

HASKELL COUNTY, KANSAS

For the Year Ended
December 31, 2009

HASKELL COUNTY, KANSAS

Primary Government
Statutory Basis Financial Statements

For the Year Ended December 31, 2009

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HASKELL COUNTY, KANSAS

Primary Government
Statutory Basis Financial Statements

For the Year Ended December 31, 2009

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INDEPENDENT AUDITORS' REPORT

The County Commissioners
Haskell County Courthouse
Sublette, Kansas 67877

We have audited the accompanying statutory basis financial statements of Haskell County, Kansas, as of and for the year ended December 31, 2009, which collectively comprise the statutory basis financial statements of the County's primary government as listed in the table of contents. These statutory basis financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these statutory basis financial statements based on our audit. The prior year comparative information has been derived from the County's 2008 financial statements and, in our report dated June 23, 2009, we expressed an unqualified opinion on the primary government statutory basis financial statements prepared on the basis of accounting described in Note 1.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit Guide. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The financial statements do not include financial data for the County's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for those component units to be reported with the financial data of the County's primary government unless the County also issues financial statements for the financial reporting entity that include the financial data for its component units. The County has not issued such reporting entity financial statements. The effect on the financial statements of the omission of the aggregate discretely presented component units, although not reasonably determinable, is presumed to be material.

As described in Note 1, the County prepared these statutory basis financial statements using accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the omission of the discretely presented component units of Haskell County, Kansas, and because of the effects of the matter discussed in the preceding paragraph, the statutory basis financial statements referred to in the first paragraph do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Haskell County, Kansas, as of December 31, 2009, or the changes in its financial position, or where applicable, its cash flows for the year then ended. Further, the County has not presented a management's discussion and analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the basic financial statements.

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The County Commissioners
Haskell County Courthouse
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In our opinion, the primary government statutory basis financial statements as discussed above present fairly, in all material respects, the cash and unencumbered cash balances of the primary government of Haskell County, Kansas, as of December 31, 2009, and its cash receipts and expenditures, and budgetary comparisons for the year then ended, taken as a whole under the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the primary government statutory basis financial statements of Haskell County, Kansas, taken as a whole. The accompanying financial information listed as supplemental schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the primary government statutory basis financial statements. Such additional information has been subjected to the auditing procedures applied in the audit of the statutory basis financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the primary government statutory basis financial statements taken as a whole on the basis of accounting described in Note 1.



LEWIS, HOOPER & DICK, LLC

June 23, 2010

HASKELL COUNTY, KANSAS
Summary of Cash Receipts, Expenditures and Unencumbered Cash
For the Year Ended December 31, 2009

Fund	Unencumbered Cash Balance 01-01-09	Prior Year Canceled Encumbrances	Receipts and Transfers	Expenditures and Transfers	Unencumbered Cash Balance 12-31-09	Add Payables and Encumbrances	Cash Balance 12-31-09
<u>Operating</u>							
General	\$ 3,959,228	\$ 32,853	\$ 3,222,516	\$ 2,624,077	\$ 4,590,520	\$ 44,300	\$ 4,634,820
<u>Special Revenue Funds</u>							
Agricultural Extension Council	6,114	-	116,764	117,000	5,878	-	5,878
County Appraiser	102,159	-	216,435	199,311	119,283	8,500	127,783
Community College Tuition	2,045	-	26	2,006	65	-	65
County Fair	4,319	-	71,350	71,700	3,969	-	3,969
Courthouse and Jail	686,931	-	258,811	205,254	740,488	97,174	837,662
Direct Election	47,963	-	653	15,132	33,484	1,315	34,799
Historical Records	2,927	-	52,075	51,700	3,302	-	3,302
Juvenile Detention	90,729	-	748	4,134	87,343	-	87,343
Mental Health	299	-	31,286	29,992	1,593	-	1,593
Noxious Weed	151,971	-	78,522	87,024	143,469	-	143,469
Retarded Citizens	2,284	-	30,207	30,700	1,791	-	1,791
Employee Retirement	2,718	-	129,098	120,276	11,540	-	11,540
Road and Bridge	2,698,057	-	3,574,914	5,201,822	1,071,149	113,086	1,184,235
Service Program for the Elderly	14,076	-	260,375	255,513	18,938	-	18,938
Social Security	98,184	-	177,301	164,573	110,912	-	110,912
Soil Conservation	1,558	-	23,729	23,800	1,487	-	1,487
Unemployment Insurance	50,220	-	12,960	2,088	61,092	-	61,092
Waste Disposal	1,241,270	-	317,041	377,309	1,181,002	-	1,181,002
County Attorney's Training	9,442	-	854	194	10,102	-	10,102
Fair Board	13,781	-	139,495	121,451	31,825	185	32,010
Emergency 911	102,330	-	28,381	20,317	110,374	-	110,374
Drug Enforcement	18,695	-	5,596	10,156	14,135	-	14,135
Register of Deeds' Technology	2,358	-	14,572	6,241	10,689	-	10,689
Special Alcohol and Drug Program	400	-	-	400	-	-	-
Special Assessment Equalization	132,941	-	-	132,941	-	-	-
Special Highway	389,788	-	250,000	-	639,788	-	639,788
Special Law Enforcement Trust	360	-	382	-	742	-	742
Special Road Machinery	18,167	-	250,000	-	268,167	-	268,167
Motor Vehicle Operating	3,448	-	55,385	58,833	-	-	-
Total Special Revenue Funds	5,895,534	-	6,096,940	7,309,867	4,682,607	220,260	4,902,867
<u>Internal Service Funds</u>							
Risk Management Reserve	100,000	-	-	-	100,000	-	100,000
Total (excluding Agency Accounts) (memorandum only)	\$ 9,954,762	\$ 32,853	\$ 9,319,456	\$ 9,933,944	\$ 9,373,127	\$ 264,560	\$ 9,637,687
<u>Composition of Cash</u>							
Demand and savings deposits:							
Centera Bank						\$ 22,890,871	
Plus deposits in transit						112,834	
Less outstanding checks						(1,671,971)	
Total demand and savings deposits							\$ 21,331,734
Change funds							250
Total cash							21,331,984
Agency Accounts per Statement 4							(11,694,297)
Total (excluding Agency Accounts)							\$ 9,637,687

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

HASKELL COUNTY, KANSAS
 Summary of Expenditures - Actual and Budget
 (Budgeted Funds Only)
 For the Year Ended December 31, 2009

	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:					
General	\$ 4,003,072	\$ -	\$ 4,003,072	\$ 2,624,077	\$ (1,378,995)
Special Revenue Funds:					
Agricultural Extension Council	117,000	-	117,000	117,000	-
County Appraiser	258,700	-	258,700	199,311	(59,389)
Community College Tuition	2,006	-	2,006	2,006	-
County Fair	71,700	-	71,700	71,700	-
Courthouse and Jail	721,850	-	721,850	205,254	(516,596)
Direct Election	35,500	-	35,500	15,132	(20,368)
Historical Records	51,700	-	51,700	51,700	-
Juvenile Detention	45,226	-	45,226	4,134	(41,092)
Mental Health	31,416	-	31,416	29,992	(1,424)
Noxious Weed	161,300	-	161,300	87,024	(74,276)
Retarded Citizens	30,700	-	30,700	30,700	-
Employee Retirement	130,500	-	130,500	120,276	(10,224)
Road and Bridge	9,695,680	-	9,695,680	5,201,822	(4,493,858)
Service Program for the Elderly	258,600	-	258,600	255,513	(3,087)
Social Security	218,400	-	218,400	164,573	(53,827)
Soil Conservation	23,800	-	23,800	23,800	-
Unemployment Insurance	34,100	-	34,100	2,088	(32,012)
Waste Disposal	1,150,200	-	1,150,200	377,309	(772,891)

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

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

Public Safety

- *County Attorney
- *Sheriff
- *District Court

Health and Sanitation

- *County Health
- *Emergency medical service
- *Emergency management

HASKELL COUNTY, KANSAS
 General Fund
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash receipts:				
Taxes	\$ 1,652,177	\$ 2,057,635	\$ 1,917,202	\$ 140,433
Intergovernmental revenue	654,848	653,786	387,500	266,286
Licenses and fees	287,122	148,306	73,000	75,306
Use of money and property	297,497	149,868	-	149,868
Other	11,585	66,674	-	66,674
Transfers in	82,043	146,247	2,006	144,241
Total cash receipts	<u>2,985,272</u>	<u>3,222,516</u>	<u>\$ 2,379,708</u>	<u>\$ 842,808</u>
Expenditures:				
General government:				
Courthouse general	276,120	314,101	\$ 1,164,020	\$ (849,919)
County Commission	114,328	113,508	99,700	13,808
County Clerk	131,830	123,881	126,569	(2,688)
County Treasurer	145,546	151,524	187,000	(35,476)
Register of Deeds	72,304	73,179	94,484	(21,305)
Custodian	46,377	48,727	52,100	(3,373)
County Counselor	21,632	22,497	22,500	(3)
Employee benefits	430,926	512,414	542,150	(29,736)
Public safety:				
County Attorney	143,645	136,820	149,900	(13,080)
Sheriff	967,479	929,586	999,457	(69,871)
District Court	70,052	49,780	80,000	(30,220)
Health and sanitation:				
County Health	101,314	78,401	92,040	(13,639)
Emergency medical service	8,602	15,600	15,600	-
Emergency management	99,951	54,059	77,552	(23,493)
Transfers out	-	-	300,000	(300,000)
Total expenditures	<u>2,630,106</u>	<u>2,624,077</u>	<u>\$ 4,003,072</u>	<u>\$ (1,378,995)</u>
Receipts over expenditures	355,166	598,439		
Unencumbered cash, beginning	3,604,062	3,959,228		
Adjustment to unencumbered cash for prior year canceled encumbrances	-	32,853		
Unencumbered cash, ending	<u>\$ 3,959,228</u>	<u>\$ 4,590,520</u>		

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

Special Revenue Funds

Fund Descriptions

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

The Special Revenue 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.

Courthouse and Jail:

This fund is used to account for monies levied to maintain the courthouse and jail of the County.

Direct Election:

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

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 expenses.

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 Revenue 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.

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.

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 Revenue Funds

Special Alcohol and Drug Program:

This fund is used to account for monies used to provide education and assistance for alcohol and drug programs.

Special Assessment Equalization:

This fund is used to account for monies to appraise property located within the County.

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 revenue funds except for County Attorney's Training, Fair Board, Emergency 911, Drug Enforcement, Register of Deeds' Technology, Special Alcohol and Drug Program, Special Assessment Equalization, Special Highway, Special Law Enforcement Trust, Special Road Machinery, and Motor Vehicle Operating funds.

HASKELL COUNTY, KANSAS
 Agricultural Extension Council Fund
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash receipts:				
Taxes:				
Ad valorem property	\$ 113,638	\$ 113,821	\$ 114,392	\$ (571)
Motor vehicle	1,998	2,366	2,085	281
Delinquent property	534	577	-	577
Total cash receipts	<u>116,170</u>	<u>116,764</u>	<u>\$ 116,477</u>	<u>\$ 287</u>
Expenditures:				
Other public service:				
Contractual	<u>113,000</u>	<u>117,000</u>	<u>\$ 117,000</u>	<u>\$ -</u>
Total expenditures	<u>113,000</u>	<u>117,000</u>	<u>\$ 117,000</u>	<u>\$ -</u>
Receipts over (under) expenditures	3,170	(236)		
Unencumbered cash, beginning	<u>2,944</u>	<u>6,114</u>		
Unencumbered cash, ending	<u>\$ 6,114</u>	<u>\$ 5,878</u>		

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

HASKELL COUNTY, KANSAS
 County Appraiser Fund
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash receipts:				
Taxes:				
Ad valorem property	\$ 189,843	\$ 207,681	\$ 208,688	\$ (1,007)
Motor vehicle	4,207	4,154	3,482	672
Delinquent property	908	999	-	999
Other	1,998	3,601	-	3,601
Total cash receipts	<u>196,956</u>	<u>216,435</u>	<u>212,170</u>	<u>4,265</u>
Expenditures:				
General government:				
Personnel	60,945	61,719	\$ 60,400	\$ 1,319
Contractual	106,296	117,175	179,500	(62,325)
Commodities	5,258	18,740	6,800	11,940
Capital outlay	18,043	1,677	12,000	(10,323)
Total expenditures	<u>190,542</u>	<u>199,311</u>	<u>\$ 258,700</u>	<u>\$ (59,389)</u>
Receipts over expenditures	6,414	17,124		
Unencumbered cash, beginning	<u>95,745</u>	<u>102,159</u>		
Unencumbered cash, ending	<u>\$ 102,159</u>	<u>\$ 119,283</u>		

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

HASKELL COUNTY, KANSAS
 Community College Tuition Fund
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash receipts:				
Taxes:				
Ad valorem property	\$ 6	\$ -	\$ -	\$ -
Motor vehicle	7	-	-	-
Delinquent property	26	26	-	26
Total cash receipts	39	26	\$ -	\$ 26
Expenditures:				
Education:				
Transfer to General	63,985	2,006	\$ 2,006	\$ -
Total expenditures	63,985	2,006	\$ 2,006	\$ -
Receipts over (under) expenditures	(63,946)	(1,980)		
Unencumbered cash, beginning	65,991	2,045		
Unencumbered cash, ending	\$ 2,045	\$ 65		

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

HASKELL COUNTY, KANSAS
County Fair Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash receipts:				
Taxes:				
Ad valorem property	\$ 66,124	\$ 69,600	\$ 70,074	\$ (474)
Motor vehicle	1,374	1,373	1,209	164
Delinquent property	330	377	-	377
Total cash receipts	<u>67,828</u>	<u>71,350</u>	<u>\$ 71,283</u>	<u>\$ 67</u>
Expenditures:				
Culture and recreation:				
Contractual	<u>65,600</u>	<u>71,700</u>	<u>\$ 71,700</u>	<u>\$ -</u>
Total expenditures	<u>65,600</u>	<u>71,700</u>	<u>\$ 71,700</u>	<u>\$ -</u>
Receipts over (under) expenditures	2,228	(350)		
Unencumbered cash, beginning	<u>2,091</u>	<u>4,319</u>		
Unencumbered cash, ending	<u>\$ 4,319</u>	<u>\$ 3,969</u>		

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

HASKELL COUNTY, KANSAS
 Courthouse and Jail Fund
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash receipts:				
Taxes:				
Ad valorem property	\$ 226,921	\$ 252,635	\$ 253,852	\$ (1,217)
Motor vehicle	4,772	4,947	4,165	782
Delinquent property	1,101	1,229	-	1,229
Insurance proceeds	42,967	-	-	-
Total cash receipts	275,761	258,811	\$ 258,017	\$ 794
Expenditures:				
Public safety:				
Contractual	88,330	51,711	\$ 278,850	\$ (227,139)
Capital outlay	102,084	153,543	443,000	(289,457)
Total expenditures	190,414	205,254	\$ 721,850	\$ (516,596)
Receipts over expenditures	85,347	53,557		
Unencumbered cash, beginning	601,584	686,931		
Unencumbered cash, ending	\$ 686,931	\$ 740,488		

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

HASKELL COUNTY, KANSAS
 Direct Election Fund
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash receipts:				
Taxes:				
Ad valorem property	\$ 16,138	\$ 158	\$ -	\$ 158
Motor vehicle	805	443	291	152
Delinquent property	106	52	-	52
Total cash receipts	<u>17,049</u>	<u>653</u>	<u>\$ 291</u>	<u>\$ 362</u>
Expenditures:				
General government:				
Salaries	12,312	6,772	\$ 10,000	\$ (3,228)
Contractual	5,421	2,221	5,000	(2,779)
Commodities	12,354	4,824	5,500	(676)
Capital outlay	-	1,315	15,000	(13,685)
Total expenditures	<u>30,087</u>	<u>15,132</u>	<u>\$ 35,500</u>	<u>\$ (20,368)</u>
Receipts under expenditures	(13,038)	(14,479)		
Unencumbered cash, beginning	<u>61,001</u>	<u>47,963</u>		
Unencumbered cash, ending	<u>\$ 47,963</u>	<u>\$ 33,484</u>		

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

HASKELL COUNTY, KANSAS
 Historical Records Fund
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash receipts:				
Taxes:				
Ad valorem property	\$ 45,657	\$ 50,832	\$ 50,698	\$ 134
Motor vehicle	959	995	832	163
Delinquent property	<u>222</u>	<u>248</u>	<u>-</u>	<u>248</u>
Total cash receipts	<u>46,838</u>	<u>52,075</u>	<u>\$ 51,530</u>	<u>\$ 545</u>
Expenditures:				
Culture and recreation:				
Contractual	<u>45,600</u>	<u>51,700</u>	<u>\$ 51,700</u>	<u>\$ -</u>
Total expenditures	<u>45,600</u>	<u>51,700</u>	<u>\$ 51,700</u>	<u>\$ -</u>
Receipts over expenditures	1,238	375		
Unencumbered cash, beginning	<u>1,689</u>	<u>2,927</u>		
Unencumbered cash, ending	<u>\$ 2,927</u>	<u>\$ 3,302</u>		

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

HASKELL COUNTY, KANSAS
 Juvenile Detention Fund
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash receipts:				
Taxes:				
Ad valorem property	\$ 17,279	\$ -	\$ -	\$ -
Motor vehicle	683	711	316	395
Delinquent property	104	37	-	37
Total cash receipts	<u>18,066</u>	<u>748</u>	<u>\$ 316</u>	<u>\$ 432</u>
Expenditures:				
Public safety:				
Contractual	-	4,134	\$ 45,226	\$ (41,092)
Total expenditures	<u>-</u>	<u>4,134</u>	<u>\$ 45,226</u>	<u>\$ (41,092)</u>
Receipts over (under) expenditures	18,066	(3,386)		
Unencumbered cash, beginning	<u>72,663</u>	<u>90,729</u>		
Unencumbered cash, ending	<u>\$ 90,729</u>	<u>\$ 87,343</u>		

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

HASKELL COUNTY, KANSAS
Mental Health Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash receipts:				
Taxes:				
Ad valorem property	\$ 29,900	\$ 30,496	\$ 30,581	\$ (85)
Motor vehicle	570	634	549	85
Delinquent property	144	156	-	156
Total cash receipts	<u>30,614</u>	<u>31,286</u>	<u>\$ 31,130</u>	<u>\$ 156</u>
Expenditures:				
Health and sanitation:				
Contractual	<u>31,418</u>	<u>29,992</u>	<u>\$ 31,416</u>	<u>\$ (1,424)</u>
Total expenditures	<u>31,418</u>	<u>29,992</u>	<u>\$ 31,416</u>	<u>\$ (1,424)</u>
Receipts over (under) expenditures	(804)	1,294		
Unencumbered cash, beginning	<u>1,103</u>	<u>299</u>		
Unencumbered cash, ending	<u>\$ 299</u>	<u>\$ 1,593</u>		

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

HASKELL COUNTY, KANSAS
 Noxious Weed Fund
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash receipts:				
Taxes:				
Ad valorem property	\$ 53,523	\$ 66,710	\$ 66,784	\$ (74)
Motor vehicle	1,997	1,316	956	360
Delinquent property	327	372	-	372
Intergovernmental	13,013	10,124	-	10,124
	<u>68,860</u>	<u>78,522</u>	<u>\$ 67,740</u>	<u>\$ 10,782</u>
Total cash receipts				
Expenditures:				
Public works:				
Personnel	5,624	5,849	\$ 5,800	\$ 49
Contractual	3,118	4,414	4,000	414
Commodities	64,316	50,058	73,100	(23,042)
Capital outlay	933	26,703	78,400	(51,697)
	<u>73,991</u>	<u>87,024</u>	<u>\$ 161,300</u>	<u>\$ (74,276)</u>
Total expenditures				
Receipts under expenditures	(5,131)	(8,502)		
Unencumbered cash, beginning	157,076	151,971		
Adjustment to unencumbered cash for prior year canceled encumbrances	<u>26</u>	<u>-</u>		
Unencumbered cash, ending	<u>\$ 151,971</u>	<u>\$ 143,469</u>		

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

HASKELL COUNTY, KANSAS
 Retarded Citizens Fund
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash receipts:				
Taxes:				
Ad valorem property	\$ 38,348	\$ 29,247	\$ 29,310	\$ (63)
Motor vehicle	668	791	701	90
Delinquent property	180	169	-	169
Total cash receipts	<u>39,196</u>	<u>30,207</u>	<u>\$ 30,011</u>	<u>\$ 196</u>
Expenditures:				
Health and sanitation:				
Contractual	<u>37,900</u>	<u>30,700</u>	<u>\$ 30,700</u>	<u>\$ -</u>
Total expenditures	<u>37,900</u>	<u>30,700</u>	<u>\$ 30,700</u>	<u>\$ -</u>
Receipts over (under) expenditures	1,296	(493)		
Unencumbered cash, beginning	<u>988</u>	<u>2,284</u>		
Unencumbered cash, ending	<u>\$ 2,284</u>	<u>\$ 1,791</u>		

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

HASKELL COUNTY, KANSAS
Employee Retirement Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash receipts:				
Taxes:				
Ad valorem property	\$ 101,627	\$ 126,033	\$ 127,117	\$ (1,084)
Motor vehicle	1,844	2,500	1,870	630
Delinquent property	455	565	-	565
Total cash receipts	<u>103,926</u>	<u>129,098</u>	<u>\$ 128,987</u>	<u>\$ 111</u>
Expenditures:				
General government:				
Employee benefits	109,170	120,276	\$ 130,500	\$ (10,224)
Total expenditures	<u>109,170</u>	<u>120,276</u>	<u>\$ 130,500</u>	<u>\$ (10,224)</u>
Receipts over (under) expenditures	(5,244)	8,822		
Unencumbered cash, beginning	<u>7,962</u>	<u>2,718</u>		
Unencumbered cash, ending	<u>\$ 2,718</u>	<u>\$ 11,540</u>		

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

HASKELL COUNTY, KANSAS
 Road and Bridge Fund
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual	Budget	Variance Over Under
Cash receipts:				
Taxes:				
Ad valorem property	\$ 2,810,661	\$ 3,011,174	\$ 3,027,079	\$ (15,905)
Motor vehicle	55,122	59,283	49,855	9,428
Delinquent property	13,043	14,448	-	14,448
Intergovernmental	337,299	329,688	342,890	(13,202)
Other	22,203	160,321	4,880,000	(4,719,679)
Transfers in	-	-	300,000	(300,000)
Total cash receipts	3,238,328	3,574,914	\$ 8,599,824	\$ (5,024,910)
Expenditures:				
Public works:				
Employee benefits	231,844	316,800	\$ 404,980	\$ (88,180)
Maintenance:				
Salaries	698,792	816,694	735,200	81,494
Contractual	134,282	283,536	77,400	206,136
Commodities	540,118	444,195	871,300	(427,105)
Construction:				
Contractual	44	4,354	100	4,254
Commodities	7,051	1,275,405	1,486,000	(210,595)
Administrative:				
Salaries	29,054	37,561	30,500	7,061
Contractual	97,915	1,400,783	124,100	1,276,683
Commodities	4,490	7,528	4,400	3,128
Capital outlay	95,302	114,966	81,700	33,266
Transportation Project	-	-	4,880,000	(4,880,000)
Transfers out	-	500,000	1,000,000	(500,000)
Total expenditures	1,838,892	5,201,822	\$ 9,695,680	\$ (4,493,858)
Receipts over (under) expenditures	1,399,436	(1,626,908)		
Unencumbered cash, beginning	1,298,621	2,698,057		
Unencumbered cash, ending	\$ 2,698,057	\$ 1,071,149		

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

HASKELL COUNTY, KANSAS
 Service Program for the Elderly Fund
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash receipts:				
Taxes:				
Ad valorem property	\$ 228,287	\$ 254,160	\$ 253,999	\$ 161
Motor vehicle	4,794	4,977	4,165	812
Delinquent property	1,109	1,238	-	1,238
Total cash receipts	<u>234,190</u>	<u>260,375</u>	<u>\$ 258,164</u>	<u>\$ 2,211</u>
Expenditures:				
Health and sanitation:				
Contractual	227,800	255,513	\$ 258,600	\$ (3,087)
Total expenditures	<u>227,800</u>	<u>255,513</u>	<u>\$ 258,600</u>	<u>\$ (3,087)</u>
Receipts over expenditures	6,390	4,862		
Unencumbered cash, beginning	7,686	14,076		
Unencumbered cash, ending	<u>\$ 14,076</u>	<u>\$ 18,938</u>		

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

HASKELL COUNTY, KANSAS
 Social Security Fund
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash receipts:				
Taxes:				
Ad valorem property	\$ 158,288	\$ 173,050	\$ 173,992	\$ (942)
Motor vehicle	2,997	3,400	2,907	493
Delinquent property	765	851	-	851
Total cash receipts	<u>162,050</u>	<u>177,301</u>	<u>\$ 176,899</u>	<u>\$ 402</u>
Expenditures:				
General government:				
Employee benefits	161,550	164,573	\$ 218,400	\$ (53,827)
Total expenditures	<u>161,550</u>	<u>164,573</u>	<u>\$ 218,400</u>	<u>\$ (53,827)</u>
Receipts over expenditures	500	12,728		
Unencumbered cash, beginning	97,684	98,184		
Unencumbered cash, ending	<u>\$ 98,184</u>	<u>\$ 110,912</u>		

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

HASKELL COUNTY, KANSAS
Soil Conservation Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash receipts:				
Taxes:				
Ad valorem property	\$ 23,278	\$ 23,123	\$ 23,099	\$ 24
Motor vehicle	421	488	424	64
Delinquent property	109	118	-	118
Total cash receipts	23,808	23,729	\$ 23,523	\$ 206
Expenditures:				
Other public service:				
Contractual	23,100	23,800	\$ 23,800	\$ -
Total expenditures	23,100	23,800	\$ 23,800	\$ -
Receipts over (under) expenditures	708	(71)		
Unencumbered cash, beginning	850	1,558		
Unencumbered cash, ending	\$ 1,558	\$ 1,487		

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

HASKELL COUNTY, KANSAS
 Unemployment Insurance Fund
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual	Budget	Variance Over Under
Cash receipts:				
Taxes:				
Ad valorem property	\$ 70	\$ 12,907	\$ -	\$ 12,907
Motor vehicle	84	-	-	-
Delinquent property	10	53	-	53
Total cash receipts	164	12,960	\$ -	\$ 12,960
Expenditures:				
General government:				
Employee benefits	4,451	2,088	\$ 34,100	\$ (32,012)
Total expenditures	4,451	2,088	\$ 34,100	\$ (32,012)
Receipts over (under) expenditures	(4,287)	10,872		
Unencumbered cash, beginning	54,507	50,220		
Unencumbered cash, ending	\$ 50,220	\$ 61,092		

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

HASKELL COUNTY, KANSAS
Waste Disposal Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash receipts:				
Taxes:				
Ad valorem property	\$ 436,295	\$ 294,836	\$ 297,482	\$ (2,646)
Motor vehicle	5,706	9,471	8,045	1,426
Delinquent property	1,851	1,613	-	1,613
Other	11,249	11,121	-	11,121
Total cash receipts	455,101	317,041	\$ 305,527	\$ 11,514
Expenditures:				
Health and sanitation:				
Personnel	124,926	143,863	\$ 102,400	\$ 41,463
Contractual	22,634	149,617	39,000	110,617
Commodities	53,050	41,631	35,700	5,931
Closure and post-closure costs	25,566	42,198	973,100	(930,902)
Total expenditures	226,176	377,309	\$ 1,150,200	\$ (772,891)
Receipts over (under) expenditures	228,925	(60,268)		
Unencumbered cash, beginning	1,012,345	1,241,270		
Unencumbered cash, ending	\$ 1,241,270	\$ 1,181,002		

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

HASKELL COUNTY, KANSAS
 County Attorney's Training Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual
Cash receipts:		
Licenses and fees	\$ 981	\$ 854
Total cash receipts	<u>981</u>	<u>854</u>
Expenditures:		
Public safety:		
Contractual	<u>514</u>	<u>194</u>
Total expenditures	<u>514</u>	<u>194</u>
Receipts over expenditures	467	660
Unencumbered cash, beginning of year	<u>8,975</u>	<u>9,442</u>
Unencumbered cash, end of year	<u>\$ 9,442</u>	<u>\$ 10,102</u>

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

HASKELL COUNTY, KANSAS
 Fair Board Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Actual</u>
Cash receipts:		
Intergovernmental revenue	\$ 65,600	\$ 71,700
Use of money and property	7,056	8,299
Other	<u>70,628</u>	<u>59,496</u>
Total cash receipts	<u>143,284</u>	<u>139,495</u>
Expenditures:		
Culture and recreation:		
Personnel services	16,248	20,459
Contractual services	80,139	79,491
Commodities	19,881	3,549
Capital outlay	<u>45,934</u>	<u>17,952</u>
Total expenditures	<u>162,202</u>	<u>121,451</u>
Receipts under expenditures	(18,918)	18,044
Unencumbered cash, beginning of year	<u>32,699</u>	<u>13,781</u>
Unencumbered cash, end of year	<u>\$ 13,781</u>	<u>\$ 31,825</u>

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

HASKELL COUNTY, KANSAS
 Emergency 911 Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual
Cash receipts:		
Licenses and fees	\$ 29,131	\$ 28,361
Total cash receipts	<u>29,131</u>	<u>28,361</u>
Expenditures:		
Public safety:		
Contractual	<u>57,404</u>	<u>20,317</u>
Total expenditures	<u>57,404</u>	<u>20,317</u>
Receipts over (under) expenditures	(28,273)	8,044
Unencumbered cash, beginning of year	<u>130,603</u>	<u>102,330</u>
Unencumbered cash, end of year	<u>\$ 102,330</u>	<u>\$ 110,374</u>

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

HASKELL COUNTY, KANSAS
Drug Enforcement Fund
Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual
Cash receipts:		
Licenses and fees	\$ 13,422	\$ 5,596
Total cash receipts	<u>13,422</u>	<u>5,596</u>
Expenditures:		
Public safety:		
Contractual	<u>6,051</u>	<u>10,156</u>
Total expenditures	<u>6,051</u>	<u>10,156</u>
Receipts over (under) expenditures	7,371	(4,560)
Unencumbered cash, beginning of year	<u>11,324</u>	<u>18,695</u>
Unencumbered cash, end of year	<u>\$ 18,695</u>	<u>\$ 14,135</u>

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

HASKELL COUNTY, KANSAS
 Register of Deeds' Technology Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual
Cash receipts:		
Licenses and fees	\$ 8,034	\$ 14,572
Total cash receipts	<u>8,034</u>	<u>14,572</u>
Expenditures:		
General government:		
Capital outlay	<u>5,676</u>	<u>6,241</u>
Total expenditures	<u>5,676</u>	<u>6,241</u>
Receipts over expenditures	2,358	8,331
Unencumbered cash, beginning of year	<u>-</u>	<u>2,358</u>
Unencumbered cash, end of year	<u>\$ 2,358</u>	<u>\$ 10,689</u>

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

HASKELL COUNTY, KANSAS
 Special Alcohol and Drug Program Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual
Cash receipts:		
Licenses and fees	\$ -	\$ -
Total cash receipts	-	-
Expenditures:		
Other public service:		
Contractual	-	400
Total expenditures	-	400
Receipts over (under) expenditures	-	(400)
Unencumbered cash, beginning of year	400	400
Unencumbered cash, end of year	\$ 400	\$ -

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

HASKELL COUNTY, KANSAS
 Special Assessment Equalization Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual
Cash receipts:		
Transfers in	\$ -	\$ -
Total cash receipts	-	-
Expenditures:		
General government:		
Transfers out	-	132,941
Total expenditures	-	132,941
Receipts over (under) expenditures	-	(132,941)
Unencumbered cash, beginning of year	132,941	132,941
Unencumbered cash, end of year	\$ 132,941	\$ -

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

HASKELL COUNTY, KANSAS
Special Highway Fund
Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual
Cash receipts:		
Transfers in	\$ -	\$ 250,000
Total cash receipts	<u>-</u>	<u>250,000</u>
Expenditures:		
Public works:		
Contractual	454,312	-
Total expenditures	<u>454,312</u>	<u>-</u>
Receipts over (under) expenditures	(454,312)	250,000
Unencumbered cash, beginning of year	<u>844,100</u>	<u>389,788</u>
Unencumbered cash, end of year	<u>\$ 389,788</u>	<u>\$ 639,788</u>

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

HASKELL COUNTY, KANSAS
Special Law Enforcement Trust Fund
Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual
Cash receipts:		
Licenses and fees	\$ 360	\$ 382
Total cash receipts	<u>360</u>	<u>382</u>
Expenditures:		
Public safety:		
Contractual	-	-
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	360	382
Unencumbered cash, beginning of year	<u>-</u>	<u>360</u>
Unencumbered cash, end of year	<u>\$ 360</u>	<u>\$ 742</u>

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

HASKELL COUNTY, KANSAS
Special Road Machinery Fund
Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual
Cash receipts:		
Transfers in	\$ -	\$ 250,000
Sale of equipment	<u>20,618</u>	<u>-</u>
Total cash receipts	<u>20,618</u>	<u>250,000</u>
Expenditures:		
Public works:		
Capital outlay	<u>265,177</u>	<u>-</u>
Total expenditures	<u>265,177</u>	<u>-</u>
Receipts over (under) expenditures	(244,559)	250,000
Unencumbered cash, beginning of year	<u>262,726</u>	<u>18,167</u>
Unencumbered cash, end of year	<u>\$ 18,167</u>	<u>\$ 268,167</u>

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

HASKELL COUNTY, KANSAS
 Motor Vehicle Operating Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual
Cash receipts:		
Licenses and fees	\$ 49,914	\$ 55,385
Total cash receipts	<u>49,914</u>	<u>55,385</u>
Expenditures:		
General government:		
Contractual	37,382	41,752
Commodities	544	2,747
Capital outlay	8,540	3,034
Transfers out	<u>18,058</u>	<u>11,300</u>
Total expenditures	<u>64,524</u>	<u>58,833</u>
Receipts under expenditures	(14,610)	(3,448)
Unencumbered cash, beginning of year	<u>18,058</u>	<u>3,448</u>
Unencumbered cash, end of year	<u>\$ 3,448</u>	<u>\$ -</u>

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

Internal Service Funds

Fund Descriptions

The Internal Service 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 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
 Statement of Cash Receipts and Expenditures
 For the Year Ended December 31, 2009
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual
Cash receipts:		
Transfers in	\$ -	\$ -
Total cash receipts	-	-
Expenditures:		
Contractual	-	-
Total expenditures	-	-
Receipts over expenditures	-	-
Unencumbered cash, beginning of year	100,000	100,000
Unencumbered cash, end of year	<u>\$ 100,000</u>	<u>\$ 100,000</u>

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

Trust and 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:

County Attorney Account:

This fund is used to account for trust fees.

Register of Deeds Account:

This fund is used to account for mortgage fees, recording fees, and miscellaneous fees for copies and faxes.

District Court Account:

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 Account:

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 Account:

This fund is used to account for monies held in trust for inmates.

County Treasurer – Fish and Game Licenses Account:

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 Account:

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 Account:

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 Account:

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 Account:

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
Trust and Agency Funds
Statement of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2009

	Balance 01-01-09	Cash Receipts	Cash Disburse- ments	Balance 12-31-09
<u>Agency Accounts</u>				
Register of Deeds Account	\$ -	\$ 85,167	\$ 85,167	\$ -
District Court Account	56,604	733,793	774,590	15,807
Sheriff Account	1,470	59,026	59,001	1,495
Sheriff Inmate Account	602	10,579	10,613	568
County Treasurer:				
Fish and Game Licenses Account	177	4,909	4,880	206
Payroll Account	34,578	335,510	331,388	38,700
Motor Vehicle Fees and Sales Tax Collections Account	26,408	537,820	547,698	16,530
Tax Collections Account	12,405,460	19,816,348	20,639,877	11,581,931
Tax Distributions Account	780	13,944,807	13,906,527	39,060
	<u>\$ 12,526,079</u>	<u>\$ 35,527,959</u>	<u>\$ 36,359,741</u>	<u>\$ 11,694,297</u>

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

HASKELL COUNTY, KANSAS
Notes to Financial Statements
For the year ended December 31, 2009

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 primary government) only. The organizations, functions or activities discussed below are component units of the County's reporting entity because of the significance of their operational or financial relationships with the County; however, they are not included in the County's primary government statutory basis financial statements.

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. The Council is presented as a governmental fund type. No separate financial statements have been issued for the Haskell County Extension Council.

The administrative office of the component unit is:

Haskell County Extension Council
300 Inman
Sublette, KS 67877

The following organizations, functions or activities are blended component units. Although legally separate entities, they are in substance, part of the government's operations and so data from these units are combined with the data of the primary government. Each blended component unit has a December 31st year end.

The Haskell County Fair Board operates the County's fair. The Board is appointed by the County Commissioners. The County Commissioners approve the Fair Board's budget and levy taxes for fairground operations. The fairground building, improvements and equipment are titled to the County. Bond issuances must be approved by the County. The Haskell County Fair Board has been determined to be a "county free fair" created under K.S.A. 2-132. The Fair Board is presented in these financial statements as a special revenue fund. No separate financial statements have been issued for the Haskell County Fair Board.

The following organizations are jointly governed organizations in which the County participates but does not retain an ongoing financial interest or responsibility. Consequently, they are not included in the financial statements of the County.

Southwest Guidance Center, Inc. is a jointly governed organization between four counties in southwest Kansas, created under K.S.A. 19-4001. Southwest Guidance Center, Inc. is governed by a board appointed by the County Commissioners of the participating counties. The purpose of Southwest Guidance Center, Inc. is to promote mental health wellness. This is accomplished by providing training, counseling and other services to those in need. A primary source of funding for Southwest Guidance Center, Inc. is ad valorem tax levies by the participating counties. Haskell County contributed \$29,992 to the operations of Southwest Guidance Center, Inc. during the year ended December 31, 2009. Haskell County has no equity interest nor does the County materially contribute to the continued existence of Southwest Guidance Center, Inc. Southwest Guidance Center, Inc. has a December 31st year end.

HASKELL COUNTY, KANSAS
Notes to Financial Statements
For the year ended December 31, 2009

1. Summary of significant accounting policies (continued)

A. Financial reporting entity (continued)

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 contributed \$-0- to the operations of Cimarron Basin Community Corrections during the year ended December 31, 2009. 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 contributed \$4,134 to the operations of Southwest Kansas Regional Juvenile Detention Center during the year ended December 31, 2009. 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 contributed \$2,500 to the operations of Western Kansas Development Organization during the year ended December 31, 2009. 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.

B. Measurement focus, basis of accounting and basis of presentation

These financial statements are presented on a statutory basis of accounting. The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure is recorded in the fund from which the transfer is made.

HASKELL COUNTY, KANSAS
Notes to Financial Statements
For the year ended December 31, 2009

1. Summary of significant accounting policies (continued)

C. Waiver of financial reporting requirements

The County's Board of Commissioners has determined by resolution that financial statements prepared in conformity with accounting principles generally accepted in the United States of America are not relevant to the requirements of the cash basis and budget laws of the State of Kansas and are of no significant value to the Board, the County or the members of the general public of the County. The County approved the resolution which served as notice of the Board's election to waive the requirements for reporting of its financial data in conformity with accounting principles generally accepted in the United States of America, as provided and authorized by K.S.A. 75-1120a.

D. Departure from accounting principles generally accepted in the United States of America

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories and prepaid expense; liabilities such as deferred revenue and matured principal and interest payable; and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with accounting principles generally accepted in the United States of America. Capital assets that account for the land, buildings and equipment owned by the County are not presented in the financial statements. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes and compensated absences are not presented in the financial statements.

E. Fund accounting

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 types of funds comprise the financial activities of the County:

Governmental Funds

General Fund - the General Fund is the County's primary operating fund. It accounts for all financial transactions of the general government, except those required to be accounted for in another fund.

Special Revenue Funds - the Special Revenue Funds account for revenue sources that are legally restricted to expenditures for specific purposes (not including expendable trusts or major capital projects).

Proprietary Funds

Internal Service Funds - to account for the financing on a cost-reimbursement basis of goods and services provided by one department or agency to other departments or outside agencies.

HASKELL COUNTY, KANSAS
Notes to Financial Statements
For the year ended December 31, 2009

1. Summary of significant accounting policies (continued)

E. Fund accounting (continued)

Fiduciary Funds

Fiduciary funds account for assets held by the County in a trustee capacity or as an agent on behalf of others. Trust funds account for assets held by the County under the terms of a formal trust agreement. Fiduciary funds include the following fund types:

Trust and Agency Funds - to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. These include: a) Expendable Trust Funds, b) Nonexpendable Trust Funds, c) Pension Trust Funds, and d) Agency Funds.

F. Budget and tax cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service fund, enterprise 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 revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for the year ended December 31, 2009.

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. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the statutory basis of accounting, in which revenues 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 Financial Statements
For the year ended December 31, 2009

1. Summary of significant accounting policies (continued)

F. Budget and tax cycle (continued)

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

- County Attorney's Training
- Fair Board
- Emergency 911
- Drug Enforcement
- Register of Deeds' Technology
- Special Alcohol and Drug Program
- Special Assessment Equalization
- Special Highway
- 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.

G. 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 revenue in the appropriate project fund. Further, state statutes require levying additional general ad valorem property taxes in the Debt Service 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, 2009, the special assessment taxes levied are a lien on the property.

HASKELL COUNTY, KANSAS
Notes to Financial Statements
For the year ended December 31, 2009

1. Summary of significant accounting policies (continued)

H. 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.

I. 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.

J. 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 has estimated the value of accrued vacation leave pay at December 31, 2009, to be \$139,775.

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.

K. Interfund transactions

Quasi-external transactions (i.e., transactions that would be treated as revenues or expenses if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as cash 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.

L. Reimbursements

A reimbursement is an expenditure or expense 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 (or expense) in the reimbursing fund, and a reduction of expenditure (or expense) in the reimbursed fund, following the authoritative guidance of the *Governmental Accounting, Auditing and Financial Reporting*.

HASKELL COUNTY, KANSAS
Notes to Financial Statements
For the year ended December 31, 2009

1. Summary of significant accounting policies (continued)

M. Memorandum totals

Total columns on the financial statements 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.

N. Comparative data

The statutory basis financial statements include certain prior year comparative information in order to provide an understanding of the changes in the cash receipts and expenditures of the funds, but not at the level of detail required for a presentation in conformity with the statutory basis of accounting. Accordingly, such information should be read in conjunction with the County's financial statements for the year ended December 31, 2008, from which the summarized information was derived.

2. Deposits and investments

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

Cash on hand	\$	250
Carrying amount of deposits		21,331,734
Total cash	\$	21,331,984

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.

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".

HASKELL COUNTY, KANSAS
Notes to Financial Statements
For the year ended December 31, 2009

2. Deposits and investments (continued)

At December 31, 2009, the County's carrying amount of deposits was \$21,331,734 and the bank balance was \$22,890,871. The entire bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$327,298 was covered by federal depository insurance and \$22,563,573 was collateralized with securities held by the pledging financial institutions' agents in the County's name. The County's cash deposits by financial institution and category of coverage at year end are as follows:

	Centera Bank
FDIC coverage	\$ 327,298
Pledged securities at market value	23,628,825
Total coverage	\$ 23,956,123
Funds on deposit	\$ 22,890,871
Funds at risk	\$ -

Credit risk - investments

For an investment, this 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, 2009.

3. Capital projects in process

Capital project authorizations with approved change orders compared to expenditures from inception to December 31, 2009, are as follows:

	Project Authorization	Disbursements and Accounts Payable to Date	Committed
Roof repairs	\$ 38,161	\$ 37,761	\$ -
Road resurfacing project	1,371,567	1,370,957	-
Landfill expansion and cover	116,283	116,283	-

4. Long-term debt

Changes in long-term liabilities for the County for the year ended December 31, 2009, were as follows:

	Balance 01-01-09	Net Change	Balance 12-31-09
Landfill closure and post closure costs payable:			
Accrued costs	\$ 92,457	\$ (28,093)	\$ 64,364
Employee compensated absences payable:			
Accrued vacation and sick leave	109,769	30,006	139,775
Total long-term debt	\$ 202,226	\$ 1,913	\$ 204,139

HASKELL COUNTY, KANSAS
Notes to Financial Statements
For the year ended December 31, 2009

4. Long-term debt (continued)

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.

5. 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.

The claims liability reported in the fund at December 31, 2008 and 2009, is based on the requirements of Governmental Accounting Standards Board Statements No. 10 and No. 30, which require that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Claims liability and expenses include all specific, incremental claim adjustment expenses. Additionally, estimated amounts of salvage, subrogation and reinsurance recoverable on unpaid claims are deducted from any liability for unpaid claims. Changes in the fund's claims liability amount in fiscal year 2008 and 2009 were:

	Risk Management Reserve	
	12-31-08	12-31-09
Beginning of fiscal year liability	\$ -	\$ -
Current year claims and changes in estimates	-	-
Claim payments	-	-
	-	-
Balance at fiscal year end	\$ -	\$ -

6. 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 \$64,364 reported as landfill closure and post closure care liability at December 31, 2009, represents the cumulative amount reported to date based on the use of 11% of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post closure care of \$541,416 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 2009. The County estimates approximately 10.1 years remains prior to the closure of the landfill. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

HASKELL COUNTY, KANSAS
Notes to Financial Statements
For the year ended December 31, 2009

7. 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.

No material violations were noted; however, the following immaterial violations occurred:

- Kansas statute 79-3104 requires the Register of Deeds to remit mortgage registration fees collected daily to the County Treasurer. The Register of Deeds remits fees collected to the County Treasurer on a monthly basis.

8. 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 K.S.A. 74-4901, *et seq.* 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 66603-3869) or by calling 1-888-275-5737.

Funding policy: K.S.A. 74-4919 establishes the KPERs member-employee contribution rate at up to 6% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERs is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERs employers. The employer rate established by statute for calendar year 2009 is 6.54%. The County's employer contributions to KPERs for the years ending December 31, 2009, 2008, and 2007, were \$128,158, \$105,720, and \$86,348, respectively, equal to the statutory required contributions for each year.

Employees of the blended component unit also contribute to the Kansas Public Employees Retirement System. All contribution requirements were met by the component units and their employees.

9. 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.

10. Interfund transfers

Interfund operating transfers are as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	
Community College Tuition	General	71-301	\$ 2,006
Road and Bridge	Special Highway	68-590	250,000
Road and Bridge	Special Road Machinery	68-141g	250,000
Special Assessment			
Equalization	General	79-1482	132,941
Motor Vehicle Operating	General	8-145	11,300
			<hr/>
Total			<u>\$ 646,247</u>

HASKELL COUNTY, KANSAS
Notes to Financial Statements
For the year ended December 31, 2009

11. Subsequent event

Subsequent to December 31, 2009, the County approved bids for road resurfacing projects in the amount of \$1,888,913 and \$1,742,631. In addition, the County approved an engineering contract related to the road resurfacing projects for \$135,000.

Supplemental Schedules

HASKELL COUNTY, KANSAS
General Fund
Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Actual	Budget	Variance Over Under
Cash receipts:				
Taxes:				
Ad valorem property	\$ 1,366,687	\$ 1,801,708	\$ 1,812,125	\$ (10,417)
Motor vehicle	30,843	30,074	24,538	5,536
Delinquent property	7,117	8,895	-	8,895
Recreational vehicle tax	902	939	539	400
Interest and fees:				
Current	15,022	15,955	5,000	10,955
Local sales	231,606	200,064	75,000	125,064
Total taxes	<u>1,652,177</u>	<u>2,057,635</u>	<u>1,917,202</u>	<u>140,433</u>
Intergovernmental revenue:				
Contract law	186,000	216,000	237,500	(21,500)
Mineral production tax	444,006	416,651	150,000	266,651
Federal and State grants	24,842	21,135	-	21,135
Total intergovernmental revenue	<u>654,848</u>	<u>653,786</u>	<u>387,500</u>	<u>266,286</u>
Licenses and fees:				
Mortgage registration fees	207,111	66,150	30,000	36,150
Officers' fees	80,011	82,156	43,000	39,156
Total licenses and fees	<u>287,122</u>	<u>148,306</u>	<u>73,000</u>	<u>75,306</u>
Use of money and property:				
Interest on investments	297,497	149,868	-	149,868
Other:				
Other	11,585	66,674	-	66,674
Transfers in	82,043	146,247	2,006	144,241
Total cash receipts	<u>\$ 2,985,272</u>	<u>\$ 3,222,516</u>	<u>\$ 2,379,708</u>	<u>\$ 842,808</u>
Expenditures:				
General government:				
Courthouse general:				
Contractual services	\$ 256,427	\$ 296,632	\$ 829,820	\$ (533,188)
Commodities	1,056	17,469	2,000	15,469
Capital outlay	18,637	-	332,200	(332,200)
Total Courthouse general	<u>276,120</u>	<u>314,101</u>	<u>1,164,020</u>	<u>(849,919)</u>
County Commission:				
Personnel services	50,190	55,673	52,200	3,473
Contractual services	64,138	57,835	47,500	10,335
Total County Commission	<u>114,328</u>	<u>113,508</u>	<u>99,700</u>	<u>13,808</u>

(continued)

HASKELL COUNTY, KANSAS
General Fund
Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

(continued)	Prior Year Actual	Actual	Budget	Variance Over (Under)
County Clerk:				
Personnel services	\$ 103,895	\$ 96,344	\$ 105,244	\$ (8,900)
Contractual services	3,266	6,133	6,650	(517)
Commodities	3,908	7,078	5,575	1,503
Capital outlay	20,761	14,326	9,100	5,226
Total County Clerk	131,830	123,881	126,569	(2,688)
County Treasurer:				
Personnel services	123,265	129,581	134,000	(4,419)
Contractual services	7,979	11,539	16,000	(4,461)
Commodities	9,789	7,604	17,500	(9,896)
Capital outlay	4,513	2,800	19,500	(16,700)
Total County Treasurer	145,546	151,524	187,000	(35,476)
Register of Deeds:				
Personnel services	54,974	59,457	71,754	(12,297)
Contractual services	4,147	3,853	6,020	(2,167)
Commodities	4,059	7,097	11,200	(4,103)
Capital outlay	9,124	2,772	5,510	(2,738)
Total Register of Deeds	72,304	73,179	94,484	(21,305)
Custodian:				
Personnel services	35,351	36,346	36,900	(554)
Contractual services	4,494	4,077	5,800	(1,723)
Commodities	6,176	8,304	9,300	(996)
Capital outlay	356	-	100	(100)
Total custodian	46,377	48,727	52,100	(3,373)
County Counselor:				
Personnel services	21,632	22,497	22,500	(3)
Employee benefits	430,926	512,414	542,150	(29,736)
Total general government	1,239,063	1,359,831	2,288,523	(928,692)
Public Safety:				
County Attorney:				
Personnel services	82,846	87,118	112,300	(25,182)
Contractual services	56,625	41,651	34,000	7,651
Commodities	2,996	8,051	3,100	4,951
Capital outlay	1,178	-	500	(500)
Total County Attorney	143,645	136,820	149,900	(13,080)

(continued)

HASKELL COUNTY, KANSAS
General Fund
Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

(continued)	Prior Year Actual	Actual	Budget	Variance Over (Under)
Sheriff:				
Personnel services	\$ 665,719	\$ 679,037	\$ 760,707	\$ (81,670)
Contractual services	114,952	81,925	59,500	22,425
Commodities	93,933	65,704	119,250	(53,546)
Capital outlay	92,875	102,920	60,000	42,920
Total Sheriff	967,479	929,586	999,457	(69,871)
District Court:				
Contractual services	48,394	44,408	64,000	(19,592)
Commodities	6,599	4,753	5,500	(747)
Capital outlay	15,059	619	10,500	(9,881)
Total District Court	70,052	49,780	80,000	(30,220)
Total public safety	1,181,176	1,116,186	1,229,357	(113,171)
Health and sanitation:				
County Health:				
Commodities	101,314	78,401	92,040	(13,639)
Emergency medical service:				
Commodities	-	942	900	42
Capital outlay	8,602	14,658	14,700	(42)
Total emergency medical service	8,602	15,600	15,600	-
Emergency Management:				
Personnel services	36,544	37,964	35,152	2,812
Contractual services	-	-	30,900	(30,900)
Commodities	18,799	16,095	11,500	4,595
Capital outlay	44,608	-	-	-
Total emergency management	99,951	54,059	77,552	(23,493)
Other	-	-	-	-
Total health and sanitation	209,867	148,060	185,192	(37,132)
Transfers out:				
Road & Bridge	-	-	300,000	(300,000)
Total transfers out	-	-	300,000	(300,000)
Total expenditures	\$ 2,630,106	\$ 2,624,077	\$ 4,003,072	\$ (1,378,995)

HASKELL COUNTY, KANSAS
 Reconciliation of 2008 Tax Roll
 For the Year Ended December 31, 2009

2008 Tax Roll as Adjusted:		
County clerk's abstract of taxes levied		\$ 19,862,197
Supplemental tax roll		<u>(104,324)</u>
2008 tax roll as adjusted		<u>\$ 19,757,873</u>
2008 Tax Roll Accounted For:		
2008 current tax collections		\$ 19,641,771
Delinquent taxes:		
Personal property tax warrants	\$ 58,889	
Real estate taxes	<u>57,213</u>	<u>116,102</u>
2008 total tax roll		<u>\$ 19,757,873</u>