

# HASKELL COUNTY, KANSAS

Regulatory Basis  
Financial Statement

For the Year Ended  
December 31, 2012

HASKELL COUNTY, KANSAS

Regulatory Basis  
Financial Statement

For the Year Ended December 31, 2012

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Financial Statement

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FINANCIAL  
SECTION



## INDEPENDENT AUDITORS' REPORT

The County Commissioners  
Haskell County Courthouse  
Sublette, Kansas 67877

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, 2012, and the related notes to the financial statement.

### Management's Responsibility for the Financial Statement

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

### Auditor's 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 opinion.

### 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.

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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 Haskell County, Kansas, as of December 31, 2012, 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, 2012, 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 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.

The 2011 actual columns presented in the individual fund schedules of receipts and expenditures (Schedules 2 and 4 as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2011 financial statement upon which we rendered an unqualified opinion dated June 28, 2012. The 2011 financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards, at the following link <http://www.da.ks.gov/ar/muniserv/EAuditAccept.htm>. Such 2011 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 2011 financial statements. The 2011 comparative information was subjected to the auditing procedures applied in the audit of the 2011 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2011 financial statements or to the 2011 financial statements themselves, and other additional procedures in accordance with auditing

The County Commissioners  
Haskell County Courthouse  
Page 3

standards generally accepted in the United States of America. In our opinion, the 2011 comparative information is fairly stated in all material respects in relation to the 2011 financial statements as a whole.

A handwritten signature in cursive script that reads "Lewis, Hooper & Dick, LLC".

LEWIS, HOOPER & DICK, LLC

April 24, 2013

**HASKELL COUNTY, KANSAS**  
**Summary Statement of Receipts, Expenditures and Unencumbered Cash**  
**Regulatory Basis**  
**For the Year Ended December 31, 2012**

<u>Fund</u>	Unencumbered Cash Balance 01-01-12	Prior Year Canceled Encumbrances	Receipts	Expenditures	Unencumbered Cash Balance 12-31-12	Add Payables and Encumbrances	Cash Balance 12-31-12
<u>General</u>							
General	\$ 4,842,720	\$ 13,207	\$ 4,224,606	\$ 5,089,546	\$ 3,990,987	\$ 307,209	\$ 4,298,196
<u>Special Purpose Funds</u>							
County Appraiser	68,774	-	211,659	201,652	78,781	3,048	81,829
County Building	1,854,937	-	502,549	67,004	2,290,482	-	2,290,482
Direct Election	76,328	-	13,704	34,050	55,982	247	56,229
Historical Records	2,753	-	44,893	43,528	4,118	-	4,118
Noxious Weed	159,273	-	49,214	12,268	196,219	261	196,480
Employee Retirement	22,152	-	177,139	173,518	25,773	-	25,773
Road and Bridge	948,345	-	3,546,117	4,411,695	82,767	133,197	215,964
Service Program for the Elderly	40,224	-	224,466	216,907	47,783	-	47,783
Social Security	48,694	-	253,099	193,147	108,646	-	108,646
Unemployment Insurance	73,462	-	42,708	3,057	113,113	-	113,113
Waste Disposal	692,319	-	245,727	219,667	718,379	6,552	724,931
Benevolent Fund	519	-	100	488	131	-	131
County Attorney's Training	11,645	-	1,154	886	11,913	-	11,913
Fair Board	5,597	-	176,886	162,010	20,473	546	21,019
Emergency 911	39,911	-	90,675	11,567	119,019	-	119,019
Drug Enforcement	2,371	-	500	1,305	1,566	-	1,566
Oil & Gas Valuation Depletion Trust	-	-	2,787,648	-	2,787,648	-	2,787,648
Register of Deeds' Technology	14,754	-	8,464	3,546	19,672	-	19,672
Special Highway	1,092,331	-	-	-	1,092,331	-	1,092,331
Special Law Enforcement Trust	5,456	-	2,560	2,927	5,089	-	5,089
Special Road Machinery	220,164	-	118,000	202,898	135,266	-	135,266
Motor Vehicle Operating	6,377	-	65,316	71,693	-	-	-
Total Special Purpose Funds	5,386,386	-	8,562,578	6,033,813	7,915,151	143,851	8,059,002
<u>Business Funds</u>							
Risk Management Reserve	100,000	-	-	-	100,000	-	100,000
Total (excluding Agency Funds) (memorandum only)	\$ 10,329,106	\$ 13,207	\$ 12,787,184	\$ 11,123,359	\$ 12,006,138	\$ 451,060	\$ 12,457,198
<u>Composition of Cash</u>							
Demand and savings deposits:							
Centera Bank					\$ 26,980,556		
Plus deposits in transit					44,146		
Less outstanding checks					(1,480,109)		
Total demand and savings deposits							\$ 25,544,593
Change funds							250
Total cash							25,544,843
Agency Funds per Schedule 3							(13,087,645)
Total (excluding Agency Funds)							\$ 12,457,198

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, 2012

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 related municipal entities discussed below are not included in the County's financial statement but are related municipal entities 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 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> year end.

HASKELL COUNTY, KANSAS  
Notes to the Financial Statement  
For the year ended December 31, 2012

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 fund 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, 2012

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, 2012, the special assessment taxes levied are a lien on the property.

F. Interfund transactions

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, 2012

1. Summary of significant accounting policies (continued)

G. Reimbursements

A reimbursement is an expenditure initially made in one fund, but properly attributable to another fund. For example, it is common for the general fund to pay a vendor's bill and have portions of it reimbursed by other funds. In accounting for such reimbursements, the County records an expenditure in the reimbursing fund, and a reduction of expenditure in the reimbursed fund, following the authoritative guidance of the *Governmental Accounting, Auditing and Financial Reporting*.

H. 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 is 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.

HASKELL COUNTY, KANSAS  
Notes to the Financial Statement  
For the year ended December 31, 2012

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 funds:

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

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 Kansas statutes

References made herein to the statutes are not intended as interpretations of law, but are offered for consideration of the Director of Accounts and Reports and interpretation by the County Attorney and the legal representative of the County.

There are no known material violations of Kansas statutes for the year ended December 31, 2012.

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:

Cash on hand	\$ 250
Carrying amount of deposits	<u>25,544,593</u>
Total cash	<u>\$ 25,544,843</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 in which the County is located, 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.

HASKELL COUNTY, KANSAS  
Notes to the Financial Statement  
For the year ended December 31, 2012

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

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, 2012, the County's carrying amount of deposits was \$25,544,593 and the bank balance was \$26,980,556. The entire bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$1,467,421 was covered by federal depository insurance and \$25,513,135 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	\$ 1,467,421
Pledged securities at market value	<u>26,903,237</u>
Total coverage	<u><u>\$ 28,370,658</u></u>
Funds on deposit	<u><u>\$ 26,980,556</u></u>
Funds at risk	<u><u>\$ -</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, 2012.

B. Capital projects in process

Capital project authorizations with approved change orders compared to expenditures from inception to December 31, 2012, are as follows:

	Project Authorization	Disbursements and Accounts Payable to Date	Committed
Landfill cell final cover	\$ 64,451	\$ 64,451	\$ -
Road overlay projects	2,296,350	2,296,350	-

HASKELL COUNTY, KANSAS  
Notes to the Financial Statement  
For the year ended December 31, 2012

3. Detailed notes on all funds (continued)

C. Long-term debt

Legal debt margin

The debt limit per K.S.A. 10-306 is three percent of the assessed tangible valuation adjusted for exempt farm property, business aircraft and motor vehicles given 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 the refunding bonds and the limited obligation bonds issued for the purpose of financing the construction and remodeling of the courthouse, jail and law enforcement center, to be paid from sales tax proceeds. The amount of debt outstanding does not exceed the statutory limit.

D. Interfund transfers

Interfund operating transfers are as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	
General	Building	19-15,116	\$ 500,000
General	Road and Bridge	79-1608	200,000
Motor Vehicle Operating	General	8-145	<u>22,983</u>
Total			<u>\$ 722,983</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. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. In addition, the County has established, through resolutions, the following risk management fund:

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. These amounts are based on what it would cost to perform all closure and post closure care in 2012. Actual cost 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. However, the cost of this closure and post closure care has not been quantified in this financial statement.

HASKELL COUNTY, KANSAS  
Notes to the Financial Statement  
For the year ended December 31, 2012

4. Other information (continued)

C. Post-employment health care benefits

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

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

D. Compensated absences

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

The County's policy regarding sick leave pay permits employees to accumulate leave days at a maximum rate of 12 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, contributes to the Kansas Public Employees Retirement System ("KPERS"), a cost sharing, multiple-employer defined benefit pension plan as provided by Kansas law. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding policy: K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

HASKELL COUNTY, KANSAS  
Notes to the Financial Statement  
For the year ended December 31, 2012

4. Other information (continued)

F. Related party transactions

Various departments and funds within the County provide goods and services to other operating departments. Charges for these services are billed in the same manner such services would be billed to the general public and are handled as arms length transactions in the normal course of business.

## Regulatory Required Supplemental Information

HASKELL COUNTY, KANSAS  
 Summary of Expenditures - Actual and Budget  
 (Budgeted Funds Only)  
 Regulatory Basis  
 For the Year Ended December 31, 2012

	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
<u>General</u>					
General	\$ 7,157,458	\$ -	\$ 7,157,458	\$ 5,089,546	\$ (2,067,912)
<u>Special Purpose Funds</u>					
County Appraiser	240,276	-	240,276	201,652	(38,624)
County Building	1,533,130	-	1,533,130	67,004	(1,466,126)
Direct Election	44,500	-	44,500	34,050	(10,450)
Historical Records	43,528	-	43,528	43,528	-
Noxious Weed	129,415	-	129,415	12,268	(117,147)
Employee Retirement	173,775	-	173,775	173,518	(257)
Road and Bridge	4,554,595	-	4,554,595	4,411,695	(142,900)
Service Program for the Elderly	231,182	-	231,182	216,907	(14,275)
Social Security	243,200	-	243,200	193,147	(50,053)
Unemployment Insurance	80,375	-	80,375	3,057	(77,318)
Waste Disposal	869,640	-	869,640	219,667	(649,973)

# 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
- \*Sheriff
- \*District Court
- \*Juvenile Detention

### Health and Sanitation

- \*County Health
- \*Emergency medical/ambulance
- \*Emergency management
- \*Other

HASKELL COUNTY, KANSAS  
 General Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts:</b>				
Taxes	\$ 2,737,449	\$ 3,354,465	\$ 3,164,953	\$ 189,512
Intergovernmental revenue	559,093	544,584	395,500	149,084
Licenses and fees	210,362	249,997	103,000	146,997
Use of money and property	69,206	45,809	-	45,809
Other	10,108	6,768	-	6,768
Transfers in	2,950	22,983	-	22,983
<b>Total receipts</b>	<b>3,589,168</b>	<b>4,224,606</b>	<b>\$ 3,663,453</b>	<b>\$ 561,153</b>
<b>Expenditures:</b>				
<b>General government:</b>				
Courthouse general	270,471	510,298	\$ 2,310,520	\$ (1,800,222)
County Commission	114,569	132,557	130,885	1,672
County Clerk	146,119	170,104	142,988	27,116
County Treasurer	179,334	173,024	223,200	(50,176)
Register of Deeds	99,112	87,328	102,210	(14,882)
Custodian	49,331	50,016	57,975	(7,959)
County Counselor	24,333	24,798	25,310	(512)
Employee benefits	519,663	575,684	756,000	(180,316)
Other	432,397	634,079	434,050	200,029
<b>Public safety:</b>				
County Attorney	160,984	169,270	154,875	14,395
Sheriff	1,000,147	1,125,071	1,154,049	(28,978)
District Court	86,744	56,066	85,000	(28,934)
Juvenile Detention	6,142	3,830	10,439	(6,609)
<b>Health and sanitation:</b>				
County Health	73,496	73,496	105,000	(31,504)
Emergency medical/ambulance	253,913	470,087	595,167	(125,080)
Emergency management	57,611	48,795	100,019	(51,224)
Other	53,608	85,043	69,771	15,272
Transfers out	1,000,000	700,000	700,000	-
<b>Total expenditures</b>	<b>4,527,974</b>	<b>5,089,546</b>	<b>\$ 7,157,458</b>	<b>\$ (2,067,912)</b>
Receipts under expenditures	(938,806)	(864,940)		
Unencumbered cash, beginning	5,775,886	4,842,720		
Adjustment to unencumbered cash for prior year canceled encumbrances	5,640	13,207		
<b>Unencumbered cash, ending</b>	<b>\$ 4,842,720</b>	<b>\$ 3,990,987</b>		

# 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:

### Agricultural Extension Council:

This fund is used to account for monies for the purpose of instruction in agriculture, marketing, home economics, 4-H club and youth work, community and resource development, and economic development initiatives for the citizens of Haskell County through practical demonstrations, meetings, publications and other means.

### 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.

### Community College Tuition:

This fund was established to provide monies to pay for out-of-district tuition for Haskell County students attending community colleges within the State.

### County Fair:

This fund is used to account for monies levied to operate the County's fair.

### County Building:

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

### 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.

### Historical Records:

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

### Juvenile Detention:

This fund is used to account for monies to provide for juvenile detention program care and expenditures.

### Mental Health:

This fund is used to account for monies levied to maintain and operate a community mental health center.

### Noxious Weed:

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

### Retarded Citizens:

This fund is used to account for monies to assist in maintaining facilities to house and serve the mentally handicapped residents of the County.

## Special Purpose Funds

### 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.

### 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.

### Soil Conservation:

This fund is used to account for monies levied to educate and promote soil conservation 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.

### 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.

## Special Purpose Funds

### 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.

### 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, Register of Deeds' 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, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)**

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 150,470	\$ 204,003	\$ 203,874	\$ 129
Motor vehicle	951	2,388	4,175	(1,787)
Delinquent property	940	1,496	-	1,496
Other	1,084	3,772	-	3,772
Total receipts	<u>153,445</u>	<u>211,659</u>	<u>\$ 208,049</u>	<u>\$ 3,610</u>
Expenditures:				
General government:				
Personnel	72,972	74,344	\$ 77,576	\$ (3,232)
Contractual	114,185	121,584	137,500	(15,916)
Commodities	6,028	5,724	5,700	24
Capital outlay	3,342	-	19,500	(19,500)
Total expenditures	<u>196,527</u>	<u>201,652</u>	<u>\$ 240,276</u>	<u>\$ (38,624)</u>
Receipts over (under) expenditures	(43,082)	10,007		
Unencumbered cash, beginning	<u>111,856</u>	<u>68,774</u>		
Unencumbered cash, ending	<u>\$ 68,774</u>	<u>\$ 78,781</u>		

HASKELL COUNTY, KANSAS  
 County Building Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 853	\$ 1,198	\$ -	\$ 1,198
Motor vehicle	4,607	1,159	-	1,159
Delinquent property	506	192	-	192
Insurance proceeds	516	-	-	-
Transfer In	1,000,000	500,000	500,000	-
Total receipts	<u>1,006,482</u>	<u>502,549</u>	<u>\$ 500,000</u>	<u>\$ 2,549</u>
Expenditures:				
Public safety:				
Contractual	8,312	8,607	\$ 278,750	\$ (270,143)
Capital outlay	64,423	58,397	254,380	(195,983)
Health Service/Ambulance Building	-	-	1,000,000	(1,000,000)
Total expenditures	<u>72,735</u>	<u>67,004</u>	<u>\$ 1,533,130</u>	<u>\$ (1,466,126)</u>
Receipts over expenditures	933,747	435,545		
Unencumbered cash, beginning	<u>921,190</u>	<u>1,854,937</u>		
Unencumbered cash, ending	<u>\$ 1,854,937</u>	<u>\$ 2,290,482</u>		

**HASKELL COUNTY, KANSAS**  
**Direct Election Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)**

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 52,563	\$ 12,540	\$ 12,582	\$ (42)
Motor vehicle	495	1,005	1,463	(458)
Delinquent property	330	159	-	159
Total receipts	<u>53,388</u>	<u>13,704</u>	<u>\$ 14,045</u>	<u>\$ (341)</u>
Expenditures:				
General government:				
Salaries	7,690	12,753	\$ 14,000	\$ (1,247)
Contractual	2,020	12,432	5,500	6,932
Commodities	3,715	8,865	15,000	(6,135)
Capital outlay	-	-	10,000	(10,000)
Total expenditures	<u>13,425</u>	<u>34,050</u>	<u>\$ 44,500</u>	<u>\$ (10,450)</u>
Receipts over (under) expenditures	39,963	(20,346)		
Unencumbered cash, beginning	<u>36,365</u>	<u>76,328</u>		
Unencumbered cash, ending	<u>\$ 76,328</u>	<u>\$ 55,982</u>		

HASKELL COUNTY, KANSAS  
Historical Records Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 43,263	\$ 43,637	\$ 43,525	\$ 112
Motor vehicle	902	912	1,200	(288)
Delinquent property	325	344	-	344
Total receipts	<u>44,490</u>	<u>44,893</u>	<u>\$ 44,725</u>	<u>\$ 168</u>
Expenditures:				
Culture and recreation:				
Contractual	<u>43,450</u>	<u>43,528</u>	<u>\$ 43,528</u>	<u>\$ -</u>
Total expenditures	<u>43,450</u>	<u>43,528</u>	<u>\$ 43,528</u>	<u>\$ -</u>
Receipts over expenditures	1,040	1,365		
Unencumbered cash, beginning	<u>1,713</u>	<u>2,753</u>		
Unencumbered cash, ending	<u>\$ 2,753</u>	<u>\$ 4,118</u>		

**HASKELL COUNTY, KANSAS**  
**Noxious Weed Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2012**  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 53,018	\$ 45,276	\$ 45,052	\$ 224
Motor vehicle	697	973	1,470	(497)
Delinquent property	370	382	-	382
Intergovernmental	-	2,583	-	2,583
Total receipts	<u>54,085</u>	<u>49,214</u>	<u>\$ 46,522</u>	<u>\$ 2,692</u>
Expenditures:				
Public works:				
Personnel	5,840	6,344	\$ 6,550	\$ (206)
Contractual	2,607	2,711	3,535	(824)
Commodities	14,719	3,213	72,280	(69,067)
Capital outlay	670	-	47,050	(47,050)
Total expenditures	<u>23,836</u>	<u>12,268</u>	<u>\$ 129,415</u>	<u>\$ (117,147)</u>
Receipts over expenditures	30,249	36,946		
Unencumbered cash, beginning	<u>129,024</u>	<u>159,273</u>		
Unencumbered cash, ending	<u>\$ 159,273</u>	<u>\$ 196,219</u>		

HASKELL COUNTY, KANSAS  
Employee Retirement Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 196,765	\$ 173,618	\$ 173,424	\$ 194
Motor vehicle	1,134	2,275	3,972	(1,697)
Delinquent property	832	1,246	-	1,246
Total receipts	<u>198,731</u>	<u>177,139</u>	<u>\$ 177,396</u>	<u>\$ (257)</u>
Expenditures:				
General government:				
Employee benefits	<u>188,119</u>	<u>173,518</u>	<u>\$ 173,775</u>	<u>\$ (257)</u>
Total expenditures	<u>188,119</u>	<u>173,518</u>	<u>\$ 173,775</u>	<u>\$ (257)</u>
Receipts over expenditures	10,612	3,621		
Unencumbered cash, beginning	<u>11,540</u>	<u>22,152</u>		
Unencumbered cash, ending	<u>\$ 22,152</u>	<u>\$ 25,773</u>		

HASKELL COUNTY, KANSAS  
 Road and Bridge Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
<b>Receipts:</b>				
Taxes:				
Ad valorem property	\$ 3,574,122	\$ 2,867,808	\$ 2,848,135	\$ 19,673
Motor vehicle	66,051	74,386	99,262	(24,876)
Delinquent property	25,615	23,440	-	23,440
Intergovernmental	326,451	344,070	316,441	27,629
Other	36,595	36,413	-	36,413
Transfers in	-	200,000	200,000	-
<b>Total receipts</b>	<b>4,028,834</b>	<b>3,546,117</b>	<b>\$ 3,463,838</b>	<b>\$ 82,279</b>
<b>Expenditures:</b>				
Public works:				
Employee benefits	204,650	221,294	\$ 438,000	\$ (216,706)
Maintenance:				
Salaries	745,998	762,421	826,991	(64,570)
Contractual	132,962	240,245	252,043	(11,798)
Commodities	472,012	557,590	552,500	5,090
Construction:				
Contractual	7,587	20	-	20
Commodities	277,212	2,206,717	560,741	1,645,976
Administrative:				
Salaries	44,193	41,969	34,320	7,649
Contractual	56,286	43,023	120,000	(76,977)
Commodities	6,958	9,996	-	9,996
Capital outlay	132,980	328,420	270,000	58,420
Transfers out	1,000,000	-	1,500,000	(1,500,000)
<b>Total expenditures</b>	<b>3,080,838</b>	<b>4,411,695</b>	<b>\$ 4,554,595</b>	<b>\$ (142,900)</b>
Receipts over (under) expenditures	947,996	(865,578)		
Unencumbered cash, beginning	349	948,345		
Unencumbered cash, ending	<u>\$ 948,345</u>	<u>\$ 82,767</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, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 216,316	\$ 218,183	\$ 217,626	\$ 557
Motor vehicle	4,510	4,560	6,001	(1,441)
Delinquent property	1,623	1,723	-	1,723
Total receipts	<u>222,449</u>	<u>224,466</u>	<u>\$ 223,627</u>	<u>\$ 839</u>
Expenditures:				
Health and sanitation:				
Contractual	<u>206,910</u>	<u>216,907</u>	<u>\$ 231,182</u>	<u>\$ (14,275)</u>
Total expenditures	<u>206,910</u>	<u>216,907</u>	<u>\$ 231,182</u>	<u>\$ (14,275)</u>
Receipts over expenditures	15,539	7,559		
Unencumbered cash, beginning	<u>24,685</u>	<u>40,224</u>		
Unencumbered cash, ending	<u>\$ 40,224</u>	<u>\$ 47,783</u>		

**HASKELL COUNTY, KANSAS**  
**Social Security Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2012**  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 238,040	\$ 249,146	\$ 248,872	\$ 274
Motor vehicle	793	2,234	3,899	(1,665)
Delinquent property	865	1,719	-	1,719
Total receipts	<u>239,698</u>	<u>253,099</u>	<u>\$ 252,771</u>	<u>\$ 328</u>
Expenditures:				
General government:				
Employee benefits	<u>192,332</u>	<u>193,147</u>	<u>\$ 243,200</u>	<u>\$ (50,053)</u>
Total expenditures	<u>192,332</u>	<u>193,147</u>	<u>\$ 243,200</u>	<u>\$ (50,053)</u>
Receipts over expenditures	47,366	59,952		
Unencumbered cash, beginning	<u>1,328</u>	<u>48,694</u>		
Unencumbered cash, ending	<u>\$ 48,694</u>	<u>\$ 108,646</u>		

**HASKELL COUNTY, KANSAS**  
**Unemployment Insurance Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended December 31, 2012**  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ 20,732	\$ 42,103	\$ 41,976	\$ 127
Motor vehicle	59	330	572	(242)
Delinquent property	116	275	-	275
Total receipts	<u>20,907</u>	<u>42,708</u>	<u>\$ 42,548</u>	<u>\$ 160</u>
Expenditures:				
General government:				
Employee benefits	<u>8,086</u>	<u>3,057</u>	<u>\$ 80,375</u>	<u>\$ (77,318)</u>
Total expenditures	<u>8,086</u>	<u>3,057</u>	<u>\$ 80,375</u>	<u>\$ (77,318)</u>
Receipts over expenditures	12,821	39,651		
Unencumbered cash, beginning	<u>60,641</u>	<u>73,462</u>		
Unencumbered cash, ending	<u>\$ 73,462</u>	<u>\$ 113,113</u>		

HASKELL COUNTY, KANSAS  
Waste Disposal Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem property	\$ -	\$ 219,418	\$ 219,445	\$ (27)
Motor vehicle	2,365	3	-	3
Delinquent property	271	1,462	-	1,462
Other	15,480	24,844	-	24,844
Total receipts	<u>18,116</u>	<u>245,727</u>	<u>\$ 219,445</u>	<u>\$ 26,282</u>
Expenditures:				
Health and sanitation:				
Personnel	144,180	163,589	\$ 179,330	\$ (15,741)
Contractual	26,944	11,947	34,100	(22,153)
Commodities	105,166	41,591	50,430	(8,839)
Closure and post-closure costs	3,542	2,540	605,780	(603,240)
Total expenditures	<u>279,832</u>	<u>219,667</u>	<u>\$ 869,640</u>	<u>\$ (649,973)</u>
Receipts over (under) expenditures	(261,716)	26,060		
Unencumbered cash, beginning	<u>954,035</u>	<u>692,319</u>		
Unencumbered cash, ending	<u>\$ 692,319</u>	<u>\$ 718,379</u>		

HASKELL COUNTY, KANSAS  
 Benevolent Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Donations	\$ 750	\$ 100
Total receipts	750	100
Expenditures:		
Public safety:		
Contractual	231	488
Total expenditures	231	488
Receipts over (under) expenditures	519	(388)
Unencumbered cash, beginning of year	-	519
Unencumbered cash, end of year	\$ 519	\$ 131

HASKELL COUNTY, KANSAS  
 County Attorney's Training Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Licenses and fees	<u>\$ 1,114</u>	<u>\$ 1,154</u>
Total receipts	<u>1,114</u>	<u>1,154</u>
Expenditures:		
Public safety:		
Contractual	<u>737</u>	<u>886</u>
Total expenditures	<u>737</u>	<u>886</u>
Receipts over expenditures	377	268
Unencumbered cash, beginning of year	<u>11,268</u>	<u>11,645</u>
Unencumbered cash, end of year	<u><u>\$ 11,645</u></u>	<u><u>\$ 11,913</u></u>

HASKELL COUNTY, KANSAS  
Fair Board Fund  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Receipts:		
Intergovernmental revenue	\$ 75,600	\$ 75,600
Use of money and property	6,899	3,704
Other	<u>72,956</u>	<u>97,582</u>
Total receipts	<u>155,455</u>	<u>176,886</u>
Expenditures:		
Culture and recreation:		
Personnel services	21,714	22,176
Contractual services	98,683	123,133
Commodities	27,153	16,701
Capital outlay	<u>34,800</u>	<u>-</u>
Total expenditures	<u>182,350</u>	<u>162,010</u>
Receipts over (under) expenditures	(26,895)	14,876
Unencumbered cash, beginning of year	<u>32,492</u>	<u>5,597</u>
Unencumbered cash, end of year	<u>\$ 5,597</u>	<u>\$ 20,473</u>

HASKELL COUNTY, KANSAS  
 Emergency 911 Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 83,663	\$ 90,675
Total receipts	<u>83,663</u>	<u>90,675</u>
Expenditures:		
Public safety:		
Contractual	148,955	11,567
Total expenditures	<u>148,955</u>	<u>11,567</u>
Receipts over (under) expenditures	(65,292)	79,108
Unencumbered cash, beginning of year	<u>105,203</u>	<u>39,911</u>
Unencumbered cash, end of year	<u>\$ 39,911</u>	<u>\$ 119,019</u>

HASKELL COUNTY, KANSAS  
 Drug Enforcement Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 633	\$ 500
Total receipts	<u>633</u>	<u>500</u>
Expenditures:		
Public safety:		
Contractual	<u>2,458</u>	<u>1,305</u>
Total expenditures	<u>2,458</u>	<u>1,305</u>
Receipts under expenditures	(1,825)	(805)
Unencumbered cash, beginning of year	<u>4,196</u>	<u>2,371</u>
Unencumbered cash, end of year	<u>\$ 2,371</u>	<u>\$ 1,566</u>

**HASKELL COUNTY, KANSAS**  
**Oil & Gas Valuation Depletion Trust Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2012**  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Intergovernmental	<u>\$ -</u>	<u>\$ 2,787,648</u>
Total receipts	<u>-</u>	<u>2,787,648</u>
Expenditures:		
General government:		
Transfer to General	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	-	2,787,648
Unencumbered cash, beginning of year	<u>-</u>	<u>-</u>
Unencumbered cash, end of year	<u><u>\$ -</u></u>	<u><u>\$ 2,787,648</u></u>

HASKELL COUNTY, KANSAS  
 Register of Deeds' Technology Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 5,452	\$ 8,464
Total receipts	<u>5,452</u>	<u>8,464</u>
Expenditures:		
General government:		
Capital outlay	<u>5,771</u>	<u>3,546</u>
Total expenditures	<u>5,771</u>	<u>3,546</u>
Receipts over (under) expenditures	(319)	4,918
Unencumbered cash, beginning of year	<u>15,073</u>	<u>14,754</u>
Unencumbered cash, end of year	<u>\$ 14,754</u>	<u>\$ 19,672</u>

HASKELL COUNTY, KANSAS  
 Special Highway Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	\$ 800,000	\$ -
Total receipts	800,000	-
Expenditures:		
Public works:		
Contractual	-	-
Total expenditures	-	-
Receipts over expenditures	800,000	-
Unencumbered cash, beginning of year	292,331	1,092,331
Unencumbered cash, end of year	\$ 1,092,331	\$ 1,092,331

**HASKELL COUNTY, KANSAS**  
**Special Law Enforcement Trust Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended December 31, 2012**  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Licenses and fees	<u>\$ 6,120</u>	<u>\$ 2,560</u>
Total receipts	<u>6,120</u>	<u>2,560</u>
Expenditures:		
Public safety:		
Contractual	<u>1,896</u>	<u>2,927</u>
Total expenditures	<u>1,896</u>	<u>2,927</u>
Receipts over (under) expenditures	4,224	(367)
Unencumbered cash, beginning of year	<u>1,232</u>	<u>5,456</u>
Unencumbered cash, end of year	<u><u>\$ 5,456</u></u>	<u><u>\$ 5,089</u></u>

HASKELL COUNTY, KANSAS  
 Special Road Machinery Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Receipts:		
Transfers in	\$ 200,000	\$ -
Sale of equipment	-	118,000
Total receipts	<u>200,000</u>	<u>118,000</u>
Expenditures:		
Public works:		
Capital outlay	<u>76,656</u>	<u>202,898</u>
Total expenditures	<u>76,656</u>	<u>202,898</u>
Receipts over (under) expenditures	123,344	(84,898)
Unencumbered cash, beginning of year	<u>96,820</u>	<u>220,164</u>
Unencumbered cash, end of year	<u>\$ 220,164</u>	<u>\$ 135,266</u>

HASKELL COUNTY, KANSAS  
 Motor Vehicle Operating Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year Actual
Receipts:		
Licenses and fees	\$ 65,529	\$ 65,316
Total receipts	<u>65,529</u>	<u>65,316</u>
Expenditures:		
General government:		
Contractual	57,025	44,818
Commodities	2,603	555
Capital outlay	224	3,337
Transfers out	<u>2,250</u>	<u>22,983</u>
Total expenditures	<u>62,102</u>	<u>71,693</u>
Receipts over (under) expenditures	3,427	(6,377)
Unencumbered cash, beginning of year	<u>2,950</u>	<u>6,377</u>
Unencumbered cash, end of year	<u>\$ 6,377</u>	<u>\$ -</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, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts:		
Transfers in	<u>\$ -</u>	<u>\$ -</u>
Total receipts	<u>-</u>	<u>-</u>
Expenditures:		
Contractual	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	<u>100,000</u>	<u>100,000</u>
Unencumbered cash, end of year	<u><u>\$ 100,000</u></u>	<u><u>\$ 100,000</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 the 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 monthly 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, May, July, September and October. Delinquent personal property taxes are distributed once a year, generally in March.

HASKELL COUNTY, KANSAS  
 Agency Funds  
 Schedule of Cash Receipts and Cash Disbursements  
 Regulatory Basis  
 For the Year Ended December 31, 2012

	Balance 01-01-12	Cash Receipts	Cash Disburse- ments	Balance 12-31-12
<u>Agency Funds</u>				
Register of Deeds	\$ -	\$ 80,130	\$ 80,130	\$ -
District Court	174,446	1,267,914	296,857	1,145,503
Sheriff	5,269	83,669	76,819	12,119
Sheriff Inmate	641	12,078	9,251	3,468
County Treasurer:				
Check Clearance	158	52,451	52,451	158
Fish and Game Licenses	-	3,481	3,481	-
Payroll	52,701	435,232	444,723	43,210
Motor Vehicle Fees and Sales Tax Collections	10,279	655,094	611,031	54,342
Tax Collections	12,024,515	19,951,147	20,211,984	11,763,678
Tax Distributions	117,477	15,525,848	15,578,158	65,167
	<u>117,477</u>	<u>15,525,848</u>	<u>15,578,158</u>	<u>65,167</u>
Total	<u>\$ 12,385,486</u>	<u>\$ 38,067,044</u>	<u>\$ 37,364,885</u>	<u>\$ 13,087,645</u>

## Other Supplemental Information

HASKELL COUNTY, KANSAS  
 General Fund  
 Schedule of Cash Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts:</b>				
<b>Taxes:</b>				
Ad valorem property	\$ 2,381,883	\$ 3,032,014	\$ 3,014,646	\$ 17,368
Motor vehicle	57,517	56,060	68,475	(12,415)
Delinquent property	19,250	22,775	-	22,775
Recreational vehicle tax	1,969	1,516	1,832	(316)
<b>Interest and fees:</b>				
Current	16,272	12,057	5,000	7,057
Local sales	260,558	230,043	75,000	155,043
<b>Total taxes</b>	<b>2,737,449</b>	<b>3,354,465</b>	<b>3,164,953</b>	<b>189,512</b>
<b>Intergovernmental receipts:</b>				
Contract law	208,000	208,000	245,500	(37,500)
Mineral production tax	329,622	331,169	150,000	181,169
Federal and State grants	21,471	5,415	-	5,415
<b>Total intergovernmental receipts</b>	<b>559,093</b>	<b>544,584</b>	<b>395,500</b>	<b>149,084</b>
<b>Licenses and fees:</b>				
Mortgage registration fees	32,330	62,397	30,000	32,397
Officers' fees	178,032	187,600	73,000	114,600
<b>Total licenses and fees</b>	<b>210,362</b>	<b>249,997</b>	<b>103,000</b>	<b>146,997</b>
<b>Use of money and property:</b>				
Interest on investments	69,206	45,809	-	45,809
<b>Other:</b>				
Other	10,108	6,768	-	6,768
Transfers in	2,950	22,983	-	22,983
<b>Total cash receipts</b>	<b>\$ 3,589,168</b>	<b>\$ 4,224,606</b>	<b>\$ 3,663,453</b>	<b>\$ 561,153</b>
<b>Expenditures:</b>				
<b>General government:</b>				
<b>Courthouse general:</b>				
Contractual services	\$ 266,660	\$ 296,541	\$ 476,320	\$ (179,779)
Commodities	928	2,506	2,000	506
Capital outlay	2,883	211,251	1,832,200	(1,620,949)
<b>Total Courthouse general</b>	<b>270,471</b>	<b>510,298</b>	<b>2,310,520</b>	<b>(1,800,222)</b>
<b>County Commission:</b>				
Personnel services	54,588	60,524	58,740	1,784
Contractual services	59,981	72,026	72,145	(119)
Commodities	-	7	-	7
<b>Total County Commission</b>	<b>114,569</b>	<b>132,557</b>	<b>130,885</b>	<b>1,672</b>

(continued)

HASKELL COUNTY, KANSAS  
 General Fund  
 Schedule of Cash Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
(continued)				
County Clerk:				
Personnel services	\$ 106,083	\$ 119,409	\$ 120,588	\$ (1,179)
Contractual services	7,936	6,405	8,200	(1,795)
Commodities	10,624	5,009	8,200	(3,191)
Capital outlay	21,476	39,281	6,000	33,281
Total County Clerk	146,119	170,104	142,988	27,116
County Treasurer:				
Personnel services	156,498	156,909	167,750	(10,841)
Contractual services	10,849	11,156	16,250	(5,094)
Commodities	6,907	4,577	22,200	(17,623)
Capital outlay	5,080	382	17,000	(16,618)
Total County Treasurer	179,334	173,024	223,200	(50,176)
Register of Deeds:				
Personnel services	67,038	67,588	80,580	(12,992)
Contractual services	13,300	3,659	6,220	(2,561)
Commodities	4,049	2,686	10,100	(7,414)
Capital outlay	14,725	13,395	5,310	8,085
Total Register of Deeds	99,112	87,328	102,210	(14,882)
Custodian:				
Personnel services	39,200	38,724	41,540	(2,816)
Contractual services	2,828	4,089	6,275	(2,186)
Commodities	5,847	6,450	10,060	(3,610)
Capital outlay	1,456	753	100	653
Total custodian	49,331	50,016	57,975	(7,959)
County Counselor:				
Personnel services	24,333	24,798	25,310	(512)
Employee benefits				
Health Insurance	519,663	575,684	756,000	(180,316)
Other:				
Soil Conservation	25,000	25,450	25,450	-
County Fair	75,600	75,600	75,600	-
Agricultural Extension	117,000	117,000	117,000	-
WEKANDO	214,797	416,029	216,000	200,029
Total other	432,397	634,079	434,050	200,029
<b>Total general government</b>	<b>1,835,329</b>	<b>2,357,888</b>	<b>4,183,138</b>	<b>(1,825,250)</b>

(continued)

HASKELL COUNTY, KANSAS  
 General Fund  
 Schedule of Cash Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
<b>Public Safety:</b>				
County Attorney:				
Personnel services	\$ 96,915	\$ 95,026	\$ 116,175	\$ (21,149)
Contractual services	61,078	71,654	30,250	41,404
Commodities	2,991	2,445	7,700	(5,255)
Capital outlay	-	145	750	(605)
Total County Attorney	<u>160,984</u>	<u>169,270</u>	<u>154,875</u>	<u>14,395</u>
Sheriff:				
Personnel services	747,550	739,538	896,149	(156,611)
Contractual services	104,715	51,498	93,750	(42,252)
Commodities	91,008	90,603	94,150	(3,547)
Capital outlay	<u>56,874</u>	<u>243,432</u>	<u>70,000</u>	<u>173,432</u>
Total Sheriff	<u>1,000,147</u>	<u>1,125,071</u>	<u>1,154,049</u>	<u>(28,978)</u>
District Court:				
Contractual services	58,143	39,909	73,850	(33,941)
Commodities	23,822	14,678	5,650	9,028
Capital outlay	<u>4,779</u>	<u>1,479</u>	<u>5,500</u>	<u>(4,021)</u>
Total District Court	<u>86,744</u>	<u>56,066</u>	<u>85,000</u>	<u>(28,934)</u>
Juvenile Detention	<u>6,142</u>	<u>3,830</u>	<u>10,439</u>	<u>(6,609)</u>
<b>Total public safety</b>	<b><u>1,254,017</u></b>	<b><u>1,354,237</u></b>	<b><u>1,404,363</u></b>	<b><u>(50,126)</u></b>
<b>Health and sanitation:</b>				
County Health:				
Commodities	<u>73,496</u>	<u>73,496</u>	<u>105,000</u>	<u>(31,504)</u>
Emergency medical/ambulance:				
Personnel services	170,828	185,323	213,167	(27,844)
Contractual services	41,389	48,879	87,000	(38,121)
Commodities	41,696	37,063	82,500	(45,437)
Capital outlay	-	198,822	212,500	(13,678)
Total emergency medical/ambulance	<u>253,913</u>	<u>470,087</u>	<u>595,167</u>	<u>(125,080)</u>
Emergency management:				
Personnel services	39,571	39,736	40,019	(283)
Contractual services	10,266	(1,435)	34,500	(35,935)
Commodities	7,380	4,494	18,500	(14,006)
Capital outlay	<u>394</u>	<u>6,000</u>	<u>7,000</u>	<u>(1,000)</u>
Total emergency management	<u>57,611</u>	<u>48,795</u>	<u>100,019</u>	<u>(51,224)</u>

(continued)

HASKELL COUNTY, KANSAS  
 General Fund  
 Schedule of Cash Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2012  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
Other				
Mental Health	\$ 22,908	\$ 47,343	\$ 32,071	\$ 15,272
Retarded Citizen - SDSI	23,500	23,500	23,500	-
Retarded Citizen - RCDC	7,200	7,200	7,200	-
Western KS Child Advocacy	-	5,000	5,000	-
SKADAF	-	2,000	2,000	-
Total other	<u>53,608</u>	<u>85,043</u>	<u>69,771</u>	<u>15,272</u>
<b>Total health and sanitation</b>	<b><u>438,628</u></b>	<b><u>677,421</u></b>	<b><u>869,957</u></b>	<b><u>(192,536)</u></b>
<b>Transfers out:</b>				
Road & Bridge	-	200,000	200,000	-
County Building	1,000,000	500,000	500,000	-
<b>Total transfers out</b>	<b><u>1,000,000</u></b>	<b><u>700,000</u></b>	<b><u>700,000</u></b>	<b><u>-</u></b>
<b>Total expenditures</b>	<b><u>\$ 4,527,974</u></b>	<b><u>\$ 5,089,546</u></b>	<b><u>\$ 7,157,458</u></b>	<b><u>\$ (2,067,912)</u></b>

HASKELL COUNTY, KANSAS  
 Reconciliation of 2011 Tax Roll  
 Regulatory Basis  
 For the Year Ended December 31, 2012

2011 Tax Roll as Adjusted:		
County clerk's abstract of taxes levied		\$ 19,490,336
Supplemental tax roll		<u>160,378</u>
2011 tax roll as adjusted		<u>\$ 19,650,714</u>
2011 Tax Roll Accounted For:		
2011 current tax collections		\$ 19,471,882
Delinquent taxes:		
Personal property tax warrants	\$ 118,753	
Real estate taxes	<u>60,079</u>	<u>178,832</u>
2011 total tax roll		<u>\$ 19,650,714</u>