

HASKELL COUNTY, KANSAS

Regulatory Basis
Financial Statement

For the Year Ended
December 31, 2021

HASKELL COUNTY, KANSAS

Regulatory Basis
Financial Statement

For the Year Ended December 31, 2021

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FINANCIAL
SECTION



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, as of and for the year ended December 31, 2021, and the related notes to the financial statement, which collectively comprise Haskell County's basic financial statement as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Haskell County, Kansas, as of December 31, 2021, and the respective aggregate receipts and expenditures for the year then ended in accordance with basis of accounting practices prescribed or permitted by the *Kansas Municipal Audit and Accounting Guide* 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 financial statement 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, 2021, 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 *Kansas Municipal Audit and Accounting Guide*. 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 Haskell County, Kansas, 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 Haskell County, Kansas, on the basis of accounting practices prescribed or permitted by the State of Kansas in the *Kansas Municipal Audit and Accounting Guide* to demonstrate compliance with the State of Kansas' 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 *Kansas Municipal Audit and Accounting Guide* to demonstrate compliance with the State of Kansas' regulatory basis of accounting and budget laws; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and the *Kansas Municipal Audit and Accounting Guide* 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 *Kansas Municipal Audit and Accounting Guide*, 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 balances that collectively comprise Haskell County's basic financial statement. 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 purposes of additional 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*.

Such 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 and the *Kansas Municipal Audit and Accounting Guide*. In our opinion, the accompanying supplementary 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.

Other Information

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, 2020, (not presented herein), and have issued our report thereon dated June 9, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 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: <https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits>. The 2020 actual column (2020 comparative information) presented in the regulatory basis individual fund schedules of receipts and expenditures—actual and budget for the year ended December 31, 2021, (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 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 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, 2020, on the basis of accounting described in Note 1.

Management is responsible for the other information included in the financial statement. The other information comprises the other supplemental information section (Schedules 4 and 5 as listed in the table of contents) but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



LEWIS, HOOPER & DICK, LLC

June 8, 2022

HASKELL COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

General	Fund	Unencumbered Cash Balance 01-01-21	Prior Year Canceled Encumbrances	Receipts	Expenditures	Unencumbered Cash Balance 12-31-21	Add Payables and Encumbrances	Cash Balance 12-31-21
General		\$ 4,462,008	\$ -	\$ 969,282	\$ 2,443,900	\$ 2,987,390	\$ 6,614	\$ 2,994,004
<u>Special Purpose Funds</u>								
County Appraiser		97,876	-	201,731	248,889	50,718	-	50,718
County Building		966,671	-	650,795	28,937	1,588,529	-	1,588,529
Direct Election		129,491	-	41,166	19,333	151,324	-	151,324
Drifting Soil		5,443	-	-	-	5,443	-	5,443
Emergency Services		248,095	-	1,185,997	1,150,272	283,820	221	284,041
Golf Course		5,807	-	98,867	99,451	5,223	-	5,223
Historical Records		1,317	-	19,778	19,964	1,131	-	1,131
Noxious Weed		213,296	-	5,211	33,752	184,755	-	184,755
Employee Retirement		214,375	-	306,730	213,630	307,475	-	307,475
Road and Bridge		1,445,590	-	3,523,866	2,773,392	2,196,064	110,299	2,306,363
Service Program for the Elderly		13,857	-	197,017	201,714	9,160	-	9,160
Sheriff		711,501	3,137	1,531,536	1,703,796	542,378	8,865	551,243
Social Security		202,532	-	230,115	213,672	218,975	-	218,975
Unemployment Insurance		140,296	-	-	9,408	130,888	-	130,888
Waste Disposal		1,190,986	-	981,133	466,595	1,705,524	-	1,705,524
Wind Power		687,559	-	288,720	232,462	743,817	-	743,817
Benevolent		100	-	-	-	100	-	100
Coronavirus Grants		14,000	-	385,369	14,000	385,369	-	385,369
County Attorney's Training		20,671	-	1,425	-	22,096	-	22,096
Fair Board		122,479	-	132,621	107,189	147,911	364	148,275
Emergency 911		108,741	-	70,689	51,671	127,759	-	127,759
Equipment Reserve		271,491	-	523,657	-	795,148	-	795,148
Drug Enforcement		39,789	-	6,675	10,009	36,455	-	36,455
Oil & Gas Valuation Depletion Trust		5,957,191	-	-	-	5,957,191	-	5,957,191
County Clerk's Technology		11,314	-	1,972	-	13,286	-	13,286
Register of Deeds' Technology		41,104	-	7,888	7,395	41,597	-	41,597
County Treasurer's Technology		11,314	-	1,972	-	13,286	-	13,286
Special Highway		4,797,606	-	1,057,815	4,194,073	1,661,348	-	1,661,348
Special Law Enforcement Trust		196,721	-	19,669	54,288	162,102	-	162,102
Special Road Machinery		4,081,330	-	-	131,798	3,949,532	-	3,949,532
Motor Vehicle Operating		-	-	207,839	100,759	107,080	-	107,080
Total Special Purpose Funds		21,948,543	3,137	11,680,253	12,086,449	21,545,484	119,749	21,665,233
<u>Business Funds</u>								
Risk Management Reserve		49,000	-	-	-	49,000	-	49,000
Total (excluding Agency Funds) (memorandum only)		\$ 26,459,551	\$ 3,137	\$ 12,649,535	\$ 14,530,349	\$ 24,581,874	\$ 126,363	\$ 24,708,237
<u>Composition of Cash</u>								
Demand and savings deposits:								
Centra Bank							\$ 35,853,722	
Plus deposits in transit							70,960	
Less outstanding checks							(493,012)	
Total demand and savings deposits							\$ 35,431,670	
Cash on hand							864	
Total cash							35,432,534	
Agency Funds per Schedule 3							(10,724,297)	
Total (excluding Agency Funds)							\$ 24,708,237	

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, 2021

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. This financial statement presents Haskell County (the municipality) only. The organizations, functions or activities discussed below are related municipal entities of the County's reporting entity because they were established to benefit the County and/or its constituents.

Cimarron Basin Community Corrections is a jointly governed organization between ten counties in southwest Kansas created under an interlocal agreement. Cimarron Basin Community Corrections is governed by a board appointed by the participating parties. Cimarron Basin Community Corrections was established to account for monies received as grants from federal and state sources to operate a program of the Kansas Department of Corrections which assists in managing the population in the State's prisons. The primary source of funding for Cimarron Basin Community Corrections is from grants with additional support from the participating parties. 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.

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HASKELL COUNTY, KANSAS
Notes to the Financial Statement
For the year ended December 31, 2021

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

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

HASKELL COUNTY, KANSAS
Notes to the Financial Statement
For the year ended December 31, 2021

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, 2021, 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, 2021

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, 2021

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

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, 2021.

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	\$ 35,431,670
Cash on hand	<u>864</u>
Total cash	<u><u>\$ 35,432,534</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, 2021

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 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".

At December 31, 2021, the County's carrying amount of deposits was \$35,431,670 and the bank balance was \$35,853,722. The entire bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$553,537 was covered by federal depository insurance and \$35,300,185 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	\$ 553,537
Pledged securities at market value	<u>36,213,835</u>
Total coverage	<u>\$ 36,767,372</u>
Funds on deposit	<u>\$ 35,853,722</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, 2021.

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HASKELL COUNTY, KANSAS
Notes to the Financial Statement
For the year ended December 31, 2021

3. Detailed notes on all funds (continued)

B. Capital projects in process

Capital project authorizations with approved change orders compared to expenditures from inception to December 31, 2021, are as follows:

	Project Authorization	Disbursements and Accounts Payable to Date	Committed
HMA Overlay	\$ 4,299,647	\$ 4,194,073	\$ 105,574
Landfill shop and office building	147,842	147,842	-

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.

D. Interfund transfers

Interfund operating transfers are as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	
General	County Building	19-15,116	\$ 650,000
General	Equipment Reserve	19-119	16,509
County Appraiser	Equipment Reserve	19-119	10,000
Emergency Services	Equipment Reserve	12-110d	390,000
Road and Bridge	Special Highway	68-590	997,442
Sheriff	Equipment Reserve	19-119	72,848
Total			<u>\$ 2,136,799</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 101 participating members.

HASKELL COUNTY, KANSAS
Notes to the Financial Statement
For the year ended December 31, 2021

4. Other information (continued)

A. Risk management and self-insurance (continued)

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.

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 \$735,953 reported as landfill closure and post-closure care liability at December 31, 2021, 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 closure and post-closure care of \$31,340 as the remaining estimated capacity of the current landfill is filled. The County estimates approximately 0.44 years remain prior to the closure of the current landfill. The \$3,240 reported as landfill closure and post-closure care liability at December 31, 2021, represents the cumulative amount reported to date based on the use of zero percent of the estimated capacity of the new landfill. The County recognize the estimated cost of post-closure care of \$2,408,602 as the remaining estimated capacity of the new landfill is filled. The County estimates approximately 700.50 years remain prior to the closure of the new landfill. These amounts are based on what it would cost to perform all closure and post-closure care in 2021. 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.

HASKELL COUNTY, KANSAS
Notes to the Financial Statement
For the year ended December 31, 2021

4. Other information (continued)

C. Post-employment health care benefits

Other Post Employment 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.

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, 2021.

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.

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 publicly 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.

HASKELL COUNTY, KANSAS
Notes to the Financial Statement
For the year ended December 31, 2021

4. Other information (continued)

E. Defined benefit pension plan (continued)

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 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from Haskell County, Kansas were \$334,166 for the year ended December 31, 2021.

Net pension liability: At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was \$2,102,913. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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 *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 on page 13.

F. Commitments and contingencies

Contingencies

The County receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass through 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, 2021.

Litigation

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

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HASKELL COUNTY, KANSAS
Notes to the Financial Statement
For the year ended December 31, 2021

4. Other information (continued)

G. COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the County's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for future years.

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the County to assist with the risks and help offset incurred costs of the County.

I. Subsequent events

Subsequent to December 31, 2021, the County entered into contracts to purchase a trash compactor totaling \$624,688, to purchase radios totaling \$1,538,945, and for landfill closure dirt work totaling \$503,254. The County Board of Commissioners also adopted a resolution approving the issuance of industrial revenue bonds not to exceed \$3,310,000 to provide funds to pay the costs of the acquisition, construction, and equipping of a commercial facility.

Regulatory Required Supplemental Information

HASKELL COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2021

	Certified Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
<u>General Fund</u>			
General	\$ 3,023,482	\$ 2,443,900	\$ (579,582)
<u>Special Purpose Funds</u>			
County Appraiser	263,310	248,889	(14,421)
County Building	1,137,549	28,937	(1,108,612)
Direct Election	146,535	19,333	(127,202)
Drifting Soil	5,442	-	(5,442)
Emergency Services	1,180,161	1,150,272	(29,889)
Golf Course	99,451	99,451	-
Historical Records	19,964	19,964	-
Noxious Weed	136,981	33,752	(103,229)
Employee Retirement	395,000	213,630	(181,370)
Road and Bridge	3,989,767	2,773,392	(1,216,375)
Service Program for the Elderly	201,714	201,714	-
Sheriff	1,703,796	1,703,796	-
Social Security	323,093	213,672	(109,421)
Unemployment Insurance	140,359	9,408	(130,951)
Waste Disposal	1,818,544	466,595	(1,351,949)
Wind Power	881,234	232,462	(648,772)

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes	\$ 882,302	\$ 371,991	\$ 123,988	\$ 248,003
Intergovernmental	142,001	153,796	100,000	53,796
Licenses and fees	70,663	74,180	43,000	31,180
Use of money and property	298,783	44,984	-	44,984
Other	314,800	324,331	240,000	84,331
Transfers in	262,219	-	-	-
Total receipts	<u>1,970,768</u>	<u>969,282</u>	<u>\$ 506,988</u>	<u>\$ 462,294</u>
Expenditures:				
General government:				
Courthouse general	407,469	407,299	\$ 975,971	\$ (568,672)
County Commission	86,269	77,595	146,579	(68,984)
County Clerk	115,747	127,841	143,045	(15,204)
County Treasurer	223,385	217,831	306,100	(88,269)
Register of Deeds	93,285	92,760	119,023	(26,263)
Custodian	54,805	52,472	67,538	(15,066)
County Counselor	37,904	37,531	40,598	(3,067)
Employee benefits	306,037	299,823	462,804	(162,981)
Other	142,030	142,030	157,030	(15,000)
Public safety:				
County Attorney	129,349	117,384	140,000	(22,616)
District Court	45,638	22,331	76,370	(54,039)
Juvenile Detention	10,098	15,070	15,000	70
Health and sanitation:				
County Health	150,660	98,853	154,353	(55,500)
Other	68,571	68,571	69,071	(500)
Transfers out	161,491	666,509	150,000	516,509
Total expenditures	<u>2,032,738</u>	<u>2,443,900</u>	<u>\$ 3,023,482</u>	<u>\$ (579,582)</u>
Receipts under expenditures	(61,970)	(1,474,618)		
Unencumbered cash, beginning	4,522,727	4,462,008		
Adjustment to unencumbered cash for prior year canceled encumbrances	<u>1,251</u>	<u>-</u>		
Unencumbered cash, ending	<u>\$ 4,462,008</u>	<u>\$ 2,987,390</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.

Coronavirus Grants:

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

County Attorney's Training:

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

Fair Board:

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

Emergency 911:

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

Equipment Reserve:

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

Drug Enforcement:

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

Oil & Gas Valuation Depletion Trust:

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

Special Purpose Funds

(continued)

County Clerk's Technology:

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

Register of Deeds' Technology:

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

County Treasurer's Technology:

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

Special Highway:

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

Special Law Enforcement Trust:

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

Special Road Machinery:

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

Motor Vehicle Operating:

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

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

HASKELL COUNTY, KANSAS
County Appraiser Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 264,989	\$ 183,504	\$ 184,395	\$ (891)
Motor vehicle	12,354	13,586	15,427	(1,841)
Delinquent property	3,065	2,410	-	2,410
Other	1,393	2,231	-	2,231
Total receipts	281,801	201,731	\$ 199,822	\$ 1,909
Expenditures:				
General government:				
Personnel	98,361	96,205	\$ 95,810	\$ 395
Contractual	139,581	137,898	145,500	(7,602)
Commodities	6,935	4,786	7,000	(2,214)
Capital outlay	-	-	15,000	(15,000)
Transfer out	10,000	10,000	-	10,000
Total expenditures	254,877	248,889	\$ 263,310	\$ (14,421)
Receipts over (under) expenditures	26,924	(47,158)		
Unencumbered cash, beginning	70,952	97,876		
Unencumbered cash, ending	\$ 97,876	\$ 50,718		

HASKELL COUNTY, KANSAS
County Building Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Delinquent property	\$ 20	\$ -	\$ -	\$ -
Other	2,593	795	-	795
Transfer in	150,000	650,000	150,000	500,000
Total receipts	152,613	650,795	\$ 150,000	\$ 500,795
Expenditures:				
General government:				
Contractual	20,909	13,370	\$ -	\$ 13,370
Commodities	433	1,956	-	1,956
Capital outlay	2,149	13,611	1,137,549	(1,123,938)
Total expenditures	23,491	28,937	\$ 1,137,549	\$ (1,108,612)
Receipts over expenditures	129,122	621,858		
Unencumbered cash, beginning	837,549	966,671		
Unencumbered cash, ending	\$ 966,671	\$ 1,588,529		

HASKELL COUNTY, KANSAS
Direct Election Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 33,956	\$ 38,624	\$ 38,701	\$ (77)
Motor vehicle	3,026	2,101	1,958	143
Delinquent property	546	441	-	441
Total receipts	<u>37,528</u>	<u>41,166</u>	<u>\$ 40,659</u>	<u>\$ 507</u>
Expenditures:				
General government:				
Salaries	6,607	6,607	\$ 6,953	\$ (346)
Contractual	11,644	8,688	29,082	(20,394)
Commodities	15,230	4,038	14,000	(9,962)
Capital outlay	-	-	96,500	(96,500)
Total expenditures	<u>33,481</u>	<u>19,333</u>	<u>\$ 146,535</u>	<u>\$ (127,202)</u>
Receipts over expenditures	4,047	21,833		
Unencumbered cash, beginning	<u>125,444</u>	<u>129,491</u>		
Unencumbered cash, ending	<u>\$ 129,491</u>	<u>\$ 151,324</u>		

HASKELL COUNTY, KANSAS
 Drifting Soil Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Delinquent property	\$ 1	\$ -	\$ -	\$ -
Total receipts	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
General government:				
Contractual	-	-	\$ 5,442	\$ (5,442)
Total expenditures	<u>-</u>	<u>-</u>	<u>\$ 5,442</u>	<u>\$ (5,442)</u>
Receipts over expenditures	1	-		
Unencumbered cash, beginning	<u>5,442</u>	<u>5,443</u>		
Unencumbered cash, ending	<u>\$ 5,443</u>	<u>\$ 5,443</u>		

HASKELL COUNTY, KANSAS
Emergency Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 985,073	\$ 994,120	\$ 1,013,683	\$ (19,563)
Motor vehicle	44,275	56,999	57,901	(902)
Delinquent property	9,471	10,267	-	10,267
Licenses and fees	166,286	124,611	90,000	34,611
Total receipts	1,205,105	1,185,997	\$ 1,161,584	\$ 24,413
Expenditures:				
Health and sanitation:				
Salaries	595,265	612,749	\$ 653,761	\$ (41,012)
Contractual	69,929	66,536	118,400	(51,864)
Commodities	66,856	63,745	135,000	(71,255)
Capital outlay	31,831	17,242	273,000	(255,758)
Transfer out	250,000	390,000	-	390,000
Total expenditures	1,013,881	1,150,272	\$ 1,180,161	\$ (29,889)
Receipts over expenditures	191,224	35,725		
Unencumbered cash, beginning	56,871	248,095		
Unencumbered cash, ending	\$ 248,095	\$ 283,820		

HASKELL COUNTY, KANSAS
 Golf Course Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 125,445	\$ 91,352	\$ 91,906	\$ (554)
Motor vehicle	5,744	6,362	7,294	(932)
Delinquent property	1,313	1,153	-	1,153
Total receipts	<u>132,502</u>	<u>98,867</u>	<u>\$ 99,200</u>	<u>\$ (333)</u>
Expenditures:				
Culture and recreation:				
Contractual	<u>128,339</u>	<u>99,451</u>	<u>\$ 99,451</u>	<u>\$ -</u>
Total expenditures	<u>128,339</u>	<u>99,451</u>	<u>\$ 99,451</u>	<u>\$ -</u>
Receipts over (under) expenditures	4,163	(584)		
Unencumbered cash, beginning	<u>1,644</u>	<u>5,807</u>		
Unencumbered cash, ending	<u>\$ 5,807</u>	<u>\$ 5,223</u>		

HASKELL COUNTY, KANSAS
Historical Records Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 25,115	\$ 18,271	\$ 18,381	\$ (110)
Motor vehicle	1,151	1,274	1,459	(185)
Delinquent property	316	233	-	233
Total receipts	<u>26,582</u>	<u>19,778</u>	<u>\$ 19,840</u>	<u>\$ (62)</u>
Expenditures:				
Culture and recreation:				
Contractual	<u>26,077</u>	<u>19,964</u>	<u>\$ 19,964</u>	<u>\$ -</u>
Total expenditures	<u>26,077</u>	<u>19,964</u>	<u>\$ 19,964</u>	<u>\$ -</u>
Receipts over (under) expenditures	505	(186)		
Unencumbered cash, beginning	<u>812</u>	<u>1,317</u>		
Unencumbered cash, ending	<u>\$ 1,317</u>	<u>\$ 1,131</u>		

HASKELL COUNTY, KANSAS
 Noxious Weed Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 345	\$ 330	\$ -	\$ 330
Motor vehicle	1,571	379	-	379
Delinquent property	234	75	-	75
Intergovernmental	6,293	4,427	-	4,427
Total receipts	8,443	5,211	\$ -	\$ 5,211
Expenditures:				
Public works:				
Personnel	6,794	6,794	\$ 7,296	\$ (502)
Contractual	2,855	3,199	4,014	(815)
Commodities	17,308	23,759	63,864	(40,105)
Capital outlay	-	-	61,807	(61,807)
Total expenditures	26,957	33,752	\$ 136,981	\$ (103,229)
Receipts under expenditures	(18,514)	(28,541)		
Unencumbered cash, beginning	231,810	213,296		
Unencumbered cash, ending	\$ 213,296	\$ 184,755		

HASKELL COUNTY, KANSAS
Employee Retirement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 265,760	\$ 287,760	\$ 293,390	\$ (5,630)
Motor vehicle	15,170	15,940	15,617	323
Delinquent property	3,267	3,030	-	3,030
Total receipts	<u>284,197</u>	<u>306,730</u>	<u>\$ 309,007</u>	<u>\$ (2,277)</u>
Expenditures:				
General government:				
Employee benefits	<u>282,954</u>	<u>213,630</u>	<u>\$ 395,000</u>	<u>\$ (181,370)</u>
Total expenditures	<u>282,954</u>	<u>213,630</u>	<u>\$ 395,000</u>	<u>\$ (181,370)</u>
Receipts over expenditures	1,243	93,100		
Unencumbered cash, beginning	<u>213,132</u>	<u>214,375</u>		
Unencumbered cash, ending	<u>\$ 214,375</u>	<u>\$ 307,475</u>		

HASKELL COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 3,490,185	\$ 2,825,007	\$ 2,849,498	\$ (24,491)
Motor vehicle	140,491	174,049	203,560	(29,511)
Delinquent property	40,029	33,164	-	33,164
Intergovernmental	407,732	410,833	296,341	114,492
Other	32,197	80,813	-	80,813
Total receipts	<u>4,110,634</u>	<u>3,523,866</u>	<u>\$ 3,349,399</u>	<u>\$ 174,467</u>
Expenditures:				
Public works:				
Employee benefits	177,148	212,763	\$ 263,487	\$ (50,724)
Maintenance:				
Salaries	567,735	536,169	628,055	(91,886)
Contractual	37,468	199,198	264,645	(65,447)
Commodities	436,914	654,338	780,125	(125,787)
Construction:				
Commodities	30,079	-	79,550	(79,550)
Capital outlay	-	-	1,128,750	(1,128,750)
Administrative:				
Salaries	60,129	55,737	68,680	(12,943)
Contractual	53,834	59,360	126,000	(66,640)
Commodities	6,388	6,114	-	6,114
Capital outlay	79,817	52,271	283,500	(231,229)
Transfers out	<u>1,994,884</u>	<u>997,442</u>	<u>366,975</u>	<u>630,467</u>
Total expenditures	<u>3,444,396</u>	<u>2,773,392</u>	<u>\$ 3,989,767</u>	<u>\$ (1,216,375)</u>
Receipts over expenditures	666,238	750,474		
Unencumbered cash, beginning	<u>779,352</u>	<u>1,445,590</u>		
Unencumbered cash, ending	<u>\$ 1,445,590</u>	<u>\$ 2,196,064</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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 250,143	\$ 182,403	\$ 183,812	\$ (1,409)
Motor vehicle	9,753	12,373	14,588	(2,215)
Delinquent property	2,711	2,241	-	2,241
Total receipts	<u>262,607</u>	<u>197,017</u>	<u>\$ 198,400</u>	<u>\$ (1,383)</u>
Expenditures:				
Health and sanitation:				
Contractual	<u>255,824</u>	<u>201,714</u>	<u>\$ 201,714</u>	<u>\$ -</u>
Total expenditures	<u>255,824</u>	<u>201,714</u>	<u>\$ 201,714</u>	<u>\$ -</u>
Receipts over (under) expenditures	6,783	(4,697)		
Unencumbered cash, beginning	<u>7,074</u>	<u>13,857</u>		
Unencumbered cash, ending	<u>\$ 13,857</u>	<u>\$ 9,160</u>		

HASKELL COUNTY, KANSAS
 Sheriff Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	(Under)
Receipts:				
Taxes:				
Ad valorem property	\$ 1,576,223	\$ 1,173,926	\$ 1,196,954	\$ (23,028)
Motor vehicle	81,051	92,405	92,653	(248)
Delinquent property	16,134	14,667	-	14,667
Contract proceeds	208,000	248,000	208,000	40,000
Other	31,946	2,538	-	2,538
Total receipts	<u>1,913,354</u>	<u>1,531,536</u>	<u>\$ 1,497,607</u>	<u>\$ 33,929</u>
Expenditures:				
Public safety:				
Salaries	1,117,220	1,324,773	\$ 1,369,768	\$ (44,995)
Contractual	141,406	141,189	152,728	(11,539)
Commodities	91,986	93,433	109,300	(15,867)
Capital outlay	91,455	71,553	72,000	(447)
Transfers out	-	72,848	-	72,848
Total expenditures	<u>1,442,067</u>	<u>1,703,796</u>	<u>\$ 1,703,796</u>	<u>\$ -</u>
Receipts over (under) expenditures	471,287	(172,260)		
Unencumbered cash, beginning	230,704	711,501		
Adjustment to unencumbered cash for prior year canceled encumbrances	<u>9,510</u>	<u>3,137</u>		
Unencumbered cash, ending	<u>\$ 711,501</u>	<u>\$ 542,378</u>		

HASKELL COUNTY, KANSAS
Social Security Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 228,408	\$ 216,013	\$ 217,913	\$ (1,900)
Motor vehicle	11,031	11,684	13,269	(1,585)
Delinquent property	2,781	2,418	-	2,418
Total receipts	242,220	230,115	\$ 231,182	\$ (1,067)
Expenditures:				
General government:				
Employee benefits	215,446	213,672	\$ 323,093	\$ (109,421)
Total expenditures	215,446	213,672	\$ 323,093	\$ (109,421)
Receipts over expenditures	26,774	16,443		
Unencumbered cash, beginning	175,758	202,532		
Unencumbered cash, ending	\$ 202,532	\$ 218,975		

HASKELL COUNTY, KANSAS
 Unemployment Insurance Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Delinquent property	\$ 20	\$ -	\$ -	\$ -
Total receipts	20	-	-	-
Expenditures:				
General government:				
Employee benefits	2,513	9,408	\$ 140,359	\$ (130,951)
Total expenditures	2,513	9,408	\$ 140,359	\$ (130,951)
Receipts under expenditures	(2,493)	(9,408)		
Unencumbered cash, beginning	142,789	140,296		
Unencumbered cash, ending	\$ 140,296	\$ 130,888		

HASKELL COUNTY, KANSAS
Waste Disposal Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 950,167	\$ 905,514	\$ 923,268	\$ (17,754)
Motor vehicle	35,490	53,714	55,851	(2,137)
Delinquent property	8,593	9,276	-	9,276
Other	14,066	12,629	-	12,629
Total receipts	1,008,316	981,133	\$ 979,119	\$ 2,014
Expenditures:				
Health and sanitation:				
Personnel	220,736	229,163	\$ 234,544	\$ (5,381)
Contractual	49,799	31,969	40,000	(8,031)
Commodities	33,323	53,063	40,000	13,063
Capital outlay	-	-	100,000	(100,000)
Closure and post-closure costs	443,211	152,400	1,404,000	(1,251,600)
Total expenditures	747,069	466,595	\$ 1,818,544	\$ (1,351,949)
Receipts over expenditures	261,247	514,538		
Unencumbered cash, beginning	929,739	1,190,986		
Unencumbered cash, ending	\$ 1,190,986	\$ 1,705,524		

HASKELL COUNTY, KANSAS
Wind Power Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts:				
Contract proceeds	\$ 283,059	\$ 288,720	\$ 260,000	\$ 28,720
Total receipts	283,059	288,720	\$ 260,000	\$ 28,720
Expenditures:				
General government:				
Capital project appropriations	171,447	232,462	\$ 881,234	\$ (648,772)
Total expenditures	171,447	232,462	\$ 881,234	\$ (648,772)
Receipts over expenditures	111,612	56,258		
Unencumbered cash, beginning	575,947	687,559		
Unencumbered cash, ending	\$ 687,559	\$ 743,817		

HASKELL COUNTY, KANSAS
 Benevolent Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	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
 Coronavirus Grants Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	\$ 832,615	\$ 385,369
Total receipts	832,615	385,369
Expenditures:		
Public safety:		
Contractual	818,615	14,000
Total expenditures	818,615	14,000
Receipts over expenditures	14,000	371,369
Unencumbered cash, beginning of year	-	14,000
Unencumbered cash, end of year	\$ 14,000	\$ 385,369

HASKELL COUNTY, KANSAS
County Attorney's Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 1,473	\$ 1,425
Total receipts	<u>1,473</u>	<u>1,425</u>
Expenditures:		
Public safety:		
Contractual	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	1,473	1,425
Unencumbered cash, beginning of year	<u>19,198</u>	<u>20,671</u>
Unencumbered cash, end of year	<u><u>\$ 20,671</u></u>	<u><u>\$ 22,096</u></u>

HASKELL COUNTY, KANSAS
Fair Board Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	\$ 104,950	\$ 104,950
Use of money and property	1,935	4,373
Other	1,979	23,298
Total receipts	<u>108,864</u>	<u>132,621</u>
Expenditures:		
Culture and recreation:		
Personnel services	23,844	20,695
Contractual services	13,596	27,071
Commodities	30,372	57,574
Capital outlay	21	1,849
Total expenditures	<u>67,833</u>	<u>107,189</u>
Receipts over expenditures	41,031	25,432
Unencumbered cash, beginning of year	<u>81,448</u>	<u>122,479</u>
Unencumbered cash, end of year	<u>\$ 122,479</u>	<u>\$ 147,911</u>

HASKELL COUNTY, KANSAS
Emergency 911 Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 59,997	\$ 70,689
Total receipts	<u>59,997</u>	<u>70,689</u>
Expenditures:		
Public safety:		
Contractual	<u>75,505</u>	<u>51,671</u>
Total expenditures	<u>75,505</u>	<u>51,671</u>
Receipts over (under) expenditures	(15,508)	19,018
Unencumbered cash, beginning of year	<u>124,249</u>	<u>108,741</u>
Unencumbered cash, end of year	<u>\$ 108,741</u>	<u>\$ 127,759</u>

HASKELL COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	\$ 271,491	\$ 489,357
Other	<u>-</u>	<u>34,300</u>
Total receipts	<u>271,491</u>	<u>523,657</u>
Expenditures:		
General government:		
Contractual	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	271,491	523,657
Unencumbered cash, beginning of year	<u>-</u>	<u>271,491</u>
Unencumbered cash, end of year	<u><u>\$ 271,491</u></u>	<u><u>\$ 795,148</u></u>

HASKELL COUNTY, KANSAS
Drug Enforcement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 38,695	\$ 6,675
Total receipts	38,695	6,675
Expenditures:		
Public safety:		
Contractual	1,298	10,009
Total expenditures	1,298	10,009
Receipts over (under) expenditures	37,397	(3,334)
Unencumbered cash, beginning of year	2,392	39,789
Unencumbered cash, end of year	\$ 39,789	\$ 36,455

HASKELL COUNTY, KANSAS
Oil & Gas Valuation Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	\$ -	\$ -
Total receipts	-	-
Expenditures:		
General government:		
Transfers out	-	-
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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 2,042	\$ 1,972
Total receipts	<u>2,042</u>	<u>1,972</u>
Expenditures:		
General government:		
Capital outlay	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	2,042	1,972
Unencumbered cash, beginning of year	<u>9,272</u>	<u>11,314</u>
Unencumbered cash, end of year	<u><u>\$ 11,314</u></u>	<u><u>\$ 13,286</u></u>

HASKELL COUNTY, KANSAS
Register of Deeds' Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 8,166	\$ 7,888
Total receipts	<u>8,166</u>	<u>7,888</u>
Expenditures:		
General government:		
Capital outlay	<u>-</u>	<u>7,395</u>
Total expenditures	<u>-</u>	<u>7,395</u>
Receipts over expenditures	8,166	493
Unencumbered cash, beginning of year	<u>32,938</u>	<u>41,104</u>
Unencumbered cash, end of year	<u>\$ 41,104</u>	<u>\$ 41,597</u>

HASKELL COUNTY, KANSAS
County Treasurer's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 2,042	\$ 1,972
Total receipts	<u>2,042</u>	<u>1,972</u>
Expenditures:		
General government:		
Capital outlay	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	2,042	1,972
Unencumbered cash, beginning of year	<u>9,272</u>	<u>11,314</u>
Unencumbered cash, end of year	<u><u>\$ 11,314</u></u>	<u><u>\$ 13,286</u></u>

HASKELL COUNTY, KANSAS
Special Highway Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	\$ -	\$ 60,373
Transfers in	997,442	997,442
Total receipts	997,442	1,057,815
Expenditures:		
Public works:		
Capital outlay	-	4,194,073
Total expenditures	-	4,194,073
Receipts over (under) expenditures	997,442	(3,136,258)
Unencumbered cash, beginning of year	3,800,164	4,797,606
Unencumbered cash, end of year	\$ 4,797,606	\$ 1,661,348

HASKELL COUNTY, KANSAS
Special Law Enforcement Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 89,439	\$ 19,669
Total receipts	<u>89,439</u>	<u>19,669</u>
Expenditures:		
Public safety:		
Contractual	<u>33,145</u>	<u>54,288</u>
Total expenditures	<u>33,145</u>	<u>54,288</u>
Receipts over (under) expenditures	56,294	(34,619)
Unencumbered cash, beginning of year	<u>140,427</u>	<u>196,721</u>
Unencumbered cash, end of year	<u>\$ 196,721</u>	<u>\$ 162,102</u>

HASKELL COUNTY, KANSAS
Special Road Machinery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	\$ 997,442	\$ -
Total receipts	<u>997,442</u>	<u>-</u>
Expenditures:		
Public works:		
Capital outlay	<u>252,091</u>	<u>131,798</u>
Total expenditures	<u>252,091</u>	<u>131,798</u>
Receipts over (under) expenditures	745,351	(131,798)
Unencumbered cash, beginning of year	<u>3,335,979</u>	<u>4,081,330</u>
Unencumbered cash, end of year	<u>\$ 4,081,330</u>	<u>\$ 3,949,532</u>

HASKELL COUNTY, KANSAS
 Motor Vehicle Operating Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 206,710	\$ 207,839
Total receipts	<u>206,710</u>	<u>207,839</u>
Expenditures:		
General government:		
Contractual	42,857	26,852
Commodities	5,960	1,232
Capital outlay	16,319	72,675
Transfers out	<u>262,219</u>	<u>-</u>
Total expenditures	<u>327,355</u>	<u>100,759</u>
Receipts over (under) expenditures	(120,645)	107,080
Unencumbered cash, beginning of year	<u>120,645</u>	<u>-</u>
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ 107,080</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, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	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	<u>\$ 49,000</u>	<u>\$ 49,000</u>

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, 2021

	Balance 01-01-21	Receipts	Disburse- ments	Balance 12-31-21
<u>Agency Funds</u>				
Register of Deeds	\$ 16	\$ 68,240	\$ 63,587	\$ 4,669
District Court	16,923	460,753	389,972	87,704
Sheriff	11,155	123,871	126,756	8,270
Sheriff Inmate	13,082	13,041	10,555	15,568
County Treasurer:				
Check Clearance	-	28,435	28,435	-
Fish and Game Licenses	-	1,128	1,091	37
Payroll	174,760	458,572	449,533	183,799
Motor Vehicle Fees and Sales Tax Collections	101,004	1,562,573	1,542,407	121,170
Tax Collections	10,309,238	16,693,654	16,770,025	10,232,867
Tax Distributions	30,805	19,602,604	19,563,196	70,213
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	<u>\$ 10,656,983</u>	<u>\$ 39,012,871</u>	<u>\$ 38,945,557</u>	<u>\$ 10,724,297</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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 546,948	\$ 30,090	\$ 18,187	\$ 11,903
Motor vehicle	69,471	36,920	30,503	6,417
Delinquent property	14,323	5,348	-	5,348
Recreational vehicle tax	882	462	298	164
Interest and fees:				
Current	52,202	29,692	-	29,692
Local sales	198,476	269,479	75,000	194,479
Total taxes	882,302	371,991	123,988	248,003
Intergovernmental:				
Mineral production tax	142,001	153,796	100,000	53,796
Licenses and fees:				
Officers' fees	70,663	74,180	43,000	31,180
Use of money and property:				
Interest on investments	298,783	44,984	-	44,984
Other:				
Contract proceeds	306,647	312,780	240,000	72,780
Other	8,153	11,551	-	11,551
Total other	314,800	324,331	240,000	84,331
Transfers in	262,219	-	-	-
Total cash receipts	\$ 1,970,768	\$ 969,282	\$ 506,988	\$ 462,294
Expenditures:				
General government:				
Courthouse general:				
Contractual services	\$ 405,201	\$ 406,736	\$ 471,320	\$ (64,584)
Commodities	2,268	563	2,000	(1,437)
Capital outlay and other	-	-	502,651	(502,651)
Total Courthouse general	407,469	407,299	975,971	(568,672)
County Commission:				
Personnel services	63,191	60,456	72,269	(11,813)
Contractual services	23,078	17,139	74,310	(57,171)
Total County Commission	86,269	77,595	146,579	(68,984)

(continued)

HASKELL COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
County Clerk:				
Personnel services	\$ 102,100	\$ 105,027	\$ 123,045	\$ (18,018)
Contractual services	1,965	1,773	6,500	(4,727)
Commodities	5,239	6,979	7,500	(521)
Capital outlay	6,443	14,062	6,000	8,062
Total County Clerk	115,747	127,841	143,045	(15,204)
County Treasurer:				
Personnel services	203,511	208,049	250,600	(42,551)
Contractual services	16,587	3,082	24,000	(20,918)
Commodities	3,125	6,700	22,000	(15,300)
Capital outlay	162	-	9,500	(9,500)
Total County Treasurer	223,385	217,831	306,100	(88,269)
Register of Deeds:				
Personnel services	83,461	83,381	97,723	(14,342)
Contractual services	5,671	6,010	11,300	(5,290)
Commodities	4,153	3,369	10,000	(6,631)
Total Register of Deeds	93,285	92,760	119,023	(26,263)
Custodian:				
Personnel services	44,306	43,337	46,238	(2,901)
Contractual services	2,896	3,198	11,300	(8,102)
Commodities	7,603	5,937	10,000	(4,063)
Total Custodian	54,805	52,472	67,538	(15,066)
County Counselor:				
Personnel services	37,904	37,531	40,598	(3,067)
Employee benefits:				
Health insurance	306,037	299,823	462,804	(162,981)
Other:				
Soil Conservation	37,080	37,080	37,080	-
County Fair	104,950	104,950	104,950	-
Rural Opportunity Zone	-	-	15,000	(15,000)
Total other	142,030	142,030	157,030	(15,000)
Total general government	1,466,931	1,455,182	2,418,688	(963,506)

(continued)

HASKELL COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
Public safety:				
County Attorney:				
Personnel services	\$ 105,758	\$ 102,938	\$ 117,000	\$ (14,062)
Contractual services	20,952	13,455	18,000	(4,545)
Commodities	948	991	3,000	(2,009)
Capital outlay	1,691	-	2,000	(2,000)
Total County Attorney	129,349	117,384	140,000	(22,616)
District Court:				
Contractual services	20,694	14,501	62,370	(47,869)
Commodities	4,480	3,408	4,000	(592)
Capital outlay	20,464	4,422	10,000	(5,578)
Total District Court	45,638	22,331	76,370	(54,039)
Juvenile Detention	10,098	15,070	15,000	70
Total public safety	185,085	154,785	231,370	(76,585)
Health and sanitation:				
County Health:				
Commodities	150,660	98,853	154,353	(55,500)
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	-
Satanta Chamber of Commerce	-	-	500	(500)
Total other	68,571	68,571	69,071	(500)
Total health and sanitation	219,231	167,424	223,424	(56,000)
Transfers out:				
County Building	150,000	650,000	150,000	500,000
Equipment Reserve	11,491	16,509	-	16,509
Total transfers out	161,491	666,509	150,000	516,509
Total expenditures	\$ 2,032,738	\$ 2,443,900	\$ 3,023,482	\$ (579,582)

HASKELL COUNTY, KANSAS
 Reconciliation of 2020 Tax Roll
 Regulatory Basis
 For the Year Ended December 31, 2021

2020 Tax Roll as Adjusted:		
County clerk's abstract of taxes levied		\$ 15,545,662
Supplemental tax roll		81,166
2020 taxes abated		<u>(84,601)</u>
2020 tax roll as adjusted		<u>\$ 15,542,227</u>
2020 Tax Roll Accounted For:		
2020 current tax collections		\$ 15,317,259
Delinquent taxes:		
Personal property tax warrants	\$ 87,301	
Real estate taxes	<u>137,667</u>	<u>224,968</u>
2020 total tax roll		<u>\$ 15,542,227</u>