ROOKS COUNTY, KANSAS

Stockton, Kansas

Financial Statement and Regulatory-Required

Supplementary Information with Independent Auditor's Report

For the Year Ended December 31, 2022

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, 2022

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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, 2022, 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, 2022, 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, 2022, 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

Stockton, Kansas
August 22, 2023

ROOKS COUNTY, KANSAS

Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

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	$ 199,371	0	5,948,211	5,876,580	271,002	45,130	316,132
Special Purpose Funds							
Road and Bridge	262,914	0	1,898,989	1,955,192	206,711	36,781	243,492
Noxious Weed	152,160	0	292,612	380,668	64,104	55	64,159
Noxious Weed Capital Outlay	102,513	0	0	0	102,513	0	102,513
Health	627,030	0	519,166	533,515	612,681	2,823	615,504
Alcohol Program	12,174	0	4,113	1,200	15,087	0	15,087
Parks and Recreation	7,406	0	0	4,000	3,406	0	3,406
Land/Wireless 911	78,045	0	60,074	84,980	53,139	0	53,139
County Wide Economic Development Trust	196,344	0	86,725	101,833	181,236	1,102	182,338
Road and Bridge Special Improvements	386,472	0	267,089	327,274	326,287	0	326,287
Road and Bridge Special Equipment	362,393	0	0	348,524	13,869	0	13,869
Ambulance Equipment Reserve	181,429	0	0	0	181,429	0	181,429
County Equipment Reserve	1,005,231	0	139,230	687,766	456,695	0	456,695
Health Benefit	572,820	0	1,418,974	1,369,282	622,512	0	622,512
Special Noxious Weed	0	0	1,300	1,300	0	0	0
Utility Agreement	8,400	0	0	0	8,400	0	8,400
Motor Vehicle Operating	0	0	55,765	55,765	0	0	0
Prosecutor's Training and Assistance	0	0	692	692	0	0	0
Economic Development Existing Business	37,997	0	3,272	35,000	6,269	0	6,269
Register of Deeds Technology	28,762	0	10,966	21,357	18,371	12,902	31,273
Sheriff's Seizure	4,883	0	0	0	4,883	0	4,883
Sheriff Expendable Trust	3,193	0	1,000	3,498	695	0	695
Micro-Loan Repayment	21,069	0	15,967	10,000	27,036	0	27,036
Insurance Claims Reimbursement	0	0	248,450	186,985	61,465	15,566	77,031
County Store	1,350	0	941	1,004	1,287	0	1,287
Rooks County Housing Authority	7,197	0	8	0	7,205	0	7,205
E-Community	2,897	0	2,647	1,874	3,670	0	3,670
Rooks County Airport Commission	42,068	0	62,527	202,484	(97,889)	120,710	22,821
Sheriff Vehicle Fund	0	0	40,229	0	40,229	0	40,229
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, 2022

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	$ 637,504	0	1,882	245,000	394,386	0	394,386
Sheriff Registration	5,463	0	2,670	2,648	5,485	0	5,485
Sheriff VIN Registration Fees	15,400	0	4,840	500	19,740	0	19,740
County Clerk Technology	10,061	0	2,747	0	12,808	0	12,808
County Treasurer Technology	7,308	0	2,742	1,170	8,880	0	8,880
Golf Course Equipment Reserve	1,500	0	0	0	1,500	0	1,500
ARPA Fund	273,047	0	678,047	439,024	512,070	116,542	628,612
DARE Fund	2,298	0	1,500	2,584	1,214	0	1,214
Bond and Interest Funds							
PBC Sales Tax	682,260	0	484,043	294,750	871,553	0	871,553
Capital Projects Funds							
Federal Airport Project	0	0	0	6,370	(6,370)	0	(6,370)
Business Funds							
Sanitation	186,922	0	350,304	208,904	328,322	4,867	333,189
Nursing Home	0	0	171	171	0	0	0
Golf Course	7,733	0	36,709	35,250	9,192	0	9,192
Trust Funds							
Florence Hinkhouse	57,156	0	171	171	57,156	0	57,156
Total Primary Government	6,191,070	0	12,644,773	13,427,315	5,408,528	356,478	5,765,006
Related Municipal Entities:							
Historical Society	28,937	0	17,035	17,493	28,479	440	28,919
Free Fair	160,840	0	479,188	539,758	100,270	66,256	166,526
Senior Services	(3,253)	0	3,838,999	3,959,606	(123,860)	285,501	161,641
Total Reporting Entity (Excluding Agency Funds)	$ **6,377,594**	**0**	**16,979,995**	**17,944,172**	**5,413,417**	**708,675**	**6,122,092**

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, 2022

County Treasurer		
Cash on Hand	$ 500	
Bad Checks	281	
Solutions North Bank, Stockton, Kansas		
N.O.W. Account	817,587	
Money Market Account	27,665	
N.O.W. Account - Wireless 911	53,139	
N.O.W. Account - Micro-Loan Program	27,036	
Money Market Account - Economic Development Existing Business Program	6,269	
Money Market Account - Register of Deeds Technology	31,273	
N.O.W. Account - Rooks County Airport Commission	16,450	
N.O.W. Account - Housing Authority	7,205	
Checking Account - Capital Outlay	394,386	
Checking Account - Treasurer Technology	8,880	
Checking Account - Clerk Technology	12,808	
Checking Account -E Community	3,670	
Checking Account - County Store	1,287	
Checking Account - ARPA	628,613	
Checking Account - Sheriff Vehicle	40,229	
Astra Bank, Plainville, Kansas		
Certificates of Deposit	250,000	
Certificates of Deposit - Hinkhouse	57,156	
Farmers National Bank, Stockton, Kansas		
Money Market Account	622,512	
Municipal Investment Pool, Topeka, KS		
Overnight Pool	11,183,865	
First State Bank, Plainville, Kansas		
Money Market Account	1,262,974	
Total County Treasurer		$ 15,453,785
Clerk of the District Court		
Solutions North Bank, Stockton, Kansas		
Checking Account - District Court		55,447
Checking Account - Law Library		20,926
Attorney Trust		
Solutions North Bank, Stockton, Kansas		
Checking Account		0
Register of Deeds		
Cash on Hand		100
Solutions North Bank, Stockton, Kansas		
Checking Account		80
Noxious Weed		
Cash on Hand		10
Sheriff		
Cash on Hand		940
Checking Account		7,521

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, 2022

Sanitation			
Solutions North Bank, Stockton, Kansas			
Checking Account			23,781
County Health			
Solutions North Bank, Stockton, Kansas			
Checking Account			$ 964
Total Cash and Investments			15,563,554
Less Agency Funds - Schedule 3			(9,798,548)
Total Primary Government			5,765,006
Historical Society			
Cash on Hand	$ 25		
Solutions North Bank, Stockton, Kansas			
Checking Account	16,241		
Savings Account	6,282		
Certificates of Deposit	6,371		
Total Historical Society			28,919
Free Fair			
Solutions North Bank, Stockton, Kansas			
Checking Account	256		
Money Market Account	165,905		
Savings Account	365		
Total Free Fair			166,526
Senior Services			
Cash on Hand	312		
Astra Bank, Plainville, Kansas			
Savings Account	3,351		
Astra Bank, Hays, Kansas			
Checking Account	65,800		
Money Market Accounts	9,684		
Farmers Bank and Trust, Great Bend, Kansas			
Freedom Claims Accounts	82,494		
Total Senior Services			161,641
Total Reporting Entity per Statement 1			$ **6,122,092**

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 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 Ostmeyer 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 2022:

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 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. There were no such budget amendments for 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	

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 $6,370. 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, 2022. The deficient cash balances will be eliminated when the grant proceeds are received subsequent to December 31, 2022. 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, 2022. The deficient cash balances will be eliminated when the grant proceeds are received subsequent to December 31, 2022 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.

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 $123,860. The KMAAG requires the County to present it's 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, 2022. 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 and Land/Wireless 911 funds have exceeded the published budget amount. This appears to be a violation of this statute.

3. **Deposits and Investments**

As of December 31, 2022, the County had the following investments and maturities.

	Investment Maturities (in Years)		
Fair Value	Less than 1 Year	1 - 2 Years	Rating U.S.
$ 11,183,865	11,183,865	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, 2022, 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:

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

At December 31, 2022, the County's carrying amount of deposits was $4,377,858 and the bank balance was $4,617,477. 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, $1,271,216 was covered by federal depository insurance and $4,496,261 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, 2022.

At December 31, 2022, the Free Fair's carrying amount of deposits was $166,526 and the bank balance was $168,600. 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, 2022, the Historical Society's carrying amount of deposits was $28,919 and the bank balance was $29,647. 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, 2022, the Senior Service's carrying amount of deposits was $161,641 and the bank balance was $381,560. The bank balance was held by one bank resulting in a concentration of credit risk. The bank balance was covered by $332,494 of federal depository insurance. The remaining bank balance of $49,066 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, 2022, the County had invested $11,183,865 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 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from Rooks County were $282,961 for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022 Rooks County's proportionate share of the collective net pension liability reported by KPERS was $3,099,540. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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, 2022.

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, 2022 was $0. The balance of the outstanding loans from other grants and local funds as of December 31, 2022 was $12,393.

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	$ 45,103
Motor Vehicle Operating	County Equipment	K.S.A. 19-119	3,889
General	County Equipment	K.S.A. 19-119	135,341
Special Noxious Weed	Noxious Weed	K.S.A. 2-1318	1,300
Multi-year Capital Improvements	General -Commissioners	K.S.A. 19-120	245,000
County Equipment	General	K.S.A. 19-120	522,000

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 $1,036,293. This liability is based on the use of 47.95 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of $1,063,867 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 2022. The County expects the landfill to continue to operate for approximately 30 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	$136,000	$33,157

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, 2022, 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	2,330,000	0	240,000	2,090,000	54,750
3 Western Star Trucks	3.25%	4/1/2020	337,236	2/1/2025	50,149	0	0	50,149	0
2018 CAT Wheel Loader	3.94%	11/15/2022	213,000	2/28/2026	0	213,000	0	213,000	0
Total Contractual Indebtedness					**$2,380,149**	**213,000**	**240,000**	**2,353,149**	**54,750**

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

		2023	2024	2025	2026	2027	2028-2030	Total
PRINCIPAL								
Capital Leases Payable:								
PBC Revenue Bonds	$	245,000	245,000	250,000	255,000	255,000	840,000	2,090,000
3 Western Star Trucks		50,149				0	0	50,149
2018 CAT Wheel Loader		0	66,702	71,728	74,570	0	0	213,000
		295,149	**311,702**	**321,728**	**329,570**	**255,000**	**840,000**	**2,353,149**
INTEREST								
Capital Leases Payable:								
PBC Revenue Bonds	$	49,950	45,050	40,150	35,150	28,775	45,388	244,463
3 Western Star Trucks		1,630	0	0	0	0	0	1,630
2018 CAT Wheel Loader		2,414	8,392	5,780	2,938	0	0	19,524
		53,994	**53,442**	**45,930**	**38,088**	**28,775**	**45,388**	**265,617**
Total Principal and Interest	$	**349,143**	**365,144**	**367,658**	**367,658**	**283,775**	**885,388**	**2,618,766**

ROOKS COUNTY, KANSAS
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2022

ROOKS COUNTY, KANSAS SCHEDULE 1

Summary of Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2022

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:					
General	$ 5,327,477	479,976	5,807,453	5,876,580	69,127
Special Purpose Funds					
Road and Bridge	1,850,000	112,608	1,962,608	1,955,192	(7,416)
Noxious Weed	440,000	0	440,000	380,668	(59,332)
Noxious Weed Capital Outlay	35,000	0	35,000	0	(35,000)
Health	641,481	0	641,481	533,515	(107,966)
Alcohol Program	5,000	0	5,000	1,200	(3,800)
Parks and Recreation	5,000	0	5,000	0	(5,000)
Land/Wireless 911	80,000	0	80,000	84,980	4,980
County Wide Economic Development Trust	100,425	1,632	102,057	101,833	(224)
Bond and Interest Funds					
PBC Sales Tax	304,100	0	304,100	294,750	(9,350)
Business Funds					
Sanitation	309,420	55	309,475	208,904	(100,571)
Nursing Home	750	0	750	171	(579)
Golf Course	55,000	460	55,460	35,250	(20,210)

ROOKS COUNTY, KANSAS

GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022		
Receipts:	Actual	Actual	Budget	Variance Over (Under)
Taxes				
Ad Valorem	$ 3,508,920	3,682,282	3,673,326	8,956
Delinquent	85,814	97,393	0	97,393
Motor Vehicle	226,371	225,383	212,388	12,995
Recreational Vehicle	6,834	6,854	5,184	1,670
16/20M Vehicle	29,120	26,460	27,454	(994)
Commercial Vehicle Tax	24,588	23,694	22,517	1,177
Watercraft Tax	3,325	3,530	3,338	192
Vehicle Excise Tax	50	101	50	51
Intergovernmental				
Mineral Production Tax	26,614	46,476	22,500	23,976
Aid - Emergency Preparedness	11,840	12,479	24,000	(11,521)
CDC Juvenile Supervision	0	60	0	60
Federal Land Payment	20,610	21,112	20,000	1,112
Licenses, Fees and Permits				
Antique Vehicle Tags	3,950	4,445	3,900	545
CMB Licenses	250	400	175	225
Diversion Fees	4,900	4,600	11,000	(6,400)
District Court Fees	5,518	2,302	2,800	(498)
County Officer Fees	94,054	90,371	86,000	4,371
Sheriff VIN Fees	240	280	0	280
Township Bonds	933	1,863	1,750	113
Moving Permits	150	200	175	25
Drivers Licenses	758	922	750	172
Charges for Services:				
City Law Enforcement Contract	316,501	320,938	316,501	4,437
Prisoner Care	84,770	75,470	53,500	21,970
Commissary Commissions	6,417	7,147	6,200	947
Use of Money and Property				
Interest	102,819	144,731	100,000	44,731
Oil Production	0	129	0	129
Water Resources Rent	11,000	12,000	12,000	0
Miscellaneous	14,111	7,712	10,000	(2,288)
Health Insurance Reimb. from Other Funds	43,692	37,486	52,000	(14,514)
Reimbursed CDC Court Costs	5,897	21,047	4,000	17,047
Reimbursed Expenses	16,852	108,241	0	108,241
Reimbursement from ARPA	0	150,000	0	150,000
Transfer from Equipment Reserve	25,000	522,000	185,000	337,000
Transfer from Multi-year Capital Improvement Fund	332,329	245,000	245,000	0
Transfer from Motor Vehicle Operating	42,813	45,103	40,000	5,103
Total Receipts	5,057,040	5,948,211	**5,141,508**	**806,703**

(Continued)

ROOKS COUNTY, KANSAS

GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

(Continued)	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
Expenditures:				
County Commissioners				
Personal Services	$ 68,479	79,528	69,877	9,651
Contractual Services	145,529	144,317	92,876	51,441
Commodities	1,837	942	2,150	(1,208)
Capital Outlay	3,122	3,122	5,000	(1,878)
Special Projects	31,534	119,316	50,000	69,316
Senior Services	97,203	320,000	72,623	247,377
Airport Commission	5,726	7,283	20,000	(12,717)
Transportation Van	9,000	9,000	9,000	0
Transfer to County Equipment	0	0	37,624	(37,624)
Water Resources Building	7,893	1,507	1,200	307
Fairgrounds Appropriation	20,000	0	20,000	(20,000)
ROZ	28,081	23,323	5,500	17,823
Historical Utilities	3,652	5,946	29,500	(23,554)
Child Advocacy Plan	1,300	1,300	1,300	0
Option Plus 250	250	500	500	0
Adjustments for Qualifying Budget Credits:				
Reimbursed Expenses	0	0	333,286	(333,286)
Total	423,606	716,084	750,436	(34,352)
County Clerk				
Personal Services	135,382	134,999	147,611	(12,612)
Contractual Services	4,038	8,645	4,200	4,445
Commodities	11,765	29,283	15,500	13,783
Transfer to County Equipment	3,000	0	0	0
Adjustment for Qualifying Budget Credits:				0
Reimbursed Expenses and Garnishment Fee	0	0	15,464	(15,464)
Total	154,185	172,927	182,775	(9,848)
County Treasurer				
Personal Services	192,696	206,571	161,609	44,962
Contractual Services	16,191	13,990	19,700	(5,710)
Commodities	1,699	876	2,175	(1,299)
Transfer to County Equipment	2,500	300	0	300
Adjustment for Qualifying Budget Credits:				0
Reimb. Expenses included in Motor Vehicle Transfer	0	0	45,588	(45,588)
Total	213,086	221,737	229,072	(7,335)

(Continued)

ROOKS COUNTY, KANSAS

GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

(Continued)	2021 Actual	2022 Actual	2022 Budget	2022 Variance Over (Under)
County Attorney				
Personal Services	$ 107,921	111,930	111,027	903
Contractual Services	6,842	4,138	11,355	(7,217)
Commodities	4,437	3,835	5,450	(1,615)
Transfer to County Equipment	3,649	0	0	0
Total	122,849	119,903	127,832	(7,929)
Register of Deeds				
Personal Services	65,537	72,649	68,176	4,473
Contractual Services	2,959	2,224	7,925	(5,701)
Commodities	6,342	3,371	2,600	771
Capital Outlay	1,986	0	0	0
Transfer to County Equipment	6,794	0	0	0
Total	83,618	78,244	78,701	(457)
Sheriff				
Personal Services	880,288	965,492	966,472	(980)
Contractual Services	213,408	207,611	239,975	(32,364)
Commodities	83,895	82,641	85,800	(3,159)
Capital Outlay	10,029	3,748	20,000	(16,252)
Transfer to County Equipment Reserve	89,000	85,000	0	85,000
Transfer to Sheriff Vehicle Fund	0	40,229	0	40,229
Adjustments for Qualifying Budget Credits:				0
VIN Fees	0	0	280	(280)
Booking Fees	0	0	2,211	(2,211)
Other Fees	0	0	2,160	(2,160)
Reimbursed Expenses	0	0	53,251	(53,251)
Total	1,276,620	1,384,721	1,370,149	14,572

(Continued)

ROOKS COUNTY, KANSAS

GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

(Continued)	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
Emergency Management				
Personal Services	$ 54,472	54,525	52,921	1,604
Contractual Services	10,446	15,529	11,350	4,179
Commodities	3,580	4,436	4,200	236
Adjustment for Qualifying Budget Credits:				0
Reimbursed Expenses	0	0	2,564	(2,564)
Total	68,498	74,490	71,035	3,455
Unified Court				
Contractual Services	69,406	66,144	69,450	(3,306)
Commodities	8,194	7,756	5,000	2,756
Capital Outlay	3,187	5,075	3,000	2,075
Transfer to County Equipment Reserve	2,000	9,812	0	9,812
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	0	0	21,047	(21,047)
Total	82,787	88,787	98,497	(9,710)
Courthouse Custodian				
Personal Services	57,787	67,501	60,500	7,001
Contractual Services	61,887	59,541	73,000	(13,459)
Commodities	14,934	24,988	15,000	9,988
Total	134,608	152,030	148,500	3,530
Appraiser's Cost				
Personal Services	129,987	138,484	143,722	(5,238)
Contractual Services	26,295	23,433	23,600	(167)
Commodities	4,638	6,394	2,500	3,894
Transfer to County Equipment	4,000	0	0	0
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	0	0	4,125	(4,125)
Total	164,920	168,311	173,947	(5,636)

(Continued)

ROOKS COUNTY, KANSAS

GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

(Continued)	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
Election				
Personal Services	$ 19,990	21,493	25,670	(4,177)
Contractual Services	16,158	30,571	28,194	2,377
Commodities	4,766	10,202	8,850	1,352
Capital Outlay	0	250	0	250
Transfer to County Equipment	10,500	0	0	0
Total	51,414	62,516	62,714	(198)
Ambulance				
Contractual Services	50,373	194,852	58,000	136,852
Commodities	1,225	0	0	0
Transfer to Ambulance Equipment Reserve	4,000	0	0	0
Total	55,598	194,852	58,000	136,852
Service Programs				
Palco Meal Site	12,000	12,000	12,000	0
Stockton Meal Site	20,296	20,000	20,000	0
Plainville Meal Site	25,000	25,000	25,000	0
Senior Companion Program	8,550	0	0	0
Foster Care	4,137	0	0	0
CASA	3,000	3,000	3,000	0
NW KS Area Agency on Aging	7,500	7,500	7,500	0
Total	80,483	67,500	67,500	0
Employee Benefits				
Social Security	201,728	217,304	225,000	(7,696)
Health Insurance	1,159,084	1,402,917	1,410,000	(7,083)
Life Insurance	6,728	6,726	7,500	(774)
Retirement	248,024	266,204	275,000	(8,796)
Workers Compensation	127,441	138,947	120,000	18,947
Unemployment	2,513	2,023	2,750	(727)
Research Fees	0	8	0	8
Employee's Added Insurance	0	1,173	0	1,173
Transfer to Health Benefit Fund	130,000	0	0	0
Total	1,875,518	2,035,302	2,040,250	(4,948)

(Continued)

ROOKS COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

(Continued)	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
Computers				
Software	$ 43,842	48,982	45,000	3,982
Contractual Services	10,421	10,985	11,560	(575)
Capital Outlay	8,011	0	0	0
Total	62,274	59,967	56,560	3,407
GIS/GPS Sytem				
Contractual Services	4,954	2,380	3,000	(620)
Commodities	0	0	2,000	(2,000)
Total	4,954	2,380	5,000	(2,620)
Conservation District	25,000	25,000	25,000	0
Mental Retardation	40,000	44,516	44,516	0
Mental Health	30,284	30,284	30,284	0
Free Fair	50,000	50,000	50,000	0
Economic Development	69,156	74,885	74,885	0
Tort Liability	25,510	26,815	25,000	1,815
Historical Society	14,000	14,000	14,000	0
Juvenile Detention Center	0	5,250	5,000	250
Abandoned Cemeteries	500	500	500	0
Federal Land Entitlement	300	5,579	17,300	(11,721)
Total Other Expenditures	254,750	276,829	286,485	(9,656)
Total Expenditures	5,109,768	5,876,580	**5,807,453**	**69,127**
Receipts Over (Under) Expenditures	(52,728)	71,631		
Unencumbered Cash, Beginning	252,099	199,371		
Unencumbered Cash, Ending	$ **199,371**	**271,002**		

ROOKS COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022		
Receipts:	Actual	Actual	Budget	Variance Over (Under)
Taxes				
Ad Valorem	$ 1,241,899	1,274,701	1,271,696	3,005
Delinquent	29,399	33,512	0	33,512
Motor Vehicle	82,795	81,540	75,172	6,368
16/20M Vehicle	8,430	10,305	9,717	588
Recreational Vehicle	2,551	2,465	1,835	630
Commercial Vehicle Tax	9,397	8,449	7,970	479
Watercraft Tax	1,295	1,249	1,181	68
Vehicle Excise Tax	19	36	0	36
Intergovernmental				
State - Special Highway	402,227	366,558	339,599	26,959
Miscellaneous	5,354	255	0	255
Sales of Assets	93,001	0	0	0
Fuel Tax Refund	12,687	7,311	0	7,311
Reimbursed Expenses	4,083	6,608	0	6,608
Reimbursement from R&B Special Improvement	0	106,000	0	106,000
Total Receipts	1,893,137	1,898,989	**1,707,170**	**191,819**
Expenditures:				
Personal Services	835,038	865,738	786,000	79,738
Commodities	439,711	597,021	286,500	310,521
Contractual Services	217,588	369,013	505,750	(136,737)
Capital Outlay	149,741	123,420	271,750	(148,330)
Transfer to R&B Special Equipment	93,001	0	0	0
Transfer to R&B Special Improvement	39,000	0	0	0
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	0	0	112,608	(112,608)
Total Expenditures	1,774,079	1,955,192	**1,962,608**	**(7,416)**
Receipts Over (Under) Expenditures	119,058	(56,203)		
Unencumbered Cash, Beginning	143,856	262,914		
Unencumbered Cash, Ending	$ **262,914**	**206,711**		

ROOKS COUNTY, KANSAS

NOXIOUS WEED FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem	$ 116,910	126,245	125,542	703
Delinquent	2,772	3,173	0	3,173
Motor Vehicle	7,617	7,551	7,076	475
16/20M Vehicle	932	904	915	(11)
Recreational Vehicle	231	229	173	56
Commercial Vehicle Tax	836	791	750	41
Watercraft Tax	114	118	111	7
Services and Reimbursements	150,913	150,541	305,433	(154,892)
Miscellaneous	2,390	1,760	0	1,760
Transfer from Special Noxious Weed	6,245	1,300	0	1,300
		0		
Total Receipts	288,960	292,612	**440,000**	**(147,388)**
Expenditures:				
Personal Services	41,078	71,542	75,750	(4,208)
Contractual Services	11,037	18,648	27,050	(8,402)
Commodities	155,019	290,478	337,200	(46,722)
Transfer to Noxious Weed Capital Outlay	20,000	0	0	0
Total Expenditures	227,134	380,668	**440,000**	**(59,332)**
Receipts Over (Under) Expenditures	61,826	(88,056)		
Unencumbered Cash, Beginning	90,334	152,160		
Unencumbered Cash, Ending	$ **152,160**	**64,104**		

ROOKS COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from Noxious Weed	$ 20,000	0	**0**	**0**
Expenditures:				
Capital Outlay	0	0	35,000	(35,000)
Transfer to Noxious Weed	0	0	0	0
Total Expenditures	0	0	**35,000**	**(35,000)**
Receipts Over (Under) Expenditures	20,000	0		
Unencumbered Cash, Beginning	82,513	102,513		
Unencumbered Cash, Ending	$ **102,513**	**102,513**		

ROOKS COUNTY, KANSAS

HEALTH FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem - Health Fund	$ 39,128	38,975	38,853	122
Delinquent	866	1,017	0	1,017
Motor Vehicle	2,301	2,468	2,365	103
16/20M Vehicle	289	271	306	(35)
Recreational Vehicle	70	75	58	17
Commercial Vehicle Tax	251	263	251	12
Watercraft Tax	34	39	37	2
Grants	180,965	153,794	34,000	119,794
Services and Donations	63,853	76,888	100,088	(23,200)
Medicare-Medicaid Services	128,201	39,354	135,000	(95,646)
Miscellaneous	0	9,900	0	9,900
Reimbursed Expenses	130,648	196,122	0	196,122
Reimbursement from SPARK	3,742	0	0	0
Total Receipts	550,348	519,166	**310,958**	**208,208**
Expenditures:				
Personal Services	354,361	342,850	386,670	(43,820)
Contractual Services	61,432	57,493	76,619	(19,126)
Commodities	70,129	82,206	134,500	(52,294)
M & I Grant	43,697	50,966	42,692	8,274
Capital Outlay	0	0	1,000	(1,000)
Total Expenditures	529,619	533,515	**641,481**	**(107,966)**
Receipts Over (Under) Expenditures	20,729	(14,349)		
Unencumbered Cash, Beginning	606,301	627,030		
Unencumbered Cash, Ending	$ **627,030**	**612,681**		

ROOKS COUNTY, KANSAS
ALCOHOL PROGRAM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental	$ 3,109	4,113	**2,500**	**1,613**
Expenditures:				
Alcohol Programs	4,700	1,200	**5,000**	**(3,800)**
Receipts Over (Under) Expenditures	(1,591)	2,913		
Unencumbered Cash, Beginning	13,765	12,174		
Unencumbered Cash, Ending	$ **12,174**	**15,087**		

ROOKS COUNTY, KANSAS

PARKS AND RECREATION FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental	$ 0	0	**70**	**(70)**
Expenditures:				
Contractual Services	3,059	4,000	**5,000**	**(1,000)**
Receipts Over (Under) Expenditures	(3,059)	(4,000)		
Unencumbered Cash, Beginning	10,465	7,406		
Unencumbered Cash, Ending	$ **7,406**	**3,406**		

ROOKS COUNTY, KANSAS

LAND/WIRELESS 911 FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
911 Telephone Tax	$ 61,371	59,964	50,000	9,964
Interest	27	110	66	44
Total Receipts	61,398	60,074	**50,066**	**10,008**
Expenditures:				
Contractual	57,290	84,980	80,000	4,980
Capital Outlay	0	0	0	0
Total Expenditures	57,290	84,980	**80,000**	**4,980**
Receipts Over (Under) Expenditures	4,108	(24,906)		
Unencumbered Cash, Beginning	73,937	78,045		
Unencumbered Cash, Ending	$ **78,045**	**53,139**		

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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2021	2022		
		Actual	Actual	Budget	Variance Over (Under)
Receipts:					
County Appropriation	$	61,020	66,075	66,075	0
City Appropriations		9,038	19,018	17,931	1,087
Grants		3,500	0	0	0
Miscellaneous Income		1,081	0	0	0
Reimbursed Expense		1,848	1,632	0	1,632
Total Receipts		76,487	86,725	**84,006**	**2,719**
Expenditures:					
Personal Services		76,234	78,084	78,050	34
Contractual Services		21,805	15,691	14,425	1,266
Commodities		4,267	8,058	5,950	2,108
Capital Outlay		3,397	0	2,000	(2,000)
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses		0	0	1,632	(1,632)
Total Expenditures		105,703	101,833	**102,057**	**(224)**
Receipts Over (Under) Expenditures		(29,216)	(15,108)		
Unencumbered Cash, Beginning		225,560	196,344		
Unencumbered Cash, Ending	$	**196,344**	**181,236**		

ROOKS COUNTY, KANSAS
PBC SALES TAX
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2021	2022		
		Actual	Actual	Budget	Variance Over (Under)
Receipts:					
Intergovernmental	$	428,666	484,043	350,000	134,043
Interest Income		0	0	0	0
Total Receipts		428,666	484,043	**350,000**	**134,043**
Expenditures:					
Principal		235,000	240,000	240,000	0
Interest		59,450	54,750	54,750	0
Cash Basis Reserve		0	0	9,350	(9,350)
Total Expenditures		294,450	294,750	**304,100**	**(9,350)**
Receipts Over (Under) Expenditures		134,216	189,293		
Unencumbered Cash, Beginning		548,044	682,260		
Unencumbered Cash, Ending	$	**682,260**	**871,553**		

ROOKS COUNTY, KANSAS

SANITATION FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Velorem	$ 0	173,330	172,770	560
Delinquent	220	565	0	565
Charges for Services	138,267	174,590	135,000	39,590
Lease	1,764	1,764	1,650	114
Reimbursed Expenses	12,280	55	0	55
Total Receipts	152,531	350,304	**309,420**	**40,884**
Expenditures:				
Personal Services	98,198	107,922	84,600	23,322
Contractual Services	24,132	32,239	33,950	(1,711)
Commodities	10,242	60,602	16,950	43,652
Capital Outlay	0	0	164,320	(164,320)
State Tipping Fee	4,452	5,641	7,500	(1,859)
Closure-Post Closure	2,365	2,500	2,000	500
Hauling and Disposal	0	0	100	(100)
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	0	0	55	(55)
Total Expenditures	139,389	208,904	**309,475**	**(100,571)**
Receipts Over (Under) Expenditures	13,142	141,400		
Unencumbered Cash, Beginning	173,780	186,922		
Unencumbered Cash, Ending	$ **186,922**	**328,322**		

ROOKS COUNTY, KANSAS
NURSING HOME FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Delinquent	$ 0	0	0	0
Interest	685	171	750	(579)
Total Receipts	685	171	**750**	**(579)**
Expenditures:				
Contractual Services	0	0	0	0
Appropriation to Rooks County Senior Services, Inc.	685	171	750	(579)
Total Expenditures	685	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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Annual Dues	$ 28,473	29,200	30,000	(800)
Green Fees	5,912	5,549	5,000	549
Grant	4,000	1,500	0	1,500
Reimbursed Expense	0	460	20,000	(19,540)
Total Receipts	38,385	36,709	**55,000**	**(18,291)**
Expenditures:				
Personal Services	11,640	10,551	20,000	(9,449)
Contractual Services	18,495	20,144	30,500	(10,356)
Commodities	1,996	4,555	4,500	55
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	0	0	460	(460)
Total Expenditures	32,131	35,250	**55,460**	**(20,210)**
Receipts Over (Under) Expenditures	6,254	1,459		
Unencumbered Cash, Beginning	1,479	7,733		
Unencumbered Cash, Ending	$ **7,733**	**9,192**		

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

	Road & Bridge Special Improvements	Road & Bridge Special Equipment	Ambulance Equipment Reserve	County Equipment Reserve
Receipts:				
Transfer from General - Treasurer	$ 0	0	0	300
Transfer from General - Clerk of the District Court	0	0	0	9,812
Transfer from General - Sheriff	0	0	0	125,229
Transfer from Motor Vehicle Operating	0	0	0	3,889
Federal Funds Exchange	267,089	0	0	0
Total Receipts	267,089	0	0	139,230
Expenditures:				
State Projects	200,199	0	0	0
Transfer to General	0	0	0	522,000
Reimbursement to Road & Bridge	106,000	0	0	0
Transfer to Sheriff Vehicle	0	0	0	40,229
Capital Outlay	21,075	348,524	0	125,537
Total Expenditures	327,274	348,524	0	687,766
Receipts Over (Under) Expenditures	(60,185)	(348,524)	0	(548,536)
Unencumbered Cash, Beginning	386,472	362,393	181,429	1,005,231
Unencumbered Cash, Ending	$ **326,287**	**13,869**	**181,429**	**456,695**

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

	Health Benefit	Special Noxious Weed	Utility Agreement	Motor Vehicle Operating
Receipts:				
Reimbursed from General - Employee Benefit	$ 1,410,000	0	0	0
Interest Income	8,974	0	0	0
Noxious Weed Collections	0	1,300	0	0
Motor Vehicle Fees	0	0	0	55,765
Total Receipts	1,418,974	1,300	0	55,765
Expenditures:				
Contractual Services	0	0	0	1,205
Commodities	0	0	0	5,568
Employee Health Cost	1,369,282	0	0	0
Transfer to Noxious Weed Fund	0	1,300	0	0
Transfer to County Equipment Fund	0	0	0	3,889
Transfer to General Fund	0	0	0	45,103
Total Expenditures	1,369,282	1,300	0	55,765
Receipts Over (Under) Expenditures	49,692	0	0	0
Unencumbered Cash, Beginning	572,820	0	8,400	0
Unencumbered Cash, Ending	$ **622,512**	**0**	**8,400**	**0**

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

	Prosecutor's Training and Assistance	Economic Development Existing Business	Register of Deeds Technology	Sheriff's Forfeiture Seizure
Receipts:				
District Court Fees	$ 692	0	0	0
Register of Deeds Fees	0	0	10,932	0
Interest on Idle Funds	0	22	34	0
Loan Repayments	0	3,250	0	0
Total Receipts	692	3,272	10,966	0
Expenditures:				
Capital Outlay	0	0	387	0
Prosecutor's Training	692	0	0	0
Technological Services	0	0	20,970	0
Business Loans	0	35,000	0	0
Total Expenditures	692	35,000	21,357	0
Receipts Over (Under) Expenditures	0	(31,728)	(10,391)	0
Unencumbered Cash, Beginning	0	37,997	28,762	4,883
Unencumbered Cash, Ending	$ **0**	**6,269**	**18,371**	**4,883**

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

	Sheriff Expendable Trust	Micro-Loan Repayment	Florence Hinkhouse	Insurance Claims Reimbursement
Receipts:				
Loan Repayments	$ 0	15,945	0	0
Donations	1,000	0	0	0
Insurance Proceeds	0	0	0	248,450
Interest Income	0	22	171	0
Total Receipts	1,000	15,967	171	248,450
Expenditures:				
Interest to Nursing Home Fund	0	0	171	0
Commodities	3,498	0	0	0
Program Expenditures	0	10,000	0	186,985
Total Expenditures	3,498	10,000	171	186,985
Receipts Over (Under) Expenditures	(2,498)	5,967	0	61,465
Unencumbered Cash, Beginning	3,193	21,069	57,156	0
Unencumbered Cash, Ending	$ **695**	**27,036**	**57,156**	**61,465**

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

	County Store	Rooks County Housing Authority	E-Community	Rooks County Airport Commission
Receipts:				
Land Rent	$ 0	0	0	9,660
State Aid	0	0	0	6,052
Hanger Rent	0	0	0	2,150
Aviation Fuel Sales	0	0	0	44,463
Vending Machine Sales	940	0	0	0
Reimbursements	0	0	2,645	160
Interest Income	1	8	2	42
Total Receipts	941	8	2,647	62,527
Expenditures:				
Program Expenditures	0	0	1,874	0
Contractual Services	0	0	0	33,140
Commodities	1,004	0	0	43,184
Capital Outlay	0	0	0	126,160
Total Expenditures	1,004	0	1,874	202,484
Receipts Over (Under) Expenditures	(63)	8	773	(139,957)
Unencumbered Cash, Beginning	1,350	7,197	2,897	42,068
Unencumbered Cash, Ending	$ **1,287**	**7,205**	**3,670**	**(97,889)**

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

	Sheriff Vehicle Fund	Attorney Forfeiture Seizure	Multi-Year Capital Improvement	Sheriff Registration
Receipts:				
Sheriff Fees	$ 0	0	0	2,670
Interest Income	0	0	1,882	0
Transfer from General - Sheriff	40,229	0	0	0
Total Receipts	40,229	0	1,882	2,670
Expenditures:				
Capital Outlay	0	0	0	2,648
Transfer to General Fund	0	0	245,000	0
Total Expenditures	0	0	245,000	2,648
Receipts Over (Under) Expenditures	40,229	0	(243,118)	22
Unencumbered Cash, Beginning	0	300	637,504	5,463
Unencumbered Cash, Ending	$ **40,229**	**300**	**394,386**	**5,485**

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

	Sheriff VIN Registration Fees	County Clerk Technology	County Treasurer Technology	Golf Course Equipment Reserve
Receipts:				
Register of Deeds Fees	$ 0	2,733	2,733	0
VIN Registration Fees	4,840	0	0	0
Interest	0	14	9	0
Total Receipts	4,840	2,747	2,742	0
Expenditures:				
Commodities	500	0	1,170	0
Capital Outlay	0	0	0	0
Total Expenditures	500	0	1,170	0
Receipts Over (Under) Expenditures	4,340	2,747	1,572	0
Unencumbered Cash, Beginning	15,400	10,061	7,308	1,500
Unencumbered Cash, Ending	$ **19,740**	**12,808**	**8,880**	**1,500**

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

		ARPA	DARE	Federal Airport Project
Receipts:				
City of Stockton Contributions	$	0	1,500	0
Federal Aid		677,826	0	0
Interest Income		221	0	0
Total Receipts		678,047	1,500	0
Expenditures:				
Commodities		0	2,584	0
Capital Outlay		289,024	0	6,370
Reimbursement to General		150,000	0	0
Total Expenditures		439,024	2,584	6,370
Receipts Over (Under) Expenditures		239,023	(1,084)	(6,370)
Unencumbered Cash, Beginning		273,047	2,298	0
Unencumbered Cash, Ending	$	**512,070**	**1,214**	**(6,370)**

ROOKS COUNTY, KANSAS
Related Municipal Entities
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

		Historical Society
Receipts:		
County Appropriations	$	14,000
Dues		190
Gifts/Research		105
Book & Gift Shop Sales		255
Service Income		145
Sale of Assets		727
Donations		540
Grants		300
Refunds, Reimbursements, Insurance Proceeds		0
Miscellaneous		712
Interest Income		61
Total Receipts		17,035
Expenditures:		
Advertising		194
Renovation/Restoration		149
Repairs and Maintenance		1,521
Dues and Licenses		453
Real Estate Taxes - Annex		619
Outside Services		300
Miscellaneous		937
Wages		8,336
Utilities		240
Telephone		1,822
Capital Outlay		874
Office Expense/Postage		290
Payroll Taxes		1,758
Sales Tax		0
Total Expenditures		17,493
Receipts Over (Under) Expenditures		(458)
Unencumbered Cash, Beginning		28,937
Unencumbered Cash, Ending	$	**28,479**

ROOKS COUNTY, KANSAS
Related Municipal Entities
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

	Free Fair
Receipts:	
County Appropriations	$ 50,000
Rent	9,492
Memorials & Contributions	3,457
Grandstand Income	49,529
Carnival Income	3,022
Advertising, Sponsors and Awards	47,380
Livestock Sale	217,886
Interest Income	328
Grants	1,000
Insurance Proceeds	89,312
Other	7,782
Total Receipts	479,188
Expenditures:	
Advertising	11,776
Repairs and Maintenance	52,496
Donations	0
Entertainment, Shows and Judges	74,745
Exhibit Premiums	130,972
Non-Wage Labor	3,237
Payroll and Taxes	8,755
Utilities	16,227
Supplies	16,311
Insurance	12,915
Office Expense and Postage	8,396
Board Expenses	2,283
Professional Fees	1,491
Penalties	0
Fair Book Expense	132
Livestock Sale	118,473
Sales Tax	4,998
Capital Improvements	73,317
Miscellaneous	3,234
Total Expenditures	539,758
Receipts Over (Under) Expenditures	(60,570)
Unencumbered Cash, Beginning	160,840
Unencumbered Cash, Ending	$ **100,270**

ROOKS COUNTY, KANSAS
Related Municipal Entities
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022

		Senior Services
Receipts:		
Patient Service Fees	$	3,147,222
County Appropriations		120,000
Interest Income		5,506
Health and Human Services Stimulus		379,028
Other		6,389
Donations		180,854
Total Receipts		3,838,999
Expenditures:		
Salaries		1,547,630
Employeee Benefits		253,836
Consultants		263,636
Backround Checks		993
Contract Labor		732,802
Continuing Education		24,513
Advertising		4,029
Food		194,071
Utilities		115,095
Supplies and Small Equipment		274,991
Insurance		63,494
Linen		2,465
Repairs and Maintenance		8,669
Rent and Lease Expense		14,699
Resident Transportation		7,016
Licenses, Dues and Registrations		33,654
Miscellaneous		67,630
Office Supplies and Postage		22,500
Telephone		61,782
Travel		61,762
Capital Outlay		204,339
Total Expenditures		3,959,606
Receipts Over (Under) Expenditures		(120,607)
Unencumbered Cash, Beginning		(3,253)
Unencumbered Cash, Ending	$	**(123,860)**

ROOKS COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
County Treasurer				
TAX COLLECTIONS				
Current Tax	$ 7,377,173	16,477,603	14,598,210	9,256,566
Real Estate Redemptions	188,900	261,465	300,262	150,103
Delinquent Personal Property Tax	24,599	72,068	59,548	37,119
Advance Tax	10	1,387	7	1,390
EZ Pay Tax	24,001	45,230	40,458	28,773
Escrow Tax	750	2,138	1,569	1,319
Escaped Tax	0	1,558	1,558	0
Judgment Fund	126	4,104	4,104	126
Neighborhood Revitalization	0	242,925	242,925	0
Rental Vehicle Excise Tax	42	493	523	12
Motor Vehicle Tax	182,944	944,266	939,410	187,800
Intergovernmental Taxes:				
Mineral Tax	0	92,952	92,952	0
Due to General Fund:				
Interest on Taxes	0	84,172	84,172	0
Total Tax Collections	7,798,545	18,230,361	16,365,698	9,663,208
TAX ACCOUNTS				
Unified School Districts	9,001	4,723,308	4,717,353	14,956
Cemeteries	0	84,652	84,652	0
State	0	141,103	141,103	0
Townships	0	291,060	291,060	0
Cities	0	1,795,002	1,795,002	0
Regional Library	394	111,425	111,819	0
Rooks County Medical Center	0	730,051	730,051	0
Irrigation District	0	18,711	18,711	0
Extension District	0	183,048	183,048	0
Fire Districts	0	34,427	34,427	0
Total Tax Accounts	9,395	8,112,787	8,107,226	14,956

ROOKS COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

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	5,466	5,466	0
Due to State - Auto Fund	0	718,706	718,706	0
Due to State - Vehicle Sales Tax	17,052	470,668	453,002	34,718
Due to Auto License Trust Fund	(2)	10,843	10,843	(2)
Total Motor Vehicle Fees, Sales Tax Collections, and Drivers License Fees	17,050	1,205,683	1,188,017	34,716
KANSAS DEPT OF WILDLIFE & PARKS LICENSES & PERMITS				
Due to State	13	0	13	0
CEREAL MALT BEVERAGE STAMP				
Due to State	0	200	200	0
UNCLAIMED MONEY				
Due to State	654	0	0	654
County Clerk				
Due to Other Agency Funds:				
Fish and Game Licenses and Escrow	0	2	2	0
Kansas Commission on Government	0	150	150	0
Due to General Fund:				
Clerk Fees	0	558	558	0
Clerk Reimbursements	0	215	215	0
Election Fees	0	311	311	0
Commissioner Miscellaneous	0	92	92	0
Commisioner Reimbursements	0	40	40	0
Employee Benefit Reimbursements	0	10,268	10,268	0
Election Reimbursements	0	0	0	0
Garnishment Fees	0	150	150	0
Postage Reimbursements	0	3,799	3,799	0
Township Bond Reimbursements	0	1,863	1,863	0
Beer Licenses and Stamps	0	425	425	0
Custodian Reimbursement	0	0	0	0
Moving Permits	0	200	200	0
Total County Clerk	0	18,073	18,073	0

ROOKS COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Sheriff				
Due to General Fund:				
Accident Reports	$ 0	244	244	0
Sheriff Fees	0	2,353	2,353	0
Fingerprint Fees	0	610	610	0
Commissions	0	7,147	7,147	0
Bookings	0	2,211	2,211	0
Prisoner Care	0	75,470	75,470	0
Reimbursments	0	40,566	40,566	0
Miscellaneous	0	13,258	13,258	0
Buy Money	940	0	0	940
Due to Others:				
Commissary	984	56,438	49,901	7,521
Total Sheriff	1,924	198,297	191,760	8,461
Register of Deeds				
Due to General Fund:				
Mortgage Registration Fees	0	98,082	98,002	80
Copy Fees	100	5,754	5,754	100
Total Register of Deeds	100	103,836	103,756	180
Attorney Trust Fund				
Due to General Fund:				
Diversionary Cost	0	4,600	4,600	0
Refunds	0	0	0	0
Total Attorney Trust Fund	0	4,600	4,600	0
Clerk of District Court				
Judgments and Restitution	18,338	73	302	18,109
Bonds	56,500	31,500	53,150	34,850
Court Costs and Fees	0	124,707	124,707	0
Case Balances	17,871	0	15,383	2,488
Law Library	19,072	4,856	3,002	20,926
Total Clerk of District Court	111,781	161,136	196,544	76,373
Total Agency Fees	$ **7,939,462**	**28,034,973**	**26,175,887**	**9,798,548**