ROOKS COUNTY, KANSAS

Stockton, Kansas

Financial Statement and Regulatory-Required

Supplementary Information with Independent Auditor's Report

For the Year Ended December 31, 2023

MAPES & MILLER LLP

Certified Public Accountants

Stockton, Kansas

ROOKS COUNTY, KANSAS
Stockton, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2023

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INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Rooks County, Kansas
Stockton, Kansas 67669

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Rooks County Kansas, a Municipal Financial Reporting Entity as of and for the year ended December 31, 2023, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Rooks County, Kansas, as of December 31, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Rooks County, Kansas, as of December 31, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

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

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the Rooks County on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Rooks County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we

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

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

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Rooks County, Kansas as of and for the year ended December 31, 2022

(not presented herein), and have issued our report thereon dated August 22, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2023 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2022, on the basis of accounting described in Note 1.

Mapes & Miller LLP

Certified Public Accountants

Stockton, Kansas
August 27, 2024

ROOKS COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General	$ 271,002	0	6,338,748	5,834,987	774,763	12,479	787,242
Special Purpose Funds							
Road and Bridge	206,711	0	1,856,740	2,049,208	14,243	83,629	97,872
Noxious Weed	64,104	0	329,531	359,832	33,803	81	33,884
Noxious Weed Capital Outlay	102,513	0	20,000	53,877	68,636	0	68,636
Health	612,681	0	504,390	549,509	567,562	4,665	572,227
Alcohol Program	15,087	0	4,345	5,000	14,432	0	14,432
Parks and Recreation	3,406	0	537	3,503	440	0	440
Land/Wireless 911	53,139	0	60,500	22,981	90,658	0	90,658
County Wide Economic Development Trust	181,236	0	167,935	114,534	234,637	947	235,584
Road and Bridge Special Improvements	326,287	0	1,166,768	1,493,055	0	0	0
Road and Bridge Special Equipment	13,869	0	360,780	175,000	199,649	0	199,649
Ambulance Equipment Reserve	181,429	0	9,800	0	191,229	0	191,229
County Equipment Reserve	456,695	0	114,855	286,796	284,754	899	285,653
Health Benefit	622,512	0	1,563,220	1,255,563	930,169	0	930,169
Special Noxious Weed	0	0	1,017	1,017	0	0	0
Utility Agreement	8,400	0	0	0	8,400	0	8,400
Motor Vehicle Operating	0	0	54,372	54,372	0	0	0
Prosecutor's Training and Assistance	0	0	886	886	0	0	0
Economic Development Existing Business	6,269	0	8,408	10,000	4,677	0	4,677
Register of Deeds Technology	18,371	0	9,919	4,810	23,480	0	23,480
Sheriff's Seizure	4,883	0	0	0	4,883	0	4,883
Sheriff Expendable Trust	695	0	1,757	311	2,141	0	2,141
Micro-Loan Repayment	27,036	0	928	27,964	0	0	0
Insurance Claims Reimbursement	61,465	0	25,774	81,570	5,669	0	5,669
County Store	1,287	0	1,215	1,455	1,047	0	1,047
Rooks County Housing Authority	7,205	0	3,981	0	11,186	0	11,186
E-Community	3,670	0	3,704	3,701	3,673	0	3,673
Rooks County Airport Commission	(97,889)	0	70,108	32,667	(60,448)	73,753	13,305
Sheriff Vehicle Fund	40,229	0	139,000	77,728	101,501	0	101,501
Attorney Forfeiture Seizure	300	0	0	0	300	0	300

(Continued)

The notes to the financial statement are an integral part of this statement.

ROOKS COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds							
Multi-Year Capital Improvement	$ 394,386	0	2,921	245,000	152,307	0	152,307
Sheriff Registration	5,485	0	2,940	2,240	6,185	0	6,185
Sheriff VIN Registration Fees	19,740	0	4,560	500	23,800	0	23,800
County Clerk Technology	12,808	0	2,502	303	15,007	0	15,007
County Treasurer Technology	8,880	0	2,488	1,080	10,288	0	10,288
Golf Course Equipment Reserve	1,500	0	0	0	1,500	0	1,500
ARPA Fund	512,070	0	50,458	155,347	407,181	11,086	418,267
DARE Fund	1,214	0	4,500	2,283	3,431	0	3,431
LATCF Fund	0	0	100,000	39,819	60,181	34,213	94,394
Sheriff Grants	0	0	59,545	54,900	4,645	0	4,645
Employee Incentive Fund	0	0	30,000	0	30,000	0	30,000
Bond and Interest Funds							
PBC Sales Tax	871,553	0	469,376	294,950	1,045,979	0	1,045,979
Capital Projects Funds							
Federal Airport Project	(6,370)	0	86,000	431,576	(351,946)	351,946	0
Business Funds							
Sanitation	328,322	0	213,349	170,185	371,486	1,109	372,595
Nursing Home	0	0	171	171	0	0	0
Golf Course	9,192	0	33,750	27,356	15,586	91	15,677
Trust Funds							
Florence Hinkhouse	57,156	0	171	171	57,156	0	57,156
Total	5,408,528	0	13,881,949	13,926,207	5,364,270	574,898	5,939,168
Related Municipal Entities:							
Historical Society	28,479	0	26,640	25,656	29,463	773	30,236
Free Fair	100,270	0	606,577	630,952	75,895	86,290	162,185
Senior Services	(123,860)	0	4,213,342	4,036,810	52,672	317,014	369,686
Total Reporting Entity (Excluding Agency Funds)	$ **5,413,417**	**0**	**18,728,508**	**18,619,625**	**5,522,300**	**978,975**	**6,501,275**

The notes to the financial statement are an integral part of this statement.

ROOKS COUNTY, KANSAS
Composition of Cash and Investments
Regulatory Basis
For the Year Ended December 31, 2023

County Treasurer		
Cash on Hand	$ 500	
Bad Checks	627	
Solutions North Bank, Stockton, Kansas		
N.O.W. Account	71,484	
Money Market Account	27,737	
N.O.W. Account - Wireless 911	90,658	
Money Market Account - Economic Development Existing Business Program	4,677	
Money Market Account - Register of Deeds Technology	23,480	
N.O.W. Account - Rooks County Airport Commission	13,305	
N.O.W. Account - Housing Authority	11,186	
Checking Account - Capital Outlay	152,306	
Checking Account - Treasurer Technology	10,288	
Checking Account - Clerk Technology	15,007	
Checking Account - Ambulance Grant	300	
Checking Account - E Community	3,673	
Checking Account - County Store	1,047	
Checking Account - ARPA	512,662	
Checking Account - Sheriff Vehicle	101,501	
Checking Account - Sheriff Grants	4,645	
Checking Account - Employment Incentive	30,000	
Astra Bank, Plainville, Kansas		
Certificates of Deposit	250,000	
Certificates of Deposit - Hinkhouse	57,156	
Farmers National Bank, Stockton, Kansas		
Money Market Account	930,169	
Municipal Investment Pool, Topeka, KS		
Overnight Pool	11,844,565	
First State Bank, Plainville, Kansas		
Money Market Account	1,255,352	
Total County Treasurer		$ 15,412,325
Clerk of the District Court		
Solutions North Bank, Stockton, Kansas		
Checking Account - District Court		56,670
Checking Account - Law Library		23,296
Attorney Trust		
Solutions North Bank, Stockton, Kansas		
Checking Account		0
Register of Deeds		
Cash on Hand		120
Solutions North Bank, Stockton, Kansas		
Checking Account		0
Noxious Weed		
Cash on Hand		10
Sheriff		
Cash on Hand		940
Checking Account		7,373

The notes to the financial statement are an integral part of this statement.

ROOKS COUNTY, KANSAS
Composition of Cash and Investments
Regulatory Basis
For the Year Ended December 31, 2023

Sanitation			
Solutions North Bank, Stockton, Kansas			
Checking Account			14,824
County Health			
Solutions North Bank, Stockton, Kansas			
Checking Account			$ 2,597
Total Cash and Investments			15,518,155
Less Agency Funds - Schedule 3			(9,578,987)
Total			5,939,168
Historical Society			
Cash on Hand	$ 25		
Solutions North Bank, Stockton, Kansas			
Checking Account	17,557		
Savings Account	6,290		
Certificates of Deposit	6,364		
Total Historical Society			30,236
Free Fair			
Solutions North Bank, Stockton, Kansas			
Checking Account	27,845		
Money Market Account	134,074		
Savings Account	266		
Total Free Fair			162,185
Senior Services			
Cash on Hand	288		
Astra Bank, Plainville, Kansas			
Checking Account	92,651		
Checking Account	160,504		
Checking Account	3,088		
Savings Account	9,708		
Savings Account	16,354		
Savings Account	2,021		
Savings Account	3359		
Farmers Bank and Trust, Great Bend, Kansas			
Freedom Claims Accounts	81,713		
Total Senior Services			369,686
Total Reporting Entity per Statement 1			$ **6,501,275**

The notes to the financial statement are an integral part of this statement.

1. **Summary of Significant Accounting Policies**

Municipal Financial Reporting Entity

Rooks County, Kansas is a municipal corporation governed by an elected three member commission. The regulatory financial statement presents Rooks County (the municipality) and its related municipal entities. The related municipal entities are included in the County's reporting entity because they were established to benefit the County and/or its constituents.

Rooks County Free Fair. The Rooks County Fair Board is organized and operated under K.S.A. 2-132 to operate the county free fair to promote education, and to encourage improvement in agriculture, horticulture, livestock, poultry, dairy products, liberal arts, mechanical fabrics, fine arts, domestic activities and 4-H club activities. The Fair Board is appointed by the County Commission to oversee operations. The County annually levies taxes for the board to be used for maintenance of the fairgrounds and buildings and for the payment of award premiums to fair exhibitors and contestants. Complete financial records for the Free Fair may be obtained by contacting the Treasurer at 522 N. 13th St., Stockton, KS 67669.

Rooks County Historical Society. The Rooks County Historical Society Board is appointed by the County Commission to operate the Rooks County Museum to preserve and promote the history of Rooks County. The County annually levies taxes for the board to be used for building maintenance and preservation of Rooks County artifacts. Complete financial records for the Historical Society may be obtained by contacting the Treasurer at 921 S. Cedar, Stockton, KS 67669.

Rooks County Senior Services, Inc. The Rooks County Senior Services Inc. is a not-for-profit corporation dedicated to serving the elderly, disabled or disadvantaged persons of Rooks County and surrounding communities with physical, mental, social, and spiritual assistance and care. The Senior Services is governed by a volunteer Board of Directors consisting of 5 voting members appointed from Rooks County. The County employs the Corporation to supervise, manage and operate the Redbud Village. The County retains ownership in and to the nursing home facilities including but not limited to the real estate, tangible and intangible personal property. Complete financial records for the Rooks County Senior Services, Inc. may be obtained by contacting Heather Emig at 1000 S. Washington, Plainville, KS 67663.

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the County for the year 2023:

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

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

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

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

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

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

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

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United State of America

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

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

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory and not mandatory, the statutes provide for the following sequence and timetable in 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 on or before August 5th of the proposed budget and notice of public hearing on the budget.

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.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were budget amendments for the General fund and the County Wide Economic Development fund this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules 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 regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances.

Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

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

Road and Bridge Special Improvements	Economic Development Existing Business
Road and Bridge Special Equipment	Sheriff Expendable Trust
Ambulance Equipment Reserve	Micro-Loan Repayment
County Equipment Reserve	Economic Development Utility Grant
Health Benefit	Rooks County Airport Commission
Special Noxious Weed	Insurance Claims Reimbursement
Motor Vehicle Operating	County Store
Register of Deeds Technology	Rooks County Housing Authority
Prosecutor's Training and Assistance	Multi-Year Capital Improvement
Utility Agreement	Sheriff Registration Fees
Sheriffs Forfeiture Seizure	E-Community
County Clerk Technology	Attorney Forfeiture Seizure
County Treasurer Technology	Golf Course Equipment Reserve
Florence Hinkhouse Trust	ARPA
DARE	Sheriff Grants

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

2. **Stewardship, Compliance and Accountability**

County Compliance with Kansas Statutes

Cash Basis Compliance. K.S.A. 10-1113 requires that no indebtedness be created for a fund in excess of available monies in that fund. The Federal Airport Project Fund incurred indebtedness in excess of available cash balances by $351,946. This grant requires the County to expend the monies and request reimbursement from the available awarded funds. This grant has sufficient remaining available grant award to cover their respective deficit cash balances as of December 31, 2023. The deficient cash balances will be eliminated when the grant proceeds are received subsequent to December 31, 2023. Although not specifically allowed as an exception to the cash basis law in the statutes, that State of Kansas, Division of Accounts and Reports, as a matter of practice, has allowed deficit fund balances as long as the fund is subsequently reimbursed by federal or state grant proceeds.

Cash Basis Compliance. K.S.A 10-1113 requires that no indebtedness be created for a fund in excess of available monies in that fund. The Rooks County Airport Commission Fund incurred indebtedness in excess of the available cash. This grant requires the County to expend the monies and request reimbursement from the available awarded funds. This grant has sufficient remaining available grant award to cover their respective deficit cash balances as of December 31, 2023. The deficient cash balances will be eliminated when the grant proceeds are received subsequent to December 31, 2023 Although not specifically allowed as an exception to the cash basis law in the statutes, that State of Kansas, Division of Accounts and Reports, as a matter of practice, has allowed deficit fund balances as long as the fund is subsequently reimbursed by federal or state grant proceeds.

Budget Violations. K.S.A. 79-2935 states that it is unlawful for expenditures to exceed the County's published budget. Expenditures in the Road & Bridge fund has exceeded the published budget amount. This appears to be a violation of this statute.

3. **Deposits and Investments**

As of December 31, 2023, the County had the following investments and maturities.

Fair Value	Less than 1 Year	1 - 2 Years	Rating U.S.
$ 11,844,565	11,844,565	0	N/A

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 municipality 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. The rating of the County's investments is noted above.

Concentration of Credit Risk. State statues 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. The County's allocation of investments as of December 31, 2023, is as follows:

Investments	Percentage of Investments
Kansas Municipal Investments Pool	100%

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's designated "peak periods" are as follows:

	Period		Period	
Financial Institution	From	To	From	To
Solutions North Bank	December 1	January 29	April 15	June 14

At December 31, 2023, the County's carrying amount of deposits was $3,671,393 and the bank balance was $4,072,828. The bank balance was held by four banks and the State of Kansas Municipal Investment Pool resulting in a concentration of credit risk. Of the bank balance, $1,081,421 was covered by federal depository insurance and $2,991,407 was collateralized with securities held by the pledging financial institution's agents in the County's name. All deposits were legally secured at December 31, 2023.

At December 31, 2023, the Free Fair's carrying amount of deposits was $162,185 and the bank balance was $164,964. The bank balance was held by one bank resulting in a concentration of credit risk. The bank balance was covered by federal depository insurance.

At December 31, 2023, the Historical Society's carrying amount of deposits was $30,236 and the bank balance was $31,235. The bank balance was held by one bank resulting in a concentration of credit risk. The bank balance was covered by federal depository insurance.

At December 31, 2023, the Senior Service's carrying amount of deposits was $369,683 and the bank balance was $486,878. The bank balance was held by one bank resulting in a concentration of credit risk. The bank balance was covered by $331,712 of federal depository insurance. The remaining bank balance of $155,166 was not secured.

Custodial 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.

At December 31, 2023, the County had invested $11,844,565 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

4. Defined Benefit Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for Death and Disability Program) and the statutory contribution rate was 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from Rooks County were $298,856 for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023 Rooks County's proportionate share of the collective net pension liability reported by KPERS was $3,074,983. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. Rooks County's proportion of the net pension liability was based on the ratio of Rooks County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

5. **Other Long-Term Obligations from Operations**

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

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

Death and Disability Other Post Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2023.

Compensated Absences. The County's compensated absences permits employees to earn vacation based on the following schedule for calendar years of completed services:

A maximum of ten days of vacation pay may be accumulated and carried over to the next calendar year. The County will pay $50.00 per day to buy back an employee's vacation not used in a calendar year. The maximum to be paid is:

Completed Years of Service	Vacation Leave Buy Back
1 - 9 years	48 hours
10 - 14 years	56 hours
15 - 19 years	64 hours
20 - 24 years	72 hours
25 years and over	84 hours

The County's policy regarding sick leave allows all full time employees to earn one day of sick leave per month worked and carry over to the next calendar year a maximum of 90 days of sick leave. At the end of each calendar year, full time employees with over 90 days sick leave will be paid $50.00 per day for any sick leave above the 90 days up to a maximum of twelve days.

The County's policy regarding compensatory time off allows employees to use comp time earned within 6 months of the month in which it was earned, otherwise the employee will be paid overtime pay. Any unused, accrued overtime compensation time earned by an employee and not used by June 24 and December 24 of each respective one-half (½) of such year, shall be paid out on that respective months' paycheck. The compensatory time off policy has not been consistently followed by all departments.

6. **Capital Lease**

The County entered into a lease agreement, dated May 1, 2015 with the Rooks County Public Building Commission (PBC) to lease the jail facility. The agreement states that the County will, during the term of the lease, keep and maintain the jail facility in good condition and repair. The lease agreement provides for semi-annual lease payments. The County has imposed a 1/2 percent county-wide retailer's sales tax to cover these payments. The County intends to exercise its option to purchase the jail facility at the conclusion of the lease.

7. **Special Items**

Revolving Loan Fund. Rooks County was awarded a $100,000 Community Development Block Grant from the Kansas Department of Commerce and Housing in 2001 for the purpose of establishing a Micro-loan Revolving Loan Fund to provide loans to businesses in Rooks County for which the loan proceeds would result in the creation and/or retention of jobs. The balance of the outstanding loans from this grant as of December 31, 2023 was $0. The balance of the outstanding loans from other grants and local funds as of December 31, 2023 was $26,493.

8. **Taxable Industrial Revenue Bonds (Central Veterinary Services, Inc.)**

On November 9, 2015, Rooks County, Kansas entered into an Industrial Revenue Bond Agreement with Central Veterinary Services, Inc. for $797,586.21. The bonds are special obligations of Rooks County, payable solely from the pledge of the Project and revenue under the resolution. The bonds constitute neither debt of, nor an indebtedness within the meaning of any constitutional or statutory debt limitations or restriction, nor a pledge of the full faith and credit of Rooks County, nor shall they in any way obligate Rooks County, the State of Kansas or any political subdivision thereof to levy any form of taxation or make any appropriation for their payment.

9. **Inter-fund Transactions**

Operating transfers were as follows:

From	To	Statutory Authority		Amount
Motor Vehicle Operating	General	K.S.A. 8-145	$	46,684
Motor Vehicle Operating	County Equipment	K.S.A. 19-119		3,855
General	County Equipment	K.S.A. 19-119		124,655
Special Noxious Weed	Noxious Weed	K.S.A. 2-1318		1,017
Multi-year Capital Improvements	General -Commissioners	K.S.A. 19-120		245,000
County Equipment	General	K.S.A. 19-120		204,414

10. **Claims and Judgments**

The County participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the County may be required to reimburse the grantor government. As of the date of this report, the grant expenditures have not been audited, but the County believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect of any of the individual government funds or the overall financial position of the County. During the ordinary course of its operations the County is a party to various claims, legal actions, and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material financial impact on the County.

11. **Risk Management**

Rooks 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 disaster. The County continues to carry insurance coverage to cover these risks. The County has had no significant reduction in insurance coverage from prior years. Settled claims resulting from these risks have not exceeded commercial insurance coverage for each of the past three years.

12. **Liability for Landfill Closure and Post-closure Costs**

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. In addition to current year expenditures relating to the operation of the landfill, as provided in the Sanitation Fund in this financial statement, the County is incurring a liability based on the future closure and post-closure care costs that will be incurred near or after the date the landfill no longer accepts waste.

The estimate of closure and post-closure care liability at year-end would be $1,320,604. This liability is based on the use of 49.69 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of $1,162,052 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 2023. The County expects the landfill to continue to operate for approximately 29 years. Actual costs may be higher due to inflation, changes in technology or in regulations. The County has not restricted any of its assets for payment of closure and post-closure care cost.

The County is meeting the financial assurance requirements through the Local Government Financial Test. This test involves four components: financial, public notice, record keeping and reporting, and calculation of costs to be assured. The County has satisfied all four requirements.

14. **Capital Projects**

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

	Project Authorization	Expenditures to Date
Federal Airport Project	$549,141	$129,442

15. **Subsequent Events**

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

16. **Long-term Debt**

Changes in long-term liabilities for Rooks County, Kansas for the year ended December 31, 2023, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Finance/Capital Leases Payable:									
PBC Revenue Bonds	2.0-2.75%	5/1/2015	3,635,000	10/1/2030	2,090,000	0	245,000	1,845,000	49,950
3 Western Star Trucks	3.25%	4/1/2020	337,236	2/1/2025	50,149	0	50,149	0	1,688
2018 CAT Wheel Loader	3.94%	11/15/2022	213,000	2/28/2026	213,000	0	66,702	146,298	8,392
2017 CAT Excavator	4.65%	4/26/2023	175,500	2/28/2026	0	175,500	37,500	138,000	2,304
Enterprise Sheriff Vehicles	various	various	various	various	0	258,075	56,899	201,176	11,804
Total Contractual Indebtedness					**$2,353,149**	**433,575**	**456,250**	**2,330,474**	**74,138**

Current maturities of long-term debt and interest for the next five years through maturity are as follows:

		2024	**2025**	**2026**	**2027**	**2028**	**2029-2030**	**Total**
PRINCIPAL								
Capital Leases Payable:								
PBC Revenue Bonds	$	245,000	250,000	255,000	265,000	270,000	560,000	1,845,000
2018 CAT Wheel Loader		0	71,728	74,570		0	0	146,298
2017 CAT Excavator		33,387	34,940	36,564	33,109	0	0	138,000
Enterprise Sheriff Vehicles		80,144	85,926	28,435	6,131	540	0	201,176
		358,531	**442,594**	**394,569**	**304,240**	**270,540**	**560,000**	**2,330,474**
INTEREST								
Capital Leases Payable:								
PBC Revenue Bonds	$	45,050	40,150	35,150	28,775	22,150	23,238	194,513
2018 CAT Wheel Loader		0	5,780	2,938	0	0	0	8,718
2017 CAT Excavator		6,417	11,281	3,240	1,540	0	0	22,478
Enterprise Sheriff Vehicles		11,864	6,065	1,241	319	4	0	19,493
		63,331	**63,276**	**42,569**	**30,634**	**22,154**	**23,238**	**245,202**
Total Principal and Interest	$	**421,862**	**505,870**	**437,138**	**334,874**	**292,694**	**583,238**	**2,575,676**

ROOKS COUNTY, KANSAS

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2023

ROOKS COUNTY, KANSAS SCHEDULE 1

Summary of Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2023

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:					
General	$ 5,957,098	79,089	6,036,187	5,834,987	(201,200)
Special Purpose Funds					
Road and Bridge	1,950,000	9,506	1,959,506	2,049,208	89,702
Noxious Weed	470,000	0	470,000	359,832	(110,168)
Noxious Weed Capital Outlay	55,000	0	55,000	53,877	(1,123)
Health	587,030	0	587,030	549,509	(37,521)
Alcohol Program	5,000	0	5,000	5,000	0
Parks and Recreation	5,000	0	5,000	0	(5,000)
Land/Wireless 911	80,000	0	80,000	22,981	(57,019)
County Wide Economic Development Trust	166,202	1,309	167,511	114,534	(52,977)
Bond and Interest Funds					
PBC Sales Tax	304,100	0	304,100	294,950	(9,150)
Business Funds					
Sanitation	336,380	0	336,380	170,185	(166,195)
Nursing Home	750	0	750	171	(579)
Golf Course	61,500	0	61,500	27,356	(34,144)

ROOKS COUNTY, KANSAS

GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2023

(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023		
Receipts:	Actual	Actual	Budget	Variance Over (Under)
Taxes				
Ad Valorem	$ 3,682,282	4,354,222	4,332,489	21,733
Delinquent	97,393	94,434	0	94,434
Motor Vehicle	225,383	222,270	220,120	2,150
Recreational Vehicle	6,854	7,157	6,631	526
16/20M Vehicle	26,460	25,404	28,187	(2,783)
Commercial Vehicle Tax	23,694	25,213	24,755	458
Watercraft Tax	3,530	3,422	3,245	177
Vehicle Excise Tax	101	67	50	17
Intergovernmental				
Mineral Production Tax	46,476	34,182	30,000	4,182
Liquor Tax	0	479	0	479
Aid - Emergency Preparedness	12,479	31,656	12,000	19,656
CDC Juvenile Supervision	60	26	0	26
Federal Land Payment	21,112	22,621	20,610	2,011
Licenses, Fees and Permits				
Antique Vehicle Tags	4,445	4,465	3,950	515
CMB Licenses	400	200	250	(50)
Diversion Fees	4,600	6,150	5,000	1,150
District Court Fees	2,302	4,801	5,500	(699)
County Officer Fees	90,371	82,985	95,000	(12,015)
Sheriff VIN Fees	280	96	0	96
Township Bonds	1,863	1,838	1,000	838
Moving Permits	200	75	150	(75)
Drivers Licenses	922	978	750	228
Charges for Services:				
City Law Enforcement Contract	320,938	329,161	332,326	(3,165)
Prisoner Care	75,470	61,920	85,000	(23,080)
Commissary Commissions	7,147	6,442	6,400	42
Use of Money and Property				
Interest	144,731	333,132	125,000	208,132
Oil Production	129	584	0	584
Water Resources Rent	12,000	13,000	12,000	1,000
Miscellaneous	7,712	86,454	16,000	70,454
Health Insurance Reimb. from Other Funds	37,486	3,924	52,000	(48,076)
Reimbursed CDC Court Costs	21,047	1,182	6,000	(4,818)
Reimbursed Expenses	108,241	84,110	0	84,110
Reimbursement from ARPA	150,000	0	0	0
Transfer from GIS Equipment Fund	0	19,414	0	19,414
Transfer from Equipment Reserve	522,000	185,000	185,000	0
Transfer from Multi-year Capital Improvement Fund	245,000	245,000	245,000	0
Transfer from Motor Vehicle Operating	45,103	46,684	43,000	3,684
Total Receipts	5,948,211	6,338,748	**5,897,413**	**441,335**

(Continued)

ROOKS COUNTY, KANSAS

GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2023

(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

(Continued)	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
Expenditures:				
County Commissioners				
Personal Services	$ 79,528	95,533	71,512	24,021
Contractual Services	144,317	130,659	112,526	18,133
Commodities	942	2,000	2,500	(500)
Capital Outlay	3,122	4,420	5,000	(580)
Special Projects	119,316	1,200	50,000	(48,800)
Senior Services	320,000	30,000	75,000	(45,000)
Airport Commission	7,283	15,156	15,000	156
Transportation Van	9,000	9,000	9,000	0
Transfer to County Equipment	0		37,624	(37,624)
Water Resources Building	1,507	866	5,000	(4,134)
Fairgrounds Appropriation	0	13,447	20,000	(6,553)
ROZ	23,323	14,968	29,500	(14,532)
Historical Utilities	5,946	6,531	5,500	1,031
Child Advocacy Plan	1,300	2,500	2,500	0
Option Plus 250	500	500	500	0
Adjustments for Qualifying Budget Credits:				
Reimbursed Expenses	0	0	17,209	(17,209)
Total	716,084	326,780	458,371	(131,591)
County Clerk				
Personal Services	134,999	129,368	135,150	(5,782)
Contractual Services	8,645	9,181	4,450	4,731
Commodities	29,283	27,015	26,200	815
Adjustment for Qualifying Budget Credits:				0
Reimbursed Expenses and Garnishment Fee	0	0	12,333	(12,333)
Total	172,927	165,564	178,133	(12,569)
County Treasurer				
Personal Services	206,571	215,254	169,070	46,184
Contractual Services	13,990	18,134	21,700	(3,566)
Commodities	876	1,587	2,675	(1,088)
Transfer to County Equipment	300	5,500	0	5,500
Adjustment for Qualifying Budget Credits:				0
Reimb. Expenses included in Motor Vehicle Transfer	0	0	3,775	(3,775)
Total	221,737	240,475	197,220	43,255

(Continued)

ROOKS COUNTY, KANSAS

GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2023

(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

(Continued)	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
County Attorney				
Personal Services	$ 111,930	146,542	145,469	1,073
Contractual Services	4,138	4,420	9,755	(5,335)
Commodities	3,835	4,289	5,550	(1,261)
Transfer to County Equipment	0	6,000	0	6,000
Total	119,903	161,251	160,774	477
Register of Deeds				
Personal Services	72,649	75,238	78,715	(3,477)
Contractual Services	2,224	2,774	3,300	(526)
Commodities	3,371	1,359	1,300	59
Transfer to County Equipment	0	9,500	0	9,500
Total	78,244	88,871	83,315	5,556
Sheriff				
Personal Services	965,492	1,020,060	1,070,845	(50,785)
Contractual Services	207,611	177,462	250,875	(73,413)
Commodities	82,641	87,059	118,270	(31,211)
Capital Outlay	3,748	28,556	20,000	8,556
Transfer to County Equipment Reserve	85,000	60,000	0	60,000
Transfer to Sheriff Vehicle Fund	40,229	105,500	0	105,500
Adjustments for Qualifying Budget Credits:				0
VIN Fees	0	0	96	(96)
Reimbursed Expenses	0	0	40,164	(40,164)
Total	1,384,721	1,478,637	1,500,250	(21,613)

(Continued)

ROOKS COUNTY, KANSAS

GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2023

(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

(Continued)	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
Emergency Management				
Personal Services	$ 54,525	59,581	55,038	4,543
Contractual Services	15,529	9,535	12,250	(2,715)
Commodities	4,436	4,313	4,750	(437)
Transfer to County Equipment Reserve	0	15,000	0	15,000
Adjustment for Qualifying Budget Credits:				0
Reimbursed Expenses	0	0	992	(992)
Total	74,490	88,429	73,030	15,399
Unified Court				
Contractual Services	66,144	60,251	69,450	(9,199)
Commodities	7,756	2,767	5,000	(2,233)
Capital Outlay	5,075	152	3,000	(2,848)
Transfer to County Equipment Reserve	9,812	15,000	0	15,000
Total	88,787	78,170	77,450	720
Courthouse Custodian				
Personal Services	67,501	72,927	74,650	(1,723)
Contractual Services	59,541	68,271	74,500	(6,229)
Commodities	24,988	32,065	17,500	14,565
Total	152,030	173,263	166,650	6,613
Appraiser's Cost				
Personal Services	138,484	153,942	153,353	589
Contractual Services	23,433	14,239	22,300	(8,061)
Commodities	6,394	5,345	2,500	2,845
Capital Outlay	0	6,000	0	6,000
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	0	0	4,520	(4,520)
Total	168,311	179,526	182,673	(3,147)

(Continued)

ROOKS COUNTY, KANSAS

GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2023

(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

(Continued)	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
Election				
Personal Services	$ 21,493	18,838	25,700	(6,862)
Contractual Services	30,571	14,575	28,300	(13,725)
Commodities	10,202	7,759	8,850	(1,091)
Capital Outlay	250	0	5,000	(5,000)
Total	62,516	41,172	67,850	(26,678)
Ambulance				
Contractual Services	194,852	192,148	202,000	(9,852)
Transfer to Ambulance Equipment Reserve	0	9,800	0	9,800
Total	194,852	201,948	202,000	(52)
Service Programs				
Palco Meal Site	12,000	12,000	12,000	0
Stockton Meal Site	20,000	20,933	20,933	0
Plainville Meal Site	25,000	25,000	25,000	0
Senior Companion Program	0	8,550	8,550	0
Foster Care	0	4,137	4,137	0
CASA	3,000	3,000	3,000	0
NW KS Area Agency on Aging	7,500	7,500	7,500	0
Total	67,500	81,120	81,120	0
Employee Benefits				
Social Security	217,304	225,959	234,000	(8,041)
Health Insurance	1,402,917	1,502,465	1,500,000	2,465
Life Insurance	6,726	6,477	0	6,477
Retirement	266,204	277,883	286,000	(8,117)
Workers Compensation	138,947	73,568	130,000	(56,432)
Unemployment	2,023	2,736	2,750	(14)
Research Fees	8	823	0	823
Employee's Added Insurance	1,173	25	0	25
Total	2,035,302	2,089,936	2,152,750	(62,814)

(Continued)

ROOKS COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

(Continued)	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
Computers				
Software	$ 48,982	51,266	56,000	(4,734)
Contractual Services	10,985	10,971	12,000	(1,029)
Commodities	0	116	0	116
Total	59,967	62,353	68,000	(5,647)
GIS/GPS Sytem				
Contractual Services	2,380	0	0	0
Commodities	0	0	0	0
Total	2,380	0	0	0
Conservation District	25,000	35,000	35,000	0
Mental Retardation	44,516	44,516	44,516	0
Mental Health	30,284	30,292	30,292	0
Free Fair	50,000	60,000	60,000	0
Economic Development	74,885	154,993	154,993	0
Tort Liability	26,815	34,720	25,000	9,720
Historical Society	14,000	14,000	14,000	0
Juvenile Detention Center	5,250	0	5,000	(5,000)
Abandoned Cemeteries	500	500	500	0
Federal Land Entitlement	5,579	3,471	17,300	(13,829)
Total Other Expenditures	276,829	377,492	386,601	(9,109)
Total Expenditures	5,876,580	5,834,987	**6,036,187**	**(201,200)**
Receipts Over (Under) Expenditures	71,631	503,761		
Unencumbered Cash, Beginning	199,371	271,002		
Unencumbered Cash, Ending	$ **271,002**	**774,763**		

ROOKS COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023		
Receipts:	Actual	Actual	Budget	Variance Over (Under)
Taxes				
Ad Valorem	$ 1,274,701	1,339,920	1,333,330	6,590
Delinquent	33,512	31,783	0	31,783
Motor Vehicle	81,540	77,329	76,205	1,124
16/20M Vehicle	10,305	8,986	9,758	(772)
Recreational Vehicle	2,465	2,487	2,296	191
Commercial Vehicle Tax	8,449	8,747	8,570	177
Watercraft Tax	1,249	1,185	1,124	61
Vehicle Excise Tax	36	23	0	23
Intergovernmental				
State - Special Highway	366,558	358,690	371,848	(13,158)
Miscellaneous	255	13,624	0	13,624
Fuel Tax Refund	7,311	4,460	0	4,460
Reimbursed Expenses	6,608	9,506	0	9,506
Reimbursement from R&B Special Improvement	106,000	0	0	0
Total Receipts	1,898,989	1,856,740	**1,803,131**	**53,609**
Expenditures:				
Personal Services	865,738	808,195	900,000	(91,805)
Commodities	597,021	439,335	659,500	(220,165)
Contractual Services	369,013	243,475	390,500	(147,025)
Capital Outlay	123,420	310,872	0	310,872
Transfer to R&B Special Equipment	0	140,000	0	140,000
Transfer to R&B Special Improvement	0	107,331	0	107,331
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	0	0	9,506	(9,506)
Total Expenditures	1,955,192	2,049,208	**1,959,506**	**89,702**
Receipts Over (Under) Expenditures	(56,203)	(192,468)		
Unencumbered Cash, Beginning	262,914	206,711		
Unencumbered Cash, Ending	$ **206,711**	**14,243**		

ROOKS COUNTY, KANSAS

NOXIOUS WEED FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2023

(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem	$ 126,245	139,072	138,041	1,031
Delinquent	3,173	3,110	0	3,110
Motor Vehicle	7,551	7,573	7,542	31
16/20M Vehicle	904	846	966	(120)
Recreational Vehicle	229	244	227	17
Commercial Vehicle Tax	791	862	848	14
Watercraft Tax	118	117	111	6
Services and Reimbursements	150,541	172,815	179,708	(6,893)
Miscellaneous	1,760	3,875	0	3,875
Transfer from Special Noxious Weed	1,300	1,017	0	1,017
		0		
Total Receipts	292,612	329,531	**327,443**	**2,088**
Expenditures:				
Personal Services	71,542	102,004	85,750	16,254
Contractual Services	18,648	27,698	27,050	648
Commodities	290,478	210,130	337,200	(127,070)
Capital Outlay	0	0	20,000	
Transfer to Noxious Weed Capital Outlay	0	20,000	0	20,000
Total Expenditures	380,668	359,832	**470,000**	**(90,168)**
Receipts Over (Under) Expenditures	(88,056)	(30,301)		
Unencumbered Cash, Beginning	152,160	64,104		
Unencumbered Cash, Ending	$ **64,104**	**33,803**		

ROOKS COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2023

(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from Noxious Weed	$ 0	20,000	**0**	**20,000**
Expenditures:				
Capital Outlay	0	53,877	55,000	(1,123)
Transfer to Noxious Weed	0	0	0	0
Total Expenditures	0	53,877	**55,000**	**(1,123)**
Receipts Over (Under) Expenditures	0	(33,877)		
Unencumbered Cash, Beginning	102,513	102,513		
Unencumbered Cash, Ending	$ **102,513**	**68,636**		

ROOKS COUNTY, KANSAS

HEALTH FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2023

(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem - Health Fund	$ 38,975	40,183	39,947	236
Delinquent	1,017	966	0	966
Motor Vehicle	2,468	2,380	2,328	52
16/20M Vehicle	271	283	298	(15)
Recreational Vehicle	75	76	70	6
Commercial Vehicle Tax	263	268	262	6
Watercraft Tax	39	36	34	2
Grants	153,794	166,642	34,000	132,642
Services and Donations	76,888	95,270	78,584	16,686
Medicare-Medicaid Services	39,354	4,739	135,000	(130,261)
Miscellaneous	9,900	0	0	0
Reimbursed Expenses	196,122	193,547	0	193,547
Total Receipts	519,166	504,390	**290,523**	**213,867**
Expenditures:				
Personal Services	342,850	298,412	339,420	(41,008)
Contractual Services	57,493	80,522	60,208	20,314
Commodities	82,206	127,507	99,600	27,907
M & I Grant	50,966	43,068	42,692	376
NWBT	0	0	44,110	(44,110)
Capital Outlay	0	0	1,000	(1,000)
Total Expenditures	533,515	549,509	**587,030**	**(37,521)**
Receipts Over (Under) Expenditures	(14,349)	(45,119)		
Unencumbered Cash, Beginning	627,030	612,681		
Unencumbered Cash, Ending	$ **612,681**	**567,562**		

ROOKS COUNTY, KANSAS
ALCOHOL PROGRAM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental	$ 4,113	4,345	**2,500**	**1,845**
Expenditures:				
Alcohol Programs	1,200	5,000	**5,000**	**0**
Receipts Over (Under) Expenditures	2,913	(655)		
Unencumbered Cash, Beginning	12,174	15,087		
Unencumbered Cash, Ending	$ **15,087**	**14,432**		

ROOKS COUNTY, KANSAS

PARKS AND RECREATION FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2023

(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental	$ 0	537	**70**	**467**
Expenditures:				
Contractual Services	4,000	3,503	**5,000**	**(1,497)**
Receipts Over (Under) Expenditures	(4,000)	(2,966)		
Unencumbered Cash, Beginning	7,406	3,406		
Unencumbered Cash, Ending	$ **3,406**	**440**		

ROOKS COUNTY, KANSAS

LAND/WIRELESS 911 FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2023

(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
911 Telephone Tax	$ 59,964	60,282	62,000	(1,718)
Reimbursements	0	20	0	20
Interest	110	198	30	168
Total Receipts	60,074	60,500	**62,030**	**(1,530)**
Expenditures:				
Contractual	84,980	22,981	80,000	(57,019)
Capital Outlay	0	0	0	0
Total Expenditures	84,980	22,981	**80,000**	**(57,019)**
Receipts Over (Under) Expenditures	(24,906)	37,519		
Unencumbered Cash, Beginning	78,045	53,139		
Unencumbered Cash, Ending	$ **53,139**	**90,658**		

ROOKS COUNTY, KANSAS

COUNTY WIDE ECONOMIC DEVELOPMENT TRUST FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2023

(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2022	2023		
		Actual	Actual	Budget	Variance Over (Under)
Receipts:					
County Appropriation	$	66,075	145,306	145,306	0
City Appropriations		19,018	20,896	19,018	1,878
Grants		0	424	0	424
Reimbursed Expense		1,632	1,309	0	1,309
Total Receipts		86,725	167,935	**164,324**	**3,611**
Expenditures:					
Personal Services		78,084	81,291	78,050	3,241
Contractual Services		15,691	26,560	80,202	(53,642)
Commodities		8,058	5,314	5,950	(636)
Capital Outlay		0	1,369	2,000	(631)
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses		0	0	1,309	(1,309)
Total Expenditures		101,833	114,534	**167,511**	**(52,977)**
Receipts Over (Under) Expenditures		(15,108)	53,401		
Unencumbered Cash, Beginning		196,344	181,236		
Unencumbered Cash, Ending	$	**181,236**	**234,637**		

ROOKS COUNTY, KANSAS
PBC SALES TAX
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2022	2023		
		Actual	Actual	Budget	Variance Over (Under)
Receipts:					
Intergovernmental	$	484,043	469,376	350,000	119,376
Interest Income		0	0	0	0
Total Receipts		484,043	469,376	**350,000**	**119,376**
Expenditures:					
Principal		240,000	245,000	245,000	0
Interest		54,750	49,950	49,950	0
Cash Basis Reserve		0	0	9,150	(9,150)
Total Expenditures		294,750	294,950	**304,100**	**(9,150)**
Receipts Over (Under) Expenditures		189,293	174,426		
Unencumbered Cash, Beginning		682,260	871,553		
Unencumbered Cash, Ending	$	**871,553**	**1,045,979**		

ROOKS COUNTY, KANSAS

SANITATION FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2023

(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Velorem	$ 173,330	0	0	0
Delinquent	565	1,312	0	1,312
Motor Vehicle	0	8,160	10,353	(2,193)
16/20M Vehicle	0	0	1,326	(1,326)
Recreational Vehicle	0	277	312	(35)
Commercial Vehicle Tax	0	1,076	1,164	(88)
Watercraft Tax	0	161	153	8
Charges for Services	174,590	187,222	135,000	52,222
Lease	1,764	1,764	1,650	114
Miscellaneous Income	0	13,377	0	13,377
Reimbursed Expenses	55	0	0	0
Total Receipts	350,304	213,349	**149,958**	**63,391**
Expenditures:				
Personal Services	107,922	116,695	110,000	6,695
Contractual Services	32,239	23,472	41,200	(17,728)
Commodities	60,602	15,612	20,200	(4,588)
Capital Outlay	0	6,670	156,880	(150,210)
State Tipping Fee	5,641	5,021	5,000	21
Closure-Post Closure	2,500	2,715	3,000	(285)
Hauling and Disposal	0	0	100	(100)
Total Expenditures	208,904	170,185	**336,380**	**(166,195)**
Receipts Over (Under) Expenditures	141,400	43,164		
Unencumbered Cash, Beginning	186,922	328,322		
Unencumbered Cash, Ending	$ **328,322**	**371,486**		

ROOKS COUNTY, KANSAS
NURSING HOME FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Delinquent	$ 0	0	0	0
Interest	171	171	750	(579)
Total Receipts	171	171	**750**	**(579)**
Expenditures:				
Contractual Services	0	0	0	0
Appropriation to Rooks County Senior Services, Inc.	171	171	750	(579)
Total Expenditures	171	171	**750**	**(579)**
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Unencumbered Cash, Ending	$ **0**	**0**		

ROOKS COUNTY, KANSAS
GOLF COURSE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2022	2023		
		Actual	Actual	Budget	Variance Over (Under)
Receipts:					
Annual Dues	$	29,200	29,875	25,950	3,925
Green Fees		5,549	3,875	1,420	2,455
Grant		1,500	0	0	0
Reimbursed Expense		460	0	23,200	(23,200)
Total Receipts		36,709	33,750	**50,570**	**(16,820)**
Expenditures:					
Personal Services		10,551	8,884	20,000	(11,116)
Contractual Services		20,144	14,893	37,000	(22,107)
Commodities		4,555	3,579	4,500	(921)
Total Expenditures		35,250	27,356	**61,500**	**(34,144)**
Receipts Over (Under) Expenditures		1,459	6,394		
Unencumbered Cash, Beginning		7,733	9,192		
Unencumbered Cash, Ending	$	**9,192**	**15,586**		

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Road & Bridge Special Improvements	Road & Bridge Special Equipment	Ambulance Equipment Reserve	County Equipment Reserve
Receipts:				
Transfer from General - Treasurer	$ 0	0	0	5,500
Transfer from General - Register of Deeds	0	0	0	9,500
Transfer from General - Attorney	0	0	0	6,000
Transfer from General - Clerk of the District Court	0	0	0	15,000
Transfer from General - Sheriff	0	0	0	60,000
Transfer from General - Emergency Management	0	0	0	15,000
Transfer from General - Commissioners	0	0	9,800	0
Transfer from Motor Vehicle Operating	0	0	0	3,855
Transfer from Road and Bridge	107,331	140,000	0	0
Lease Proceeds	0	175,500	0	0
Sale Proceeds	0	45,280	0	0
Federal Funds Exchange	1,059,437	0	0	0
Total Receipts	1,166,768	360,780	9,800	114,855
Expenditures:				
State Projects	1,493,055	0	0	0
Transfer to General	0	0	0	204,414
Transfer to Sheriff Vehicle Fund	0	0	0	9,000
Capital Outlay	0	175,000	0	73,382
Total Expenditures	1,493,055	175,000	0	286,796
Receipts Over (Under) Expenditures	(326,287)	185,780	9,800	(171,941)
Unencumbered Cash, Beginning	326,287	13,869	181,429	456,695
Unencumbered Cash, Ending	$ **0**	**199,649**	**191,229**	**284,754**

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Health Benefit	Special Noxious Weed	Utility Agreement	Motor Vehicle Operating
Receipts:				
Reimbursed from General - Employee Benefit	$ 1,547,370	0	0	0
Interest Income	15,850	0	0	0
Noxious Weed Collections	0	1,017	0	0
Motor Vehicle Fees	0	0	0	54,372
Total Receipts	1,563,220	1,017	0	54,372
Expenditures:				
Contractual Services	0	0	0	1,398
Commodities	0	0	0	2,435
Employee Health Cost	1,255,563	0	0	0
Transfer to Noxious Weed Fund	0	1,017	0	0
Transfer to County Equipment Fund	0	0	0	3,855
Transfer to General Fund	0	0	0	46,684
Total Expenditures	1,255,563	1,017	0	54,372
Receipts Over (Under) Expenditures	307,657	0	0	0
Unencumbered Cash, Beginning	622,512	0	8,400	0
Unencumbered Cash, Ending	$ **930,169**	**0**	**8,400**	**0**

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Prosecutor's Training and Assistance	Economic Development Existing Business	Register of Deeds Technology	Sheriff's Forfeiture Seizure
Receipts:				
District Court Fees	$ 886	0	0	0
Register of Deeds Fees	0	0	9,865	0
Interest on Idle Funds	0	8	54	0
Loan Repayments	0	8,400	0	0
Total Receipts	886	8,408	9,919	0
Expenditures:				
Capital Outlay	0	0	743	0
Prosecutor's Training	886	0	0	0
Technological Services	0	0	4,067	0
Business Loans	0	10,000	0	0
Total Expenditures	886	10,000	4,810	0
Receipts Over (Under) Expenditures	0	(1,592)	5,109	0
Unencumbered Cash, Beginning	0	6,269	18,371	4,883
Unencumbered Cash, Ending	$ **0**	**4,677**	**23,480**	**4,883**

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Sheriff Expendable Trust	Micro-Loan Repayment	Florence Hinkhouse	Insurance Claims Reimbursement
Receipts:				
Loan Repayments	$ 0	900	0	0
Donations	1,757	0	0	0
Insurance Proceeds	0	0	0	25,774
Interest Income	0	28	171	0
Total Receipts	1,757	928	171	25,774
Expenditures:				
Interest to Nursing Home Fund	0	0	171	0
Commodities	311	0	0	0
Program Expenditures	0	24,000	0	81,570
Transfer to Rooks County Housing Authority	0	3,964	0	0
Total Expenditures	311	27,964	171	81,570
Receipts Over (Under) Expenditures	1,446	(27,036)	0	(55,796)
Unencumbered Cash, Beginning	695	27,036	57,156	61,465
Unencumbered Cash, Ending	$ **2,141**	**0**	**57,156**	**5,669**

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	County Store	Rooks County Housing Authority	E-Community	Rooks County Airport Commission
Receipts:				
Land Rent	$ 0	0	0	13,994
State Aid	0	0	0	32,178
Hanger Rent	0	0	0	1,010
Aviation Fuel Sales	0	0	0	18,967
Transfer fron General Fund	0	0	0	3,900
Transfer from Micro Loan Fund	0	3,964	0	0
Vending Machine Sales	1,213	0	0	0
Reimbursements	0	0	3,700	0
Interest Income	2	17	4	59
Total Receipts	1,215	3,981	3,704	70,108
Expenditures:				
Program Expenditures	0	0	3,701	0
Commodities	1,455	0	0	32,667
Capital Outlay	0	0	0	0
Total Expenditures	1,455	0	3,701	32,667
Receipts Over (Under) Expenditures	(240)	3,981	3	37,441
Unencumbered Cash, Beginning	1,287	7,205	3,670	(97,889)
Unencumbered Cash, Ending	$ **1,047**	**11,186**	**3,673**	**(60,448)**

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Sheriff Vehicle Fund	Attorney Forfeiture Seizure	Multi-Year Capital Improvement	Sheriff Registration
Receipts:				
Sheriff Fees	$ 0	0	0	2,940
Interest Income	0	0	2,921	0
Sale of Assets	24,500	0	0	0
Transfer from Sheriff Equipment Reserve	9,000	0	0	0
Transfer from General - Sheriff	105,500	0	0	0
Total Receipts	139,000	0	2,921	2,940
Expenditures:				
Capital Outlay	0	0	0	2,240
Lease Payments	77,728	0	0	0
Transfer to General Fund	0	0	245,000	0
Total Expenditures	77,728	0	245,000	2,240
Receipts Over (Under) Expenditures	61,272	0	(242,079)	700
Unencumbered Cash, Beginning	40,229	300	394,386	5,485
Unencumbered Cash, Ending	$ **101,501**	**300**	**152,307**	**6,185**

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Sheriff VIN Registration Fees	County Clerk Technology	County Treasurer Technology	Golf Course Equipment Reserve
Receipts:				
Register of Deeds Fees	$ 0	2,466	2,466	0
VIN Registration Fees	4,560	0	0	0
Interest	0	36	22	0
Total Receipts	4,560	2,502	2,488	0
Expenditures:				
Commodities	500	303	1,080	0
Capital Outlay	0	0	0	0
Total Expenditures	500	303	1,080	0
Receipts Over (Under) Expenditures	4,060	2,199	1,408	0
Unencumbered Cash, Beginning	19,740	12,808	8,880	1,500
Unencumbered Cash, Ending	$ **23,800**	**15,007**	**10,288**	**1,500**

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	ARPA	DARE	LATCF	Federal Airport Project
Receipts:				
Rooks County Contributions	$ 0	4,500	0	8,600
Tribal Grant	0	0	50,000	0
Transfer from ARPA Fund	0	0	50,000	0
Federal Aid	50,000	0	0	77,400
Interest Income	458	0	0	0
Total Receipts	50,458	4,500	100,000	86,000
Expenditures:				
Commodities	0	2,283	0	0
Capital Outlay	105,347	0	39,819	431,576
Transfer to LATCF Fund	50,000	0	0	0
Total Expenditures	155,347	2,283	39,819	431,576
Receipts Over (Under) Expenditures	(104,889)	2,217	60,181	(345,576)
Unencumbered Cash, Beginning	512,070	1,214	0	(6,370)
Unencumbered Cash, Ending	$ **407,181**	**3,431**	**60,181**	**(351,946)**

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

		Sheriff Grants	Employment Incentive
Receipts:			
Grant	$	59,545	30,000
Interest Income		0	0
Total Receipts		59,545	30,000
Expenditures:			
Contractual Services		10,200	0
Capital Outlay		44,700	0
Total Expenditures		54,900	0
Receipts Over (Under) Expenditures		4,645	30,000
Unencumbered Cash, Beginning		0	0
Unencumbered Cash, Ending	$	**4,645**	**30,000**

ROOKS COUNTY, KANSAS
Related Municipal Entities
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

		Historical Society
Receipts:		
County Appropriations	$	14,000
Dues		100
Gifts/Research		0
Book & Gift Shop Sales		110
Service Income		99
Sale of Assets		492
Donations		5,579
Grants		5,000
Refunds, Reimbursements, Insurance Proceeds		617
Miscellaneous		575
Interest Income		68
Total Receipts		26,640
Expenditures:		
Advertising		1,600
Renovation/Restoration		0
Repairs and Maintenance		2,098
Dues and Licenses		477
Real Estate Taxes - Annex		599
Outside Services		2,638
Miscellaneous		1,019
Supplies		2,366
Wages		9,165
Utilities		221
Telephone		1,933
Capital Outlay		879
Office Expense/Postage		1,101
Payroll Taxes		1,536
Sales Tax		24
Total Expenditures		25,656
Receipts Over (Under) Expenditures		984
Unencumbered Cash, Beginning		28,479
Unencumbered Cash, Ending	$	**29,463**

ROOKS COUNTY, KANSAS
Related Municipal Entities
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

	Free Fair
Receipts:	
County Appropriations	$ 60,000
Rent	13,270
Memorials & Contributions	0
Grandstand Income	50,636
Carnival Income	23,299
Advertising, Sponsors and Awards	67,955
Livestock Sale	277,746
Interest Income	838
Grants	66,242
Insurance Proceeds	38,748
Other	7,843
Total Receipts	606,577
Expenditures:	
Advertising	11,490
Repairs and Maintenance	113,046
Carnival	45,170
Entertainment, Shows and Judges	74,688
Exhibit Premiums	21,752
Non-Wage Labor	2,910
Payroll and Taxes	8,005
Utilities	18,524
Supplies	12,490
Insurance	5,111
Office Expense and Postage	6,962
Board Expenses	936
Professional Fees	1,435
Fair Book Expense	192
Livestock Sale	278,186
Sales Tax	3,758
Capital Improvements	23,756
Miscellaneous	2,541
Total Expenditures	630,952
Receipts Over (Under) Expenditures	(24,375)
Unencumbered Cash, Beginning	100,270
Unencumbered Cash, Ending	$ **75,895**

ROOKS COUNTY, KANSAS
Related Municipal Entities
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023

		Senior Services
Receipts:		
Patient Service Fees	$	3,723,681
County Appropriations		30,000
Interest Income		19,486
Health and Human Services Stimulus		214,540
Other		31,062
Donations		194,573
Total Receipts		4,213,342
Expenditures:		
Salaries		1,968,876
Employeee Benefits		330,494
Consultants		252,810
Backround Checks		623
Contract Labor		298,148
Continuing Education		25,663
Advertising		1,796
Food		200,160
Utilities		96,274
Supplies and Small Equipment		216,250
Insurance		75,935
Interest Expense		1,236
Linen		1,593
Repairs and Maintenance		6,438
Rent and Lease Expense		17,356
Resident Transportation		5,808
Licenses, Dues and Registrations		9,539
Miscellaneous		203,462
Nursing Software		26,887
Office Supplies and Postage		17,673
Real Estate Taxes		2,063
Telephone		73,505
Travel		34,297
Capital Outlay		169,924
Total Expenditures		4,036,810
Receipts Over (Under) Expenditures		176,532
Unencumbered Cash, Beginning		(123,860)
Unencumbered Cash, Ending	$	**52,672**

ROOKS COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
County Treasurer				
TAX COLLECTIONS				
Current Tax	$ 9,256,566	13,456,239	13,711,023	9,001,782
Real Estate Redemptions	150,103	266,205	224,610	191,698
Delinquent Personal Property Tax	37,119	110,594	109,867	37,846
Advance Tax	1,390	8,708	10,098	0
EZ Pay Tax	28,773	49,401	48,202	29,972
Escrow Tax	1,319	4,647	4,376	1,590
Escaped Tax	0	2,726	1,695	1,031
Judgment Fund	126	2,880	2,772	234
Neighborhood Revitalization	0	162,422	162,422	0
Rental Vehicle Excise Tax	12	343	338	17
Motor Vehicle Tax	187,800	923,110	928,082	182,828
Tax Sale	0	16,000	0	16,000
Intergovernmental Taxes:				
Mineral Tax	0	68,364	68,364	0
Due to General Fund:				
Interest on Taxes	0	94,440	94,440	0
Total Tax Collections	9,663,208	15,166,079	15,366,289	9,462,998
TAX ACCOUNTS				
Unified School Districts	14,956	4,835,215	4,841,757	8,414
Cemeteries	0	81,178	81,178	0
State	0	153,153	153,153	0
Townships	0	294,111	294,111	0
Cities	0	1,904,461	1,904,461	0
Regional Library	0	122,958	122,958	0
Rooks County Medical Center	0	724,775	724,775	0
Irrigation District	0	19,683	19,683	0
Extension District	0	250,802	250,802	0
Fire Districts	0	32,913	32,913	0
Total Tax Accounts	14,956	8,419,249	8,425,791	8,414

ROOKS COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

County Treasurer - (Continued)	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
MOTOR VEHICLE FEES, SALES TAX COLLECTIONS AND DRIVERS LICENSE FEES				
Due to State - Mortgage Registrations	$ 0	4,932	4,932	0
Due to State - Auto Fund	0	675,784	675,774	10
Due to State - Vehicle Sales Tax	34,718	402,597	418,737	18,578
Due to Auto License Trust Fund	(2)	10,262	10,326	(66)
Total Motor Vehicle Fees, Sales Tax Collections, and Drivers License Fees	34,716	1,093,575	1,109,769	18,522
CEREAL MALT BEVERAGE STAMP				
Due to State	0	200	200	0
UNCLAIMED MONEY				
Due to State	654	0	0	654
County Clerk				
Due to General Fund:				
Clerk Fees	0	28	28	0
Clerk Reimbursements	0	15,815	15,815	0
Election Fees	0	600	600	0
Commissioner Miscellaneous	0	80	80	0
Commisioner Reimbursements	0	15,060	15,060	0
Tax Credits	0	7,000	7,000	0
Appraiser Reimbursements	0	384	384	0
Garnishment Fees	0	90	90	0
Postage Reimbursements	0	2,401	2,401	0
Township Bond Reimbursements	0	902	902	0
Beer Licenses and Stamps	0	225	225	0
Advance Insurance Reimbursements	0	803	803	0
Water Resources Rent	0	11,000	11,000	0
Golf Memberships	0	29,415	29,415	0
Green Fees	0	2,876	2,876	0
Moving Permits	0	70	70	0
Total County Clerk	0	86,749	86,749	0

ROOKS COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Sheriff				
Due to General Fund:				
Accident Reports	$ 0	96	96	0
Sheriff Fees	0	2,560	2,560	0
Fingerprint Fees	0	570	570	0
Commissions	0	6,462	6,462	0
Bookings	0	2,720	2,720	0
Prisoner Care	0	61,920	61,920	0
Reimbursments	0	39,000	39,000	0
Miscellaneous	0	1,279	1,279	0
Buy Money	940	0	0	940
Due to Others:				
Commissary	7,521	73,191	73,339	7,373
Total Sheriff	8,461	187,798	187,946	8,313
Register of Deeds				
Due to General Fund:				
Mortgage Registration Fees	80	88,940	89,020	0
Copy Fees	100	6,244	6,224	120
Total Register of Deeds	180	95,184	95,244	120
Attorney Trust Fund				
Due to General Fund:				
Diversionary Cost	0	6,150	6,150	0
Reimbursements	0	21	21	0
Total Attorney Trust Fund	0	6,171	6,171	0
Clerk of District Court				
Judgments and Restitution	18,109	0	0	18,109
Bonds	34,850	0	0	34,850
Court Costs and Fees	0	21,274	20,051	1,223
Case Balances	2,488	0	0	2,488
Law Library	20,926	5,941	3,571	23,296
Total Clerk of District Court	76,373	27,215	23,622	79,966
Total Agency Fees	$ **9,798,548**	**25,082,220**	**25,301,781**	**9,578,987**