HASKELL COUNTY, KANSAS
MUNICIPALITY

Regulatory Basis
Financial Statement

For the Year Ended
December 31, 2025

HASKELL COUNTY, KANSAS
MUNICIPALITY

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Financial Statement

For the Year Ended December 31, 2025

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FINANCIAL

SECTION

LEWIS, HOOPER & DICK LLC
certified public accountants

INDEPENDENT AUDITOR'S REPORT

The County Commissioners
Haskell County Courthouse
Sublette, Kansas 67877

Report on the Audit of the Financial Statement

Opinions

We have audited the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Haskell County, Kansas (the County), a municipality, as of and for the year ended December 31, 2025, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement presents fairly, in all material respects, the aggregate cash and unencumbered cash of the County as of December 31, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the basis of accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *Kansas Municipal Audit and Accounting Guide (KMAAG)* regulatory basis of accounting and budget laws as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the County as of December 31, 2025, or changes in net position or cash flows thereof for the year then ended.

Basis for Opinions

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

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *KMAAG*'s regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *KMAAG*'s regulatory basis of accounting and budget laws. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and the *KMAAG* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and the *KMAAG*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash (the financial statement) as a whole. The regulatory basis summary of expenditures - actual and budget, the regulatory basis individual fund schedules of receipts and expenditures, and the regulatory basis schedule of receipts and disbursements - agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the financial statement; however, they are required to be presented under the provisions of the *KMAAG.* In addition, the other supplementary information (Schedules 4 and 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records

used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with GAAS and the *KMAAG*. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the financial statement as a whole, on a basis of accounting described in Note 1.

We also previously audited, in accordance with GAAS and the *KMAAG*, the financial statement of the County as of and for the year ended December 31, 2024, (not presented herein), and have issued our report thereon dated June 4, 2025, which contained an unmodified opinion on the financial statement. The 2024 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 2024 actual column (2024 comparative information) presented in the regulatory basis individual fund schedules of receipts and expenditures for the year ended December 31, 2025, (Schedules 2 and 4 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement. Such 2024 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 2024 financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2024 financial statement or to the 2024 financial statement itself, and other additional procedures in accordance with GAAS and the *KMAAG*. In our opinion, the 2024 comparative information is fairly stated in all material respects in relation to the financial statement as a whole for the year ended December 31, 2024, on the basis of accounting described in Note 1.

Lewis, Hooper + Dick, LLC

LEWIS, HOOPER & DICK, LLC

June 16, 2026

HASKELL COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Unencumbered Cash Balance 01-01-25	Prior Year Canceled Encumbrances	Receipts	Expenditures	Unencumbered Cash Balance 12-31-25	Add Payables and Encumbrances	Cash Balance 12-31-25
General	$ 6,194,972	$ -	$ 2,474,820	$ 3,056,349	$ 5,613,443	$ 62,679	$ 5,676,122
Special Purpose Funds							
Capital Improvement	1,737,243	-	350,000	31,873	2,055,370	480	2,055,850
County Appraiser	43,216	-	251,011	292,154	2,073	3,155	5,228
Direct Election	209,451	-	46,855	32,713	223,593	-	223,593
Drifting Soil	5,443	-	-	-	5,443	-	5,443
Emergency Services	295,595	-	1,119,878	1,146,275	269,198	10,527	279,725
Employee Retirement	220,345	-	238,901	221,299	237,947	-	237,947
Golf Course	2,505	-	117,187	116,363	3,329	7,142	10,471
Historical Records	213	-	58,578	57,373	1,418	2,762	4,180
Noxious Weed	376,657	-	12,138	145,124	243,671	761	244,432
Opioids	15,231	-	4,561	-	19,792	-	19,792
Road and Bridge	1,625,700	-	3,161,451	3,326,977	1,460,174	28,230	1,488,404
Service Program for the Elderly	6,432	-	234,259	233,254	7,437	14,811	22,248
Sheriff	132,415	91,000	2,397,370	2,229,207	391,578	120,898	512,476
Social Security	52,902	-	260,409	272,827	40,484	-	40,484
Unemployment Insurance	119,859	-	-	3,119	116,740	-	116,740
Waste Disposal	243,518	-	434,791	345,851	332,458	28,203	360,661
Wind Power	816,682	-	312,519	243,866	885,335	-	885,335
Benevolent	100	-	-	-	100	-	100
County Attorney's Training	25,533	-	1,260	381	26,412	-	26,412
County Clerk's Technology	18,367	-	1,676	-	20,043	-	20,043
County Treasurer's Technology	18,367	-	1,676	-	20,043	-	20,043
Drug Enforcement	12,621	-	4,091	7,868	8,844	-	8,844
Emergency 911	53,989	-	69,947	103,831	20,105	-	20,105
Equipment Reserve	906,834	-	178,100	228,691	856,243	-	856,243
Fair Board	210,915	-	160,302	192,327	178,890	366	179,256
Landfill Closure	1,469,000	-	-	-	1,469,000	-	1,469,000
Motor Vehicle Operating	159,280	-	238,189	223,923	173,546	-	173,546
Oil & Gas Valuation Depletion Trust	5,944,797	-	187,920	105,993	6,026,724	-	6,026,724
Register of Deeds' Technology	36,979	-	6,706	-	43,685	-	43,685
Special Highway	2,200,996	-	985,606	-	3,186,602	-	3,186,602
Special Law Enforcement Trust	80,135	-	39,521	51,144	68,512	-	68,512
Special Road Machinery	3,579,130	-	-	-	3,579,130	-	3,579,130
Total Special Purpose Funds	20,620,450	91,000	10,874,902	9,612,433	21,973,919	217,335	22,191,254
Business Funds							
Risk Management Reserve	49,000	-	-	-	49,000	-	49,000
Total Municipal Entity (excluding Agency Funds) (memorandum only)	$ 26,864,422	$ 91,000	$ 13,349,722	$ 12,668,782	$ 27,636,362	$ 280,014	$ 27,916,376

Composition of Cash		
Demand and savings deposits:		
Centera Bank	$ 1,315,612	
Plus deposits in transit	130,651	
Less outstanding checks	(843,277)	
Total demand and savings deposits		$ 602,986
Cash on hand		250
Certificates of deposit		38,150,000
Total cash		38,753,236
Agency Funds per Schedule 3		(10,836,860)
Total (excluding Agency Funds)		$ 27,916,376

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

1. Summary of significant accounting policies

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

A. Financial reporting entity

The County is a municipal corporation governed by an elected three-member commission. This financial statement presents Haskell County (the municipality) only. The organizations, functions or activities discussed below are not included in the County's financial statement but are related municipal entities of the County's reporting entity because they were established to benefit the County and/or its constituents.

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

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

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

The *Kansas Municipal Audit and Accounting Guide (KMAAG)* regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The *KMAAG* regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

1. Summary of significant accounting policies (continued)

C. Regulatory basis fund types

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

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

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

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

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

D. Cash and investments

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

State statutes authorize the County to invest idle funds in U.S. government securities, temporary notes, no-fund warrants, repurchase agreements and the Kansas Municipal Investment Pool. Investments of the County are stated at fair value which equals cost. The aggregate value of the investments, including certificates of deposit, at December 31, 2025, is $38,150,000.

E. Property taxes and special assessments

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the counties. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

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.

1. Summary of significant accounting policies (continued)

   E. Property taxes and special assessments (continued)
   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, 2025, the special assessment taxes levied are a lien on the property.

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

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

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

2. Stewardship, compliance and accountability

   A. Budgetary information
   Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest fund, business funds and internal service funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

      1. Preparation of the budget for the succeeding calendar year on or before August 1st.
      2. 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.

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)

If the County is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The County did not hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments during the year.

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. The County Appraiser's fund exceeded its legal budget by $15,444 due to excess personnel and contractual expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which receipts are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budget expenditure authority lapses at year end.

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

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

2. Stewardship, compliance and accountability (continued)

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

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

There are no known material violations of finance-related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended December 31, 2025.

3. Detailed notes on all funds

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

Carrying amount of deposits	$ 38,752,986
Cash on hand	250
Total cash	$ 38,753,236

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county itself, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

Concentration of credit risk
State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405.

Custodial credit risk - deposits
Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City or the Federal Home Loan Bank of Topeka except during designated "peak periods" when required coverage is 50%. The County does not use designated "peak periods".

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

Custodial credit risk - deposits (continued)
At December 31, 2025, the County's carrying amount of deposits was $38,752,986 and the bank balance was $39,465,612. The entire bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $677,922 was covered by federal depository insurance and $38,787,690 was collateralized with securities held by the pledging financial institutions' agents in the County's name. The County's cash deposits by financial institution and category of coverage at year end are as follows:

	Centera Bank
FDIC coverage	$ 677,922
Pledged securities at market value	39,466,281
Total coverage	$ 40,144,203
Funds on deposit	$ 39,465,612
Funds at risk	$ -

Custodial credit risk - investments
Custodial credit risk for an investment is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The County had no investments of this type at December 31, 2025.

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.

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3. Detailed notes on all funds (continued)

C. Interfund transfers
Interfund operating transfers are as follows:

From	To	Regulatory Authority	Amount
General	Capital Improvement	19-120	$ 350,000
Emergency Services	Equipment Reserve	12-110d	100,000
Road and Bridge	Special Highway	68-590	935,000
Sheriff	Equipment Reserve	19-119	60,000
Motor Vehicle Operating	General	8-145	159,280
Total			$ 1,604,280

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 the Kansas County Association Multi-Line Pool, a public entity risk pool currently operating as a common risk management and insurance program for 116 participating members.

The County pays an annual premium to the 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 the Kansas Workers Risk Cooperative for Counties, a public entity risk pool currently operating as a common risk management and insurance program for 97 participating members.

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

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

4. Other information (continued)

B. Municipal solid waste landfill

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste, and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Closure and post closure care costs will be paid only near or after the date that the landfill stops accepting waste. The $288,452 reported as the accrued closure and post-closure care liability at December 31, 2025, represents the cumulative amount reported to date based on the use of 100 percent of the estimated capacity of the current landfill. The County estimates zero years remain prior to the closure of the current landfill. The $43,277 reported as landfill closure and post-closure care liability at December 31, 2025, represents the cumulative amount reported to date based on the use of zero percent of the estimated capacity of the new landfill. The County recognizes the estimated cost of post-closure care of $1,705,393 as the remaining estimated capacity of the new landfill is filled. The County estimates approximately 567.05 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 2025. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. Closure and post-closure care financial assurance requirements are being met through reserve amounts in the County's annual budget.

C. Post-employment health care benefits

Other post-employment benefits

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no direct cost to the County under this program.

Death and disability other post-employment benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2025.

D. Compensated absences

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

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

4. Other information (continued)

E. Defined benefit pension plan

Plan description: The County participates in the Kansas Public Employees Retirement System (KPERS), a cost sharing, multiple-employer defined benefit pension plan as provided by K.S.A 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive Financial Report which can be found on the KPERS website at www.kspers.gov or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions: K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for Death and Disability Program) and the statutory contribution rate was 9.71% for KPERS and 24.67% for KP&F for the fiscal year ended December 31, 2025. Contributions to the pension plan from the County were $226,527 for KPERS and $337,491 for KP&F for the year ended December 31, 2025.

Net pension liability: At December 31, 2025, the County's proportionate share of the collective net pension liability reported was $1,666,551 for KPERS and $2,690,717 for KP&F. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the *KMAAG* regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kspers.gov or can be obtained as described above.

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4. Other information (continued)

F. Commitments and contingencies

Commitments

In March 2022, the County entered into a six-year agreement for radio equipment. Payments under this agreement for the year ended December 31, 2025, totaled $105,993. Future minimum payment requirements are $109,224 per year through March 2029.

Contingencies

The County receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state passthrough aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the County at December 31, 2025.

G. Subsequent events

Subsequent to December 31, 2025, the County entered into a contract for a project totaling $488,575 and approved a bid for the purchase of equipment totaling $331,944.

Regulatory Required Supplementary Information

SCHEDULE 1

HASKELL COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2025

	Certified Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund			
General	$ 4,238,864	$ 3,056,349	$ (1,182,515)
Special Purpose Funds			
Capital Improvement	2,211,785	31,873	(2,179,912)
County Appraiser	276,710	292,154	15,444
Direct Election	192,500	32,713	(159,787)
Drifting Soil	5,443	-	(5,443)
Emergency Services	1,262,803	1,146,275	(116,528)
Employee Retirement	376,582	221,299	(155,283)
Golf Course	116,636	116,363	(273)
Historical Records	57,373	57,373	-
Noxious Weed	310,791	145,124	(165,667)
Opioids	7,835	-	(7,835)
Road and Bridge	3,886,190	3,326,977	(559,213)
Service Program for the Elderly	234,455	233,254	(1,201)
Sheriff	2,425,929	2,229,207	(196,722)
Social Security	289,282	272,827	(16,455)
Unemployment Insurance	120,845	3,119	(117,726)
Waste Disposal	1,909,730	345,851	(1,563,879)
Wind Power	899,488	243,866	(655,622)

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes	$ 1,923,455	$ 411,091	$ 173,205	$ 237,886
Intergovernmental	175,656	193,052	100,000	93,052
Licenses and fees	51,877	63,167	43,000	20,167
Use of money and property	1,633,925	1,296,242	-	1,296,242
Other	350,592	351,988	240,000	111,988
Transfers in	313,121	159,280	-	159,280
Total receipts	4,448,626	2,474,820	$ 556,205	$ 1,918,615
Expenditures:				
General government:				
Courthouse general	980,444	753,008	$ 1,664,823	$ (911,815)
County Commission	74,334	85,200	86,850	(1,650)
County Clerk	129,112	154,060	193,000	(38,940)
County Treasurer	345,143	364,852	429,500	(64,648)
Register of Deeds	121,716	136,127	147,596	(11,469)
Custodian	61,541	66,177	92,042	(25,865)
County Counselor	39,676	45,322	49,000	(3,678)
Employee benefits	355,236	334,981	463,374	(128,393)
Other	206,040	177,040	197,040	(20,000)
Public safety:				
County Attorney	166,098	171,789	168,750	3,039
District Court	24,050	35,846	76,200	(40,354)
Juvenile Detention	25,483	19,432	19,432	-
Health and sanitation:				
County Health	412,916	271,258	210,000	61,258
Other	84,258	91,257	91,257	-
Transfers out	517,000	350,000	350,000	-
Total expenditures	3,543,047	3,056,349	$ 4,238,864	$ (1,182,515)
Receipts over (under) expenditures	905,579	(581,529)		
Unencumbered cash, beginning of year	5,289,393	6,194,972		
Unencumbered cash, end of year	$ 6,194,972	$ 5,613,443		

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 the County are:

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Special Purpose Funds

(continued)

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

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

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

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

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

Benevolent:
This fund is used to account for donated monies to aid public safety and well-being 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.

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

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

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

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

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

(continued)

Special Purpose Funds

(continued)

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

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

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

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

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

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

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

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

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

HASKELL COUNTY, KANSAS
Capital Improvement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Other	$ 4,000	$ -	$ -	$ -
Transfer in	500,000	350,000	350,000	-
Total receipts	504,000	350,000	$ 350,000	$ -
Expenditures:				
General government:				
Contractual	93,964	27,628	$ -	$ 27,628
Commodities	1,853	4,037	-	4,037
Capital outlay	32,725	208	2,211,785	(2,211,577)
Total expenditures	128,542	31,873	$ 2,211,785	$ (2,179,912)
Receipts over expenditures	375,458	318,127		
Unencumbered cash, beginning of year	1,361,785	1,737,243		
Unencumbered cash, end of year	$ 1,737,243	$ 2,055,370		

HASKELL COUNTY, KANSAS
County Appraiser Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 240,613	$ 226,687	$ 230,978	$ (4,291)
Motor vehicle	14,265	13,640	15,875	(2,235)
Delinquent property	4,186	6,003	-	6,003
Other	4,767	4,681	-	4,681
Total receipts	263,831	251,011	$ 246,853	$ 4,158
Expenditures:				
General government:				
Personnel	104,361	113,297	$ 109,610	$ 3,687
Contractual	147,768	176,083	150,100	25,983
Commodities	8,520	2,774	7,000	(4,226)
Capital outlay	-	-	10,000	(10,000)
Transfer out	10,331	-	-	-
Total expenditures	270,980	292,154	$ 276,710	$ 15,444
Receipts under expenditures	(7,149)	(41,143)		
Unencumbered cash, beginning of year	50,365	43,216		
Unencumbered cash, end of year	$ 43,216	$ 2,073		

HASKELL COUNTY, KANSAS
Direct Election Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 75,583	$ 41,555	$ 42,902	$ (1,347)
Motor vehicle	2,263	3,796	5,013	(1,217)
Delinquent property	1,057	1,504	-	1,504
Total receipts	78,903	46,855	$ 47,915	$ (1,060)
Expenditures:				
General government:				
Personnel	8,013	8,904	$ 15,000	$ (6,096)
Contractual	8,808	6,904	34,000	(27,096)
Commodities	21,667	16,905	37,000	(20,095)
Capital outlay	-	-	106,500	(106,500)
Total expenditures	38,488	32,713	$ 192,500	$ (159,787)
Receipts over expenditures	40,415	14,142		
Unencumbered cash, beginning of year	169,036	209,451		
Unencumbered cash, end of year	$ 209,451	$ 223,593		

HASKELL COUNTY, KANSAS
Drifting Soil Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

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

HASKELL COUNTY, KANSAS
Emergency Services Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 922,733	$ 924,156	$ 954,187	$ (30,031)
Motor vehicle	63,908	67,757	61,843	5,914
Delinquent property	16,951	24,454	-	24,454
Licenses and fees	112,874	103,511	90,000	13,511
Local grants and donations	200,500	-	-	-
Total receipts	1,316,966	1,119,878	$ 1,106,030	$ 13,848
Expenditures:				
Health and sanitation:				
Personnel	690,755	716,852	$ 645,903	$ 70,949
Contractual	211,359	196,172	276,900	(80,728)
Commodities	78,729	59,960	148,000	(88,040)
Capital outlay	72,043	73,291	192,000	(118,709)
Transfer out	200,000	100,000	-	100,000
Total expenditures	1,252,886	1,146,275	$ 1,262,803	$ (116,528)
Receipts over (under) expenditures	64,080	(26,397)		
Unencumbered cash, beginning of year	231,515	295,595		
Unencumbered cash, end of year	$ 295,595	$ 269,198		

HASKELL COUNTY, KANSAS
Employee Retirement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 259,738	$ 220,346	$ 228,037	$ (7,691)
Motor vehicle	10,085	12,515	17,407	(4,892)
Delinquent property	4,147	6,040	-	6,040
Total receipts	273,970	238,901	$ 245,444	$ (6,543)
Expenditures:				
General government:				
Employee benefits	229,816	221,299	$ 376,582	$ (155,283)
Receipts over expenditures	44,154	17,602		
Unencumbered cash, beginning of year	176,191	220,345		
Unencumbered cash, end of year	$ 220,345	$ 237,947		

HASKELL COUNTY, KANSAS
Golf Course Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 124,077	$ 107,179	$ 109,221	$ (2,042)
Motor vehicle	6,922	7,030	8,206	(1,176)
Delinquent property	2,087	2,978	-	2,978
Total receipts	133,086	117,187	$ 117,427	$ (240)
Expenditures:				
Culture and recreation:				
Contractual	135,442	116,363	$ 116,636	$ (273)
Receipts over (under) expenditures	(2,356)	824		
Unencumbered cash, beginning of year	4,861	2,505		
Unencumbered cash, end of year	$ 2,505	$ 3,329		

HASKELL COUNTY, KANSAS
Historical Records Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 62,035	$ 53,590	$ 54,611	$ (1,021)
Motor vehicle	3,461	3,515	4,103	(588)
Delinquent property	953	1,473	-	1,473
Total receipts	66,449	58,578	$ 58,714	$ (136)
Expenditures:				
Culture and recreation:				
Contractual	66,932	57,373	$ 57,373	$ -
Receipts over (under) expenditures	(483)	1,205		
Unencumbered cash, beginning of year	696	213		
Unencumbered cash, end of year	$ 213	$ 1,418		

HASKELL COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 882	$ 2,391	$ -	$ 2,391
Motor vehicle	9,039	2,405	-	2,405
Delinquent property	670	295	-	295
Other	3,562	7,047	-	7,047
Total receipts	14,153	12,138	$ -	$ 12,138
Expenditures:				
Public works:				
Personnel	7,569	8,410	$ 9,009	$ (599)
Contractual	3,080	3,468	4,956	(1,488)
Commodities	12,293	17,325	229,976	(212,651)
Capital outlay	-	115,921	66,850	49,071
Total expenditures	22,942	145,124	$ 310,791	$ (165,667)
Receipts under expenditures	(8,789)	(132,986)		
Unencumbered cash, beginning of year	385,446	376,657		
Unencumbered cash, end of year	$ 376,657	$ 243,671		

HASKELL COUNTY, KANSAS
Opioids Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Intergovernmental	$ 7,396	$ 4,561	$ -	$ 4,561
Expenditures:				
General government:				
Commodities	-	-	$ 7,835	$ (7,835)
Receipts over expenditures	7,396	4,561		
Unencumbered cash, beginning of year	7,835	15,231		
Unencumbered cash, end of year	$ 15,231	$ 19,792		

HASKELL COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,601,851	$ 2,392,904	$ 2,431,425	$ (38,521)
Motor vehicle	131,291	95,943	104,544	(8,601)
Delinquent property	36,448	50,807	-	50,807
Intergovernmental	368,599	409,235	358,165	51,070
Other	50,287	212,562	-	212,562
Total receipts	2,188,476	3,161,451	$ 2,894,134	$ 267,317
Expenditures:				
Public works:				
Employee benefits	176,263	186,003	$ 336,000	$ (149,997)
Maintenance:				
Personnel	602,952	640,767	869,400	(228,633)
Contractual	96,798	79,989	434,191	(354,202)
Commodities	725,179	853,261	998,372	(145,111)
Construction:				
Commodities	-	-	49,392	(49,392)
Administrative:				
Personnel	65,194	69,180	84,806	(15,626)
Contractual	11,948	11,636	61,194	(49,558)
Commodities	8,719	1,640	8,026	(6,386)
Capital outlay	558,413	549,501	109,809	439,692
Transfers out	943,707	935,000	935,000	-
Total expenditures	3,189,173	3,326,977	$ 3,886,190	$ (559,213)
Receipts under expenditures	(1,000,697)	(165,526)		
Unencumbered cash, beginning of year	2,626,397	1,625,700		
Unencumbered cash, end of year	$ 1,625,700	$ 1,460,174		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 248,027	$ 214,253	$ 218,444	$ (4,191)
Motor vehicle	13,843	14,055	16,412	(2,357)
Delinquent property	4,181	5,951	-	5,951
Total receipts	266,051	234,259	$ 234,856	$ (597)
Expenditures:				
Health and sanitation:				
Contractual	270,483	233,254	$ 234,455	$ (1,201)
Receipts over (under) expenditures	(4,432)	1,005		
Unencumbered cash, beginning of year	10,864	6,432		
Unencumbered cash, end of year	$ 6,432	$ 7,437		

HASKELL COUNTY, KANSAS
Sheriff Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 1,695,398	$ 1,995,977	$ 2,056,515	$ (60,538)
Motor vehicle	115,461	121,632	113,639	7,993
Delinquent property	29,264	47,624	-	47,624
Contract proceeds	158,000	231,500	208,000	23,500
Other	34,945	637	-	637
Total receipts	2,033,068	2,397,370	$ 2,378,154	$ 19,216
Expenditures:				
Public safety:				
Personnel	1,579,836	1,572,119	$ 1,847,757	$ (275,638)
Contractual	153,903	157,484	189,438	(31,954)
Commodities	96,452	97,291	129,610	(32,319)
Capital outlay	329,934	342,313	259,124	83,189
Transfers out	-	60,000	-	60,000
Total expenditures	2,160,125	2,229,207	$ 2,425,929	$ (196,722)
Receipts over (under) expenditures	(127,057)	168,163		
Unencumbered cash, beginning of year	259,472	132,415		
Adjustment to unencumbered cash for prior year canceled encumbrances	-	91,000		
Unencumbered cash, end of year	$ 132,415	$ 391,578		

HASKELL COUNTY, KANSAS
Social Security Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 262,364	$ 242,248	$ 249,832	$ (7,584)
Motor vehicle	5,082	11,974	17,342	(5,368)
Delinquent property	3,831	6,187	-	6,187
Total receipts	271,277	260,409	$ 267,174	$ (6,765)
Expenditures:				
General government:				
Employee benefits	258,421	272,827	$ 289,282	$ (16,455)
Receipts over (under) expenditures	12,856	(12,418)		
Unencumbered cash, beginning of year	40,046	52,902		
Unencumbered cash, end of year	$ 52,902	$ 40,484		

HASKELL COUNTY, KANSAS
Unemployment Insurance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ -	$ -	$ -	$ -
Expenditures:				
General government:				
Employee benefits	3,600	3,119	$ 120,845	$ (117,726)
Receipts under expenditures	(3,600)	(3,119)		
Unencumbered cash, beginning of year	123,459	119,859		
Unencumbered cash, end of year	$ 119,859	$ 116,740		

HASKELL COUNTY, KANSAS
Waste Disposal Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem property	$ 942,968	$ 313,794	$ 333,304	$ (19,510)
Motor vehicle	42,136	57,511	63,206	(5,695)
Delinquent property	15,054	17,227	-	17,227
Other	16,603	46,259	-	46,259
Total receipts	1,016,761	434,791	$ 396,510	$ 38,281
Expenditures:				
Health and sanitation:				
Personnel	239,697	246,470	$ 254,964	$ (8,494)
Contractual	18,809	23,562	25,000	(1,438)
Commodities	73,469	65,660	125,766	(60,106)
Capital outlay	-	-	35,000	(35,000)
Closure and post-closure costs	10,742	10,159	1,469,000	(1,458,841)
Transfers out	1,469,000	-	-	-
Total expenditures	1,811,717	345,851	$ 1,909,730	$ (1,563,879)
Receipts over (under) expenditures	(794,956)	88,940		
Unencumbered cash, beginning of year	1,038,474	243,518		
Unencumbered cash, end of year	$ 243,518	$ 332,458		

HASKELL COUNTY, KANSAS
Wind Power Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Contract proceeds	$ 306,391	$ 312,519	$ 260,000	$ 52,519
Expenditures:				
General government:				
Capital project appropriations	148,321	243,866	$ 899,488	$ (655,622)
Receipts over expenditures	158,070	68,653		
Unencumbered cash, beginning of year	658,612	816,682		
Unencumbered cash, end of year	$ 816,682	$ 885,335		

HASKELL COUNTY, KANSAS
Benevolent Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

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

HASKELL COUNTY, KANSAS
County Attorney's Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 1,038	$ 1,260
Expenditures:		
Public safety:		
Contractual	-	381
Receipts over expenditures	1,038	879
Unencumbered cash, beginning of year	24,495	25,533
Unencumbered cash, end of year	$ 25,533	$ 26,412

HASKELL COUNTY, KANSAS
County Clerk's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 1,897	$ 1,676
Expenditures:		
General government:		
Capital outlay	-	-
Receipts over expenditures	1,897	1,676
Unencumbered cash, beginning of year	16,470	18,367
Unencumbered cash, end of year	$ 18,367	$ 20,043

HASKELL COUNTY, KANSAS
County Treasurer's Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 1,897	$ 1,676
Expenditures:		
General government:		
Capital outlay	-	-
Receipts over expenditures	1,897	1,676
Unencumbered cash, beginning of year	16,470	18,367
Unencumbered cash, end of year	$ 18,367	$ 20,043

HASKELL COUNTY, KANSAS
Drug Enforcement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 17,065	$ 4,091
Expenditures:		
Public safety:		
Contractual	34,453	7,868
Receipts under expenditures	(17,388)	(3,777)
Unencumbered cash, beginning of year	30,009	12,621
Unencumbered cash, end of year	$ 12,621	$ 8,844

HASKELL COUNTY, KANSAS
Emergency 911 Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 65,040	$ 69,947
Expenditures:		
Public safety:		
Contractual	32,602	103,831
Receipts over (under) expenditures	32,438	(33,884)
Unencumbered cash, beginning of year	21,551	53,989
Unencumbered cash, end of year	$ 53,989	$ 20,105

HASKELL COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 402	$ -
Transfers in	227,331	160,000
Other	-	18,100
Total receipts	227,733	178,100
Expenditures:		
General government:		
Capital outlay	123,934	228,691
Transfers out	64,590	-
Total expenditures	188,524	228,691
Receipts over (under) expenditures	39,209	(50,591)
Unencumbered cash, beginning of year	867,625	906,834
Unencumbered cash, end of year	$ 906,834	$ 856,243

HASKELL COUNTY, KANSAS
Fair Board Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	$ 137,040	$ 137,040
Use of money and property	17,346	14,873
Other	6,558	8,389
Total receipts	160,944	160,302
Expenditures:		
Culture and recreation:		
Personnel	26,497	30,044
Contractual	33,146	40,280
Commodities	51,319	71,313
Capital outlay	36,299	50,690
Total expenditures	147,261	192,327
Receipts over (under) expenditures	13,683	(32,025)
Unencumbered cash, beginning of year	197,232	210,915
Unencumbered cash, end of year	$ 210,915	$ 178,890

HASKELL COUNTY, KANSAS
Landfill Closure Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

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

HASKELL COUNTY, KANSAS
Motor Vehicle Operating Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 251,709	$ 238,189
Expenditures:		
General government:		
Contractual	67,170	58,120
Commodities	1,384	1,341
Capital outlay	23,876	5,182
Transfers out	10,078	159,280
Total expenditures	102,508	223,923
Receipts over expenditures	149,201	14,266
Unencumbered cash, beginning of year	10,079	159,280
Unencumbered cash, end of year	$ 159,280	$ 173,546

HASKELL COUNTY, KANSAS
Oil & Gas Valuation Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	$ 187,920	$ 187,920
Expenditures:		
General government:		
Capital outlay	-	105,993
Receipts over expenditures	187,920	81,927
Unencumbered cash, beginning of year	5,205,511	5,944,797
Adjustment to unencumbered cash for prior year canceled encumbrances	551,366	-
Unencumbered cash, end of year	$ 5,944,797	$ 6,026,724

HASKELL COUNTY, KANSAS
Register of Deeds' Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 7,586	$ 6,706
Expenditures:		
General government:		
Capital outlay	-	-
Receipts over expenditures	7,586	6,706
Unencumbered cash, beginning of year	29,393	36,979
Unencumbered cash, end of year	$ 36,979	$ 43,685

HASKELL COUNTY, KANSAS
Special Highway Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental	$ 51,083	$ 50,606
Transfers in	943,707	935,000
Total receipts	994,790	985,606
Expenditures:		
Public works:		
Capital outlay	2,559,277	-
Receipts over (under) expenditures	(1,564,487)	985,606
Unencumbered cash, beginning of year	3,765,483	2,200,996
Unencumbered cash, end of year	$ 2,200,996	$ 3,186,602

HASKELL COUNTY, KANSAS
Special Law Enforcement Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	$ 90,868	$ 39,521
Expenditures:		
Public safety:		
Contractual	68,849	51,144
Receipts over (under) expenditures	22,019	(11,623)
Unencumbered cash, beginning of year	58,116	80,135
Unencumbered cash, end of year	$ 80,135	$ 68,512

HASKELL COUNTY, KANSAS
Special Road Machinery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

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

Business Funds

Fund Descriptions

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

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

The Internal Service Business Fund used by the County 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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

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

Agency Funds

Fund Descriptions

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

The Agency Funds used by the County 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, including 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, 2025

	Balance 01-01-25	Receipts	Disburse-ments	Balance 12-31-25
Agency Funds				
Register of Deeds	$ 5,384	$ 65,543	$ 65,730	$ 5,197
District Court	8,367	23,435	31,602	200
Sheriff	5,910	64,615	63,739	6,786
Sheriff Inmate	29,522	8,204	5,004	32,722
County Treasurer:				
Check Clearance	-	59,763	59,763	-
Fish and Game Licenses	-	422	422	-
Payroll	202,852	613,170	548,635	267,387
Motor Vehicle Fees and Sales Tax Collections	124,031	1,821,996	1,856,449	89,578
Tax Collections	10,273,856	17,648,017	17,560,146	10,361,727
Tax Distributions	48,906	20,928,724	20,904,367	73,263
Total	$ 10,698,828	$ 41,233,889	$ 41,095,857	$ 10,836,860

Other Supplementary Information

HASKELL COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash receipts:				
Taxes:				
Ad valorem property	$ 1,480,619	$ 251	$ -	$ 251
Motor vehicle	92,668	88,592	97,299	(8,707)
Delinquent property	22,181	22,417	-	22,417
Recreational vehicle tax	1,190	1,146	890	256
Interest and fees:				
Current	51,675	39,991	-	39,991
Local sales	275,122	258,694	75,016	183,678
Total taxes	1,923,455	411,091	173,205	237,886
Intergovernmental:				
Mineral production tax	169,618	176,445	100,000	76,445
Federal and state grants	6,038	16,607	-	16,607
Total intergovernmental	175,656	193,052	100,000	93,052
Licenses and fees:				
Officers' fees	51,877	63,167	43,000	20,167
Use of money and property:				
Interest on investments	1,633,925	1,296,242	-	1,296,242
Other:				
Contract proceeds	331,924	338,562	240,000	98,562
Other	18,668	13,426	-	13,426
Total other	350,592	351,988	240,000	111,988
Transfers in	313,121	159,280	-	159,280
Total cash receipts	**$ 4,448,626**	**$ 2,474,820**	**$ 556,205**	**$ 1,918,615**
Expenditures:				
General government:				
Courthouse general:				
Contractual	$ 978,321	$ 752,033	$ 607,594	$ 144,439
Commodities	2,123	975	2,000	(1,025)
Capital outlay and other	-	-	1,055,229	(1,055,229)
Total courthouse general	980,444	753,008	1,664,823	(911,815)
County Commission:				
Personnel	59,691	66,408	66,350	58
Contractual	14,643	18,792	19,750	(958)
Commodities	-	-	750	(750)
Total County Commission	74,334	85,200	86,850	(1,650)

(continued)

HASKELL COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
(continued)				
Expenditures (continued):				
General government (continued):				
County Clerk:				
Personnel	$ 102,614	$ 124,830	$ 167,000	$ (42,170)
Contractual	8,323	12,130	11,000	1,130
Commodities	7,276	10,428	8,000	2,428
Capital outlay	10,899	6,672	7,000	(328)
Total County Clerk	129,112	154,060	193,000	(38,940)
County Treasurer:				
Personnel	331,475	353,944	391,500	(37,556)
Contractual	5,788	8,469	14,000	(5,531)
Commodities	7,580	2,439	22,000	(19,561)
Capital outlay	300	-	2,000	(2,000)
Total County Treasurer	345,143	364,852	429,500	(64,648)
Register of Deeds:				
Personnel	110,015	120,675	126,296	(5,621)
Contractual	6,631	9,593	11,300	(1,707)
Commodities	5,070	5,859	10,000	(4,141)
Total Register of Deeds	121,716	136,127	147,596	(11,469)
Custodian:				
Personnel	51,123	56,785	65,642	(8,857)
Contractual	3,116	2,151	12,900	(10,749)
Commodities	7,208	7,241	13,500	(6,259)
Capital outlay	94	-	-	-
Total Custodian	61,541	66,177	92,042	(25,865)
County Counselor:				
Personnel	39,676	45,322	49,000	(3,678)
Employee benefits:				
Health insurance	355,236	334,981	463,374	(128,393)
Other:				
Soil Conservation	39,000	40,000	40,000	-
County Fair	137,040	137,040	137,040	-
Rural Opportunity Zone	-	-	15,000	(15,000)
Cimarron Basin Community Corrections	25,000	-	5,000	(5,000)
Historical Society	5,000	-	-	-
Total other	206,040	177,040	197,040	(20,000)
Total general government	**2,313,242**	**2,116,767**	**3,323,225**	**(1,206,458)**

HASKELL COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
(continued)				
Expenditures (continued):				
Public safety:				
County Attorney:				
Personnel	$ 142,868	$ 154,653	$ 149,000	$ 5,653
Contractual	20,208	15,890	15,750	140
Commodities	1,754	1,072	2,500	(1,428)
Capital outlay	1,268	174	1,500	(1,326)
Total County Attorney	166,098	171,789	168,750	3,039
District Court:				
Contractual	13,489	17,390	65,200	(47,810)
Commodities	6,031	4,627	5,000	(373)
Capital outlay	4,530	13,829	6,000	7,829
Total District Court	24,050	35,846	76,200	(40,354)
Juvenile Detention	25,483	19,432	19,432	-
Total public safety	**215,631**	**227,067**	**264,382**	**(37,315)**
Health and sanitation:				
County Health:				
Contractual	412,916	271,258	210,000	61,258
Other:				
Mental Health	33,675	33,675	33,675	-
Mental Disabilities - SDSI	26,583	33,582	33,582	-
Mental Disabilities - RCDC	18,000	18,000	18,000	-
Western Kansas Child Advocacy	6,000	6,000	6,000	-
Total other	84,258	91,257	91,257	-
Total health and sanitation	**497,174**	**362,515**	**301,257**	**61,258**
Transfers out:				
Capital Improvement	500,000	350,000	350,000	-
Equipment Reserve	17,000	-	-	-
Total transfers out	**517,000**	**350,000**	**350,000**	**-**
Total expenditures	**$ 3,543,047**	**$ 3,056,349**	**$ 4,238,864**	**$ (1,182,515)**

HASKELL COUNTY, KANSAS
Reconciliation of 2024 Tax Roll
Regulatory Basis
For the Year Ended December 31, 2025

2024 tax roll as adjusted:		
County Clerk's abstract of taxes levied		$ 16,282,573
Supplemental tax roll		118,176
2024 taxes added and abated		(26,693)
2024 tax roll as adjusted		$ 16,374,056
2024 tax roll accounted for:		
2024 current tax collections		$ 16,085,631
Delinquent taxes:		
Personal property tax warrants	$ 168,694	
Real estate taxes	119,731	288,425
2024 total tax roll accounted for		$ 16,374,056