASKELL COUNTY, KANSAS
Employee Retirement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 255,429	\$ 237,815	\$ 241,201	\$ (3,386)
Motor vehicle	23,794	19,916	18,803	1,113
Delinquent property	4,927	3,633	-	3,633
Total receipts	<u>284,150</u>	<u>261,364</u>	<u>\$ 260,004</u>	<u>\$ 1,360</u>
Expenditures:				
General government:				
Employee benefits	<u>278,189</u>	<u>309,337</u>	<u>\$ 395,000</u>	<u>\$ (85,663)</u>
Total expenditures	<u>278,189</u>	<u>309,337</u>	<u>\$ 395,000</u>	<u>\$ (85,663)</u>
Receipts over (under) expenditures	5,961	(47,973)		
Unencumbered cash, beginning	<u>255,144</u>	<u>261,105</u>		
Unencumbered cash, ending	<u>\$ 261,105</u>	<u>\$ 213,132</u>		

HASKELL COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
	Actual	Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 2,322,425	\$ 3,009,716	\$ 2,995,419	\$ 14,297
Motor vehicle	214,503	151,026	168,679	(17,653)
Delinquent property	50,715	41,329	-	41,329
Intergovernmental	418,364	444,244	363,205	81,039
Other	18,463	51,921	-	51,921
Total receipts	<u>3,024,470</u>	<u>3,698,236</u>	<u>\$ 3,527,303</u>	<u>\$ 170,933</u>
Expenditures:				
Public works:				
Employee benefits	220,763	208,290	\$ 482,895	\$ (274,605)
Maintenance:				
Salaries	653,840	609,762	897,360	(287,598)
Contractual	233,738	33,182	277,878	(244,696)
Commodities	995,398	426,364	609,132	(182,768)
Construction:				
Commodities	16,830	80,932	62,528	18,404
Capital outlay	-	-	1,185,188	(1,185,188)
Administrative:				
Salaries	50,162	48,938	40,143	8,795
Contractual	45,979	47,171	132,300	(85,129)
Commodities	5,091	3,988	-	3,988
Capital outlay	1,006	76,952	297,675	(220,723)
Transfers out	1,569,118	1,992,548	-	1,992,548
Total expenditures	<u>3,791,925</u>	<u>3,528,127</u>	<u>\$ 3,985,099</u>	<u>\$ (456,972)</u>
Receipts over (under) expenditures	(767,455)	170,109		
Unencumbered cash, beginning	<u>1,376,698</u>	<u>609,243</u>		
Unencumbered cash, ending	<u>\$ 609,243</u>	<u>\$ 779,352</u>		

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, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 166,784	\$ 205,960	\$ 205,933	\$ 27
Motor vehicle	10,669	9,753	12,166	(2,413)
Delinquent property	2,862	2,611	-	2,611
Total receipts	<u>180,315</u>	<u>218,324</u>	<u>\$ 218,099</u>	<u>\$ 225</u>
Expenditures:				
Health and sanitation:				
Contractual	<u>210,000</u>	<u>263,000</u>	<u>\$ 264,000</u>	<u>\$ (1,000)</u>
Total expenditures	<u>210,000</u>	<u>263,000</u>	<u>\$ 264,000</u>	<u>\$ (1,000)</u>
Receipts under expenditures	(29,685)	(44,676)		
Unencumbered cash, beginning	<u>81,435</u>	<u>51,750</u>		
Unencumbered cash, ending	<u>\$ 51,750</u>	<u>\$ 7,074</u>		

HASKELL COUNTY, KANSAS
 Sheriff Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 1,290,430	\$ 1,321,563	\$ 1,340,550	\$ (18,987)
Motor vehicle	52,433	85,717	95,027	(9,310)
Delinquent property	16,032	16,155	-	16,155
Intergovernmental	800	-	-	-
Contract proceeds	208,000	208,000	208,000	-
Other	25,389	3,612	-	3,612
Total receipts	<u>1,593,084</u>	<u>1,635,047</u>	<u>\$ 1,643,577</u>	<u>\$ (8,530)</u>
Expenditures:				
Public safety:				
Salaries	1,241,886	1,184,502	\$ 1,378,368	\$ (193,866)
Contractual	101,686	94,770	153,528	(58,758)
Commodities	167,561	89,070	113,300	(24,230)
Capital outlay	70,425	158,230	70,000	88,230
Transfers out	-	12,604	-	12,604
Total expenditures	<u>1,581,558</u>	<u>1,539,176</u>	<u>\$ 1,715,196</u>	<u>\$ (176,020)</u>
Receipts over expenditures	11,526	95,871		
Unencumbered cash, beginning	96,880	108,406		
Adjustment to unencumbered cash for prior year canceled encumbrances	<u>-</u>	<u>26,427</u>		
Unencumbered cash, ending	<u>\$ 108,406</u>	<u>\$ 230,704</u>		

HASKELL COUNTY, KANSAS
 Social Security Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	(Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 218,966	\$ 224,377	\$ 223,947	\$ 430
Motor vehicle	13,909	12,597	15,936	(3,339)
Delinquent property	3,732	3,074	-	3,074
Total receipts	<u>236,607</u>	<u>240,048</u>	<u>\$ 239,883</u>	<u>\$ 165</u>
Expenditures:				
General government:				
Employee benefits	<u>217,803</u>	<u>212,987</u>	<u>\$ 304,547</u>	<u>\$ (91,560)</u>
Total expenditures	<u>217,803</u>	<u>212,987</u>	<u>\$ 304,547</u>	<u>\$ (91,560)</u>
Receipts over expenditures	18,804	27,061		
Unencumbered cash, beginning	<u>129,893</u>	<u>148,697</u>		
Unencumbered cash, ending	<u>\$ 148,697</u>	<u>\$ 175,758</u>		

HASKELL COUNTY, KANSAS
 Unemployment Insurance Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Delinquent property	\$ 3	\$ 12	\$ -	\$ 12
Total receipts	<u>3</u>	<u>12</u>	<u>\$ -</u>	<u>\$ 12</u>
Expenditures:				
General government:				
Employee benefits	<u>2,538</u>	<u>3,219</u>	<u>\$ 143,566</u>	<u>\$ (140,347)</u>
Total expenditures	<u>2,538</u>	<u>3,219</u>	<u>\$ 143,566</u>	<u>\$ (140,347)</u>
Receipts under expenditures	(2,535)	(3,207)		
Unencumbered cash, beginning	<u>148,531</u>	<u>145,996</u>		
Unencumbered cash, ending	<u>\$ 145,996</u>	<u>\$ 142,789</u>		

HASKELL COUNTY, KANSAS
Waste Disposal Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 357,656	\$ 702,847	\$ 712,867	\$ (10,020)
Motor vehicle	20,847	25,194	26,332	(1,138)
Delinquent property	5,305	6,696	-	6,696
Other	14,501	6,472	-	6,472
Total receipts	<u>398,309</u>	<u>741,209</u>	<u>\$ 739,199</u>	<u>\$ 2,010</u>
Expenditures:				
Health and sanitation:				
Personnel	225,523	225,327	\$ 207,775	\$ 17,552
Contractual	37,740	62,193	38,900	23,293
Commodities	26,621	41,260	42,109	(849)
Capital outlay	-	-	613,094	(613,094)
Closure and post-closure costs	12,857	216,258	480,000	(263,742)
Total expenditures	<u>302,741</u>	<u>545,038</u>	<u>\$ 1,381,878</u>	<u>\$ (836,840)</u>
Receipts over expenditures	95,568	196,171		
Unencumbered cash, beginning	<u>638,000</u>	<u>733,568</u>		
Unencumbered cash, ending	<u>\$ 733,568</u>	<u>\$ 929,739</u>		

HASKELL COUNTY, KANSAS
Wind Power Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Contract proceeds	\$ 272,067	\$ 277,509	\$ 260,000	\$ 17,509
Total receipts	<u>272,067</u>	<u>277,509</u>	<u>\$ 260,000</u>	<u>\$ 17,509</u>
Expenditures:				
General government:				
Capital project appropriations	169,194	174,668	\$ 578,393	\$ (403,725)
Total expenditures	<u>169,194</u>	<u>174,668</u>	<u>\$ 578,393</u>	<u>\$ (403,725)</u>
Receipts over expenditures	102,873	102,841		
Unencumbered cash, beginning	<u>370,233</u>	<u>473,106</u>		
Unencumbered cash, ending	<u>\$ 473,106</u>	<u>\$ 575,947</u>		

HASKELL COUNTY, KANSAS
 Benevolent Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

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

HASKELL COUNTY, KANSAS
County Attorney's Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 1,589	\$ 1,733
Total receipts	<u>1,589</u>	<u>1,733</u>
Expenditures:		
Public safety:		
Contractual	<u>-</u>	<u>726</u>
Total expenditures	<u>-</u>	<u>726</u>
Receipts over expenditures	1,589	1,007
Unencumbered cash, beginning of year	<u>16,602</u>	<u>18,191</u>
Unencumbered cash, end of year	<u><u>\$ 18,191</u></u>	<u><u>\$ 19,198</u></u>

HASKELL COUNTY, KANSAS
Fair Board Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	\$ 98,000	\$ 104,950
Use of money and property	3,349	5,527
Other	15,749	17,854
Total receipts	<u>117,098</u>	<u>128,331</u>
Expenditures:		
Culture and recreation:		
Personnel services	23,141	25,412
Contractual services	22,460	20,620
Commodities	62,090	59,235
Capital outlay	1,867	17,543
Total expenditures	<u>109,558</u>	<u>122,810</u>
Receipts over expenditures	7,540	5,521
Unencumbered cash, beginning of year	<u>68,387</u>	<u>75,927</u>
Unencumbered cash, end of year	<u>\$ 75,927</u>	<u>\$ 81,448</u>

HASKELL COUNTY, KANSAS
Emergency 911 Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 50,313	\$ 52,794
Transfers	-	12,604
Total receipts	<u>50,313</u>	<u>65,398</u>
Expenditures:		
Public safety:		
Contractual	<u>42,157</u>	<u>49,157</u>
Total expenditures	<u>42,157</u>	<u>49,157</u>
Receipts over expenditures	8,156	16,241
Unencumbered cash, beginning of year	<u>99,852</u>	<u>108,008</u>
Unencumbered cash, end of year	<u>\$ 108,008</u>	<u>\$ 124,249</u>

HASKELL COUNTY, KANSAS
Drug Enforcement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 5,362	\$ -
Total receipts	<u>5,362</u>	<u>-</u>
Expenditures:		
Public safety:		
Contractual	<u>2,223</u>	<u>1,500</u>
Total expenditures	<u>2,223</u>	<u>1,500</u>
Receipts over (under) expenditures	3,139	(1,500)
Unencumbered cash, beginning of year	<u>753</u>	<u>3,892</u>
Unencumbered cash, end of year	<u><u>\$ 3,892</u></u>	<u><u>\$ 2,392</u></u>

HASKELL COUNTY, KANSAS
Oil & Gas Valuation Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	\$ -	\$ -
Total receipts	-	-
Expenditures:		
General government:		
Transfer to General	-	-
Total expenditures	-	-
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	5,957,191	5,957,191
Unencumbered cash, end of year	<u>\$ 5,957,191</u>	<u>\$ 5,957,191</u>

HASKELL COUNTY, KANSAS
County Clerk's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 1,496	\$ 1,872
Total receipts	<u>1,496</u>	<u>1,872</u>
Expenditures:		
General government:		
Capital outlay	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	1,496	1,872
Unencumbered cash, beginning of year	<u>5,904</u>	<u>7,400</u>
Unencumbered cash, end of year	<u>\$ 7,400</u>	<u>\$ 9,272</u>

HASKELL COUNTY, KANSAS
Register of Deeds' Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 6,017	\$ 7,488
Total receipts	<u>6,017</u>	<u>7,488</u>
Expenditures:		
General government:		
Capital outlay	<u>7,958</u>	<u>8,687</u>
Total expenditures	<u>7,958</u>	<u>8,687</u>
Receipts under expenditures	(1,941)	(1,199)
Unencumbered cash, beginning of year	<u>36,078</u>	<u>34,137</u>
Unencumbered cash, end of year	<u><u>\$ 34,137</u></u>	<u><u>\$ 32,938</u></u>

HASKELL COUNTY, KANSAS
County Treasurer's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 1,496	\$ 1,872
Total receipts	<u>1,496</u>	<u>1,872</u>
Expenditures:		
General government:		
Capital outlay	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	1,496	1,872
Unencumbered cash, beginning of year	<u>5,904</u>	<u>7,400</u>
Unencumbered cash, end of year	<u>\$ 7,400</u>	<u>\$ 9,272</u>

HASKELL COUNTY, KANSAS
Special Highway Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	\$ 621,137	\$ 996,274
Total receipts	<u>621,137</u>	<u>996,274</u>
Expenditures:		
Public works:		
Contractual	<u>1,980,983</u>	<u>-</u>
Total expenditures	<u>1,980,983</u>	<u>-</u>
Receipts over (under) expenditures	(1,359,846)	996,274
Unencumbered cash, beginning of year	<u>4,163,736</u>	<u>2,803,890</u>
Unencumbered cash, end of year	<u>\$ 2,803,890</u>	<u>\$ 3,800,164</u>

HASKELL COUNTY, KANSAS
 Special Law Enforcement Trust Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 34,505	\$ 78,653
Total receipts	<u>34,505</u>	<u>78,653</u>
Expenditures:		
Public safety:		
Contractual	<u>2,310</u>	<u>17,393</u>
Total expenditures	<u>2,310</u>	<u>17,393</u>
Receipts over expenditures	32,195	61,260
Unencumbered cash, beginning of year	<u>46,972</u>	<u>79,167</u>
Unencumbered cash, end of year	<u>\$ 79,167</u>	<u>\$ 140,427</u>

HASKELL COUNTY, KANSAS
Special Road Machinery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	\$ 947,981	\$ 996,274
Total receipts	<u>947,981</u>	<u>996,274</u>
Expenditures:		
Public works:		
Capital outlay	<u>324,491</u>	<u>122,720</u>
Total expenditures	<u>324,491</u>	<u>122,720</u>
Receipts over expenditures	623,490	873,554
Unencumbered cash, beginning of year	<u>1,838,935</u>	<u>2,462,425</u>
Unencumbered cash, end of year	<u>\$ 2,462,425</u>	<u>\$ 3,335,979</u>

HASKELL COUNTY, KANSAS
 Motor Vehicle Operating Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 202,884	\$ 202,542
Total receipts	<u>202,884</u>	<u>202,542</u>
Expenditures:		
General government:		
Contractual	44,726	41,903
Commodities	4,235	24,799
Capital outlay	35,551	4,627
Transfers out	<u>126,040</u>	<u>128,940</u>
Total expenditures	<u>210,552</u>	<u>200,269</u>
Receipts over (under) expenditures	(7,668)	2,273
Unencumbered cash, beginning of year	<u>126,040</u>	<u>118,372</u>
Unencumbered cash, end of year	<u>\$ 118,372</u>	<u>\$ 120,645</u>

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, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

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

Agency Funds

Fund Description

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, 2019

	Balance 01-01-19	Receipts	Disburse- ments	Balance 12-31-19
<u>Agency Funds</u>				
Register of Deeds	\$ 40	\$ 85,386	\$ 85,426	\$ -
District Court	178,452	443,300	586,507	35,245
Sheriff	11,900	48,101	48,201	11,800
Sheriff Inmate	14,247	23,782	29,404	8,625
County Treasurer:				
Check Clearance	235	38,636	38,871	-
Fish and Game Licenses	90	2,243	2,257	76
Payroll	147,428	461,939	443,322	166,045
Motor Vehicle Fees and				
Sales Tax Collections	48,397	1,605,347	1,540,240	113,504
Tax Collections	12,148,348	20,489,343	19,773,215	12,864,476
Tax Distributions	193,514	19,865,578	19,973,374	85,718
	<u>193,514</u>	<u>19,865,578</u>	<u>19,973,374</u>	<u>85,718</u>
Total	<u>\$ 12,742,651</u>	<u>\$ 43,063,655</u>	<u>\$ 42,520,817</u>	<u>\$ 13,285,489</u>

Other Supplemental Information

HASKELL COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over Under
	Actual	Actual	Budget	(Under)
Cash receipts:				
Taxes:				
Ad valorem property	\$ 1,945,186	\$ 1,202,647	\$ 1,198,227	\$ 4,420
Motor vehicle	85,218	104,111	140,330	(36,219)
Delinquent property	27,603	21,390	-	21,390
Recreational vehicle tax	985	1,228	1,752	(524)
Interest and fees:				
Current	48,459	36,358	-	36,358
Local sales	199,370	195,974	75,000	120,974
Total taxes	<u>2,306,821</u>	<u>1,561,708</u>	<u>1,415,309</u>	<u>146,399</u>
Intergovernmental:				
Mineral production tax	234,357	222,275	100,000	122,275
Licenses and fees:				
Mortgage registration fees	41,658	-	-	-
Officers' fees	57,468	62,224	43,000	19,224
Total licenses and fees	<u>99,126</u>	<u>62,224</u>	<u>43,000</u>	<u>19,224</u>
Use of money and property:				
Interest on investments	382,812	602,775	-	602,775
Other:				
Contract proceeds	294,740	300,635	240,000	60,635
Other	10,966	14,831	-	14,831
Total other	<u>305,706</u>	<u>315,466</u>	<u>240,000</u>	<u>75,466</u>
Transfers in	<u>126,040</u>	<u>128,940</u>	<u>-</u>	<u>128,940</u>
Total cash receipts	<u>\$ 3,454,862</u>	<u>\$ 2,893,388</u>	<u>\$ 1,798,309</u>	<u>\$ 1,095,079</u>
Expenditures:				
General government:				
Courthouse general:				
Contractual services	\$ 411,732	\$ 389,824	\$ 471,320	\$ (81,496)
Commodities	453	927	2,000	(1,073)
Capital outlay & other	-	19,703	502,651	(482,948)
Total Courthouse general	<u>412,185</u>	<u>410,454</u>	<u>975,971</u>	<u>(565,517)</u>
County Commission:				
Personnel services	59,691	59,734	70,164	(10,430)
Contractual services	11,561	18,388	74,310	(55,922)
Total County Commission	<u>71,252</u>	<u>78,122</u>	<u>144,474</u>	<u>(66,352)</u>

(continued)

HASKELL COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
County Clerk:				
Personnel services	\$ 101,142	\$ 97,392	\$ 123,600	\$ (26,208)
Contractual services	3,221	3,404	7,000	(3,596)
Commodities	5,960	4,222	8,000	(3,778)
Capital outlay	15,185	9,369	7,000	2,369
Total County Clerk	125,508	114,387	145,600	(31,213)
County Treasurer:				
Personnel services	222,077	226,807	237,000	(10,193)
Contractual services	10,214	11,118	28,500	(17,382)
Commodities	5,434	5,625	24,500	(18,875)
Capital outlay	2,559	-	11,000	(11,000)
Total County Treasurer	240,284	243,550	301,000	(57,450)
Register of Deeds:				
Personnel services	79,651	79,682	93,070	(13,388)
Contractual services	5,310	11,960	11,300	660
Commodities	4,244	6,245	10,000	(3,755)
Total Register of Deeds	89,205	97,887	114,370	(16,483)
Custodian:				
Personnel services	42,022	42,253	44,891	(2,638)
Contractual services	4,197	3,366	11,300	(7,934)
Commodities	5,682	5,079	10,000	(4,921)
Total Custodian	51,901	50,698	66,191	(15,493)
County Counselor:				
Personnel services	36,800	36,827	39,416	(2,589)
Employee benefits:				
Health insurance	371,059	382,483	974,209	(591,726)
Other:				
Soil Conservation	31,000	36,000	36,000	-
County Fair	98,000	104,950	104,950	-
Agricultural Extension	138,782	145,000	145,000	-
City of Sublette Airport Maint.	15,000	15,000	15,000	-
Rural Opportunity Zone	15,000	6,000	15,000	(9,000)
Total other	297,782	306,950	315,950	(9,000)
Total general government	1,695,976	1,721,358	3,077,181	(1,355,823)

(continued)

HASKELL COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
Public safety:				
County Attorney:				
Personnel services	\$ 110,969	\$ 111,677	\$ 115,000	\$ (3,323)
Contractual services	19,444	11,525	21,700	(10,175)
Commodities	1,542	706	3,350	(2,644)
Capital outlay	-	1,000	2,950	(1,950)
Total County Attorney	131,955	124,908	143,000	(18,092)
District Court:				
Contractual services	19,954	19,148	62,370	(43,222)
Commodities	11,025	8,840	4,000	4,840
Capital outlay	8,475	4,099	10,000	(5,901)
Total District Court	39,454	32,087	76,370	(44,283)
Juvenile Detention	10,517	15,704	12,439	3,265
Total public safety	181,926	172,699	231,809	(59,110)
Health and sanitation:				
County Health:				
Commodities	88,053	88,053	93,053	(5,000)
Other:				
Mental Health	32,071	32,071	32,071	-
Retarded Citizen - SDSI	23,500	23,500	23,500	-
Retarded Citizen - RCDC	8,000	8,000	8,000	-
Western KS Child Advocacy	5,000	5,000	5,000	-
Total other	68,571	68,571	68,571	-
Total health and sanitation	156,624	156,624	161,624	(5,000)
Total expenditures	\$ 2,034,526	\$ 2,050,681	\$ 3,470,614	\$ (1,419,933)

HASKELL COUNTY, KANSAS
 Reconciliation of 2018 Tax Roll
 Regulatory Basis
 For the Year Ended December 31, 2019

2018 Tax Roll as Adjusted:		
County clerk's abstract of taxes levied		\$ 18,421,385
Supplemental tax roll		82,072
2018 taxes abated		<u>(42,221)</u>
2018 tax roll as adjusted		<u>\$ 18,461,236</u>
2018 Tax Roll Accounted For:		
2018 current tax collections		\$ 18,213,552
Delinquent taxes:		
Personal property tax warrants	\$ 97,437	
Real estate taxes	<u>150,247</u>	<u>247,684</u>
2018 total tax roll		<u>\$ 18,461,236</u>