

# HASKELL COUNTY, KANSAS

Regulatory Basis  
Financial Statement

For the Year Ended  
December 31, 2017

HASKELL COUNTY, KANSAS

Regulatory Basis  
Financial Statement

For the Year Ended December 31, 2017

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# FINANCIAL SECTION



## INDEPENDENT AUDITORS' REPORT

The County Commissioners  
Haskell County Courthouse  
Sublette, Kansas 67877

### **Report on the Financial Statements**

We have audited the accompanying regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Haskell County, Kansas, as of and for the year ended December 31, 2017, and the related notes to the financial statement, which collectively comprise Haskell County's basic financial statement as listed in the table of contents.

#### Management's Responsibility for the Financial Statement

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

#### Auditor's Responsibility

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

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Haskell County, Kansas, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* of the State of Kansas, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Haskell County, Kansas, as of December 31, 2017, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Haskell County, Kansas, as of December 31, 2017, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* of the State of Kansas described in Note 1.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The regulatory basis summary of expenditures - actual and budget, the regulatory basis individual fund schedules of receipts and expenditures - actual and budget, and the regulatory basis schedule of receipts and disbursements – agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement; however, they are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The other supplemental information (Schedules 4 and 5 as listed in the table of contents) is presented for analysis and is not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Haskell County, Kansas, as of and for the year ended December 31, 2016, (not presented herein), and have issued our report thereon dated June 7, 2017, which contained an unmodified opinion on the basic financial statement. The 2016 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2016 actual column (2016 comparative information) presented in the regulatory basis individual fund schedules of receipts and expenditures—actual and budget for the year ended December 31, 2017, (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 2016 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 2016 basic financial statement. The 2016 comparative information was subjected to the auditing procedures applied in the audit of the 2016 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 2016 basic financial statement or to the 2016 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 2016 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, 2016, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the financial statement as a whole. The other supplemental information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statement. Such information has not been subjected to the auditing procedures applied in the audit of the financial statement, and accordingly, we do not express an opinion or provide any assurance on it.

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

LEWIS, HOOPER & DICK, LLC

June 12, 2018

HASKELL COUNTY, KANSAS  
Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2017

		Unencumbered Cash Balance 01-01-17	Prior Year Canceled Encumbrances	Receipts	Expenditures	Unencumbered Cash Balance 12-31-17	Add Payables and Encumbrances	Cash Balance 12-31-17
<b>General</b>	<b>Fund</b>							
General		\$ 2,110,488	\$ 3,860	\$ 2,496,897	\$ 2,359,843	\$ 2,251,402	\$ 7,700	\$ 2,259,102
<b>Special Purpose Funds</b>								
County Appraiser		61,274	-	218,032	229,504	49,802	-	49,802
County Building		1,068,160	-	-	63,087	1,005,073	-	1,005,073
Direct Election		71,739	-	48,472	52,807	67,404	-	67,404
Drifting Soil		5,441	-	-	-	5,441	-	5,441
Emergency Services		-	-	628,810	546,721	82,089	2,032	84,121
Golf Course		-	-	88,435	88,435	-	-	-
Historical Records		465	-	19,294	18,111	1,648	-	1,648
Noxious Weed		177,872	-	62,003	29,362	210,513	-	210,513
Employee Retirement		202,785	-	308,591	256,232	255,144	-	255,144
Road and Bridge		869,760	-	4,167,435	3,660,497	1,376,698	550	1,377,248
Service Program for the Elderly		77,830	-	184,717	181,112	81,435	-	81,435
Sheriff		-	-	1,246,023	1,149,143	96,880	-	96,880
Social Security		116,238	-	232,459	218,804	129,893	-	129,893
Unemployment Insurance		150,412	-	4	1,885	148,531	-	148,531
Waste Disposal		340,669	-	569,053	271,722	638,000	-	638,000
Wind Power		595,698	-	266,733	492,198	370,233	-	370,233
Benevolent		93	-	100	93	100	-	100
County Attorney's Training		15,093	-	1,509	-	16,602	-	16,602
Fair Board		46,241	-	113,604	91,458	68,387	440	68,827
Emergency 911		152,711	-	49,992	102,851	99,852	-	99,852
Drug Enforcement		3,636	-	-	2,883	753	-	753
Oil & Gas Valuation Depletion Trust		5,957,191	-	-	-	5,957,191	-	5,957,191
County Clerk's Technology		3,910	-	1,994	-	5,904	-	5,904
Register of Deeds' Technology		28,102	-	7,976	-	36,078	-	36,078
County Treasurer's Technology		3,910	-	1,994	-	5,904	-	5,904
Special Highway		4,297,755	-	1,015,180	1,149,199	4,163,736	-	4,163,736
Special Law Enforcement Trust		37,890	-	10,288	1,206	46,972	-	46,972
Special Road Machinery		963,043	-	1,015,180	139,288	1,838,935	-	1,838,935
Motor Vehicle Operating		134,155	-	204,299	212,414	126,040	-	126,040
Total Special Purpose Funds		15,382,073	-	10,462,177	8,959,012	16,885,238	3,022	16,888,260
<b>Business Funds</b>								
Risk Management Reserve		49,000	-	-	-	49,000	-	49,000
Total (excluding Agency Funds) (memorandum only)		\$ 17,541,561	\$ 3,860	\$ 12,959,074	\$ 11,318,855	\$ 19,185,640	\$ 10,722	\$ 19,196,362
<b>Composition of Cash</b>								
Demand and savings deposits:								
Centera Bank						\$ 31,385,759		
Plus deposits in transit						180,189		
Less outstanding checks						(488,689)		
Total demand and savings deposits								\$ 31,077,259
Total cash								31,077,259
Agency Funds per Schedule 3								(11,880,897)
Total (excluding Agency Funds)								\$ 19,196,362

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, 2017

1. Summary of significant accounting policies

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

A. Financial reporting entity

The County is a municipal corporation governed by an elected three-member commission. These financial statements present Haskell County (the municipality) only. The organizations, functions or activities discussed below are related municipal entities of the County's reporting entity because they were established to benefit the County and/or its constituents.

The Haskell County Extension Council provides services in such areas as agriculture, home economics and 4-H clubs to all persons in the County. The Council is governed by an elected executive board. The County levies taxes for the support of the Council. Haskell County Extension Council has a December 31st year end.

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

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

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

HASKELL COUNTY, KANSAS  
Notes to the Financial Statement  
For the year ended December 31, 2017

1. Summary of significant accounting policies (continued)

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

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

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

C. Regulatory basis fund types

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

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

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

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

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

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

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

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

HASKELL COUNTY, KANSAS  
Notes to the Financial Statement  
For the year ended December 31, 2017

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, 2017, 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, 2017

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 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 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, 2017

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)

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

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

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

B. Compliance with finance-related legal and contractual provisions

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

There are no known material violations of finance-related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended December 31, 2017.

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	<u>\$ 31,077,259</u>
Total cash	<u><u>\$ 31,077,259</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, 2017

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

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

Concentration of credit risk

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

Custodial credit risk - deposits

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

At December 31, 2017, the County's carrying amount of deposits was \$31,077,259 and the bank balance was \$31,385,759. The entire bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$559,695 was covered by federal depository insurance and \$30,826,064 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	\$ 559,695
Pledged securities at market value	<u>31,791,892</u>
Total coverage	<u>\$ 32,351,587</u>
Funds on deposit	<u>\$ 31,385,759</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, 2017.

HASKELL COUNTY, KANSAS  
Notes to the Financial Statement  
For the year ended December 31, 2017

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, 2017, are as follows:

	Project Authorization	Disbursements and Accounts Payable to Date	Committed
Ambulance Center	\$ 2,154,987	\$ 2,154,987	\$ -
Road 190th asphalt overlay	1,162,827	1,148,199	14,628
Road CC	379,784	-	379,784

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>	
Road and Bridge	Special Highway	68-590	\$ 1,015,180
Road and Bridge	Special Road Machinery	68-141g	1,015,180
Motor Vehicle Operating	General	8-145	<u>134,155</u>
Total			<u><u>\$ 2,164,515</u></u>

4. Other information

A. Risk management and self-insurance

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property, liability, crime and surety insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multi-Line Pool, a public entity risk pool currently operating as a common risk management and insurance program for 91 participating members.

HASKELL COUNTY, KANSAS  
Notes to the Financial Statement  
For the year ended December 31, 2017

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 84 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 \$272,324 reported as landfill closure and post-closure care liability at December 31, 2017, represents the cumulative amount reported to date based on the use of 59 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of \$190,960 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 2017. The County estimates approximately 4.68 years remain prior to the closure of the landfill. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. Closure and post-closure care financial assurance requirements are being met through reserve amounts in the County's annual budget.

C. Post-employment health care benefits

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



HASKELL COUNTY, KANSAS  
Notes to the Financial Statement  
For the year ended December 31, 2017

4. Other information (continued)

C. Post-employment health care benefits (continued)

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

D. Compensated absences

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

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

E. Defined benefit pension plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium from the period of January 1, 2017, through September 30, 2017, for Death and Disability Program) and the statutory contribution rate was 8.46% for the fiscal year ended December 31, 2017. Contributions to the pension plan from Haskell County, Kansas were \$244,069 for the year ended December 31, 2017.

HASKELL COUNTY, KANSAS  
Notes to the Financial Statement  
For the year ended December 31, 2017

4. Other information (continued)

E. Defined benefit pension plan (continued)

Net pension liability: At December 31, 2017, the County's proportionate share of the collective net pension liability reported by KPERS was \$2,374,786. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

F. Subsequent events

Subsequent to December 31, 2017, the County entered into contracts for road projects and equipment totaling \$2,648,142.

## **Regulatory Required Supplemental Information**

HASKELL COUNTY, KANSAS  
Summary of Expenditures - Actual and Budget  
(Budgeted Funds Only)  
Regulatory Basis  
For the Year Ended December 31, 2017

	Certified Budget	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
<u>General</u>				
General	\$ 3,322,659	\$ 3,322,659	\$ 2,359,843	\$ (962,816)
<u>Special Purpose Funds</u>				
County Appraiser	250,916	250,916	229,504	(21,412)
County Building	3,262,374	3,262,374	63,087	(3,199,287)
Direct Election	109,132	109,132	52,807	(56,325)
Drifting Soil	5,440	5,440	-	(5,440)
Emergency Services	596,856	596,856	546,721	(50,135)
Golf Course	88,347	88,347	88,435	88
Historical Records	21,911	21,911	18,111	(3,800)
Noxious Weed	132,845	132,845	29,362	(103,483)
Employee Retirement	395,000	395,000	256,232	(138,768)
Road and Bridge	4,060,720	4,060,720	3,660,497	(400,223)
Service Program for the Elderly	230,648	230,648	181,112	(49,536)
Sheriff	1,187,138	1,187,138	1,149,143	(37,995)
Social Security	287,065	287,065	218,804	(68,261)
Unemployment Insurance	145,447	145,447	1,885	(143,562)
Waste Disposal	843,941	843,941	271,722	(572,219)
Wind Power	1,015,545	1,015,545	492,198	(523,347)

# 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, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes	\$ 1,622,676	\$ 1,628,139	\$ 1,496,064	\$ 132,075
Intergovernmental receipts	310,045	163,105	150,000	13,105
Licenses and fees	239,774	98,823	43,000	55,823
Use of money and property	55,013	163,181	-	163,181
Other	323,080	309,494	231,019	78,475
Transfers in	131,629	134,155	-	134,155
Total receipts	2,682,217	2,496,897	\$ 1,920,083	\$ 576,814
Expenditures:				
General government:				
Courthouse general	384,729	323,243	\$ 911,579	\$ (588,336)
County Commission	74,448	78,052	140,446	(62,394)
County Clerk	116,437	118,364	160,548	(42,184)
County Treasurer	225,914	230,320	290,600	(60,280)
Register of Deeds	87,504	86,946	109,027	(22,081)
Custodian	53,092	50,367	67,145	(16,778)
County Counselor	35,729	35,729	37,153	(1,424)
Employee benefits	627,195	805,131	891,076	(85,945)
Other	283,722	288,232	313,732	(25,500)
Public safety:				
County Attorney	128,842	144,969	145,290	(321)
Sheriff	1,130,035	-	-	-
District Court	53,836	31,816	80,000	(48,184)
Juvenile Detention	3,914	5,050	12,439	(7,389)
Health and sanitation:				
County Health	88,053	88,053	93,053	(5,000)
Emergency medical/ambulance	467,267	-	-	-
Emergency management	49,692	-	-	-
Other	65,571	73,571	70,571	3,000
Transfers out	525,000	-	-	-
Total expenditures	4,400,980	2,359,843	\$ 3,322,659	\$ (962,816)
Receipts over (under) expenditures	(1,718,763)	137,054		
Unencumbered cash, beginning	3,829,251	2,110,488		
Adjustment to unencumbered cash for prior year canceled encumbrances	-	3,860		
Unencumbered cash, ending	\$ 2,110,488	\$ 2,251,402		

# Special Purpose Funds

## Fund Descriptions

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

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

### County Appraiser:

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

### County Building:

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

### Direct Election:

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

### Drifting Soil:

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

### Emergency Services:

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

### Golf Course:

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

### Historical Records:

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

### Noxious Weed:

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

### Employee Retirement:

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

### Road and Bridge:

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

### Service Program for the Elderly:

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

### Sheriff:

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

## Special Purpose Funds

(continued)

**Social Security:**

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

**Unemployment Insurance:**

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

**Waste Disposal:**

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

**Wind Power:**

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

**Benevolent:**

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

**County Attorney's Training:**

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

**Fair Board:**

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

**Emergency 911:**

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

**Drug Enforcement:**

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

**Oil & Gas Valuation Depletion Trust:**

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

**County Clerk's Technology:**

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

**Register of Deeds' Technology:**

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



## Special Purpose Funds

(continued)

### County Treasurer's Technology:

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

### Special Highway:

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

### Special Law Enforcement Trust:

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

### Special Road Machinery:

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

### Motor Vehicle Operating:

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

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

HASKELL COUNTY, KANSAS  
County Appraiser Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 205,896	\$ 205,257	\$ 210,530	\$ (5,273)
Motor vehicle	5,969	9,544	10,436	(892)
Delinquent property	2,792	2,450	-	2,450
Other	3,792	781	-	781
Total receipts	218,449	218,032	\$ 220,966	\$ (2,934)
Expenditures:				
General government:				
Personnel	80,479	80,454	\$ 84,769	\$ (4,315)
Contractual	132,738	143,780	142,147	1,633
Commodities	6,846	5,270	5,700	(430)
Capital outlay	2,256	-	18,300	(18,300)
Total expenditures	222,319	229,504	\$ 250,916	\$ (21,412)
Receipts under expenditures	(3,870)	(11,472)		
Unencumbered cash, beginning	65,034	61,274		
Adjustment to unencumbered cash for prior year canceled encumbrances	110	-		
Unencumbered cash, ending	\$ 61,274	\$ 49,802		

HASKELL COUNTY, KANSAS  
County Building Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts:				
Taxes:				
Delinquent property	\$ 22	\$ -	\$ -	\$ -
Other	3,770	-	-	-
Transfer In	525,000	-	-	-
Total receipts	528,792	-	\$ -	\$ -
Expenditures:				
Public safety:				
Contractual	50,855	24,894	\$ -	\$ 24,894
Commodities	-	1,809	-	1,809
Capital outlay	125,346	36,384	2,262,374	(2,225,990)
Health Service/Ambulance building	2,021,805	-	1,000,000	(1,000,000)
Total expenditures	2,198,006	63,087	\$ 3,262,374	\$ (3,199,287)
Receipts under expenditures	(1,669,214)	(63,087)		
Unencumbered cash, beginning	2,737,374	1,068,160		
Unencumbered cash, ending	\$ 1,068,160	\$ 1,005,073		

HASKELL COUNTY, KANSAS  
Direct Election Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 25,711	\$ 46,693	\$ 47,865	\$ (1,172)
Motor vehicle	1,265	1,283	1,297	(14)
Delinquent property	374	496	-	496
Total receipts	<u>27,350</u>	<u>48,472</u>	<u>\$ 49,162</u>	<u>\$ (690)</u>
Expenditures:				
General government:				
Salaries	14,716	8,020	\$ 6,604	\$ 1,416
Contractual	2,966	9,388	26,528	(17,140)
Commodities	15,256	3,517	13,000	(9,483)
Capital outlay	1,500	31,882	63,000	(31,118)
Total expenditures	<u>34,438</u>	<u>52,807</u>	<u>\$ 109,132</u>	<u>\$ (56,325)</u>
Receipts under expenditures	(7,088)	(4,335)		
Unencumbered cash, beginning	<u>78,827</u>	<u>71,739</u>		
Unencumbered cash, ending	<u>\$ 71,739</u>	<u>\$ 67,404</u>		

HASKELL COUNTY, KANSAS  
 Drifting Soil Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Delinquent property	\$ 1	\$ -	\$ -	\$ -
Total receipts	1	-	-	-
Expenditures:				
General government:				
Contractual	-	-	\$ 5,440	\$ (5,440)
Total expenditures	-	-	\$ 5,440	\$ (5,440)
Receipts over expenditures	1	-		
Unencumbered cash, beginning	5,440	5,441		
Unencumbered cash, ending	\$ 5,441	\$ 5,441		

HASKELL COUNTY, KANSAS  
Emergency Services Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ -	\$ 502,763	\$ 519,527	\$ (16,764)
Delinquent property	-	4,455	-	4,455
Licenses and fees	-	121,592	9,000	112,592
Total receipts	-	628,810	\$ 528,527	\$ 100,283
Expenditures:				
Emergency services:				
Salaries	-	436,788	\$ 408,977	\$ 27,811
Contractual	-	44,867	96,000	(51,133)
Commodities	-	61,638	80,879	(19,241)
Capital outlay	-	3,428	11,000	(7,572)
Total expenditures	-	546,721	\$ 596,856	\$ (50,135)
Receipts over expenditures	-	82,089		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	\$ -	\$ 82,089		

HASKELL COUNTY, KANSAS  
 Golf Course Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ -	\$ 87,658	\$ 90,556	\$ (2,898)
Delinquent property	-	777	-	777
Total receipts	-	88,435	\$ 90,556	\$ (2,121)
Expenditures:				
Education:				
Contractual	-	88,435	\$ 88,347	\$ 88
Total expenditures	-	88,435	\$ 88,347	\$ 88
Receipts over expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	\$ -	\$ -		

HASKELL COUNTY, KANSAS  
Historical Records Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 23,771	\$ 17,865	\$ 18,111	\$ (246)
Motor vehicle	1,189	1,191	1,196	(5)
Delinquent property	360	238	-	238
Total receipts	<u>25,320</u>	<u>19,294</u>	<u>\$ 19,307</u>	<u>\$ (13)</u>
Expenditures:				
Culture and recreation:				
Contractual	<u>27,984</u>	<u>18,111</u>	<u>\$ 21,911</u>	<u>\$ (3,800)</u>
Total expenditures	<u>27,984</u>	<u>18,111</u>	<u>\$ 21,911</u>	<u>\$ (3,800)</u>
Receipts over (under) expenditures	(2,664)	1,183		
Unencumbered cash, beginning	<u>3,129</u>	<u>465</u>		
Unencumbered cash, ending	<u>\$ 465</u>	<u>\$ 1,648</u>		



HASKELL COUNTY, KANSAS  
 Noxious Weed Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 27,679	\$ 54,844	\$ 56,387	\$ (1,543)
Motor vehicle	677	1,300	1,412	(112)
Delinquent property	378	569	-	569
Intergovernmental	2,141	5,290	-	5,290
Total receipts	30,875	62,003	\$ 57,799	\$ 4,204
Expenditures:				
Public works:				
Personnel	6,794	6,794	\$ 7,157	\$ (363)
Contractual	3,008	3,379	3,750	(371)
Commodities	19,144	19,189	64,195	(45,006)
Capital outlay	-	-	57,743	(57,743)
Total expenditures	28,946	29,362	\$ 132,845	\$ (103,483)
Receipts over expenditures	1,929	32,641		
Unencumbered cash, beginning	175,943	177,872		
Unencumbered cash, ending	\$ 177,872	\$ 210,513		

HASKELL COUNTY, KANSAS  
Employee Retirement Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 370,490	\$ 284,655	\$ 294,099	\$ (9,444)
Motor vehicle	11,746	20,280	18,922	1,358
Delinquent property	4,975	3,656	-	3,656
Total receipts	<u>387,211</u>	<u>308,591</u>	<u>\$ 313,021</u>	<u>\$ (4,430)</u>
Expenditures:				
General government:				
Employee benefits	<u>273,749</u>	<u>256,232</u>	<u>\$ 395,000</u>	<u>\$ (138,768)</u>
Total expenditures	<u>273,749</u>	<u>256,232</u>	<u>\$ 395,000</u>	<u>\$ (138,768)</u>
Receipts over expenditures	113,462	52,359		
Unencumbered cash, beginning	<u>89,323</u>	<u>202,785</u>		
Unencumbered cash, ending	<u>\$ 202,785</u>	<u>\$ 255,144</u>		

HASKELL COUNTY, KANSAS  
 Road and Bridge Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 2,564,826	\$ 3,518,586	\$ 3,606,628	\$ (88,042)
Motor vehicle	113,875	125,804	129,563	(3,759)
Delinquent property	37,487	39,506	-	39,506
Intergovernmental	348,325	347,250	347,127	123
Other	285,071	136,289	-	136,289
Total receipts	<u>3,349,584</u>	<u>4,167,435</u>	<u>\$ 4,083,318</u>	<u>\$ 84,117</u>
Expenditures:				
Public works:				
Employee benefits	172,364	213,704	\$ 438,000	\$ (224,296)
Maintenance:				
Salaries	755,381	727,144	903,676	(176,532)
Contractual	84,732	154,216	264,645	(110,429)
Commodities	970,346	418,696	580,125	(161,429)
Construction:				
Contractual	20	166	-	166
Commodities	114,358	17,570	59,550	(41,980)
Capital outlay	-	-	1,128,750	(1,128,750)
Administrative:				
Salaries	47,998	48,319	37,504	10,815
Contractual	49,740	44,512	126,000	(81,488)
Commodities	6,197	4,199	-	4,199
Capital outlay	9,784	1,611	283,500	(281,889)
Transfers out	919,512	2,030,360	238,970	1,791,390
Total expenditures	<u>3,130,432</u>	<u>3,660,497</u>	<u>\$ 4,060,720</u>	<u>\$ (400,223)</u>
Receipts over expenditures	219,152	506,938		
Unencumbered cash, beginning	<u>650,608</u>	<u>869,760</u>		
Unencumbered cash, ending	<u>\$ 869,760</u>	<u>\$ 1,376,698</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, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 118,642	\$ 176,809	\$ 181,112	\$ (4,303)
Motor vehicle	5,967	5,943	5,980	(37)
Delinquent property	1,800	1,965	-	1,965
Total receipts	126,409	184,717	\$ 187,092	\$ (2,375)
Expenditures:				
Health and sanitation:				
Contractual	120,609	181,112	\$ 230,648	\$ (49,536)
Total expenditures	120,609	181,112	\$ 230,648	\$ (49,536)
Receipts over expenditures	5,800	3,605		
Unencumbered cash, beginning	72,030	77,830		
Unencumbered cash, ending	\$ 77,830	\$ 81,435		

HASKELL COUNTY, KANSAS  
 Sheriff Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	(Under)
Receipts:				
Taxes:				
Ad valorem property	\$ -	\$ 971,270	\$ 1,003,616	\$ (32,346)
Delinquent property	-	8,606	-	8,606
Contract proceeds	-	228,000	208,000	20,000
Other	-	38,147	-	38,147
Total receipts	-	1,246,023	\$ 1,211,616	\$ 34,407
Expenditures:				
Public safety:				
Salaries	-	862,358	\$ 906,338	\$ (43,980)
Contractual	-	141,246	98,150	43,096
Commodities	-	89,632	112,650	(23,018)
Capital outlay	-	55,907	70,000	(14,093)
Total expenditures	-	1,149,143	\$ 1,187,138	\$ (37,995)
Receipts over expenditures	-	96,880		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	\$ -	\$ 96,880		

HASKELL COUNTY, KANSAS  
Social Security Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 208,482	\$ 219,976	\$ 225,372	\$ (5,396)
Motor vehicle	6,832	9,889	10,581	(692)
Delinquent property	2,877	2,594	-	2,594
Total receipts	<u>218,191</u>	<u>232,459</u>	<u>\$ 235,953</u>	<u>\$ (3,494)</u>
Expenditures:				
General government:				
Employee benefits	<u>215,538</u>	<u>218,804</u>	<u>\$ 287,065</u>	<u>\$ (68,261)</u>
Total expenditures	<u>215,538</u>	<u>218,804</u>	<u>\$ 287,065</u>	<u>\$ (68,261)</u>
Receipts over expenditures	2,653	13,655		
Unencumbered cash, beginning	<u>113,585</u>	<u>116,238</u>		
Unencumbered cash, ending	<u>\$ 116,238</u>	<u>\$ 129,893</u>		

HASKELL COUNTY, KANSAS  
 Unemployment Insurance Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Delinquent property	\$ 16	\$ 4	\$ -	\$ 4
Total receipts	16	4	\$ -	\$ 4
Expenditures:				
General government:				
Employee benefits	3,201	1,885	\$ 145,447	\$ (143,562)
Total expenditures	3,201	1,885	\$ 145,447	\$ (143,562)
Receipts under expenditures	(3,185)	(1,881)		
Unencumbered cash, beginning	153,597	150,412		
Unencumbered cash, ending	\$ 150,412	\$ 148,531		

HASKELL COUNTY, KANSAS  
Waste Disposal Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 174,821	\$ 312,507	\$ 322,907	\$ (10,400)
Motor vehicle	7,278	9,595	8,924	671
Delinquent property	2,433	3,334	-	3,334
Other	30,154	243,617	-	243,617
Total receipts	<u>214,686</u>	<u>569,053</u>	<u>\$ 331,831</u>	<u>\$ 237,222</u>
Expenditures:				
Health and sanitation:				
Personnel	172,778	208,017	\$ 190,251	\$ 17,766
Contractual	6,794	18,810	28,860	(10,050)
Commodities	35,422	30,489	112,650	(82,161)
Closure and post-closure costs	422,016	14,406	512,180	(497,774)
Total expenditures	<u>637,010</u>	<u>271,722</u>	<u>\$ 843,941</u>	<u>\$ (572,219)</u>
Receipts over (under) expenditures	(422,324)	297,331		
Unencumbered cash, beginning	<u>762,993</u>	<u>340,669</u>		
Unencumbered cash, ending	<u>\$ 340,669</u>	<u>\$ 638,000</u>		



HASKELL COUNTY, KANSAS  
Wind Power Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	(Under)
Receipts:				
Taxes:				
Contract proceeds	\$ 261,503	\$ 266,733	\$ 256,375	\$ 10,358
Total receipts	<u>261,503</u>	<u>266,733</u>	<u>\$ 256,375</u>	<u>\$ 10,358</u>
Expenditures:				
General government:				
Capital project appropriations	<u>168,600</u>	<u>492,198</u>	<u>\$ 1,015,545</u>	<u>\$ (523,347)</u>
Total expenditures	<u>168,600</u>	<u>492,198</u>	<u>\$ 1,015,545</u>	<u>\$ (523,347)</u>
Receipts over (under) expenditures	92,903	(225,465)		
Unencumbered cash, beginning	<u>502,795</u>	<u>595,698</u>		
Unencumbered cash, ending	<u>\$ 595,698</u>	<u>\$ 370,233</u>		

HASKELL COUNTY, KANSAS  
 Benevolent Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Donations	\$ -	\$ 100
Total receipts	-	100
Expenditures:		
Public safety:		
Contractual	-	93
Total expenditures	-	93
Receipts over expenditures	-	7
Unencumbered cash, beginning of year	93	93
Unencumbered cash, end of year	\$ 93	\$ 100

HASKELL COUNTY, KANSAS  
County Attorney's Training Fund  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 1,373	\$ 1,509
Total receipts	<u>1,373</u>	<u>1,509</u>
Expenditures:		
Public safety:		
Contractual	<u>265</u>	<u>-</u>
Total expenditures	<u>265</u>	<u>-</u>
Receipts over expenditures	1,108	1,509
Unencumbered cash, beginning of year	<u>13,985</u>	<u>15,093</u>
Unencumbered cash, end of year	<u>\$ 15,093</u>	<u>\$ 16,602</u>

HASKELL COUNTY, KANSAS  
Fair Board Fund  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental revenue	\$ 98,950	\$ 98,950
Use of money and property	2,847	3,434
Other	14,791	11,220
	<u>116,588</u>	<u>113,604</u>
Total receipts		
Expenditures:		
Culture and recreation:		
Personnel services	22,316	17,049
Contractual services	42,250	27,782
Commodities	40,272	45,870
Capital outlay	415	757
	<u>105,253</u>	<u>91,458</u>
Total expenditures		
Receipts over expenditures	11,335	22,146
Unencumbered cash, beginning of year	34,906	46,241
	<u>\$ 46,241</u>	<u>\$ 68,387</u>
Unencumbered cash, end of year		

HASKELL COUNTY, KANSAS  
 Emergency 911 Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 50,320	\$ 49,992
Total receipts	<u>50,320</u>	<u>49,992</u>
Expenditures:		
Public safety:		
Contractual	<u>111,789</u>	<u>102,851</u>
Total expenditures	<u>111,789</u>	<u>102,851</u>
Receipts under expenditures	(61,469)	(52,859)
Unencumbered cash, beginning of year	<u>214,180</u>	<u>152,711</u>
Unencumbered cash, end of year	<u><u>\$ 152,711</u></u>	<u><u>\$ 99,852</u></u>

HASKELL COUNTY, KANSAS  
Drug Enforcement Fund  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ -	\$ -
Total receipts	-	-
Expenditures:		
Public safety:		
Contractual	4,602	2,883
Total expenditures	4,602	2,883
Receipts under expenditures	(4,602)	(2,883)
Unencumbered cash, beginning of year	8,238	3,636
Unencumbered cash, end of year	\$ 3,636	\$ 753

HASKELL COUNTY, KANSAS  
 Oil & Gas Valuation Depletion Trust Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

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

HASKELL COUNTY, KANSAS  
County Clerk's Technology Fund  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 2,093	\$ 1,994
Total receipts	<u>2,093</u>	<u>1,994</u>
Expenditures:		
General government:		
Capital outlay	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	2,093	1,994
Unencumbered cash, beginning of year	<u>1,817</u>	<u>3,910</u>
Unencumbered cash, end of year	<u>\$ 3,910</u>	<u>\$ 5,904</u>



HASKELL COUNTY, KANSAS  
Register of Deeds' Technology Fund  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 8,370	\$ 7,976
Total receipts	<u>8,370</u>	<u>7,976</u>
Expenditures:		
General government:		
Capital outlay	<u>7,990</u>	<u>-</u>
Total expenditures	<u>7,990</u>	<u>-</u>
Receipts over expenditures	380	7,976
Unencumbered cash, beginning of year	<u>27,722</u>	<u>28,102</u>
Unencumbered cash, end of year	<u>\$ 28,102</u>	<u>\$ 36,078</u>

HASKELL COUNTY, KANSAS  
 County Treasurer's Technology Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 2,093	\$ 1,994
Total receipts	<u>2,093</u>	<u>1,994</u>
Expenditures:		
General government:		
Capital outlay	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	2,093	1,994
Unencumbered cash, beginning of year	<u>1,817</u>	<u>3,910</u>
Unencumbered cash, end of year	<u>\$ 3,910</u>	<u>\$ 5,904</u>

HASKELL COUNTY, KANSAS  
Special Highway Fund  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	\$ 669,512	\$ 1,015,180
Total receipts	<u>669,512</u>	<u>1,015,180</u>
Expenditures:		
Public works:		
Contractual	<u>-</u>	<u>1,149,199</u>
Total expenditures	<u>-</u>	<u>1,149,199</u>
Receipts over (under) expenditures	669,512	(134,019)
Unencumbered cash, beginning of year	<u>3,628,243</u>	<u>4,297,755</u>
Unencumbered cash, end of year	<u><u>\$ 4,297,755</u></u>	<u><u>\$ 4,163,736</u></u>

HASKELL COUNTY, KANSAS  
 Special Law Enforcement Trust Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 9,722	\$ 10,288
Total receipts	<u>9,722</u>	<u>10,288</u>
Expenditures:		
Public safety:		
Contractual	<u>270</u>	<u>1,206</u>
Total expenditures	<u>270</u>	<u>1,206</u>
Receipts over expenditures	9,452	9,082
Unencumbered cash, beginning of year	<u>28,438</u>	<u>37,890</u>
Unencumbered cash, end of year	<u><u>\$ 37,890</u></u>	<u><u>\$ 46,972</u></u>

HASKELL COUNTY, KANSAS  
 Special Road Machinery Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	\$ 250,000	\$ 1,015,180
Total receipts	<u>250,000</u>	<u>1,015,180</u>
Expenditures:		
Public works:		
Capital outlay	<u>279,161</u>	<u>139,288</u>
Total expenditures	<u>279,161</u>	<u>139,288</u>
Receipts over (under) expenditures	(29,161)	875,892
Unencumbered cash, beginning of year	<u>992,204</u>	<u>963,043</u>
Unencumbered cash, end of year	<u>\$ 963,043</u>	<u>\$ 1,838,935</u>

HASKELL COUNTY, KANSAS  
 Motor Vehicle Operating Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 190,482	\$ 204,299
Total receipts	<u>190,482</u>	<u>204,299</u>
Expenditures:		
General government:		
Contractual	48,326	44,199
Commodities	2,253	1,148
Capital outlay	5,748	32,912
Transfers out	<u>131,629</u>	<u>134,155</u>
Total expenditures	<u>187,956</u>	<u>212,414</u>
Receipts over (under) expenditures	2,526	(8,115)
Unencumbered cash, beginning of year	<u>131,629</u>	<u>134,155</u>
Unencumbered cash, end of year	<u>\$ 134,155</u>	<u>\$ 126,040</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, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year Actual
Receipts:		
Miscellaneous	\$ 5,000	\$ -
Total receipts	<u>5,000</u>	<u>-</u>
Expenditures:		
Contractual	<u>10,000</u>	<u>-</u>
Total expenditures	<u>10,000</u>	<u>-</u>
Receipts over (under) expenditures	(5,000)	-
Unencumbered cash, beginning of year	<u>54,000</u>	<u>49,000</u>
Unencumbered cash, end of year	<u><u>\$ 49,000</u></u>	<u><u>\$ 49,000</u></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 account for returned checks received back as a result of insufficient funds.

### 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 funds included are: archery permits, fish and game licenses, waterfowl stamps, turkey licenses, and trout permits. The fees collected are remitted quarterly to the State of Kansas.

### County Treasurer – Payroll:

This fund is used to account for all federal and state income tax withheld from County employees. These taxes 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 fees assessed to register certain motor vehicles with the State of Kansas; reports and remittances are made to the State daily. This fund is also used to account for taxes collected on the sale of motor vehicles and trailers.

### 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 are distributed once a year, generally in March.

HASKELL COUNTY, KANSAS  
 Agency Funds  
 Schedule of Receipts and Disbursements  
 Regulatory Basis  
 For the Year Ended December 31, 2017

	Balance 01-01-17	Receipts	Disburse- ments	Balance 12-31-17
<u>Agency Funds</u>				
Register of Deeds	\$ 30	\$ 84,380	\$ 84,408	\$ 2
District Court	179,041	353,385	356,583	175,843
Sheriff	12,167	91,966	91,884	12,249
Sheriff Inmate	4,901	27,894	22,247	10,548
County Treasurer:				
Check Clearance	235	36,121	36,121	235
Fish and Game Licenses	109	2,969	2,975	103
Payroll	116,260	501,680	490,458	127,482
Motor Vehicle Fees and Sales Tax Collections	40,059	1,192,989	1,176,540	56,508
Tax Collections	10,706,225	17,964,686	17,247,832	11,423,079
Tax Distributions	198,860	16,913,924	17,037,936	74,848
	<u>\$ 11,257,887</u>	<u>\$ 37,169,994</u>	<u>\$ 36,546,984</u>	<u>\$ 11,880,897</u>
Total				

## Other Supplemental Information

HASKELL COUNTY, KANSAS  
General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
	Actual	Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 1,299,733	\$ 1,331,832	\$ 1,355,732	\$ (23,900)
Motor vehicle	80,747	68,615	64,398	4,217
Delinquent property	20,563	16,355	-	16,355
Recreational vehicle tax	1,562	1,271	934	337
Interest and fees:				
Current	10,838	18,970	-	18,970
Local sales	209,233	191,096	75,000	116,096
Total taxes	<u>1,622,676</u>	<u>1,628,139</u>	<u>1,496,064</u>	<u>132,075</u>
Intergovernmental receipts:				
Contract law	208,000	-	-	-
Mineral production tax	101,545	163,105	150,000	13,105
Federal and State grants	500	-	-	-
Total intergovernmental receipts	<u>310,045</u>	<u>163,105</u>	<u>150,000</u>	<u>13,105</u>
Licenses and fees:				
Mortgage registration fees	35,905	45,251	-	45,251
Officers' fees	203,869	53,572	43,000	10,572
Total licenses and fees	<u>239,774</u>	<u>98,823</u>	<u>43,000</u>	<u>55,823</u>
Use of money and property:				
Interest on investments	<u>55,013</u>	<u>163,181</u>	<u>-</u>	<u>163,181</u>
Other:				
Contract proceeds	283,295	288,961	231,019	57,942
Other	39,785	20,533	-	20,533
Total other	<u>323,080</u>	<u>309,494</u>	<u>231,019</u>	<u>78,475</u>
Transfers in	<u>131,629</u>	<u>134,155</u>	<u>-</u>	<u>134,155</u>
<b>Total cash receipts</b>	<b><u>\$ 2,682,217</u></b>	<b><u>\$ 2,496,897</u></b>	<b><u>\$ 1,920,083</u></b>	<b><u>\$ 576,814</u></b>
Expenditures:				
General government:				
Courthouse general:				
Contractual services	\$ 382,691	\$ 322,379	\$ 471,320	\$ (148,941)
Commodities	1,221	864	2,000	(1,136)
Capital outlay & other	817	-	438,259	(438,259)
Total Courthouse general	<u>384,729</u>	<u>323,243</u>	<u>911,579</u>	<u>(588,336)</u>

(continued)

HASKELL COUNTY, KANSAS  
General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
County Commission:				
Personnel services	\$ 59,691	\$ 59,691	\$ 66,136	\$ (6,445)
Contractual services	14,757	18,361	74,310	(55,949)
Total County Commission	74,448	78,052	140,446	(62,394)
County Clerk:				
Personnel services	99,535	91,968	133,048	(41,080)
Contractual services	1,981	2,569	6,000	(3,431)
Commodities	5,529	6,512	8,500	(1,988)
Capital outlay	9,392	17,315	13,000	4,315
Total County Clerk	116,437	118,364	160,548	(42,184)
County Treasurer:				
Personnel services	209,932	211,290	226,600	(15,310)
Contractual services	9,842	15,774	28,500	(12,726)
Commodities	4,898	2,689	24,500	(21,811)
Capital outlay	1,242	567	11,000	(10,433)
Total County Treasurer	225,914	230,320	290,600	(60,280)
Register of Deeds:				
Personnel services	77,320	77,282	87,727	(10,445)
Contractual services	7,243	6,585	11,300	(4,715)
Commodities	2,941	3,079	10,000	(6,921)
Total Register of Deeds	87,504	86,946	109,027	(22,081)
Custodian:				
Personnel services	41,337	41,690	43,583	(1,893)
Contractual services	7,565	4,019	15,280	(11,261)
Commodities	4,190	4,603	8,282	(3,679)
Capital outlay	-	55	-	55
Total Custodian	53,092	50,367	67,145	(16,778)
County Counselor:				
Personnel services	35,729	35,729	37,153	(1,424)
Employee benefits:				
Health insurance	627,195	805,131	891,076	(85,945)

(continued)

HASKELL COUNTY, KANSAS  
General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
Other:				
Soil Conservation	\$ 31,000	\$ 31,000	\$ 31,000	\$ -
County Fair	98,950	98,950	98,950	-
Agricultural Extension	138,772	138,782	138,782	-
City of Sublette Airport Maint.	15,000	15,000	15,000	-
Rural Opportunity Zone	-	4,500	15,000	(10,500)
WEKANDO	-	-	15,000	(15,000)
Total other	283,722	288,232	313,732	(25,500)
<b>Total general government</b>	<b>1,888,770</b>	<b>2,016,384</b>	<b>2,921,306</b>	<b>(904,922)</b>
<b>Public safety:</b>				
County Attorney:				
Personnel services	103,257	104,863	112,040	(7,177)
Contractual services	20,114	35,129	24,500	10,629
Commodities	1,471	1,060	4,000	(2,940)
Capital outlay	4,000	3,917	4,750	(833)
Total County Attorney	128,842	144,969	145,290	(321)
Sheriff:				
Personnel services	855,282	-	-	-
Contractual services	9,686	-	-	-
Commodities	83,582	-	-	-
Capital outlay & other	181,485	-	-	-
Total Sheriff	1,130,035	-	-	-
District Court:				
Contractual services	37,925	19,104	62,475	(43,371)
Commodities	3,705	3,197	4,000	(803)
Capital outlay	12,206	9,515	13,525	(4,010)
Total District Court	53,836	31,816	80,000	(48,184)
Juvenile Detention	3,914	5,050	12,439	(7,389)
<b>Total public safety</b>	<b>1,316,627</b>	<b>181,835</b>	<b>237,729</b>	<b>(55,894)</b>
<b>Health and sanitation:</b>				
County Health:				
Commodities	88,053	88,053	93,053	(5,000)

(continued)

HASKELL COUNTY, KANSAS  
General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
Emergency medical/ambulance:				
Personnel services	\$ 327,899	\$ -	\$ -	\$ -
Contractual services	35,688	-	-	-
Commodities	40,537	-	-	-
Capital outlay	63,143	-	-	-
Total emergency medical/ambulance	467,267	-	-	-
Emergency management:				
Personnel services	42,788	-	-	-
Contractual services	598	-	-	-
Commodities	3,320	-	-	-
Capital outlay	2,986	-	-	-
Total emergency management	49,692	-	-	-
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	-	10,000	5,000	5,000
City on a Hill	2,000	-	2,000	(2,000)
Total other	65,571	73,571	70,571	3,000
Total health and sanitation	670,583	161,624	163,624	(2,000)
Transfers out:				
County Building	525,000	-	-	-
Total transfers out	525,000	-	-	-
Total expenditures	\$ 4,400,980	\$ 2,359,843	\$ 3,322,659	\$ (962,816)

HASKELL COUNTY, KANSAS  
 Reconciliation of 2016 Tax Roll  
 Regulatory Basis  
 For the Year Ended December 31, 2017

2016 Tax Roll as Adjusted:		
County clerk's abstract of taxes levied		\$ 16,544,370
Supplemental tax roll		82,221
2016 taxes abated		<u>(178,875)</u>
2016 tax roll as adjusted		<u>\$ 16,447,716</u>
2016 Tax Roll Accounted For:		
2016 current tax collections		\$ 16,065,326
Delinquent taxes:		
Personal property tax warrants	\$ 128,764	
Real estate taxes	<u>253,626</u>	<u>382,390</u>
2016 total tax roll		<u>\$ 16,447,716</u>