

ROOKS COUNTY, KANSAS
Stockton, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2021

MAPES & MILLER LLP
Certified Public Accountants
Stockton, Kansas

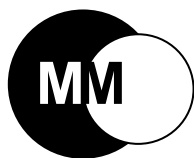
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Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2021

TABLE OF CONTENTS

	<u>Page Number</u>
Independent Auditor's Report	1
<u>Financial Section</u>	
STATEMENT 1	
Summary Statement of Receipts, Expenditures and Unencumbered Cash	3
Composition of Cash	5
Notes to the Financial Statement	7
<u>Regulatory – Required Supplementary Information</u>	
SCHEDULE 1	
Summary of Expenditures – Actual and Budget	17
SCHEDULE 2	
Schedule of Receipts and Expenditures – Actual and Budget	
General	18
Road and Bridge	24
Noxious Weed	25
Noxious Weed Capital Outlay	26
Health	27
Alcohol Program	28
Parks and Recreation	29
Land/Wireless 911	30
County Wide Economic Development Trust	31
PBC Sales Tax	32
Sanitation	33
Nursing Home	34
Golf Course	35
Schedule of Receipts and Expenditures - Actual	
Road and Bridge Special Improvements	36
Road and Bridge Special Equipment	36
Ambulance Equipment Reserve	36
County Equipment Reserve	36
Health Benefit	37
Special Noxious Weed	37
Utility Agreement	37
Motor Vehicle Operating	37
Prosecutor's Training and Assistance	38
Economic Development Existing Business	38
Register of Deeds Technology	38
Sheriff's Forfeiture Seizure	38

TABLE OF CONTENTS - (Continued)

	<u>Page Number</u>
Sheriff Expendable Trust	39
Micro-Loan Repayment	39
Florence Hinkhouse	39
Insurance Claims Reimbursements	39
County Store	40
Rooks County Housing Authority	40
E-Community	40
Rooks County Airport Commission	40
Attorney Forfeiture Seizure	41
Multi-Year Capital Improvement	41
Sheriff Registration	41
Sheriff VIN Registration Fees	42
County Clerk Technology	42
County Treasurer Technology	42
Golf Course Equipment Reserve	42
APRA	43
DARE	43
SPARK	43
Federal Airport Project	43
 Schedule of Receipts and Expenditures – Related Municipal Entities	
Historical Society	44
Free Fair	45
Senior Services	46
 SCHEDULE 3	
Summary of Receipts and Disbursements – Agency Funds	47



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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 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, 2021, 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 Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the 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, 2021, 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 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, 2021, 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 Generally Accepted Auditing Standards (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

- 1) Exercise professional judgment and maintain professional skepticism throughout the audit.
- 2) 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.
- 3) 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.
- 4) 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.
- 5) 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 and individual fund schedules of regulatory basis receipts and expenditures-actual (Schedules 1 and 2 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.

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
August 23, 2022

ROOKS COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

STATEMENT 1
Page 1

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	\$ 252,099	0	5,057,040	5,109,768	199,371	28,126	227,497
Special Purpose Funds							
Road and Bridge	143,856	0	1,893,137	1,774,079	262,914	18,257	281,171
Noxious Weed	90,334	0	288,960	227,134	152,160	5,172	157,332
Noxious Weed Capital Outlay	82,513	0	20,000	0	102,513	0	102,513
Health	606,301	0	550,348	529,619	627,030	6,535	633,565
Alcohol Program	13,765	0	3,109	4,700	12,174	0	12,174
Parks and Recreation	10,465	0	0	3,059	7,406	0	7,406
Land/Wireless 911	73,937	0	61,398	57,290	78,045	0	78,045
County Wide Economic Development Trust	225,560	0	76,487	105,703	196,344	1,015	197,359
Road and Bridge Special Improvements	327,996	0	99,751	41,275	386,472	41,275	427,747
Road and Bridge Special Equipment	269,392	0	93,001	0	362,393	0	362,393
Ambulance Equipment Reserve	177,429	0	4,000	0	181,429	0	181,429
County Equipment Reserve	1,002,787	0	128,850	126,406	1,005,231	1,908	1,007,139
Health Benefit	650,681	0	1,197,890	1,275,751	572,820	0	572,820
Special Noxious Weed	0	0	6,245	6,245	0	0	0
Utility Agreement	8,400	0	0	0	8,400	0	8,400
Motor Vehicle Operating	0	0	56,317	56,317	0	0	0
Prosecutor's Training and Assistance	0	0	1,074	1,074	0	0	0
Economic Development Existing Business	35,543	0	2,454	0	37,997	0	37,997
Register of Deeds Technology	35,080	0	12,568	18,886	28,762	0	28,762
Sheriff's Seizure	4,554	0	3,329	3,000	4,883	0	4,883
Sheriff Expendable Trust	1,093	0	2,500	400	3,193	0	3,193
Micro-Loan Repayment	18,517	0	29,810	27,258	21,069	0	21,069
Insurance Claims Reimbursement	0	0	3,139	3,139	0	0	0
County Store	1,185	0	1,181	1,016	1,350	0	1,350
Rooks County Housing Authority	7,196	0	1	0	7,197	0	7,197

(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, 2021

STATEMENT 1

Page 2

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							
E-Community	\$ 2,897	0	1,400	1,400	2,897	0	2,897
Rooks County Airport Commission	22,118	0	86,396	66,446	42,068	0	42,068
Attorney Forfeiture Seizure	300	0	0	0	300	0	300
Multi-Year Capital Improvement	968,446	0	1,387	332,329	637,504	0	637,504
Sheriff Registration	3,320	0	3,625	1,482	5,463	0	5,463
Sheriff VIN Registration Fees	9,360	0	6,040	0	15,400	0	15,400
County Clerk Technology	7,369	0	2,842	150	10,061	0	10,061
County Treasurer Technology	6,297	0	2,842	1,831	7,308	0	7,308
Golf Course Equipment Reserve	1,500	0	0	0	1,500	0	1,500
ARPA Fund	0	0	477,847	204,800	273,047	0	273,047
DARE Fund	1,610	0	1,500	812	2,298	120	2,418
SPARK Fund	26,842	0	2,313	29,155	0		0
Bond and Interest Funds							
PBC Sales Tax	548,044	0	428,666	294,450	682,260	0	682,260
Capital Projects Funds							
Federal Airport Project	(5,478)	0	341,772	336,294	0	0	0
Business Funds							
Sanitation	173,780	0	152,531	139,389	186,922	4,953	191,875
Nursing Home	0	0	685	685	0	0	0
Golf Course	1,479	0	38,385	32,131	7,733	186	7,919
Trust Funds							
Florence Hinkhouse	57,156	0	685	685	57,156	0	57,156
 Total Primary Government	 5,863,723	 0	 11,141,505	 10,814,158	 6,191,070	 107,547	 6,298,617
Related Municipal Entities:							
Historical Society	27,680	0	17,582	16,325	28,937	519	29,456
Free Fair	75,213	0	450,023	364,396	160,840	704	161,544
Senior Services	89,706	0	2,728,578	2,821,537	(3,253)	261,710	258,457
Total Reporting Entity (Excluding Agency Funds)	\$ <u>6,056,322</u>	<u>0</u>	<u>14,337,688</u>	<u>14,016,416</u>	<u>6,377,594</u>	<u>370,480</u>	<u>6,748,074</u>

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, 2021

STATEMENT 1
Page 3

County Treasurer

Cash on Hand	\$ 500
Bad Checks	281
Solutions North Bank, Stockton, Kansas	
N.O.W. Account	211,836
Money Market Account	47,634
N.O.W. Account - Wireless 911	78,045
N.O.W. Account - Micro-Loan Program	21,069
Money Market Account - Economic Development Existing Business Program	37,997
Money Market Account - Register of Deeds Technology	28,762
N.O.W. Account - Rooks County Airport Commission	42,068
N.O.W. Account - Housing Authority	7,197
Checking Account - Capital Outlay	637,504
Checking Account - Treasurer Technology	7,308
Checking Account - Clerk Technology	10,062
Checking Account -E Community	2,897
Checking Account - County Store	1,351
Checking Account - ARPA	273,049
Astra Bank, Plainville, Kansas	
Certificates of Deposit	250,000
Certificates of Deposit - Hinkhouse	57,156
Farmers National Bank, Stockton, Kansas	
Money Market Account	572,821
Municipal Investment Pool, Topeka, KS	
Overnight Pool	10,558,158
First State Bank, Plainville, Kansas	
Money Market Account	<u>1,256,480</u>
Total County Treasurer	\$ 14,102,175

Clerk of the District Court

Solutions North Bank, Stockton, Kansas	
Checking Account - District Court	92,709
Checking Account - Law Library	19,072

Attorney Trust

Solutions North Bank, Stockton, Kansas	
Checking Account	0

Register of Deeds

Cash on Hand	100
Solutions North Bank, Stockton, Kansas	
Checking Account	0

Noxious Weed

Cash on Hand	10
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Sheriff

Cash on Hand	940
Checking Account	984

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, 2021

STATEMENT 1
Page 4

Sanitation

Solutions North Bank, Stockton, Kansas	
Checking Account	18,333

County Health

Solutions North Bank, Stockton, Kansas	
Checking Account	\$ <u>3,756</u>

Total Cash and Investments	14,238,079
Less Agency Funds - Schedule 3	<u>(7,939,462)</u>

Total Primary Government	6,298,617
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Historical Society

Cash on Hand		\$ 25
Solutions North Bank, Stockton, Kansas		
Checking Account	16,785	
Savings Account	6,275	
Certificates of Deposit	<u>6,371</u>	
Total Historical Society		29,456

Free Fair

Solutions North Bank, Stockton, Kansas	
Checking Account	38,608
Money Market Account	122,571
Savings Account	<u>365</u>
Total Free Fair	161,544

Senior Services

Cash on Hand	192
Astra Bank, Plainville, Kansas	
Savings Account	3348
Astra Bank, Hays, Kansas	
Checking Account	162056
Money Market Accounts	9675
Farmers Bank and Trust, Great Bend, Kansas	
Freedom Claims Accounts	<u>83,186</u>
Total Senior Services	<u>258,457</u>
Total Reporting Entity per Statement 1	\$ <u><u>6,748,074</u></u>

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

ROOKS COUNTY, KANSAS
Notes to the Financial Statement
December 31, 2021

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 11 Hillcrest Dr., 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 Jodie Ostmeier 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 2021:

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 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 not 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. The Rooks County Nursing Facility budget was amended 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 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	SPARK
DARE	ARPA

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

County Attorney Approval of Claims Presented for Payment Compliance. K.S.A 19-716 The county attorney or an assistant county attorney of each county of the state which does not have a county auditor and which has a population of less than 70,000 shall meet with the board of county commissioners of such county at each session when bills and accounts are presented for allowance, examine such bills and accounts, ascertain, as far as possible, the correctness of such accounts and give an opinion to the board of county commissioners as to the liability of the county for them. No bill shall be allowed by the board of county commissioners until the county attorney has passed upon it.

Related Municipal Entity 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 Rooks County Senior Services Inc., a nonprofit, incurred indebtedness in excess of available cash balances by \$3,253. The KMAAG requires the County to present its financial statement to show compliance with the cash basis and budget law of Kansas. The KMAAG regulatory basis does not recognize accrued receivables. The fund has sufficient receivables to cover the respective deficit cash balance as of December 31, 2021. 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 accrued receivables are sufficient to eliminate the deficient balance.

Budget Violations. K.S.A. 79-2935 states that it is unlawful for expenditures to exceed the County's published budget. Expenditures in the General, Road and Bridge, County Wide Economic Development Trust funds have exceeded the published budget amount. This appears to be a violation of this statute.

3. Deposits and Investments

As of December 31, 2021, the County had the following investments and maturities.

Fair Value	Investment Maturities (in Years)		Rating U.S.
	Less than 1 Year	1 - 2 Years	
\$ 10,558,158	10,558,158	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 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. The County's allocation of investments as of December 31, 2021, is as follows:

<u>Investments</u>	<u>Percentage of Investments</u>
Kansas Municipal Investments Pool	<u>100%</u>

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:

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

At December 31, 2021, the County's carrying amount of deposits was \$3,678,090 and the bank balance was \$4,185,480. 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, \$1,268,741 was covered by federal depository insurance and \$2,916,739 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, 2021.

At December 31, 2021, the Free Fair's carrying amount of deposits was \$161,544 and the bank balance was \$162,133. 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, 2021, the Historical Society's carrying amount of deposits was \$29,456 and the bank balance was \$29,431. 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, 2021, the Senior Service's carrying amount of deposits was \$175,271 and the bank balance was \$291,264. The bank balance was held by one bank resulting in a concentration of credit risk. The bank balance was covered by \$250,000 of federal depository insurance. The remaining bank balance of \$41,264 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, 2021, the County had invested \$10,558,158 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 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from Rooks County were \$248,024 for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021 Rooks County's proportionate share of the collective net pension liability reported by KPERS was \$1,865,548. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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, 2021.

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:

<u>Completed Years of Service</u>	<u>Vacation Leave Buy Back</u>
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, 2021 was \$0. The balance of the outstanding loans from other grants and local funds as of December 31, 2021 was \$25,838.

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	\$ 42,813
Motor Vehicle Operating	County Equipment	K.S.A. 19-119	7,407
General	County Equipment	K.S.A. 19-119	96,443
General	Employee Benefits	K.S.A. 12-2615	130,000
Special Noxious Weed	Noxious Weed	K.S.A. 2-1318	6,245
Road & Bridge	Road & Bridge Special Equipment	K.S.A. 68-141g	39,000
Noxious Weed	Noxious Weed Equipment Reserve	K.S.A. 19-119	20,000
General - Ambulance	Ambulance Equipment Reserve	K.S.A. 12-110d	4,000
Multi-year Capital Improvements	General -Commissioners	K.S.A. 19-120	332,329

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. **COVID-19**

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the “COVID-19 outbreak”) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the Municipality’s financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Municipality is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021.

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the County to assist with the risks and help offset incurred costs of the County.

13. **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 \$1,167,416. This liability is based on the use of 46.88 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of \$1,095,785 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 2021. The County expects the landfill to continue to operate for approximately 31 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	\$472,192	\$472,192

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, 2021, 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	2,565,000	0	235,000	2,330,000	59,450
3 Western Star Trucks	3.25%	4/1/2020	337,236	2/1/2025	124,222	0	74,073	50,149	4,026
3 Vibco DC3500 Truck Boxes	3.25%	8/11/2020	76,062	2/1/2025	<u>27,695</u>	<u>0</u>	<u>27,695</u>	<u>0</u>	<u>898</u>
Total Contractual Indebtedness					<u>\$2,716,917</u>	<u>0</u>	<u>336,768</u>	<u>2,380,149</u>	<u>64,374</u>

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

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027-2030</u>	<u>Total</u>
PRINCIPAL							
Capital Leases Payable:							
PBC Revenue Bonds	\$ 240,000	245,000	245,000	250,000	255,000	1,095,000	2,330,000
3 Western Star Trucks	50,149	0	0	0	0	0	50,149
3 Vibco DC3500 Truck Boxes	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>290,149</u>	<u>245,000</u>	<u>245,000</u>	<u>250,000</u>	<u>255,000</u>	<u>1,095,000</u>	<u>2,380,149</u>
INTEREST							
Capital Leases Payable:							
PBC Revenue Bonds	\$ 54,750	49,950	45,050	40,150	35,150	74,161	299,211
3 Western Star Trucks	1,630	0	0	0	0	0	1,630
3 Vibco DC3500 Truck Boxes	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>56,380</u>	<u>49,950</u>	<u>45,050</u>	<u>40,150</u>	<u>35,150</u>	<u>74,161</u>	<u>300,841</u>
Total Principal and Interest	\$ <u>346,529</u>	<u>294,950</u>	<u>290,050</u>	<u>290,150</u>	<u>290,150</u>	<u>1,169,161</u>	<u>2,680,990</u>

ROOKS COUNTY, KANSAS
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2021

ROOKS COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 1

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:					
General	\$ 4,918,991	27,990	4,946,981	5,109,768	162,787
Special Purpose Funds					
Road and Bridge	1,680,000	4,083	1,684,083	1,774,079	89,996
Noxious Weed	440,000	0	440,000	227,134	(212,866)
Noxious Weed Capital Outlay	35,000	0	35,000	0	(35,000)
Health	641,481	0	641,481	529,619	(111,862)
Alcohol Program	5,000	0	5,000	4,700	(300)
Parks and Recreation	5,000	0	5,000	0	(5,000)
Land/Wireless 911	80,000	0	80,000	57,290	(22,710)
County Wide Economic Development Trust	98,425	1,848	100,273	105,703	5,430
Bond and Interest Funds					
PBC Sales Tax	304,000	0	304,000	294,450	(9,550)
Business Funds					
Sanitation	309,420	12,280	321,700	139,389	(182,311)
Nursing Home	700	0	700	685	(15)
Golf Course	55,000	0	55,000	32,131	(22,869)

ROOKS COUNTY, KANSAS

SCHEDULE 2

GENERAL FUND

Page 1

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021	2021	Variance
	Actual	Actual	Budget	Over
				(Under)
Receipts:				
Taxes				
Ad Valorem	\$ 3,722,615	3,508,920	3,488,539	20,381
Delinquent	141,558	85,814	0	85,814
Motor Vehicle	241,303	226,371	207,153	19,218
Recreational Vehicle	6,346	6,834	5,056	1,778
16/20M Vehicle	30,674	29,120	26,777	2,343
Commercial Vehicle Tax	26,769	24,588	21,962	2,626
Watercraft Tax	3,657	3,325	3,256	69
Vehicle Excise Tax	38	50	50	0
Intergovernmental				
Liquor Tax	65	0	0	0
Mineral Production Tax	22,900	26,614	10,000	16,614
Aid - Emergency Preparedness	24,245	11,840	12,000	(160)
CDC Juvenile Supervision	0	0	0	0
Federal Land Payment	20,320	20,610	20,000	610
Licenses, Fees and Permits				
Antique Vehicle Tags	3,885	3,950	3,900	50
CMB Licenses	125	250	175	75
Diversion Fees	11,200	4,900	3,000	1,900
District Court Fees	2,308	5,518	2,800	2,718
County Officer Fees	83,633	94,054	86,000	8,054
Sheriff VIN Fees	215	240	0	240
Township Bonds	1,775	933	2,000	(1,067)
Moving Permits	200	150	175	(25)
Drivers Licenses	798	758	1,250	(492)
Charges for Services:				
City Law Enforcement Contract	316,501	316,501	316,501	0
Prisoner Care	53,760	84,770	85,000	(230)
Commissary Commissions	6,214	6,417	11,000	(4,583)
Use of Money and Property				
Interest	108,080	102,819	10,000	92,819
Oil Production	0	0	0	0
Water Resources Rent	12,000	11,000	12,000	(1,000)
Miscellaneous	10,617	14,111	20,000	(5,889)
Health Insurance Reimb. from Other Funds	51,612	43,692	77,915	(34,223)
Reimbursed CDC Court Costs	3,764	5,897	4,000	1,897
Reimbursed Expenses	36,503	16,852	0	16,852
Reimbursement from SPARK	55,724	0	0	0
Transfer from Equipment Reserve	0	25,000	44,828	(19,828)
Transfer from Multi-year Capital Improvement Fund	300,000	332,329	332,329	0
Transfer from Motor Vehicle Operating	44,422	42,813	40,000	2,813
Total Receipts	<u>5,343,826</u>	<u>5,057,040</u>	<u>4,847,666</u>	<u>209,374</u>

(Continued)

ROOKS COUNTY, KANSAS

SCHEDULE 2

GENERAL FUND

Page 2

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020</u>	<u>2021</u>		
	Actual	Actual	Budget	Variance Over (Under)
(Continued)				
Expenditures:				
County Commissioners				
Personal Services	\$ 77,243	68,479	69,877	(1,398)
Contractual Services	109,253	145,529	96,650	48,879
Commodities	5,418	1,837	1,150	687
Capital Outlay	3,122	3,122	5,000	(1,878)
Special Projects	12,101	31,534	50,000	(18,466)
Senior Services	35,175	97,203	72,650	24,553
Airport Commission	17,180	5,726	15,000	(9,274)
Transportation Van	9,000	9,000	9,000	0
Transfer to County Equipment	100,000	0	37,624	(37,624)
Water Resources Building	993	7,893	1,000	6,893
Fairgrounds Appropriation	0	20,000	20,000	0
ROZ	29,500	28,081	29,500	(1,419)
Historical Utilities	4,011	3,652	5,500	(1,848)
Child Advocacy Plan	0	1,300	1,300	0
Option Plus 250	250	250	250	0
Adjustments for Qualifying Budget Credits:				
Reimbursed Expenses	0	0	917	(917)
Total	<u>403,246</u>	<u>423,606</u>	<u>415,418</u>	<u>8,188</u>
County Clerk				
Personal Services	141,500	135,382	133,466	1,916
Contractual Services	3,157	4,038	2,800	1,238
Commodities	14,594	11,765	15,110	(3,345)
Transfer to County Equipment	7,500	3,000	0	3,000
Adjustment for Qualifying Budget Credits:				0
Reimbursed Expenses and Garnishment Fee	0	0	3,222	(3,222)
Total	<u>166,751</u>	<u>154,185</u>	<u>154,598</u>	<u>(413)</u>
County Treasurer				
Personal Services	202,874	192,696	146,781	45,915
Contractual Services	7,606	16,191	19,700	(3,509)
Commodities	9,353	1,699	3,375	(1,676)
Transfer to County Equipment	9,000	2,500	0	2,500
Adjustment for Qualifying Budget Credits:				0
Reimb. Expenses included in Motor Vehicle Transfer	0	0	3,037	(3,037)
Total	<u>228,833</u>	<u>213,086</u>	<u>172,893</u>	<u>40,193</u>

(Continued)

ROOKS COUNTY, KANSAS

SCHEDULE 2

GENERAL FUND

Page 3

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020</u>	<u>2021</u>		
	Actual	Actual	Budget	Variance Over (Under)
(Continued)				
County Attorney				
Personal Services	\$ 107,286	107,921	107,793	128
Contractual Services	6,041	6,842	11,355	(4,513)
Commodities	4,061	4,437	4,250	187
Transfer to County Equipment	22,000	3,649	0	3,649
Adjustment for Qualifying Budget Credits:				0
Diversion Fees	<u>0</u>	<u>0</u>	<u>1,900</u>	<u>(1,900)</u>
Total	<u>139,388</u>	<u>122,849</u>	<u>125,298</u>	<u>(2,449)</u>
Register of Deeds				
Personal Services	81,680	65,537	75,670	(10,133)
Contractual Services	1,206	2,959	1,671	1,288
Commodities	353	6,342	1,500	4,842
Capital Outlay	0	1,986	0	1,986
Transfer to County Equipment	7,740	6,794	0	6,794
Adjustment for Qualifying Budget Credits:				0
Copy Fees	<u>0</u>	<u>0</u>	<u>4,660</u>	<u>(4,660)</u>
Total	<u>90,979</u>	<u>83,618</u>	<u>83,501</u>	<u>117</u>
Sheriff				
Personal Services	888,398	880,288	878,083	2,205
Contractual Services	193,769	213,408	220,101	(6,693)
Commodities	57,002	83,895	83,800	95
Capital Outlay	9,688	10,029	10,000	29
Transfer to County Equipment Reserve	71,680	89,000	0	89,000
Adjustments for Qualifying Budget Credits:				0
VIN Fees	0	0	240	(240)
Booking Fees	0	0	3,163	(3,163)
Other Fees	0	0	790	(790)
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>3,395</u>	<u>(3,395)</u>
Total	<u>1,220,537</u>	<u>1,276,620</u>	<u>1,199,572</u>	<u>77,048</u>

(Continued)

ROOKS COUNTY, KANSAS

SCHEDULE 2

GENERAL FUND

Page 4

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020</u>	<u>2021</u>	<u>2021</u>	Variance
	Actual	Actual	Budget	Over (Under)
(Continued)				
Emergency Management				
Personal Services	\$ 55,961	54,472	45,789	8,683
Contractual Services	24,533	10,446	10,350	96
Commodities	7,295	3,580	4,000	(420)
Transfer to County Equipment	35,000	0	0	0
Adjustment for Qualifying Budget Credits:				0
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>1,374</u>	<u>(1,374)</u>
Total	<u>122,789</u>	<u>68,498</u>	<u>61,513</u>	<u>6,985</u>
Unified Court				
Contractual Services	61,270	69,406	69,170	236
Commodities	5,809	8,194	5,000	3,194
Capital Outlay	4,135	3,187	3,000	187
Transfer to County Equipment Reserve	6,400	2,000	0	2,000
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>1,897</u>	<u>(1,897)</u>
Total	<u>77,614</u>	<u>82,787</u>	<u>79,067</u>	<u>3,720</u>
Courthouse Custodian				
Personal Services	65,414	57,787	53,973	3,814
Contractual Services	67,338	61,887	73,000	(11,113)
Commodities	26,348	14,934	12,000	2,934
Capital Outlay	0	0	0	0
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>159,100</u>	<u>134,608</u>	<u>138,973</u>	<u>(4,365)</u>
Appraiser's Cost				
Personal Services	137,257	129,987	138,368	(8,381)
Contractual Services	21,865	26,295	18,132	8,163
Commodities	4,739	4,638	3,500	1,138
Transfer to County Equipment	9,898	4,000	0	4,000
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>3,395</u>	<u>(3,395)</u>
Total	<u>173,759</u>	<u>164,920</u>	<u>163,395</u>	<u>1,525</u>

(Continued)

ROOKS COUNTY, KANSAS

SCHEDULE 2

GENERAL FUND

Page 5

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020		2021	
	Actual	Actual	Budget	Variance Over (Under)
(Continued)				
Election				
Personal Services	\$ 25,952	19,990	19,670	320
Contractual Services	24,992	16,158	24,800	(8,642)
Commodities	12,877	4,766	7,100	(2,334)
Capital Outlay	0	0	0	0
Transfer to County Equipment	7,500	10,500	0	10,500
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	0	0	0	0
Total	71,321	51,414	51,570	(156)
 Ambulance				
Contractual Services	52,216	50,373	56,000	(5,627)
Commodities	0	1,225	0	1,225
Transfer to Ambulance Equipment Reserve	10,000	4,000	0	4,000
Total	62,216	55,598	56,000	(402)
 Service Programs				
Palco Meal Site	12,000	12,000	12,000	0
Stockton Meal Site	22,000	20,296	20,296	0
Plainville Meal Site	25,000	25,000	25,000	0
Senior Companion Program	7,946	8,550	8,550	0
Foster Care	3,718	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	81,164	80,483	80,483	0
 Employee Benefits				
Social Security	213,015	201,728	200,000	1,728
Health Insurance	1,143,000	1,159,084	1,150,000	9,084
Life Insurance	7,463	6,728	7,000	(272)
Retirement	267,410	248,024	255,000	(6,976)
Workers Compensation	105,290	127,441	100,000	27,441
Unemployment	2,651	2,513	2,500	13
Research Fees	0	0	0	0
Employee's Added Insurance	968	0	0	0
Transfer to Health Benefit Fund	82,000	130,000	115,000	15,000
Total	1,821,797	1,875,518	1,829,500	46,018

(Continued)

ROOKS COUNTY, KANSAS

SCHEDULE 2

GENERAL FUND

Page 6

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

(Continued)	2020	2021		Variance Over (Under)
	Actual	Actual	Budget	
Computers				
Software	\$ 44,754	43,842	43,000	842
Contractual Services	11,490	10,421	10,960	(539)
Commodities	0	0	0	0
Capital Outlay	589	8,011	0	8,011
Transfer to County Equipment	4,500	0	0	0
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	0	0	0	0
Total	61,333	62,274	53,960	8,314
GIS/GPS Sytem				
Personal Services	27,723	0	0	0
Contractual Services	20,768	4,954	3,000	1,954
Commodities	8,379	0	2,000	(2,000)
Transfer to County Equipment	0	0	0	0
Total	56,870	4,954	5,000	(46)
Conservation District	25,000	25,000	25,000	0
Mental Retardation	44,516	40,000	40,000	0
Mental Health	30,396	30,284	30,284	0
Free Fair	50,000	50,000	50,000	0
Economic Development	143,228	69,156	69,156	0
Tort Liability	23,140	25,510	25,000	510
Historical Society	14,259	14,000	14,000	0
Juvenile Detention Center	0	0	5,000	(5,000)
Abandoned Cemeteries	500	500	500	0
Federal Land Entitlement	700	300	17,300	(17,000)
Total Other Expenditures	331,739	254,750	276,240	(21,490)
Total Expenditures	5,269,436	5,109,768	4,946,981	162,787
Receipts Over (Under) Expenditures	74,390	(52,728)		
Unencumbered Cash, Beginning	177,709	252,099		
Unencumbered Cash, Ending	\$ <u>252,099</u>	<u>199,371</u>		

ROOKS COUNTY, KANSAS

SCHEDULE 2

ROAD AND BRIDGE FUND

Page 7

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem	\$ 1,450,286	1,241,899	1,234,723	7,176
Delinquent	41,538	29,399	0	29,399
Motor Vehicle	69,308	82,795	80,653	2,142
16/20M Vehicle	8,564	8,430	10,426	(1,996)
Recreational Vehicle	1,828	2,551	1,969	582
Commercial Vehicle Tax	7,735	9,397	8,551	846
Watercraft Tax	1,059	1,295	1,267	28
Vehicle Excise Tax	11	19	0	19
Intergovernmental				
State - Special Highway	343,194	402,227	297,095	105,132
Miscellaneous	4,140	5,354	0	5,354
Sales of Assets	0	93,001	0	93,001
Fuel Tax Refund	0	12,687		
Reimbursed Expenses	30,646	4,083	0	4,083
Reimbursement from SPARK	4,173	0	0	0
Total Receipts	1,962,482	1,893,137	1,634,684	245,766
Expenditures:				
Personal Services	862,949	835,038	786,000	49,038
Commodities	386,268	439,711	431,750	7,961
Contractual Services	346,258	217,588	360,500	(142,912)
Capital Outlay	272,218	149,741	101,750	47,991
Transfer to R&B Special Equipment	20,000	93,001	0	93,001
Transfer to R&B Special Improvement	0	39,000	0	39,000
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	0	0	4,083	(4,083)
Total Expenditures	1,887,693	1,774,079	1,684,083	89,996
Receipts Over (Under) Expenditures	74,789	119,058		
Unencumbered Cash, Beginning	69,067	143,856		
Unencumbered Cash, Ending	\$ 143,856	262,914		

ROOKS COUNTY, KANSAS

SCHEDULE 2

NOXIOUS WEED FUND

Page 8

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem	\$ 127,190	116,910	115,939	971
Delinquent	4,326	2,772	0	2,772
Motor Vehicle	7,541	7,617	7,076	541
16/20M Vehicle	888	932	915	17
Recreational Vehicle	200	231	173	58
Commercial Vehicle Tax	852	836	750	86
Watercraft Tax	117	114	111	3
Services and Reimbursements	147,959	150,913	216,346	(65,433)
Miscellaneous	1,577	2,390	0	2,390
Transfer from Special Noxious Weed	10,821	6,245	0	6,245
		0		
Total Receipts	301,471	288,960	341,310	(52,350)
Expenditures:				
Personal Services	65,546	41,078	75,750	(34,672)
Contractual Services	13,613	11,037	27,050	(16,013)
Commodities	230,668	155,019	337,200	(182,181)
Transfer to Noxious Weed Capital Outlay	0	20,000	0	20,000
Total Expenditures	309,827	227,134	440,000	(212,866)
Receipts Over (Under) Expenditures	(8,356)	61,826		
Unencumbered Cash, Beginning	98,690	90,334		
Unencumbered Cash, Ending	\$ 90,334	152,160		

ROOKS COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

SCHEDULE 2
Page 9

	<u>2020</u>	<u>2021</u>	
	Actual	Actual Budget	Variance Over (Under)
Receipts:			
Transfer from Noxious Weed	\$ 0	20,000 <u>0</u>	<u>20,000</u>
Expenditures:			
Capital Outlay	0	0 35,000	(35,000)
Transfer to Noxious Weed	<u>0</u>	<u>0</u> <u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>0</u> <u>35,000</u>	<u>(35,000)</u>
Receipts Over (Under) Expenditures	0	20,000	
Unencumbered Cash, Beginning	<u>82,513</u>	<u>82,513</u>	
Unencumbered Cash, Ending	\$ <u>82,513</u>	<u>102,513</u>	

ROOKS COUNTY, KANSAS

SCHEDULE 2

HEALTH FUND

Page 10

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020</u>	<u>2021</u>	
	Actual	Actual	Budget
			Variance Over (Under)
Receipts:			
Taxes			
Ad Valorem - Health Fund	\$ 38,128	39,128	38,853
Delinquent	1,377	866	0
Motor Vehicle	2,364	2,301	2,119
16/20M Vehicle	289	289	274
Recreational Vehicle	62	70	52
Commercial Vehicle Tax	265	251	225
Watercraft Tax	36	34	33
Grants	92,905	180,965	120,000
Services and Donations	102,187	63,853	107,448
Medicare-Medicaid Services	139,460	128,201	144,000
Miscellaneous	0	0	5,000
Reimbursed Expenses	170,602	130,648	0
Reimbursement from SPARK	123,125	3,742	0
	<u>670,800</u>	<u>550,348</u>	<u>418,004</u>
Total Receipts			<u>132,344</u>
Expenditures:			
Personal Services	355,743	354,361	385,250
Contractual Services	71,513	61,432	83,539
Commodities	95,399	70,129	129,000
M & I Grant	33,968	43,697	42,692
Capital Outlay	0	0	1,000
	<u>556,623</u>	<u>529,619</u>	<u>641,481</u>
Total Expenditures			<u>(111,862)</u>
Receipts Over (Under) Expenditures	114,177	20,729	
Unencumbered Cash, Beginning	492,124	606,301	
Unencumbered Cash, Ending	\$ <u>606,301</u>	<u>627,030</u>	

ROOKS COUNTY, KANSAS

SCHEDULE 2

ALCOHOL PROGRAM FUND

Page 11

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020</u>	<u>2021</u>		Variance
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Receipts:				
Intergovernmental	\$ <u>2,593</u>	<u>3,109</u>	<u>4,202</u>	<u>(1,093)</u>
Expenditures:				
Alcohol Programs	<u>900</u>	<u>4,700</u>	<u>5,000</u>	<u>(300)</u>
Receipts Over (Under) Expenditures	1,693	(1,591)		
Unencumbered Cash, Beginning	<u>12,072</u>	<u>13,765</u>		
Unencumbered Cash, Ending	\$ <u>13,765</u>	<u>12,174</u>		

ROOKS COUNTY, KANSAS

SCHEDULE 2

PARKS AND RECREATION FUND

Page 12

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020</u>	<u>2021</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
			Variance Over (Under)
Receipts:			
Intergovernmental	\$ 64	0	<u>18</u>
			<u>(18)</u>
Expenditures:			
Contractual Services	0	3,059	<u>5,000</u>
			<u>(1,941)</u>
Receipts Over (Under) Expenditures	64	(3,059)	
Unencumbered Cash, Beginning	<u>10,401</u>	<u>10,465</u>	
Unencumbered Cash, Ending	\$ <u>10,465</u>	<u>7,406</u>	

ROOKS COUNTY, KANSAS

SCHEDULE 2

LAND/WIRELESS 911 FUND

Page 13

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021		Variance
	Actual	Actual	Budget	Over (Under)
Receipts:				
911 Telephone Tax	\$ 60,153	61,371	50,000	11,371
Interest	61	27	66	(39)
Total Receipts	<u>60,214</u>	<u>61,398</u>	<u>50,066</u>	<u>11,332</u>
Expenditures:				
Contractual	47,704	57,290	80,000	(22,710)
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>47,704</u>	<u>57,290</u>	<u>80,000</u>	<u>(22,710)</u>
Receipts Over (Under) Expenditures	12,510	4,108		
Unencumbered Cash, Beginning	<u>61,427</u>	<u>73,937</u>		
Unencumbered Cash, Ending	\$ <u>73,937</u>	<u>78,045</u>		

ROOKS COUNTY, KANSAS
COUNTY WIDE ECONOMIC DEVELOPMENT TRUST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

SCHEDULE 2

Page 14

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020</u>	<u>2021</u>		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
County Appropriation	\$ 134,276	61,020	61,020	0
City Appropriations	17,931	9,038	17,154	(8,116)
Grants	0	3,500	0	3,500
Miscellaneous Income	149	1,081	0	1,081
Reimbursed Expense	<u>1,647</u>	<u>1,848</u>	<u>0</u>	<u>1,848</u>
Total Receipts	<u>154,003</u>	<u>76,487</u>	<u>78,174</u>	<u>(1,687)</u>
Expenditures:				
Personal Services	75,799	76,234	78,050	(1,816)
Contractual Services	16,306	21,805	14,425	7,380
Commodities	5,091	4,267	5,950	(1,683)
Capital Outlay	0	3,397	0	3,397
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>1,848</u>	<u>(1,848)</u>
Total Expenditures	<u>97,196</u>	<u>105,703</u>	<u>100,273</u>	<u>5,430</u>
Receipts Over (Under) Expenditures	56,807	(29,216)		
Unencumbered Cash, Beginning	<u>168,753</u>	<u>225,560</u>		
Unencumbered Cash, Ending	\$ <u>225,560</u>	<u>196,344</u>		

ROOKS COUNTY, KANSAS

SCHEDULE 2

PBC SALES TAX

Page 15

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020</u>	<u>2021</u>		
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:				
Intergovernmental	\$ 357,709	428,666	350,000	78,666
Interest Income	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Receipts	<u>357,709</u>	<u>428,666</u>	<u>350,000</u>	<u>78,666</u>
Expenditures:				
Principal	230,000	235,000	235,000	0
Interest	64,050	59,450	59,450	0
Cash Basis Reserve	<u>0</u>	<u>0</u>	<u>9,550</u>	<u>(9,550)</u>
Total Expenditures	<u>294,050</u>	<u>294,450</u>	<u>304,000</u>	<u>(9,550)</u>
Receipts Over (Under) Expenditures	63,659	134,216		
Unencumbered Cash, Beginning	<u>484,385</u>	<u>548,044</u>		
Unencumbered Cash, Ending	\$ <u>548,044</u>	<u>682,260</u>		

ROOKS COUNTY, KANSAS

SCHEDULE 2

SANITATION FUND

Page 16

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021		Variance
	Actual	Actual	Budget	Over (Under)
Receipts:				
Taxes				
Delinquent	\$ 674	220	0	220
Motor Vehicle	584	0	0	0
16/20M Vehicle	296	0	0	0
Recreational Vehicle	10	0	0	0
Commercial Vehicle Tax	16	0	0	0
Watercraft Tax	0	0	0	0
Charges for Services	132,590	138,267	125,000	13,267
Lease	1,764	1,764	650	1,114
Miscellaneous	0	0	0	0
Reimbursed Expenses	25	12,280	0	12,280
Total Receipts	135,959	152,531	125,650	26,881
Expenditures:				
Personal Services	99,290	98,198	84,600	13,598
Contractual Services	22,385	24,132	38,270	(14,138)
Commodities	8,912	10,242	16,950	(6,708)
Capital Outlay	204,782	0	160,000	(160,000)
State Tipping Fee	4,374	4,452	7,500	(3,048)
Closure-Post Closure	2,335	2,365	2,000	365
Hauling and Disposal	0	0	100	(100)
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	0	0	12,280	(12,280)
Total Expenditures	342,078	139,389	321,700	(182,311)
Receipts Over (Under) Expenditures	(206,119)	13,142		
Unencumbered Cash, Beginning	379,899	173,780		
Unencumbered Cash, Ending	\$ 173,780	186,922		

ROOKS COUNTY, KANSAS

SCHEDULE 2

NURSING HOME FUND

Page 17

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020</u>	<u>2021</u>		
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:				
Taxes				
Delinquent	\$ 0	0	0	0
Interest	<u>686</u>	<u>685</u>	<u>700</u>	<u>(15)</u>
Total Receipts	<u>686</u>	<u>685</u>	<u>700</u>	<u>(15)</u>
Expenditures:				
Contractual Services	0	0	0	0
Appropriation to Rooks County Senior Services, Inc.	<u>686</u>	<u>685</u>	<u>700</u>	<u>(15)</u>
Total Expenditures	<u>686</u>	<u>685</u>	<u>700</u>	<u>(15)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	\$ <u>0</u>	<u>0</u>		

ROOKS COUNTY, KANSAS
GOLF COURSE FUND

SCHEDULE 2
Page 18

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020</u>	<u>2021</u>		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Annual Dues	\$ 28,827	28,473	30,000	(1,527)
Green Fees	4,751	5,912	5,000	912
Grant	7,000	4,000	0	4,000
Reimbursed Expense	<u>780</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Receipts	<u>41,358</u>	<u>38,385</u>	<u>35,000</u>	<u>3,385</u>
Expenditures:				
Personal Services	9,650	11,640	20,000	(8,360)
Contractual Services	22,816	18,495	29,500	(11,005)
Commodities	1,524	1,996	5,500	(3,504)
Capital Outlay	0	0	0	0
Transfer to Equipment Reserve	6,700	0	0	0
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>40,690</u>	<u>32,131</u>	<u>55,000</u>	<u>(22,869)</u>
Receipts Over (Under) Expenditures	668	6,254		
Unencumbered Cash, Beginning	<u>811</u>	<u>1,479</u>		
Unencumbered Cash, Ending	\$ <u>1,479</u>	<u>7,733</u>		

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 19

	Road & Bridge Special Improvements	Road & Bridge Special Equipment	Ambulance Equipment Reserve	County Equipment Reserve
Receipts:				
Transfer from General - Clerk	\$ 0	0	0	3,000
Transfer from General - Election	0	0	0	10,500
Transfer from General - Treasurer	0	0	0	9,907
Transfer from General - Register of Deeds	0	0	0	6,794
Transfer from General - Clerk of the District Court	0	0	0	2,000
Transfer from General - Sheriff	0	0	0	89,000
Transfer from General - Ambulance	0	0	4,000	0
Transfer from General - Motor Vehicle Operating	0	0	0	0
Transfer from General - Appraiser	0	0	0	4,000
Transfer from Road & Bridge	39,000	93,001	0	0
Federal Funds Exchange	60,751	0	0	0
Transfer from General - Commissioners	0	0	0	0
Transfer from General - Computer	0	0	0	0
Transfer from General - Emergency Management	0	0	0	0
Transfer from General - Attorney	0	0	0	3,649
Total Receipts	<u>99,751</u>	<u>93,001</u>	<u>4,000</u>	<u>128,850</u>
Expenditures:				
State Projects	41,275	0	0	0
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>126,406</u>
Total Expenditures	<u>41,275</u>	<u>0</u>	<u>0</u>	<u>126,406</u>
Receipts Over (Under) Expenditures	58,476	93,001	4,000	2,444
Unencumbered Cash, Beginning	<u>327,996</u>	<u>269,392</u>	<u>177,429</u>	<u>1,002,787</u>
Unencumbered Cash, Ending	\$ <u><u>386,472</u></u>	<u><u>362,393</u></u>	<u><u>181,429</u></u>	<u><u>1,005,231</u></u>

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 20

	Health Benefit	Special Noxious Weed	Utility Agreement	Motor Vehicle Operating
Receipts:				
Reimbursed from General - Employee Benefit	\$ 1,067,630	0	0	0
Transfer from General - Employee Benefit	130,000	0	0	0
Interest Income	260	0	0	0
Noxious Weed Collections	0	6,245	0	0
Reimbursement from SPARK	0	0	0	0
Motor Vehicle Fees	0	0	0	56,317
Total Receipts	<u>1,197,890</u>	<u>6,245</u>	<u>0</u>	<u>56,317</u>
Expenditures:				
Contractual Services	0	0	0	1,381
Commodities	0	0	0	4,716
Employee Health Cost	1,275,751	0	0	0
Transfer to Noxious Weed Fund	0	6,245	0	0
Transfer to County Equipment Fund	0	0	0	7,407
Transfer to General Fund	0	0	0	42,813
Total Expenditures	<u>1,275,751</u>	<u>6,245</u>	<u>0</u>	<u>56,317</u>
Receipts Over (Under) Expenditures	(77,861)	0	0	0
Unencumbered Cash, Beginning	<u>650,681</u>	<u>0</u>	<u>8,400</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 572,820</u>	<u>0</u>	<u>8,400</u>	<u>0</u>

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 21

	Prosecutor's Training and Assistance	Economic Development Existing Business	Register of Deeds Technology	Sheriff's Forfeiture Seizure
Receipts:				
District Court Fees	\$ 1,074	0	0	0
Register of Deeds Fees	0	0	12,565	0
Interest on Idle Funds	0	4	3	0
Donations	0	0	0	3,329
Loan Repayments	0	2,450	0	0
Total Receipts	1,074	2,454	12,568	3,329
Expenditures:				
Capital Outlay	0	0	130	3,000
Prosecutor's Training	1,074	0	0	0
Technological Services	0	0	18,756	0
Business Loans	0	0	0	0
Total Expenditures	1,074	0	18,886	3,000
Receipts Over (Under) Expenditures	0	2,454	(6,318)	329
Unencumbered Cash, Beginning	0	35,543	35,080	4,554
Unencumbered Cash, Ending	\$ <u>0</u>	<u>37,997</u>	<u>28,762</u>	<u>4,883</u>

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 22

	Sheriff Expendable Trust	Micro-Loan Repayment	Florence Hinkhouse	Insurance Claims Reimbursement
Receipts:				
Loan Repayments	\$ 0	14,969	0	0
Grant	0	14,839	0	0
Donations	2,500	0	0	0
Insurance Proceeds	0	0	0	3,139
Interest Income	0	2	685	0
	<u>2,500</u>	<u>29,810</u>	<u>685</u>	<u>3,139</u>
Total Receipts				
	<u>2,500</u>	<u>29,810</u>	<u>685</u>	<u>3,139</u>
Expenditures:				
Interest to Nursing Home Fund	0	0	685	0
Commodities	400	0	0	0
Program Expenditures	0	27,258	0	3,139
	<u>400</u>	<u>27,258</u>	<u>685</u>	<u>3,139</u>
Total Expenditures				
	<u>400</u>	<u>27,258</u>	<u>685</u>	<u>3,139</u>
Receipts Over (Under) Expenditures	2,100	2,552	0	0
Unencumbered Cash, Beginning	1,093	18,517	57,156	0
	<u>1,093</u>	<u>18,517</u>	<u>57,156</u>	<u>0</u>
Unencumbered Cash, Ending	\$ <u>3,193</u>	<u>21,069</u>	<u>57,156</u>	<u>0</u>

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 23

	County Store	Rooks County Housing Authority	E-Community	Rooks County Airport Commission
Receipts:				
Land Rent	\$ 0	0	0	13,225
FAA Grant	0	0	0	0
Hanger Rent	0	0	0	1,135
Aviation Fuel Sales	0	0	0	72,021
Vending Machine Sales	1,181	0	0	0
Reimbursements	0	0	1,400	0
County Appropriation	0	0	0	0
Interest Income	0	1	0	15
	<u>1,181</u>	<u>1</u>	<u>1,400</u>	<u>86,396</u>
Total Receipts				
	<u>1,181</u>	<u>1</u>	<u>1,400</u>	<u>86,396</u>
Expenditures:				
Program Expenditures	0	0	1,400	0
Contractual Services	0	0	0	30,110
Commodities	1,016	0	0	32,036
Federal Airport Project Matching Funds	0	0	0	4,300
	<u>1,016</u>	<u>0</u>	<u>1,400</u>	<u>66,446</u>
Total Expenditures				
	<u>1,016</u>	<u>0</u>	<u>1,400</u>	<u>66,446</u>
Receipts Over (Under) Expenditures	165	1	0	19,950
Unencumbered Cash, Beginning	<u>1,185</u>	<u>7,196</u>	<u>2,897</u>	<u>22,118</u>
Unencumbered Cash, Ending	\$ <u><u>1,350</u></u>	<u><u>7,197</u></u>	<u><u>2,897</u></u>	<u><u>42,068</u></u>

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 24

	Attorney Forfeiture Seizure	Multi-Year Capital Improvement	Sheriff Registration
Receipts:			
Sheriff Fees	\$ 0	0	3,625
Interest Income	<u>0</u>	<u>1,387</u>	<u>0</u>
Total Receipts	<u>0</u>	<u>1,387</u>	<u>3,625</u>
Expenditures:			
Contractual Services	0	0	0
Capital Outlay	0	0	1,482
Transfer to General Fund	<u>0</u>	<u>332,329</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>332,329</u>	<u>1,482</u>
Receipts Over (Under) Expenditures	0	(330,942)	2,143
Unencumbered Cash, Beginning	<u>300</u>	<u>968,446</u>	<u>3,320</u>
Unencumbered Cash, Ending	\$ <u><u>300</u></u>	<u><u>637,504</u></u>	<u><u>5,463</u></u>

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 25

	Sheriff VIN Registration Fees	County Clerk Technology	County Treasurer Technology	Golf Course Equipment Reserve
Receipts:				
Register of Deeds Fees	\$ 0	2,841	2,841	0
VIN Registration Fees	6,040	0	0	0
Transfer from Golf Course	0	0	0	0
Interest	0	1	1	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Receipts	6,040	2,842	2,842	0
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures:				
Commodities	0	0	1,831	0
Capital Outlay	0	150	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	0	150	1,831	0
	<hr/>	<hr/>	<hr/>	<hr/>
Receipts Over (Under) Expenditures	6,040	2,692	1,011	0
Unencumbered Cash, Beginning	9,360	7,369	6,297	1,500
	<hr/>	<hr/>	<hr/>	<hr/>
Unencumbered Cash, Ending	\$ 15,400	10,061	7,308	1,500
	<hr/>	<hr/>	<hr/>	<hr/>

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 26

	ARPA	DARE	SPARK	Federal Airport Project
Receipts:				
City of Stockton Contributions	\$ 0	1,500	0	0
Federal Aid	477,826	0	2,313	0
FAA Grant	0	0	0	337,472
Interest Income	21	0	0	0
County Match from Airport Commission	0	0	0	4,300
Total Receipts	477,847	1,500	2,313	341,772
Expenditures:				
Contractual Services	4,778	0	0	36,794
Commodities	22	812	0	0
Capital Outlay	0	0	0	299,500
Grant Expenditures - County	0	0	17,792	0
Reimbursement to General	0	0	0	0
Reimbursement to Road & Bridge	0	0	0	0
Reimbursement to Health	0	0	3,742	0
Reimbursement to Motor Vehicle Operating	0	0	0	0
Payments to Redbud Village	200,000	0	0	0
Payments to Other Local Governments	\$ 0	0	7,621	0
Total Expenditures	204,800	812	29,155	336,294
Receipts Over (Under) Expenditures	273,047	688	(26,842)	5,478
Unencumbered Cash, Beginning	0	1,610	26,842	(5,478)
Unencumbered Cash, Ending	\$ <u>273,047</u>	<u>2,298</u>	<u>0</u>	<u>0</u>

ROOKS COUNTY, KANSAS
Related Municipal Entities
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 27

	Historical Society
Receipts:	
County Appropriations	\$ 14,000
Dues	155
Gifts/Research	615
Book & Gift Shop Sales	397
Service Income	157
Sale of Assets	1,784
Donations	232
Refunds, Reimbursements, Insurance Proceeds	156
Miscellaneous	40
Interest Income	46
	<hr/>
Total Receipts	17,582
	<hr/>
Expenditures:	
Advertising	119
Renovation/Restoration	260
Repairs and Maintenance	1,964
Dues and Licenses	393
Real Estate Taxes - Annex	300
Outside Services	483
Miscellaneous	22
Wages	7,663
Utilities	240
Telephone	1,819
Capital Outlay	811
Office Expense/Postage	565
Payroll Taxes	1,671
Sales Tax	15
	<hr/>
Total Expenditures	16,325
	<hr/>
Receipts Over (Under) Expenditures	1,257
Unencumbered Cash, Beginning	27,680
	<hr/>
Unencumbered Cash, Ending	\$ <u><u>28,937</u></u>

ROOKS COUNTY, KANSAS
Related Municipal Entities
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 28

	Free Fair
Receipts:	
County Appropriations	\$ 70,000
Rent	9,125
Memorials & Contributions	75,100
Grandstand Income	46,327
Advertising, Sponsors and Awards	38,710
Livestock Sale	204,696
Interest Income	62
Grants	4,250
Other	1,753
Total Receipts	<u>450,023</u>
Expenditures:	
Advertising	12,301
Repairs and Maintenance	7,568
Donations	1,800
Entertainment, Shows and Judges	70,716
Exhibit Premiums	38,894
Non-Wage Labor	4,875
Payroll and Taxes	7,859
Utilities	14,147
Supplies	9,472
Insurance	13,284
Office Expense and Postage	5,098
Board Expenses	937
Professional Fees	954
Penalties	0
Fair Book Expense	132
Livestock Sale	168,193
Sales Tax	3,677
Capital Improvements	3,360
Miscellaneous	1,129
Total Expenditures	<u>364,396</u>
Receipts Over (Under) Expenditures	85,627
Unencumbered Cash, Beginning	<u>75,213</u>
Unencumbered Cash, Ending	\$ <u><u>160,840</u></u>

ROOKS COUNTY, KANSAS
Related Municipal Entities
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 2
Page 29

	Senior Services
Receipts:	
Patient Service Fees	\$ 2,170,302
County Appropriations	327,203
Interest Income	752
Health and Human Services Stimulus	28,691
Other	17,110
Donations	184,520
Total Receipts	<u>2,728,578</u>
Expenditures:	
Salaries	1,274,548
Employee Benefits	211,181
Consultants	75,890
Background Checks	441
Contract Labor	505,943
Continuing Education	6,828
Advertising	3,768
Food	132,040
Utilities	107,422
Supplies and Small Equipment	156,653
Insurance	54,041
Linen	2,386
Repairs and Maintenance	28,007
Rent and Lease Expense	7,749
Resident Transportation	7,695
Licenses, Dues and Registrations	29,171
Miscellaneous	30,579
Office Supplies and Postage	32,119
Telephone	49,185
Travel	10,302
Capital Outlay	95,589
Total Expenditures	<u>2,821,537</u>
Receipts Over (Under) Expenditures	(92,959)
Unencumbered Cash, Beginning	<u>89,706</u>
Unencumbered Cash, Ending	\$ <u>(3,253)</u>

ROOKS COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 3
Page 1

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<u>County Treasurer</u>				
TAX COLLECTIONS				
Current Tax	\$ 7,232,654	12,295,529	12,151,010	7,377,173
Real Estate Redemptions	128,776	304,432	244,308	188,900
Delinquent Personal Property Tax	43,328	53,439	72,168	24,599
Advance Tax	0	670	660	10
EZ Pay Tax	23,344	39,646	38,989	24,001
Escrow Tax	1,185	3,922	4,357	750
Escaped Tax	0	41	41	0
Judgment Fund	954	6,588	7,416	126
Neighborhood Revitalization	0	234,849	234,849	0
Rental Vehicle Excise Tax	24	271	253	42
Motor Vehicle Tax	185,947	908,083	911,086	182,944
Intergovernmental Taxes:				
Mineral Tax	0	53,228	53,228	0
Due to General Fund:				
Interest on Taxes	0	97,679	97,679	0
	<u>0</u>	<u>97,679</u>	<u>97,679</u>	<u>0</u>
Total Tax Collections	<u>7,616,212</u>	<u>13,998,377</u>	<u>13,816,044</u>	<u>7,798,545</u>
TAX ACCOUNTS				
Unified School Districts	2,862	4,479,782	4,473,643	9,001
Cemeteries	0	85,629	85,629	0
State	0	131,466	131,466	0
Townships	(7)	290,132	290,125	0
Cities	0	1,782,914	1,782,914	0
Regional Library	0	118,604	118,210	394
Rooks County Medical Center	0	726,541	726,541	0
Irrigation District	0	18,225	18,225	0
Extension District	0	176,589	176,589	0
Fire Districts	0	32,131	32,131	0
	<u>0</u>	<u>32,131</u>	<u>32,131</u>	<u>0</u>
Total Tax Accounts	<u>2,855</u>	<u>7,842,013</u>	<u>7,835,473</u>	<u>9,395</u>

ROOKS COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 3
Page 2

<u>County Treasurer - (Continued)</u>	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
MOTOR VEHICLE FEES, SALES TAX COLLECTIONS AND DRIVERS LICENSE FEES				
Due to State - Mortgage Registrations	\$ 0	5,690	5,690	0
Due to State - Auto Fund	0	695,176	695,176	0
Due to State - Vehicle Sales Tax	44,935	431,707	459,590	17,052
Due to Auto License Trust Fund	0	7,716	7,718	(2)
Total Motor Vehicle Fees, Sales Tax Collections, and Drivers License Fees	44,935	1,140,289	1,168,174	17,050
KANSAS DEPT OF WILDLIFE & PARKS LICENSES & PERMITS				
Due to State	150	4,236	4,373	13
CEREAL MALT BEVERAGE STAMP				
Due to State	0	125	125	0
UNCLAIMED MONEY				
Due to State	654	0	0	654
STRAY ANIMAL				
Due to State	509	4,256	4,765	0
<u>County Clerk</u>				
Due to Other Agency Funds:				
Fish and Game Licenses and Escrow	0	4,235	4,235	0
Kansas Commission on Government	0	0	0	0
Due to General Fund:				
Clerk Fees	0	187	187	0
Clerk Reimbursements	0	542	542	0
Election Fees	0	360	360	0
Commissioner Miscellaneous	0	93	93	0
Commisioner Reimbursements	0	105	105	0
Employee Benefit Reimbursements	0	43,518	43,518	0
Election Reimbursements	0	0	0	0
Garnishment Fees	0	50	50	0
Postage Reimbursements	0	2,520	2,520	0
Township Bond Reimbursements	0	302	302	0
Beer Licenses and Stamps	0	375	375	0
Custodian Reimbursement	0	0	0	0
Moving Permits	0	150	150	0
Total County Clerk	0	52,437	52,437	0

ROOKS COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 3
Page 3

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<u>Sheriff</u>				
Due to General Fund:				
Accident Reports	\$ 0	240	240	0
Sheriff Fees	0	2,555	2,555	0
Fingerprint Fees	0	630	630	0
Commissions	0	6,683	6,683	0
Bookings	0	3,163	3,163	0
Prisoner Care	0	84,770	84,770	0
Reimbursments	0	2,130	2,130	0
Miscellaneous	0	2,218	2,218	0
Buy Money	940	0	0	940
Due to Others:				
Commissary	1,229	42,736	42,981	984
 Total Sheriff	 2,169	 145,125	 145,370	 1,924
 <u>Register of Deeds</u>				
Due to General Fund:				
Mortgage Registration Fees	0	104,176	104,176	0
Copy Fees	100	5,315	5,315	100
 Total Register of Deeds	 100	 109,491	 109,491	 100
 <u>Attorney Trust Fund</u>				
Due to General Fund:				
Diversionary Cost	0	5,101	5,101	0
Refunds	0	0	0	0
 Total Attorney Trust Fund	 0	 5,101	 5,101	 0
 <u>Clerk of District Court</u>				
Judgments and Restitution	229,349	11,329	222,340	18,338
Bonds	3,560	79,184	26,244	56,500
Court Costs and Fees	0	191,519	191,519	0
Case Balances	14,841	30,713	27,683	17,871
Law Library	15,992	6,069	2,989	19,072
 Total Clerk of District Court	 263,742	 318,814	 470,775	 111,781
 Total Agency Fees	 \$ 7,931,326	 23,616,008	 23,607,363	 7,939,462