

HASKELL COUNTY, KANSAS

Primary Government
Financial Statements

For the Year Ended
December 31, 2011

HASKELL COUNTY, KANSAS

Primary Government
Financial Statements

For the Year Ended December 31, 2011

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INDEPENDENT AUDITORS' REPORT

The County Commissioners
Haskell County Courthouse
Sublette, Kansas 67877

We have audited the summary statement of cash receipts, expenditures and unencumbered cash of the primary government of Haskell County, Kansas, as of and for the year ended December 31, 2011. This financial statement is the responsibility of the County's management. 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 Guide. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is 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 has prepared this financial statement 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 statutory 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 financial statement referred to in the first paragraph does not present fairly, in conformity with accounting principles generally accepted in the United States, the financial position of Haskell County, Kansas, as of December 31, 2011, 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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Further, in our opinion, the primary government financial statement as discussed above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of the primary government of Haskell County, Kansas, as of December 31, 2011, and the aggregate cash receipts and expenditures for the year then ended, on the basis of accounting described in Note 1.

Our audit was performed for the purpose of forming an opinion on the primary government financial statement. The accompanying financial information listed as supplemental information in the table of contents is presented for purposes of additional analysis and is not a required part of the primary government's statutory financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with 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 financial statement as a whole.

The 2010 actual columns presented in the individual fund schedules of cash 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 2010 financial statement upon which we rendered an unqualified opinion dated June 20, 2011. The 2010 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 2010 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 2010 financial statements. The 2010 comparative information was subjected to the auditing procedures applied in the audit of the 2010 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2010 financial statements or to the 2010 financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2010 comparative information is fairly stated in all material respects in relation to the 2010 financial statements as a whole.



LEWIS, HOOPER & DICK, LLC

June 28, 2012

HASKELL COUNTY, KANSAS
Summary of Cash Receipts, Expenditures and Unencumbered Cash
For the Year Ended December 31, 2011

Fund	Unencumbered Cash Balance 01-01-11	Prior Year Canceled Encumbrances	Receipts and Transfers	Expenditures and Transfers	Unencumbered Cash Balance 12-31-11	Add Payables and Encumbrances	Cash Balance 12-31-11
<u>Operating</u>							
General	\$ 5,775,886	\$ 5,640	\$ 3,589,168	\$ 4,527,974	\$ 4,842,720	\$ 142,228	\$ 4,984,948
<u>Special Revenue Funds</u>							
County Appraiser	111,856	-	153,445	196,527	68,774	2,744	71,518
County Building	921,190	-	1,006,482	72,735	1,854,937	-	1,854,937
Direct Election	36,365	-	53,388	13,425	76,328	224	76,552
Historical Records	1,713	-	44,490	43,450	2,753	-	2,753
Noxious Weed	129,024	-	54,085	23,836	159,273	243	159,516
Employee Retirement	11,540	-	198,731	188,119	22,152	-	22,152
Road and Bridge	349	-	4,028,834	3,080,838	948,345	91,378	1,039,723
Service Program for the Elderly	24,685	-	222,449	206,910	40,224	-	40,224
Social Security	1,328	-	239,698	192,332	48,694	-	48,694
Unemployment Insurance	60,641	-	20,907	8,086	73,462	-	73,462
Waste Disposal	954,035	-	18,116	279,832	692,319	61,426	753,745
Benevolent Fund	-	-	750	231	519	-	519
County Attorney's Training	11,268	-	1,114	737	11,645	-	11,645
Fair Board	32,492	-	155,455	182,350	5,597	17,306	22,903
Emergency 911	105,203	-	83,663	148,955	39,911	-	39,911
Drug Enforcement	4,196	-	633	2,458	2,371	-	2,371
Register of Deeds' Technology	15,073	-	5,452	5,771	14,754	-	14,754
Special Highway	292,331	-	800,000	-	1,092,331	-	1,092,331
Special Law Enforcement Trust	1,232	-	4,224	-	5,456	-	5,456
Special Road Machinery	96,820	-	200,000	76,656	220,164	-	220,164
Motor Vehicle Operating	2,950	-	65,529	62,102	6,377	-	6,377
Total Special Revenue Funds	2,814,291	-	7,357,445	4,785,350	5,386,386	173,321	5,559,707
<u>Internal Service Funds</u>							
Risk Management Reserve	100,000	-	-	-	100,000	-	100,000
Total (excluding Agency Accounts) (memorandum only)	\$ 8,690,177	\$ 5,640	\$ 10,946,613	\$ 9,313,324	\$ 10,329,106	\$ 315,549	\$ 10,644,655
<u>Composition of Cash</u>							
Demand and savings deposits:							
Centera Bank						\$ 23,339,851	
Plus deposits in transit						64,465	
Less outstanding checks						(374,425)	
Total demand and savings deposits							\$ 23,029,891
Change funds							250
Total cash							23,030,141
Agency Accounts per Schedule 3							(12,385,486)
Total (excluding Agency Accounts)							\$ 10,644,655

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, 2011

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 \$22,908 to the operations of Southwest Guidance Center, Inc. during the year ended December 31, 2011. 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, 2011

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, 2011. 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 \$6,142 to the operations of Southwest Kansas Regional Juvenile Detention Center during the year ended December 31, 2011. 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 \$214,797 to the operations of Western Kansas Development Organization during the year ended December 31, 2011. 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, 2011

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. 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, 2011

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. 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.

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, 2011, the special assessment taxes levied are a lien on the property.

HASKELL COUNTY, KANSAS
Notes to Financial Statements
For the year ended December 31, 2011

1. Summary of significant accounting policies (continued)

H. 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, 2011, to be \$104,315.

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.

I. 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.

J. 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*.

K. 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.

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HASKELL COUNTY, KANSAS
Notes to Financial Statements
For the year ended December 31, 2011

2. Stewardship, compliance and accountability

A. Budgetary information

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 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 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.

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

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

HASKELL COUNTY, KANSAS
Notes to Financial Statements
For the year ended December 31, 2011

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)

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

B. 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.
- Kansas statute 79-2935 requires no indebtedness be created in excess of budgeted limits. The Employee Retirement fund exceeded its legal budget authority by \$42,679 during the year ended December 31, 2011. We recommend the County monitor budgeted expenditures and amend the budget when needed.

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 of cash receipts, expenditures and unencumbered cash on Statement 1 is as follows:

Cash on hand		\$	250
Carrying amount of deposits			<u>23,029,891</u>
Total cash		\$	<u>23,030,141</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.

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.

HASKELL COUNTY, KANSAS
Notes to Financial Statements
For the year ended December 31, 2011

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

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, 2011, the County's carrying amount of deposits was \$23,029,891 and the bank balance was \$23,339,851. The entire bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$492,491 was covered by federal depository insurance and \$22,847,360 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	\$ 492,491
Pledged securities at market value	23,902,940
Total coverage	\$ 24,395,431
Funds on deposit	\$ 23,339,851
Funds at risk	\$ -

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, 2011.

B. Interfund transfers

Interfund operating transfers are as follows:

	<u>From</u>		<u>To</u>		<u>Statutory Authority</u>	
	General		Building	19-15,116	\$	1,000,000
	Road and Bridge		Special Road Machinery	68-141g		200,000
	Road and Bridge		Special Highway	68-590		800,000
	Total					\$ 2,000,000

HASKELL COUNTY, KANSAS
Notes to Financial Statements
For the year ended December 31, 2011

3. Detailed notes on all funds (continued)

C. Capital projects in process

Capital project authorizations with approved change orders compared to expenditures from inception to December 31, 2011, are as follows:

	Project Authorization	Disbursements and Accounts Payable to Date	Committed
Reinforced concrete box extensions	\$ 32,500	\$ 32,500	\$ -
Box concrete culverts	267,284	218,509	48,775
Landfill cell final cover	66,496	28,436	38,060
Road overlay projects	19,000	-	19,000

D. Long-term debt

Changes in long-term liabilities for the County for the year ended December 31, 2011, were as follows:

	Balance 01-01-11	Net Change	Balance 12-31-11
Landfill closure and post closure costs payable:			
Accrued costs	\$ 64,364	\$ (1,336)	\$ 63,028
Employee compensated absences payable:			
Accrued vacation and sick leave	111,771	(7,456)	104,315
Total long-term debt	<u>\$ 176,135</u>	<u>\$ (8,792)</u>	<u>\$ 167,343</u>

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.

HASKELL COUNTY, KANSAS
Notes to Financial Statements
For the year ended December 31, 2011

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.

The claims liability reported in the fund at December 31, 2010 and 2011, 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 2010 and 2011 were:

	Risk Management Reserve	
	12/31/10	12/31/11
Beginning of fiscal year liability	\$ -	\$ -
Current year claims and changes in estimates	-	-
Claim payments	-	-
	-	-
Balance at fiscal year end	\$ -	\$ -

B. Municipal solid waste landfill

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste, and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Closure and post closure care costs will be paid only near or after the date that the landfill stops accepting waste. The \$63,028 reported as landfill closure and post closure care liability at December 31, 2011, 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 \$530,177 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 2011. The County estimates approximately 10.15 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, 2011

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. 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 2011 is 7.74%. The County's employer contributions to KPERs for the years ending December 31, 2011, 2010, and 2009, were \$173,907, \$151,185, and \$128,158, respectively, equal to the required contributions for each year as set forth by the legislature.

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.

E. 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.

F. Subsequent events

Subsequent to year end, the County approved equipment purchases for the Road and Bridge department totaling \$202,898 and a road overlay project at \$2,278,378. In addition, the County purchased land at a cost of \$185,988.

Supplemental Schedules

HASKELL COUNTY, KANSAS
 Summary of Expenditures - Actual and Budget
 (Budgeted Funds Only)
 For the Year Ended December 31, 2011

	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:					
General	\$ 6,716,997	\$ -	\$ 6,716,997	\$ 4,527,974	\$ (2,189,023)
Special Revenue Funds:					
County Appraiser	261,340	-	261,340	196,527	(64,813)
County Building	1,033,230	-	1,033,230	72,735	(960,495)
Direct Election	56,500	-	56,500	13,425	(43,075)
Historical Records	43,500	-	43,500	43,450	(50)
Noxious Weed	125,600	-	125,600	23,836	(101,764)
Employee Retirement	145,440	-	145,440	188,119	42,679
Road and Bridge	4,071,284	-	4,071,284	3,080,838	(990,446)
Service Program for the Elderly	220,000	-	220,000	206,910	(13,090)
Social Security	243,200	-	243,200	192,332	(50,868)
Unemployment Insurance	40,934	-	40,934	8,086	(32,848)
Waste Disposal	895,400	-	895,400	279,832	(615,568)

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 Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Cash receipts:				
Taxes	\$ 2,449,458	\$ 2,737,449	\$ 2,552,564	\$ 184,885
Intergovernmental revenue	1,754,860	559,093	395,500	163,593
Licenses and fees	135,541	210,362	103,000	107,362
Use of money and property	105,535	69,206	-	69,206
Other	105,817	10,108	600,000	(589,892)
Transfers in	93,843	2,950	-	2,950
Total cash receipts	4,645,054	3,589,168	\$ 3,651,064	\$ (61,896)
Expenditures:				
General government:				
Courthouse general	431,066	270,471	\$ 2,310,520	\$ (2,040,049)
County Commission	124,906	114,569	125,850	(11,281)
County Clerk	145,336	146,119	138,350	7,769
County Treasurer	182,134	179,334	215,200	(35,866)
Register of Deeds	83,875	99,112	99,111	1
Custodian	50,445	49,331	55,740	(6,409)
County Counselor	24,333	24,333	24,336	(3)
Employee benefits	552,757	519,663	630,000	(110,337)
Other	413,807	432,397	432,600	(203)
Public safety:				
County Attorney	131,553	160,984	150,406	10,578
Sheriff	928,923	1,000,147	1,108,432	(108,285)
District Court	181,657	86,744	85,000	1,744
Juvenile Detention	6,832	6,142	26,000	(19,858)
Health and sanitation:				
County Health	73,496	73,496	105,000	(31,504)
Emergency medical/ambulance	54,003	253,913	361,728	(107,815)
Emergency management	45,431	57,611	87,480	(29,869)
Other	48,336	53,608	61,244	(7,636)
Transfers out	-	1,000,000	700,000	300,000
Total expenditures	3,478,890	4,527,974	\$ 6,716,997	\$ (2,189,023)
Receipts over (under) expenditures	1,166,164	(938,806)		
Unencumbered cash, beginning	4,590,520	5,775,886		
Adjustment to unencumbered cash for prior year canceled encumbrances	19,202	5,640		
Unencumbered cash, ending	\$ 5,775,886	\$ 4,842,720		

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.

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 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.

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 Revenue Funds

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

HASKELL COUNTY, KANSAS
 Agricultural Extension Council Fund
 Schedule of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 560	\$ -	\$ -	\$ -
Motor vehicle	2,165	-	-	-
Delinquent property	212	-	-	-
Total cash receipts	2,937	-	\$ -	\$ -
Expenditures:				
Other public service:				
Contractual	6,847	-	\$ -	\$ -
Transfer out	1,968	-	-	-
Total expenditures	8,815	-	\$ -	\$ -
Receipts over (under) expenditures	(5,878)	-	-	-
Unencumbered cash, beginning	5,878	-	-	-
Unencumbered cash, ending	\$ -	\$ -	-	-

HASKELL COUNTY, KANSAS
 County Appraiser Fund
 Schedule of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 179,734	\$ 150,470	\$ 143,952	\$ 6,518
Motor vehicle	3,857	951	-	951
Delinquent property	388	940	-	940
Other	2,868	1,084	-	1,084
Total cash receipts	<u>186,847</u>	<u>153,445</u>	<u>\$ 143,952</u>	<u>\$ 9,493</u>
Expenditures:				
General government:				
Personnel	71,723	72,972	\$ 68,640	\$ 4,332
Contractual	115,654	114,185	167,500	(53,315)
Commodities	7,012	6,028	5,700	328
Capital outlay	-	3,342	19,500	(16,158)
Total expenditures	<u>194,389</u>	<u>196,527</u>	<u>\$ 261,340</u>	<u>\$ (64,813)</u>
Receipts under expenditures	(7,542)	(43,082)		
Unencumbered cash, beginning	119,283	111,856		
Adjustment to unencumbered cash for prior year canceled encumbrances	<u>115</u>	<u>-</u>		
Unencumbered cash, ending	<u>\$ 111,856</u>	<u>\$ 68,774</u>		

HASKELL COUNTY, KANSAS
 Community College Tuition Fund
 Schedule of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Delinquent property	\$ -	\$ -	\$ -	\$ -
Total cash receipts	<u>-</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:				
Education:				
Contractual	65	-	\$ -	\$ -
Transfer to General	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>65</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Receipts over (under) expenditures	(65)	-		
Unencumbered cash, beginning	<u>65</u>	<u>-</u>		
Unencumbered cash, ending	<u>\$ -</u>	<u>\$ -</u>		

HASKELL COUNTY, KANSAS
 County Fair Fund
 Schedule of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 325	\$ -	\$ -	\$ -
Motor vehicle	1,306	-	-	-
Delinquent property	131	-	-	-
Total cash receipts	1,762	-	\$ -	\$ -
Expenditures:				
Culture and recreation:				
Contractual	4,531	-	\$ -	\$ -
Transfer out	1,200	-	-	-
Total expenditures	5,731	-	\$ -	\$ -
Receipts over (under) expenditures	(3,969)	-	-	-
Unencumbered cash, beginning	3,969	-	-	-
Unencumbered cash, ending	\$ -	\$ -	-	-

HASKELL COUNTY, KANSAS
County Building Fund
Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 239,362	\$ 853	\$ -	\$ 853
Motor vehicle	4,673	4,607	4,314	293
Delinquent property	1,680	506	-	506
Insurance proceeds	11,754	516	-	516
Transfer In	-	1,000,000	500,000	500,000
Total cash receipts	<u>257,469</u>	<u>1,006,482</u>	<u>\$ 504,314</u>	<u>\$ 502,168</u>
Expenditures:				
Public safety:				
Contractual	24,021	8,312	\$ 278,850	\$ (270,538)
Capital outlay	52,746	64,423	254,380	(189,957)
Health Service/Ambulance Building	-	-	500,000	(500,000)
Total expenditures	<u>76,767</u>	<u>72,735</u>	<u>\$ 1,033,230</u>	<u>\$ (960,495)</u>
Receipts over expenditures	180,702	933,747		
Unencumbered cash, beginning	<u>740,488</u>	<u>921,190</u>		
Unencumbered cash, ending	<u>\$ 921,190</u>	<u>\$ 1,854,937</u>		

HASKELL COUNTY, KANSAS
Direct Election Fund
Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 34,267	\$ 52,563	\$ 50,456	\$ 2,107
Motor vehicle	83	495	618	(123)
Delinquent property	195	330	-	330
Total cash receipts	<u>34,545</u>	<u>53,388</u>	<u>\$ 51,074</u>	<u>\$ 2,314</u>
Expenditures:				
General government:				
Salaries	12,482	7,690	\$ 14,000	\$ (6,310)
Contractual	5,728	2,020	10,000	(7,980)
Commodities	12,664	3,715	12,500	(8,785)
Capital outlay	790	-	20,000	(20,000)
Total expenditures	<u>31,664</u>	<u>13,425</u>	<u>\$ 56,500</u>	<u>\$ (43,075)</u>
Receipts over expenditures	2,881	39,963		
Unencumbered cash, beginning	<u>33,484</u>	<u>36,365</u>		
Unencumbered cash, ending	<u>\$ 36,365</u>	<u>\$ 76,328</u>		

HASKELL COUNTY, KANSAS
 Historical Records Fund
 Schedule of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 46,442	\$ 43,263	\$ 41,402	\$ 1,861
Motor vehicle	940	902	862	40
Delinquent property	329	325	-	325
Total cash receipts	<u>47,711</u>	<u>44,490</u>	<u>\$ 42,264</u>	<u>\$ 2,226</u>
Expenditures:				
Culture and recreation:				
Contractual	<u>49,300</u>	<u>43,450</u>	<u>\$ 43,500</u>	<u>\$ (50)</u>
Total expenditures	<u>49,300</u>	<u>43,450</u>	<u>\$ 43,500</u>	<u>\$ (50)</u>
Receipts over (under) expenditures	(1,589)	1,040		
Unencumbered cash, beginning	<u>3,302</u>	<u>1,713</u>		
Unencumbered cash, ending	<u>\$ 1,713</u>	<u>\$ 2,753</u>		

HASKELL COUNTY, KANSAS
 Juvenile Detention Fund
 Schedule of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Motor vehicle	\$ 174	\$ -	\$ -	\$ -
Delinquent property	20	-	-	-
Total cash receipts	<u>194</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:				
Public safety:				
Transfer out	<u>87,537</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Total expenditures	<u>87,537</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Receipts over (under) expenditures	(87,343)	-		
Unencumbered cash, beginning	<u>87,343</u>	<u>-</u>		
Unencumbered cash, ending	<u>\$ -</u>	<u>\$ -</u>		

HASKELL COUNTY, KANSAS
 Mental Health Fund
 Schedule of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 147	\$ -	\$ -	\$ -
Motor vehicle	577	-	-	-
Delinquent property	57	-	-	-
Total cash receipts	<u>781</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:				
Health and sanitation:				
Contractual	1,847	-	\$ -	\$ -
Transfer out	527	-	-	-
Total expenditures	<u>2,374</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Receipts over (under) expenditures	(1,593)	-		
Unencumbered cash, beginning	<u>1,593</u>	<u>-</u>		
Unencumbered cash, ending	<u>\$ -</u>	<u>\$ -</u>		

HASKELL COUNTY, KANSAS
 Noxious Weed Fund
 Schedule of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 27,306	\$ 53,018	\$ 50,714	\$ 2,304
Motor vehicle	1,191	697	488	209
Delinquent property	271	370	-	370
Intergovernmental	11,515	-	-	-
Total cash receipts	40,283	54,085	\$ 51,202	\$ 2,883
Expenditures:				
Public works:				
Personnel	6,327	5,840	\$ 6,300	\$ (460)
Contractual	3,130	2,607	3,400	(793)
Commodities	44,375	14,719	69,500	(54,781)
Capital outlay	896	670	46,400	(45,730)
Total expenditures	54,728	23,836	\$ 125,600	\$ (101,764)
Receipts over (under) expenditures	(14,445)	30,249		
Unencumbered cash, beginning	143,469	129,024		
Unencumbered cash, ending	\$ 129,024	\$ 159,273		

HASKELL COUNTY, KANSAS
Retarded Citizens Fund
Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 13,421	\$ -	\$ -	\$ -
Motor vehicle	604	-	-	-
Delinquent property	60	-	-	-
Total cash receipts	14,085	-	\$ -	\$ -
Expenditures:				
Health and sanitation:				
Contractual	15,350	-	\$ -	\$ -
Transfer out	526	-	-	-
Total expenditures	15,876	-	\$ -	\$ -
Receipts over (under) expenditures	(1,791)	-	-	-
Unencumbered cash, beginning	1,791	-	-	-
Unencumbered cash, ending	<u>\$ -</u>	<u>\$ -</u>	-	-

HASKELL COUNTY, KANSAS
 Employee Retirement Fund
 Schedule of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 153,133	\$ 196,765	\$ 136,949	\$ 59,816
Motor vehicle	2,784	1,134	-	1,134
Delinquent property	214	832	-	832
Total cash receipts	<u>156,131</u>	<u>198,731</u>	<u>\$ 136,949</u>	<u>\$ 61,782</u>
Expenditures:				
General government:				
Employee benefits	<u>156,131</u>	<u>188,119</u>	<u>\$ 145,440</u>	<u>\$ 42,679</u>
Total expenditures	<u>156,131</u>	<u>188,119</u>	<u>\$ 145,440</u>	<u>\$ 42,679</u>
Receipts over expenditures	-	10,612		
Unencumbered cash, beginning	<u>11,540</u>	<u>11,540</u>		
Unencumbered cash, ending	<u>\$ 11,540</u>	<u>\$ 22,152</u>		

HASKELL COUNTY, KANSAS
 Road and Bridge Fund
 Schedule of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 3,621,882	\$ 3,574,122	\$ 3,422,733	\$ 151,389
Motor vehicle	55,747	66,051	65,373	678
Delinquent property	23,915	25,615	-	25,615
Intergovernmental	337,552	326,451	322,701	3,750
Other	33,299	36,595	-	36,595
Transfers in	-	-	200,000	(200,000)
Total cash receipts	4,072,395	4,028,834	\$ 4,010,807	\$ 18,027
Expenditures:				
Public works:				
Employee benefits	285,648	204,650	\$ 438,000	\$ (233,350)
Maintenance:				
Salaries	799,676	745,998	795,184	(49,186)
Contractual	169,566	132,962	80,500	52,462
Commodities	415,025	472,012	406,100	65,912
Construction:				
Contractual	15,116	7,587	100	7,487
Commodities	3,037,674	277,212	100,000	177,212
Administrative:				
Salaries	62,657	44,193	33,000	11,193
Contractual	55,412	56,286	129,000	(72,714)
Commodities	8,483	6,958	4,500	2,458
Capital outlay	1,607	132,980	84,900	48,080
Transportation project	-	-	1,800,000	(1,800,000)
Transfers out	292,331	1,000,000	200,000	800,000
Total expenditures	5,143,195	3,080,838	\$ 4,071,284	\$ (990,446)
Receipts over (under) expenditures	(1,070,800)	947,996		
Unencumbered cash, beginning	1,071,149	349		
Unencumbered cash, ending	<u>\$ 349</u>	<u>\$ 948,345</u>		

HASKELL COUNTY, KANSAS
 Service Program for the Elderly Fund
 Schedule of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 232,208	\$ 216,316	\$ 206,927	\$ 9,389
Motor vehicle	4,701	4,510	4,313	197
Delinquent property	1,646	1,623	-	1,623
Total cash receipts	<u>238,555</u>	<u>222,449</u>	<u>\$ 211,240</u>	<u>\$ 11,209</u>
Expenditures:				
Health and sanitation:				
Contractual	<u>232,808</u>	<u>206,910</u>	<u>\$ 220,000</u>	<u>\$ (13,090)</u>
Total expenditures	<u>232,808</u>	<u>206,910</u>	<u>\$ 220,000</u>	<u>\$ (13,090)</u>
Receipts over expenditures	5,747	15,539		
Unencumbered cash, beginning	<u>18,938</u>	<u>24,685</u>		
Unencumbered cash, ending	<u>\$ 24,685</u>	<u>\$ 40,224</u>		

HASKELL COUNTY, KANSAS
 Social Security Fund
 Schedule of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 74,107	\$ 238,040	\$ 134,423	\$ 103,617
Motor vehicle	3,217	793	-	793
Delinquent property	315	865	-	865
Total cash receipts	77,639	239,698	\$ 134,423	\$ 105,275
Expenditures:				
General government:				
Employee benefits	187,223	192,332	\$ 243,200	\$ (50,868)
Total expenditures	187,223	192,332	\$ 243,200	\$ (50,868)
Receipts over (under) expenditures	(109,584)	47,366		
Unencumbered cash, beginning	110,912	1,328		
Unencumbered cash, ending	\$ 1,328	\$ 48,694		

HASKELL COUNTY, KANSAS
 Soil Conservation Fund
 Schedule of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 114	\$ -	\$ -	\$ -
Motor vehicle	441	-	-	-
Delinquent property	43	-	-	-
Total cash receipts	598	-	\$ -	\$ -
Expenditures:				
Other public service:				
Transfer out	2,085	-	\$ -	\$ -
Total expenditures	2,085	-	\$ -	\$ -
Receipts over (under) expenditures	(1,487)	-		
Unencumbered cash, beginning	1,487	-		
Unencumbered cash, ending	\$ -	\$ -		

HASKELL COUNTY, KANSAS
 Unemployment Insurance Fund
 Schedule of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 71,814	\$ 20,732	\$ 19,734	\$ 998
Motor vehicle	179	59	-	59
Delinquent property	17	116	-	116
Total cash receipts	<u>72,010</u>	<u>20,907</u>	<u>\$ 19,734</u>	<u>\$ 1,173</u>
Expenditures:				
General government:				
Employee benefits	<u>72,461</u>	<u>8,086</u>	<u>\$ 40,934</u>	<u>\$ (32,848)</u>
Total expenditures	<u>72,461</u>	<u>8,086</u>	<u>\$ 40,934</u>	<u>\$ (32,848)</u>
Receipts over (under) expenditures	(451)	12,821		
Unencumbered cash, beginning	<u>61,092</u>	<u>60,641</u>		
Unencumbered cash, ending	<u>\$ 60,641</u>	<u>\$ 73,462</u>		

HASKELL COUNTY, KANSAS
Waste Disposal Fund
Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 99	\$ -	\$ -	\$ -
Motor vehicle	8,532	2,365	-	2,365
Delinquent property	599	271	-	271
Other	36,137	15,480	-	15,480
Total cash receipts	45,367	18,116	\$ -	\$ 18,116
Expenditures:				
Health and sanitation:				
Personnel	165,798	144,180	\$ 155,600	\$ (11,420)
Contractual	31,530	26,944	24,500	2,444
Commodities	46,625	105,166	57,300	47,866
Closure and post-closure costs	28,381	3,542	658,000	(654,458)
Total expenditures	272,334	279,832	\$ 895,400	\$ (615,568)
Receipts under expenditures	(226,967)	(261,716)		
Unencumbered cash, beginning	1,181,002	954,035		
Unencumbered cash, ending	<u>\$ 954,035</u>	<u>\$ 692,319</u>		

HASKELL COUNTY, KANSAS
 Benevolent Fund
 Schedule of Cash Receipts and Expenditures
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

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

HASKELL COUNTY, KANSAS
 County Attorney's Training Fund
 Schedule of Cash Receipts and Expenditures
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash receipts:		
Licenses and fees	\$ 1,166	\$ 1,114
Total cash receipts	<u>1,166</u>	<u>1,114</u>
Expenditures:		
Public safety:		
Contractual	<u>-</u>	<u>737</u>
Total expenditures	<u>-</u>	<u>737</u>
Receipts over expenditures	1,166	377
Unencumbered cash, beginning of year	<u>10,102</u>	<u>11,268</u>
Unencumbered cash, end of year	<u>\$ 11,268</u>	<u>\$ 11,645</u>

HASKELL COUNTY, KANSAS
 Fair Board Fund
 Schedule of Cash Receipts and Expenditures
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash receipts:		
Intergovernmental revenue	\$ 75,600	\$ 75,600
Use of money and property	6,815	6,899
Other	<u>95,100</u>	<u>72,956</u>
Total cash receipts	<u>177,515</u>	<u>155,455</u>
Expenditures:		
Culture and recreation:		
Personnel services	21,719	21,714
Contractual services	113,507	98,683
Commodities	38,325	27,153
Capital outlay	<u>3,297</u>	<u>34,800</u>
Total expenditures	<u>176,848</u>	<u>182,350</u>
Receipts over (under) expenditures	667	(26,895)
Unencumbered cash, beginning of year	<u>31,825</u>	<u>32,492</u>
Unencumbered cash, end of year	<u>\$ 32,492</u>	<u>\$ 5,597</u>

HASKELL COUNTY, KANSAS
 Emergency 911 Fund
 Schedule of Cash Receipts and Expenditures
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash receipts:		
Licenses and fees	\$ 82,402	\$ 83,663
Intergovernmental revenue:	25,112	-
Total cash receipts	<u>107,514</u>	<u>83,663</u>
Expenditures:		
Public safety:		
Contractual	<u>112,685</u>	<u>148,955</u>
Total expenditures	<u>112,685</u>	<u>148,955</u>
Receipts under expenditures	(5,171)	(65,292)
Unencumbered cash, beginning of year	<u>110,374</u>	<u>105,203</u>
Unencumbered cash, end of year	<u>\$ 105,203</u>	<u>\$ 39,911</u>

HASKELL COUNTY, KANSAS
Drug Enforcement Fund
Schedule of Cash Receipts and Expenditures
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash receipts:		
Licenses and fees	\$ 425	\$ 633
Total cash receipts	<u>425</u>	<u>633</u>
Expenditures:		
Public safety:		
Contractual	<u>10,364</u>	<u>2,458</u>
Total expenditures	<u>10,364</u>	<u>2,458</u>
Receipts under expenditures	(9,939)	(1,825)
Unencumbered cash, beginning of year	<u>14,135</u>	<u>4,196</u>
Unencumbered cash, end of year	<u>\$ 4,196</u>	<u>\$ 2,371</u>

HASKELL COUNTY, KANSAS
 Register of Deeds' Technology Fund
 Schedule of Cash Receipts and Expenditures
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash receipts:		
Licenses and fees	<u>\$ 8,332</u>	<u>\$ 5,452</u>
Total cash receipts	<u>8,332</u>	<u>5,452</u>
Expenditures:		
General government:		
Capital outlay	<u>3,948</u>	<u>5,771</u>
Total expenditures	<u>3,948</u>	<u>5,771</u>
Receipts over (under) expenditures	4,384	(319)
Unencumbered cash, beginning of year	<u>10,689</u>	<u>15,073</u>
Unencumbered cash, end of year	<u>\$ 15,073</u>	<u>\$ 14,754</u>

HASKELL COUNTY, KANSAS
Special Highway Fund
Schedule of Cash Receipts and Expenditures
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash receipts:		
Transfers in	\$ 292,331	\$ 800,000
Total cash receipts	<u>292,331</u>	<u>800,000</u>
Expenditures:		
Public works:		
Contractual	<u>639,788</u>	<u>-</u>
Total expenditures	<u>639,788</u>	<u>-</u>
Receipts over (under) expenditures	(347,457)	800,000
Unencumbered cash, beginning of year	<u>639,788</u>	<u>292,331</u>
Unencumbered cash, end of year	<u>\$ 292,331</u>	<u>\$ 1,092,331</u>

HASKELL COUNTY, KANSAS
Special Law Enforcement Trust Fund
Schedule of Cash Receipts and Expenditures
For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash receipts:		
Licenses and fees	\$ 490	\$ 4,224
Total cash receipts	<u>490</u>	<u>4,224</u>
Expenditures:		
Public safety:		
Contractual	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Receipts over expenditures	490	4,224
Unencumbered cash, beginning of year	<u>742</u>	<u>1,232</u>
Unencumbered cash, end of year	<u>\$ 1,232</u>	<u>\$ 5,456</u>

HASKELL COUNTY, KANSAS
Special Road Machinery Fund
Schedule of Cash Receipts and Expenditures
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash receipts:		
Transfers in	\$ -	\$ 200,000
Sale of equipment	186,350	-
Total cash receipts	<u>186,350</u>	<u>200,000</u>
Expenditures:		
Public works:		
Capital outlay	<u>357,697</u>	<u>76,656</u>
Total expenditures	<u>357,697</u>	<u>76,656</u>
Receipts over (under) expenditures	(171,347)	123,344
Unencumbered cash, beginning of year	<u>268,167</u>	<u>96,820</u>
Unencumbered cash, end of year	<u>\$ 96,820</u>	<u>\$ 220,164</u>

HASKELL COUNTY, KANSAS
 Motor Vehicle Operating Fund
 Schedule of Cash Receipts and Expenditures
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash receipts:		
Licenses and fees	\$ 66,537	\$ 65,529
Total cash receipts	<u>66,537</u>	<u>65,529</u>
Expenditures:		
General government:		
Contractual	53,271	59,275
Commodities	2,957	2,603
Capital outlay	<u>7,359</u>	<u>224</u>
Total expenditures	<u>63,587</u>	<u>62,102</u>
Receipts over expenditures	2,950	3,427
Unencumbered cash, beginning of year	<u>-</u>	<u>2,950</u>
Unencumbered cash, end of year	<u>\$ 2,950</u>	<u>\$ 6,377</u>

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
Schedule of Cash Receipts and Expenditures
For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash receipts:		
Transfers in	<u>\$ -</u>	<u>\$ -</u>
Total cash 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>\$ 100,000</u>	<u>\$ 100,000</u>

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:

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 – Check Clearance Account:

This fund is used to account for the returned checks received back as a result of insufficient funds.

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
Schedule of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2011

	Balance 01-01-11	Cash Receipts	Cash Disburse- ments	Balance 12-31-11
<u>Agency Accounts</u>				
Register of Deeds Account	\$ -	\$ 50,244	\$ 50,244	\$ -
District Court Account	230,387	439,710	495,651	174,446
Sheriff Account	11,748	29,155	35,634	5,269
Sheriff Inmate Account	1,879	8,375	9,613	641
County Treasurer:				
Check Clearance Account	158	100,067	100,067	158
Fish and Game Licenses Account	-	3,391	3,391	-
Payroll Account	48,005	426,586	421,890	52,701
Motor Vehicle Fees and Sales Tax Collections Account	24,884	694,495	709,100	10,279
Tax Collections Account	10,756,018	21,135,199	19,866,702	12,024,515
Tax Distributions Account	84,738	15,162,336	15,129,597	117,477
	<u>\$ 11,157,817</u>	<u>\$ 38,049,558</u>	<u>\$ 36,821,889</u>	<u>\$ 12,385,486</u>

HASKELL COUNTY, KANSAS
General Fund
Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Taxes:				
Ad valorem property	\$ 2,181,159	\$ 2,381,883	\$ 2,424,289	\$ (42,406)
Motor vehicle	32,148	57,517	47,100	10,417
Delinquent property	16,748	19,250	-	19,250
Recreational vehicle tax	1,011	1,969	1,175	794
Interest and fees:				
Current	17,493	16,272	5,000	11,272
Local sales	200,899	260,558	75,000	185,558
Total taxes	2,449,458	2,737,449	2,552,564	184,885
Intergovernmental revenue:				
Contract law	200,000	208,000	245,500	(37,500)
Special districts	1,222,573	-	-	-
Mineral production tax	324,472	329,622	150,000	179,622
Federal and State grants	7,815	21,471	-	21,471
Total intergovernmental revenue	1,754,860	559,093	395,500	163,593
Licenses and fees:				
Mortgage registration fees	72,599	32,330	30,000	2,330
Officers' fees	62,942	178,032	73,000	105,032
Total licenses and fees	135,541	210,362	103,000	107,362
Use of money and property:				
Interest on investments	105,535	69,206	-	69,206
Other:				
Other	105,817	10,108	600,000	(589,892)
Transfers in	93,843	2,950	-	2,950
Total cash receipts	\$ 4,645,054	\$ 3,589,168	\$ 3,651,064	\$ (61,896)
Expenditures:				
General government:				
Courthouse general:				
Contractual services	\$ 309,773	\$ 266,660	\$ 476,320	\$ (209,660)
Commodities	1,014	928	2,000	(1,072)
Capital outlay	120,279	2,883	1,832,200	(1,829,317)
Total Courthouse general	431,066	270,471	2,310,520	(2,040,049)
County Commission:				
Personnel services	65,114	54,588	56,480	(1,892)
Contractual services	59,792	59,981	69,370	(9,389)
Total County Commission	124,906	114,569	125,850	(11,281)

(continued)

HASKELL COUNTY, KANSAS
General Fund
Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
(continued)				
County Clerk:				
Personnel services	\$ 114,828	\$ 106,083	\$ 115,950	\$ (9,867)
Contractual services	6,185	7,936	8,200	(264)
Commodities	7,626	10,624	8,200	2,424
Capital outlay	16,697	21,476	6,000	15,476
Total County Clerk	145,336	146,119	138,350	7,769
County Treasurer:				
Personnel services	158,035	156,498	156,000	498
Contractual services	13,401	10,849	13,500	(2,651)
Commodities	7,678	6,907	21,700	(14,793)
Capital outlay	3,020	5,080	24,000	(18,920)
Total County Treasurer	182,134	179,334	215,200	(35,866)
Register of Deeds:				
Personnel services	67,116	67,038	77,481	(10,443)
Contractual services	12,584	13,300	6,220	7,080
Commodities	4,175	4,049	10,100	(6,051)
Capital outlay	-	14,725	5,310	9,415
Total Register of Deeds	83,875	99,112	99,111	1
Custodian:				
Personnel services	39,187	39,200	39,940	(740)
Contractual services	4,301	2,828	6,030	(3,202)
Commodities	6,853	5,847	9,670	(3,823)
Capital outlay	104	1,456	100	1,356
Total custodian	50,445	49,331	55,740	(6,409)
County Counselor:				
Personnel services	24,333	24,333	24,336	(3)
Employee benefits				
Health Insurance	552,757	519,663	630,000	(110,337)
Other:				
Soil Conservation	25,000	25,000	25,000	-
County Fair	75,600	75,600	75,600	-
Agricultural Extension	117,000	117,000	117,000	-
WEKANDO	196,207	214,797	215,000	(203)
Total other	413,807	432,397	432,600	(203)
Total general government	2,008,659	1,835,329	4,031,707	(2,196,378)

(continued)

HASKELL COUNTY, KANSAS
 General Fund
 Schedule of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
(continued)				
Public Safety:				
County Attorney:				
Personnel services	\$ 92,298	\$ 96,915	\$ 111,706	\$ (14,791)
Contractual services	35,850	61,078	30,250	30,828
Commodities	3,405	2,991	7,700	(4,709)
Capital outlay	-	-	750	(750)
Total County Attorney	<u>131,553</u>	<u>160,984</u>	<u>150,406</u>	<u>10,578</u>
Sheriff:				
Personnel services	715,088	747,550	861,682	(114,132)
Contractual services	82,453	104,715	90,750	13,965
Commodities	68,436	91,008	86,000	5,008
Capital outlay	<u>62,946</u>	<u>56,874</u>	<u>70,000</u>	<u>(13,126)</u>
Total Sheriff	<u>928,923</u>	<u>1,000,147</u>	<u>1,108,432</u>	<u>(108,285)</u>
District Court:				
Contractual services	174,254	58,143	73,850	(15,707)
Commodities	5,950	23,822	5,650	18,172
Capital outlay	<u>1,453</u>	<u>4,779</u>	<u>5,500</u>	<u>(721)</u>
Total District Court	<u>181,657</u>	<u>86,744</u>	<u>85,000</u>	<u>1,744</u>
Juvenile Detention	<u>6,832</u>	<u>6,142</u>	<u>26,000</u>	<u>(19,858)</u>
Total public safety	<u>1,248,965</u>	<u>1,254,017</u>	<u>1,369,838</u>	<u>(115,821)</u>
Health and sanitation:				
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	204,968	(34,140)
Contractual services	19,426	41,389	70,000	(28,611)
Commodities	32,640	41,696	55,760	(14,064)
Capital outlay	<u>1,937</u>	<u>-</u>	<u>31,000</u>	<u>(31,000)</u>
Total emergency medical/ambulance	<u>54,003</u>	<u>253,913</u>	<u>361,728</u>	<u>(107,815)</u>
Emergency management:				
Personnel services	20,531	39,571	38,480	1,091
Contractual services	9,019	10,266	30,000	(19,734)
Commodities	4,672	7,380	12,000	(4,620)
Capital outlay	<u>11,209</u>	<u>394</u>	<u>7,000</u>	<u>(6,606)</u>
Total emergency management	<u>45,431</u>	<u>57,611</u>	<u>87,480</u>	<u>(29,869)</u>

(continued)

HASKELL COUNTY, KANSAS
 General Fund
 Schedule of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
(continued)				
Other				
Mental Health	\$ 32,986	\$ 22,908	\$ 30,544	\$ (7,636)
Retarded Citizen - SDSI	11,750	23,500	23,500	-
Retarded Citizen - RCDC	3,600	7,200	7,200	-
Total other	48,336	53,608	61,244	(7,636)
Total health and sanitation	221,266	438,628	615,452	(176,824)
Transfers out:				
Road & Bridge	-	-	200,000	(200,000)
County Building	-	1,000,000	500,000	500,000
Total transfers out	-	1,000,000	700,000	300,000
Total expenditures	\$ 3,478,890	\$ 4,527,974	\$ 6,716,997	\$ (2,189,023)

HASKELL COUNTY, KANSAS
Reconciliation of 2010 Tax Roll
For the Year Ended December 31, 2011

2010 Tax Roll as Adjusted:		
County clerk's abstract of taxes levied		\$ 18,384,169
Supplemental tax roll		<u>846,425</u>
2010 tax roll as adjusted		<u>\$ 19,230,594</u>
2010 Tax Roll Accounted For:		
2010 current tax collections		\$ 19,070,985
Delinquent taxes:		
Personal property tax warrants	\$ 107,625	
Real estate taxes	<u>51,984</u>	<u>159,609</u>
2010 total tax roll		<u>\$ 19,230,594</u>