

ROOKS COUNTY, KANSAS
Stockton, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2020

MAPES & MILLER LLP
Certified Public Accountants
Stockton, Kansas

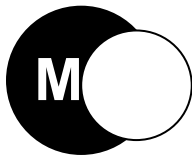
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Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2020

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Mapes & Miller LLP

Certified Public Accountants

503 Main Street, P.O. Box 508, Stockton, KS 67669
Phone: 785-425-6764 Email: mmstkn@ruraltel.net

Members of the American Institute of Certified Public Accountants
and the Kansas Society of Certified Public Accountants

A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

JOHN D. MAPES, CPA, CHTD
DENIS W. MILLER, CPA, PA
THOMAS B. CARPENTER, CPA, PA
DON E. TILTON, CPA, PA
BRIAN S. THOMPSON, CPA, PA
REBECCA A. LIX, CPA, PA
STEPHANIE M. HEIER, CPA, PA

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Rooks County, Kansas, a Municipal Financial Reporting Entity, as of and for the year ended December 31, 2020, and the related notes to the financial statement.

Management's Responsibility 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.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Rooks County, Kansas, 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.

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, 2020, 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, 2020, 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.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and regulatory basis summary of receipts and disbursements-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for 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.

The 2019 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and are not a required part of the 2020 basic financial statement upon which we rendered an unmodified opinion dated September 7, 2021. The 2019 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. Such 2019 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 comparative information is fairly stated in all material respects in relation to the 2019 basic financial statement as a whole for the year ended December 31, 2019, on the basis of accounting described in Note 1.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprise Rooks County, Kansas' basic financial statement. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also not a required part of the basic financial statement.

The schedule of expenditures of federal awards 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. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statement taken as a whole, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated September 7, 2021, on our consideration of Rooks County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Rooks County's internal control over financial reporting and compliance.

Mapes & Miller LLP

Certified Public Accountants

Stockton, Kansas
September 7, 2021

ROOKS COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2020

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	\$ 177,709	0	5,343,826	5,269,436	252,099	19,003	271,102
Special Purpose Funds							
Road and Bridge	69,067	0	1,962,482	1,887,693	143,856	3,370	147,226
Noxious Weed	98,690	0	301,471	309,827	90,334	0	90,334
Noxious Weed Capital Outlay	82,513	0	0	0	82,513	0	82,513
Health	492,124	0	670,800	556,623	606,301	1,607	607,908
Alcohol Program	12,072	0	2,593	900	13,765	0	13,765
Parks and Recreation	10,401	0	64	0	10,465	0	10,465
Land/Wireless 911	61,427	0	60,214	47,704	73,937	0	73,937
County Wide Economic Development Trust	168,753	0	154,003	97,196	225,560	137	225,697
Road and Bridge Special Improvements	365,492	0	0	37,496	327,996	0	327,996
Road and Bridge Special Equipment	279,292	0	20,000	29,900	269,392	0	269,392
Ambulance Equipment Reserve	167,429	0	10,000	0	177,429	0	177,429
County Equipment Reserve	779,412	0	288,286	64,911	1,002,787	0	1,002,787
Health Benefit	819,968	0	1,225,503	1,394,790	650,681	0	650,681
Special Noxious Weed	0	0	10,821	10,821	0	0	0
Utility Agreement	8,400	0	0	0	8,400	0	8,400
Motor Vehicle Operating	0	0	55,636	55,636	0	0	0
Prosecutor's Training and Assistance	0	0	1,062	1,062	0	0	0
Economic Development Existing Business	1,647	0	38,896	5,000	35,543	0	35,543
Register of Deeds Technology	35,901	0	9,752	10,573	35,080	1,432	36,512
Sheriff's Seizure	4,718	0	0	164	4,554	0	4,554
Sheriff Expendable Trust	882	0	500	289	1,093	0	1,093
Micro-Loan Repayment	68,065	0	108,292	157,840	18,517	23,922	42,439
Insurance Claims Reimbursement	0	0	7,882	7,882	0	0	0
County Store	2,090	0	990	1,895	1,185	0	1,185
Rooks County Housing Authority	7,191	0	5	0	7,196	0	7,196

(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, 2020

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	\$ 2,896	0	1,715	1,714	2,897	0	2,897
Rooks County Airport Commission	23,577	0	73,459	74,918	22,118	4,731	26,849
Attorney Forfeiture Seizure	300	0	0	0	300	0	300
Multi-Year Capital Improvement	1,266,086	0	2,360	300,000	968,446	0	968,446
Sheriff Registration	3,099	0	3,265	3,044	3,320	0	3,320
Sheriff VIN Registration Fees	4,300	0	5,060	0	9,360	0	9,360
County Clerk Technology	6,092	0	2,436	1,159	7,369	0	7,369
County Treasurer Technology	6,398	0	2,436	2,537	6,297	0	6,297
Golf Course Equipment Reserve	1,800	0	6,700	7,000	1,500	7,000	8,500
DARE Fund	0	0	1,610	0	1,610	0	1,610
SPARK Fund	0	0	992,217	965,375	26,842	21,200	48,042
Bond and Interest Funds							
PBC Sales Tax	484,385	0	357,709	294,050	548,044	0	548,044
Capital Projects Funds							
Federal Airport Project	(72,841)	0	332,585	265,222	(5,478)	0	(5,478)
Business Funds							
Sanitation	379,899	0	135,959	342,078	173,780	5,700	179,480
Nursing Home	0	0	686	686	0	0	0
Golf Course	811	0	41,358	40,690	1,479	3,531	5,010
Trust Funds							
Florence Hinkhouse	57,156	0	687	687	57,156	0	57,156
Total Primary Government	5,877,201	0	12,233,320	12,246,798	5,863,723	91,633	5,955,356
Related Municipal Entities:							
Historical Society	27,358	0	18,960	18,638	27,680	468	28,148
Free Fair	41,244	0	233,240	199,271	75,213	1,042	76,255
Senior Services	(20,480)	0	2,987,997	2,877,811	89,706	203,961	293,667
Total Reporting Entity (Excluding Agency Funds)	\$ 5,925,323	0	15,473,517	15,342,518	6,056,322	297,104	6,353,426

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, 2020

STATEMENT 1
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County Treasurer

Cash on Hand	\$ 500
Bad Checks	19,401
Solutions North Bank, Stockton, Kansas	
N.O.W. Account	20,619
Money Market Account	546,778
N.O.W. Account - Wireless 911	73,937
N.O.W. Account - Micro-Loan Program	42,439
Money Market Account - Economic Development Existing Business Program	35,543
Money Market Account - Register of Deeds Technology	36,512
N.O.W. Account - Rooks County Airport Commission	21,371
N.O.W. Account - Housing Authority	7,196
Checking Account - Capital Outlay	968,446
Checking Account - Treasurer Technology	6,297
Checking Account - Clerk Technology	7,369
Checking Account -E Community	2,897
Checking Account - County Store	1,185
Checking Account - SPARK	48,042
Astra Bank, Plainville, Kansas	
Certificates of Deposit	250,000
Certificates of Deposit - Hinkhouse	57,156
Farmers National Bank, Stockton, Kansas	
Money Market Account	650,681
Municipal Investment Pool, Topeka, KS	
Overnight Pool	9,557,931
First State Bank, Plainville, Kansas	
Money Market Account	<u>1,252,305</u>
Total County Treasurer	\$ 13,606,605

Clerk of the District Court

Solutions North Bank, Stockton, Kansas	
Checking Account - District Court	247,750
Checking Account - Law Library	15,992

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	1,229

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, 2020

STATEMENT 1
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Sanitation

Solutions North Bank, Stockton, Kansas	
Checking Account	13,153

County Health

Solutions North Bank, Stockton, Kansas	
Checking Account	\$ <u>903</u>

Total Cash and Investments	13,886,682
Less Agency Funds - Schedule 3	<u>(7,931,326)</u>

Total Primary Government	5,955,356
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Historical Society

Cash on Hand	\$ 25
Solutions North Bank, Stockton, Kansas	
Checking Account	16,063
Savings Account	5,689
Certificates of Deposit	<u>6,371</u>
Total Historical Society	28,148

Free Fair

Solutions North Bank, Stockton, Kansas	
Checking Account	48,369
Money Market Account	27,496
Savings Account	<u>390</u>
Total Free Fair	76,255

Senior Services

Cash on Hand	400
Astra Bank, Plainville, Kansas	
Savings Account	2661
Astra Bank, Hays, Kansas	
Checking Account	220,936
Money Market Accounts	<u>69,670</u>
Total Senior Services	<u>293,667</u>
Total Reporting Entity per Statement 1	\$ <u><u>6,353,426</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, 2020

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 Greg Lohkamp 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 2020:

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.

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	

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.

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 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, 2020. The deficient cash balances will be eliminated when the grant proceeds are received subsequent to December 31, 2020. 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.

3. **Deposits and Investments**

As of December 31, 2020, the County had the following investments and maturities.

Fair Value	<u>Investment Maturities (in Years)</u>		Rating U.S.
	Less than 1 Year	1 - 2 Years	
\$ 9,557,931	9,557,931	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, 2020, 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:

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

At December 31, 2020, the County's carrying amount of deposits was \$4,307,800 and the bank balance was \$4,881,361. 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, \$1,266,847 was covered by federal depository insurance and \$3,614,514 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, 2020.

At December 31, 2020, the Free Fair's carrying amount of deposits was \$76,255 and the bank balance was \$76,468. 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, 2020, the Historical Society's carrying amount of deposits was \$28,148 and the bank balance was \$28,855. 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, 2020, the Senior Service's carrying amount of deposits was \$293,668 and the bank balance was \$318,564. The bank balance was held by one bank resulting in a concentration of credit risk. The bank balance was covered by federal depository insurance.

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, 2020, the County had invested \$9,557,931 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 8.61% for the fiscal year ended December 31, 2020. Contributions to the pension plan from Rooks County were \$267,410 for the year ended December 31, 2020.

Net Pension Liability

At December 31, 2020 Rooks County's proportionate share of the collective net pension liability reported by KPERS was \$2,838,633. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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, 2020.

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, 2020 was \$0. The balance of the outstanding loans from other grants and local funds as of December 31, 2020 was \$28,227.

8. **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 County'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 County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2020.

9. **CRF and Cares Act Funding**

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of \$400 million. The County received CRF in the amount of \$1,046,462 during 2020 of which \$1,019,620 was expended during 2020. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

10. **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.

11. **Inter-fund Transactions**

Operating transfers were as follows:

From	To	Statutory Authority	Amount
Motor Vehicle Operating	General	K.S.A. 8-145	\$ 44,422
Motor Vehicle Operating	County Equipment	K.S.A. 19-119	7,068
General	County Equipment	K.S.A. 19-119	281,218
General	Employee Benefits	K.S.A. 12-2615	82,000
Special Noxious Weed	Noxious Weed	K.S.A. 2-1318	10,821
Road & Bridge	Road & Bridge Special Equipment	K.S.A. 68-141g	20,000
Rooks County Golf Course	County Equipment	K.S.A. 19-119	6,700
General - Ambulance	Ambulance Equipment Reserve	K.S.A. 12-110d	10,000
Multi-year Capital Improvements	General -Commissioners	K.S.A. 19-120	300,000

12. **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.

13. **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.

14. **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 \$1,045,930. This liability is based on the use of 46.21 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of \$1,037,015 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 2020. The County expects the landfill to continue to operate for approximately 32 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.

15. **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	\$434,837

16. **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.

15. Long-term Debt

Changes in long-term liabilities for Rooks County, Kansas for the year ended December 31, 2020, 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
Capital Leases Payable:									
PBC Revenue Bonds	2.0-2.75%	5/1/2015	3,635,000	10/1/2030	2,795,000	0	230,000	2,565,000	64,050
3 Western Star Trucks	3.25%	4/1/2020	337,236	2/1/2025	0	337,236	213,014	124,222	8,348
3 Vibco DC3500 Truck Boxes	3.25%	8/11/2020	76,062	2/1/2025	0	76,062	48,367	27,695	989
Total Indebtedness					\$2,795,000	413,298	491,381	2,716,917	73,387

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

	2021	2022	2023	2024	2025	2026-2030	Total
PRINCIPAL							
Capital Leases Payable:							
PBC Revenue Bonds	\$ 235,000	240,000	245,000	245,000	250,000	1,350,000	2,565,000
3 Western Star Trucks	69,750	54,472	0	0	0	0	124,222
3 Vibco DC3500 Truck Boxes	15,552	12,143	0	0	0	0	27,695
	<u>320,302</u>	<u>306,615</u>	<u>245,000</u>	<u>245,000</u>	<u>250,000</u>	<u>1,350,000</u>	<u>2,716,917</u>
INTEREST							
Capital Leases Payable:							
PBC Revenue Bonds	\$ 59,450	54,750	49,950	45,050	40,150	109,311	358,661
3 Western Star Trucks	4,037	1,770	0	0	0	0	5,807
3 Vibco DC3500 Truck Boxes	900	395	0	0	0	0	1,295
	<u>64,387</u>	<u>56,915</u>	<u>49,950</u>	<u>45,050</u>	<u>40,150</u>	<u>109,311</u>	<u>365,763</u>
Total Principal and Interest	\$ 384,689	363,530	294,950	290,050	290,150	1,459,311	3,082,680

ROOKS COUNTY, KANSAS
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2020

ROOKS COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

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	\$ 5,218,405	172,520	5,390,925	5,269,436	(121,489)
Special Purpose Funds					
Road and Bridge	1,900,000	34,819	1,934,819	1,887,693	(47,126)
Noxious Weed	440,000	0	440,000	309,827	(130,173)
Noxious Weed Capital Outlay	46,257	0	46,257	0	(46,257)
Health	651,481	0	651,481	556,623	(94,858)
Alcohol Program	20,000	0	20,000	900	(19,100)
Parks and Recreation	10,000	0	10,000	0	(10,000)
Land/Wireless 911	80,000	0	80,000	47,704	(32,296)
County Wide Economic Development Trust	98,425	1,647	100,072	97,196	(2,876)
Bond and Interest Funds					
PBC Sales Tax	304,100	0	304,100	294,050	(10,050)
Business Funds					
Sanitation	360,020	25	360,045	342,078	(17,967)
Nursing Home	700	0	700	686	(14)
Golf Course	62,000	780	62,780	40,690	(22,090)

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, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019	2020	2020	Variance
	Actual	Actual	Budget	Over
Receipts:				(Under)
Taxes				
Ad Valorem	\$ 3,840,807	3,722,615	3,743,656	(21,041)
Delinquent	69,787	141,558	0	141,558
Motor Vehicle	269,243	241,303	222,377	18,926
Recreational Vehicle	6,316	6,346	4,605	1,741
16/20M Vehicle	34,927	30,674	32,389	(1,715)
Commercial Vehicle Tax	26,367	26,769	21,741	5,028
Watercraft Tax	3,849	3,657	3,546	111
Vehicle Excise Tax	51	38	8	30
Intergovernmental				
Liquor Tax	70	65	0	65
Mineral Production Tax	31,608	22,900	20,000	2,900
Aid - Emergency Preparedness	11,840	24,245	10,000	14,245
CDC Juvenile Supervision	120	0	0	0
Federal Land Payment	20,387	20,320	19,000	1,320
Licenses, Fees and Permits				
Antique Vehicle Tags	3,940	3,885	3,900	(15)
CMB Licenses	175	125	300	(175)
Diversion Fees	4,450	11,200	0	11,200
District Court Fees	2,751	2,308	2,000	308
County Officer Fees	86,802	83,633	60,000	23,633
Sheriff VIN Fees	166	215	0	215
Township Bonds	2,409	1,775	1,500	275
Moving Permits	175	200	150	50
Drivers Licenses	1,281	798	700	98
Charges for Services:				
City Law Enforcement Contract	0	316,501	316,501	0
Prisoner Care	85,985	53,760	60,000	(6,240)
Commissary Commissions	11,037	6,214	7,000	(786)
Use of Money and Property				
Interest	198,740	108,080	86,000	22,080
Oil Production	0	0	1,000	(1,000)
Water Resources Rent	12,000	12,000	12,000	0
Miscellaneous	31,529	10,617	0	10,617
Health Insurance Reimb. from Other Funds	44,462	51,612	74,176	(22,564)
Reimbursed CDC Court Costs	4,127	3,764	0	3,764
Reimbursed Expenses	37,444	36,503	0	36,503
Reimbursement from SPARK	0	55,724	0	55,724
Transfer from Multi-year Capital Improvement Fund	0	300,000	331,100	(31,100)
Transfer from Motor Vehicle Operating	44,047	44,422	0	44,422
Total Receipts	<u>4,886,892</u>	<u>5,343,826</u>	<u>5,033,649</u>	<u>310,177</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, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019</u>	<u>2020</u>	<u>2020</u>	Variance
	Actual	Actual	Budget	Over (Under)
(Continued)				
Expenditures:				
County Commissioners				
Personal Services	\$ 58,424	77,243	73,800	3,443
Contractual Services	134,584	109,253	151,400	(42,147)
Commodities	1,067	5,418	5,350	68
Capital Outlay	25,766	3,122	10,000	(6,878)
Special Projects	17,200	12,101	61,000	(48,899)
Senior Services	53,415	35,175	72,650	(37,475)
Airport Commission	3,960	17,180	15,000	2,180
Transportation Van	9,000	9,000	9,000	0
Transfer to County Equipment	0	100,000	0	100,000
Water Resources Building	1,242	993	725	268
Fairgrounds Appropriation	0		20,000	(20,000)
ROZ	28,882	29,500	29,500	0
Historical Utilities	5,083	4,011	7,350	(3,339)
Child Advocacy Plan	1,300		1,300	(1,300)
Option Plus 250	250	250	250	0
Adjustments for Qualifying Budget Credits:				
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>5,730</u>	<u>(5,730)</u>
Total	<u>340,173</u>	<u>403,246</u>	<u>463,055</u>	<u>(59,809)</u>
County Clerk				
Personal Services	138,494	141,500	143,945	(2,445)
Contractual Services	3,841	3,157	3,450	(293)
Commodities	14,969	14,594	16,110	(1,516)
Transfer to County Equipment	0	7,500	0	7,500
Adjustment for Qualifying Budget Credits:				0
Reimbursed Expenses and Garnishment Fee	<u>0</u>	<u>0</u>	<u>5,525</u>	<u>(5,525)</u>
Total	<u>157,304</u>	<u>166,751</u>	<u>169,030</u>	<u>(2,279)</u>
County Treasurer				
Personal Services	201,031	202,874	160,180	42,694
Contractual Services	12,886	7,606	21,700	(14,094)
Commodities	620	9,353	2,275	7,078
Transfer to County Equipment	0	9,000	0	9,000
Adjustment for Qualifying Budget Credits:				0
Reimb. Expenses included in Motor Vehicle Transfer	<u>0</u>	<u>0</u>	<u>44,673</u>	<u>(44,673)</u>
Total	<u>214,537</u>	<u>228,833</u>	<u>228,828</u>	<u>5</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, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019</u>	<u>2020</u>		
	Actual	Actual	Budget	Variance Over (Under)
(Continued)				
County Attorney				
Personal Services	\$ 105,181	107,286	122,160	(14,874)
Contractual Services	8,247	6,041	12,355	(6,314)
Commodities	3,390	4,061	4,250	(189)
Transfer to County Equipment	6,556	22,000	0	22,000
Adjustment for Qualifying Budget Credits:				0
Diversion Fees	<u>0</u>	<u>0</u>	<u>11,200</u>	<u>(11,200)</u>
Total	<u>123,374</u>	<u>139,388</u>	<u>149,965</u>	<u>(10,577)</u>
Register of Deeds				
Personal Services	73,152	81,680	83,099	(1,419)
Contractual Services	1,171	1,206	1,401	(195)
Commodities	1,640	353	1,500	(1,147)
Transfer to County Equipment	5,020	7,740	0	7,740
Adjustment for Qualifying Budget Credits:				0
Copy Fees	<u>0</u>	<u>0</u>	<u>4,869</u>	<u>(4,869)</u>
Total	<u>80,983</u>	<u>90,979</u>	<u>90,869</u>	<u>110</u>
Sheriff				
Personal Services	697,190	888,398	879,580	8,818
Contractual Services	217,246	193,769	232,463	(38,694)
Commodities	66,352	57,002	94,750	(37,748)
Capital Outlay	12,238	9,688	43,000	(33,312)
Transfer to County Equipment Reserve	67,500	71,680	0	71,680
Adjustments for Qualifying Budget Credits:				0
VIN Fees	0	0	215	(215)
Booking Fees	0	0	2,947	(2,947)
Other Fees	0	0	4,053	(4,053)
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>4,754</u>	<u>(4,754)</u>
Total	<u>1,060,526</u>	<u>1,220,537</u>	<u>1,261,762</u>	<u>(41,225)</u>

(Continued)

ROOKS COUNTY, KANSAS

SCHEDULE 2

GENERAL FUND

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Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019</u>	<u>2020</u>	<u>2020</u>	Variance
	Actual	Actual	Budget	Over (Under)
(Continued)				
Emergency Management				
Personal Services	\$ 47,755	55,961	49,921	6,040
Contractual Services	13,607	24,533	12,366	12,167
Commodities	3,784	7,295	5,050	2,245
Transfer to County Equipment	14,000	35,000	0	35,000
Adjustment for Qualifying Budget Credits:				0
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>63,631</u>	<u>(63,631)</u>
Total	<u>79,146</u>	<u>122,789</u>	<u>130,968</u>	<u>(8,179)</u>
Unified Court				
Contractual Services	72,117	61,270	67,975	(6,705)
Commodities	4,871	5,809	5,000	809
Capital Outlay	706	4,135	3,000	1,135
Transfer to County Equipment Reserve	1,500	6,400	0	6,400
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>3,764</u>	<u>(3,764)</u>
Total	<u>79,194</u>	<u>77,614</u>	<u>79,739</u>	<u>(2,125)</u>
Courthouse Custodian				
Personal Services	65,313	65,414	65,900	(486)
Contractual Services	70,223	67,338	69,100	(1,762)
Commodities	19,456	26,348	20,000	6,348
Capital Outlay	2,044	0	0	0
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>6,943</u>	<u>(6,943)</u>
Total	<u>157,036</u>	<u>159,100</u>	<u>161,943</u>	<u>(2,843)</u>
Appraiser's Cost				
Personal Services	138,366	137,257	142,302	(5,045)
Contractual Services	14,701	21,865	25,260	(3,395)
Commodities	4,967	4,739	4,000	739
Transfer to County Equipment	6,500	9,898	0	9,898
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>3,309</u>	<u>(3,309)</u>
Total	<u>164,534</u>	<u>173,759</u>	<u>174,871</u>	<u>(1,112)</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, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019		2020	
	Actual	Actual	Budget	Variance Over (Under)
(Continued)				
Election				
Personal Services	\$ 19,236	25,952	22,650	3,302
Contractual Services	14,421	24,992	10,000	14,992
Commodities	5,611	12,877	27,150	(14,273)
Capital Outlay	0	0	700	(700)
Transfer to County Equipment	0	7,500	0	7,500
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	0	0	10,907	(10,907)
Total	39,268	71,321	71,407	(86)
Ambulance				
Contractual Services	49,467	52,216	64,500	(12,284)
Commodities	0	0	500	(500)
Transfer to Ambulance Equipment Reserve	0	10,000	0	10,000
Total	49,467	62,216	65,000	(2,784)
Service Programs				
Palco Meal Site	13,000	12,000	12,000	0
Stockton Meal Site	22,000	22,000	22,000	0
Plainville Meal Site	25,000	25,000	25,000	0
Senior Companion Program	8,100	7,946	7,946	0
Foster Care	4,000	3,718	3,718	0
CASA	3,000	3,000	3,000	0
NW KS Area Agency on Aging	7,000	7,500	7,500	0
Total	82,100	81,164	81,164	0
Employee Benefits				
Social Security	198,532	213,015	201,500	11,515
Health Insurance	1,143,000	1,143,000	1,100,000	43,000
Life Insurance	6,739	7,463	7,250	213
Retirement	254,530	267,410	231,500	35,910
Workers Compensation	104,227	105,290	90,000	15,290
Unemployment	2,507	2,651	2,500	151
Research Fees	0	0	500	(500)
Employee's Added Insurance	0	968	0	968
Transfer to Health Benefit Fund	115,000	82,000	150,000	(68,000)
Total	1,824,535	1,821,797	1,783,250	38,547

(Continued)

ROOKS COUNTY, KANSAS

SCHEDULE 2

GENERAL FUND

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Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019</u>	<u>2020</u>	
	Actual	Actual	Budget
(Continued)			Variance Over (Under)
Computers			
Software	\$ 39,295	44,754	50,000
Contractual Services	12,539	11,490	11,475
Commodities	0	0	500
Capital Outlay	0	589	0
Transfer to County Equipment	3,080	4,500	0
Adjustment for Qualifying Budget Credits:			
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>54,914</u>	<u>61,333</u>	<u>61,975</u>
GIS/GPS Sytem			
Personal Services	42,354	27,723	43,700
Contractual Services	5,337	20,768	8,000
Commodities	1,686	8,379	5,200
Transfer to County Equipment	<u>5,000</u>	<u>0</u>	<u>0</u>
Total	<u>54,377</u>	<u>56,870</u>	<u>56,900</u>
Conservation District	25,000	25,000	25,000
Mental Retardation	44,516	44,516	44,516
Mental Health	30,985	30,396	30,396
Free Fair	50,000	50,000	50,000
Economic Development	138,415	143,228	143,228
Tort Liability	21,474	23,140	30,000
Historical Society	14,909	14,259	14,259
Juvenile Detention Center	0	0	5,000
Abandoned Cemeteries	500	500	500
Federal Land Entitlement	<u>2,200</u>	<u>700</u>	<u>17,300</u>
Total Other Expenditures	<u>327,999</u>	<u>331,739</u>	<u>360,199</u>
Total Expenditures	<u>4,889,467</u>	<u>5,269,436</u>	<u>5,390,925</u>
Receipts Over (Under) Expenditures	(2,575)	74,390	
Unencumbered Cash, Beginning	<u>180,284</u>	<u>177,709</u>	
Unencumbered Cash, Ending	\$ <u><u>177,709</u></u>	<u><u>252,099</u></u>	

ROOKS COUNTY, KANSAS

SCHEDULE 2

ROAD AND BRIDGE FUND

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Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019</u>	<u>2020</u>	Variance Over (Under)
	Actual	Actual	Budget
Receipts:			
Taxes			
Ad Valorem	\$ 1,111,899	1,450,286	1,457,558
Delinquent	20,854	41,538	0
Motor Vehicle	77,142	69,308	64,376
16/20M Vehicle	10,654	8,564	9,376
Recreational Vehicle	1,795	1,828	1,333
Commercial Vehicle Tax	7,418	7,735	6,293
Watercraft Tax	1,079	1,059	1,026
Vehicle Excise Tax	14	11	0
Intergovernmental			
State - Special Highway	361,834	343,194	360,038
Miscellaneous	3,978	4,140	0
Reimbursed Expenses	13,462	30,646	0
Reimbursement from SPARK	0	4,173	0
	<u>1,610,129</u>	<u>1,962,482</u>	<u>1,900,000</u>
Total Receipts	<u>1,610,129</u>	<u>1,962,482</u>	<u>62,482</u>
Expenditures:			
Personal Services	872,785	862,949	814,000
Commodities	449,814	386,268	572,500
Contractual Services	252,170	346,258	361,250
Capital Outlay	7,840	272,218	91,250
Transfer to R&B Special Equipment	49,071	20,000	50,000
Transfer to R&B Special Improvement	0	0	11,000
Adjustment for Qualifying Budget Credits:			
Reimbursed Expenses	0	0	34,819
	<u>1,631,680</u>	<u>1,887,693</u>	<u>1,934,819</u>
Total Expenditures	<u>1,631,680</u>	<u>1,887,693</u>	<u>(47,126)</u>
Receipts Over (Under) Expenditures	(21,551)	74,789	
Unencumbered Cash, Beginning	<u>90,618</u>	<u>69,067</u>	
Unencumbered Cash, Ending	\$ <u>69,067</u>	<u>143,856</u>	

ROOKS COUNTY, KANSAS

SCHEDULE 2

NOXIOUS WEED FUND

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Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019</u>	<u>2020</u>	Variance Over (Under)
	Actual	Actual	Budget
Receipts:			
Taxes			
Ad Valorem	\$ 122,895	127,190	127,562
Delinquent	2,051	4,326	0
Motor Vehicle	7,591	7,541	7,113
16/20M Vehicle	897	888	1,036
Recreational Vehicle	180	200	147
Commercial Vehicle Tax	762	852	695
Watercraft Tax	112	117	113
Services and Reimbursements	229,333	147,959	303,334
Miscellaneous	4,895	1,577	0
Transfer from Special Noxious Weed	9,962	10,821	0
Total Receipts	<u>378,678</u>	<u>301,471</u>	<u>440,000</u>
Expenditures:			
Personal Services	76,601	65,546	75,750
Contractual Services	15,069	13,613	29,600
Commodities	207,980	230,668	334,650
Transfer to Noxious Weed Capital Outlay	10,000	0	0
Total Expenditures	<u>309,650</u>	<u>309,827</u>	<u>440,000</u>
Receipts Over (Under) Expenditures	69,028	(8,356)	
Unencumbered Cash, Beginning	29,662	98,690	
Unencumbered Cash, Ending	\$ <u>98,690</u>	<u>90,334</u>	

ROOKS COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

SCHEDULE 2

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For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019</u>	<u>2020</u>		
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:				
Transfer from Noxious Weed	\$ 10,000	0	<u>0</u>	<u>0</u>
Expenditures:				
Capital Outlay	0	0	46,257	(46,257)
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>46,257</u>	<u>(46,257)</u>
Receipts Over (Under) Expenditures	10,000	0		
Unencumbered Cash, Beginning	<u>72,513</u>	<u>82,513</u>		
Unencumbered Cash, Ending	\$ <u>82,513</u>	<u>82,513</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, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Receipts:				
Taxes				
Ad Valorem - Health Fund	\$ 38,095	38,128	38,290	(162)
Delinquent	674	1,377	0	1,377
Motor Vehicle	2,553	2,364	2,204	160
16/20M Vehicle	337	289	321	(32)
Recreational Vehicle	60	62	46	16
Commercial Vehicle Tax	249	265	215	50
Watercraft Tax	36	36	35	1
Grants	83,825	92,905	98,000	(5,095)
Services and Donations	115,442	102,187	84,675	17,512
Medicare-Medicaid Services	144,790	139,460	144,000	(4,540)
Reimbursed Expenses	156,695	170,602	0	170,602
Reimbursement from SPARK	<u>0</u>	<u>123,125</u>	<u>0</u>	<u>123,125</u>
 Total Receipts	 <u>542,756</u>	 <u>670,800</u>	 <u>367,786</u>	 <u>303,014</u>
 Expenditures:				
Personal Services	374,935	355,743	404,500	(48,757)
Contractual Services	83,617	71,513	106,950	(35,437)
Commodities	113,284	95,399	96,151	(752)
M & I Grant	46,228	33,968	41,880	(7,912)
Capital Outlay	<u>0</u>	<u>0</u>	<u>2,000</u>	<u>(2,000)</u>
 Total Expenditures	 <u>618,064</u>	 <u>556,623</u>	 <u>651,481</u>	 <u>(94,858)</u>
 Receipts Over (Under) Expenditures	 (75,308)	 114,177		
Unencumbered Cash, Beginning	<u>567,432</u>	<u>492,124</u>		
 Unencumbered Cash, Ending	\$ <u>492,124</u>	<u>606,301</u>		

ROOKS COUNTY, KANSAS

SCHEDULE 2

ALCOHOL PROGRAM FUND

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Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019</u>	<u>2020</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
			Variance Over (Under)
Receipts:			
Intergovernmental	\$ 4,003	2,593	<u>4,202</u>
Expenditures:			
Alcohol Programs	3,527	900	<u>20,000</u>
Receipts Over (Under) Expenditures	476	1,693	
Unencumbered Cash, Beginning	11,596	12,072	
Unencumbered Cash, Ending	\$ <u>12,072</u>	<u>13,765</u>	

ROOKS COUNTY, KANSAS
PARKS AND RECREATION FUND

SCHEDULE 2

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Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019</u>		<u>2020</u>	
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental	\$ 70	64	<u>18</u>	<u>46</u>
Expenditures:				
Contractual Services	0	0	<u>10,000</u>	<u>(10,000)</u>
Receipts Over (Under) Expenditures	70	64		
Unencumbered Cash, Beginning	<u>10,331</u>	<u>10,401</u>		
Unencumbered Cash, Ending	\$ <u>10,401</u>	<u>10,465</u>		

ROOKS COUNTY, KANSAS

SCHEDULE 2

LAND/WIRELESS 911 FUND

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Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019</u>	<u>2020</u>		Variance
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Receipts:				
911 Telephone Tax	\$ 52,550	60,153	50,000	10,153
Interest	<u>130</u>	<u>61</u>	<u>66</u>	<u>(5)</u>
Total Receipts	<u>52,680</u>	<u>60,214</u>	<u>50,066</u>	<u>10,148</u>
Expenditures:				
Contractual	43,153	47,704	80,000	(32,296)
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>43,153</u>	<u>47,704</u>	<u>80,000</u>	<u>(32,296)</u>
Receipts Over (Under) Expenditures	9,527	12,510		
Unencumbered Cash, Beginning	<u>51,900</u>	<u>61,427</u>		
Unencumbered Cash, Ending	\$ <u>61,427</u>	<u>73,937</u>		

ROOKS COUNTY, KANSAS
COUNTY WIDE ECONOMIC DEVELOPMENT TRUST FUND

SCHEDULE 2

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Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019</u>	<u>2020</u>	
	Actual	Actual	Budget
			Variance Over (Under)
Receipts:			
County Appropriation	\$ 129,764	134,276	134,276
City Appropriations	18,062	17,931	17,154
Miscellaneous Income	0	149	0
Reimbursed Expense	14,690	1,647	0
	<u>162,516</u>	<u>154,003</u>	<u>151,430</u>
Total Receipts			<u>2,573</u>
Expenditures:			
Personal Services	74,704	75,799	76,600
Contractual Services	58,642	16,306	15,875
Commodities	8,814	5,091	5,950
Paid over to the Airport Fund	30,000	0	0
Adjustment for Qualifying Budget Credits:			
Reimbursed Expenses	0	0	1,647
	<u>172,160</u>	<u>97,196</u>	<u>100,072</u>
Total Expenditures			<u>(2,876)</u>
Receipts Over (Under) Expenditures	(9,644)	56,807	
Unencumbered Cash, Beginning	178,397	168,753	
Unencumbered Cash, Ending	\$ <u>168,753</u>	<u>225,560</u>	

ROOKS COUNTY, KANSAS
PBC SALES TAX

SCHEDULE 2
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Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019</u>	<u>2020</u>		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental	\$ 370,965	357,709	350,000	7,709
Interest Income	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 Total Receipts	 <u>370,965</u>	 <u>357,709</u>	 <u>350,000</u>	 <u>7,709</u>
Expenditures:				
Principal	225,000	230,000	230,000	0
Interest	68,550	64,050	64,050	0
Cash Basis Reserve	<u>0</u>	<u>0</u>	<u>10,050</u>	<u>(10,050)</u>
 Total Expenditures	 <u>293,550</u>	 <u>294,050</u>	 <u>304,100</u>	 <u>(10,050)</u>
 Receipts Over (Under) Expenditures	 77,415	 63,659		
Unencumbered Cash, Beginning	<u>406,970</u>	<u>484,385</u>		
 Unencumbered Cash, Ending	 \$ <u>484,385</u>	 <u>548,044</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, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019</u>	<u>2020</u>		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Delinquent	\$ 607	674	0	674
Motor Vehicle	2,532	584	0	584
16/20M Vehicle	299	296	0	296
Recreational Vehicle	60	10	0	10
Commercial Vehicle Tax	254	16	0	16
Watercraft Tax	37	0	0	0
Charges for Services	131,511	132,590	129,000	3,590
Lease	650	1,764	650	1,114
Miscellaneous	60	0	0	0
Reimbursed Expenses	651	25	0	25
Total Receipts	<u>136,661</u>	<u>135,959</u>	<u>129,650</u>	<u>6,309</u>
Expenditures:				
Personal Services	100,659	99,290	100,200	(910)
Contractual Services	26,912	22,385	14,020	8,365
Commodities	21,686	8,912	41,200	(32,288)
Capital Outlay	0	204,782	195,000	9,782
State Tipping Fee	3,903	4,374	7,500	(3,126)
Closure-Post Closure	2,300	2,335	2,000	335
Hauling and Disposal	0	0	100	(100)
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	0	0	25	(25)
Total Expenditures	<u>155,460</u>	<u>342,078</u>	<u>360,045</u>	<u>(17,967)</u>
Receipts Over (Under) Expenditures	(18,799)	(206,119)		
Unencumbered Cash, Beginning	<u>398,698</u>	<u>379,899</u>		
Unencumbered Cash, Ending	\$ <u>379,899</u>	<u>173,780</u>		

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, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019	2020		Variance
				Over
	Actual	Actual	Budget	(Under)
Receipts:				
Taxes				
Delinquent	\$ 0	0	0	0
Interest	232	686	700	(14)
Total Receipts	232	686	700	(14)
Expenditures:				
Contractual Services	0	0	0	0
Appropriation to Rooks County Senior Services, Inc.	232	686	700	(14)
Total Expenditures	232	686	700	(14)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Unencumbered Cash, Ending	\$ 0	0		

ROOKS COUNTY, KANSAS
GOLF COURSE FUND

SCHEDULE 2
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Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019</u>	<u>2020</u>		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Annual Dues	\$ 25,874	28,827	49,560	(20,733)
Green Fees	4,070	4,751	0	4,751
Grant	6,000	7,000	0	7,000
Reimbursed Expense	6,184	780	0	780
	<u>42,128</u>	<u>41,358</u>	<u>49,560</u>	<u>(8,202)</u>
Total Receipts				
Expenditures:				
Personal Services	11,977	9,650	24,000	(14,350)
Contractual Services	16,564	22,816	19,000	3,816
Commodities	3,059	1,524	12,000	(10,476)
Capital Outlay	9,157	0	0	0
Transfer to Equipment Reserve	6,000	6,700	0	6,700
Adjustment for Qualifying Budget Credits:				
Grant	0	0	7,000	(7,000)
Reimbursed Expenses	0	0	780	(780)
	<u>46,757</u>	<u>40,690</u>	<u>62,780</u>	<u>(22,090)</u>
Total Expenditures				
Receipts Over (Under) Expenditures	(4,629)	668		
Unencumbered Cash, Beginning	<u>5,440</u>	<u>811</u>		
Unencumbered Cash, Ending	\$ <u>811</u>	<u>1,479</u>		

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020

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	7,500
Transfer from General - Election	0	0	0	7,500
Transfer from General - Treasurer	0	0	0	9,000
Transfer from General - Register of Deeds	0	0	0	7,740
Transfer from General - Clerk of the District Court	0	0	0	6,400
Transfer from General - Sheriff	0	0	0	71,680
Transfer from General - Ambulance	0	0	10,000	0
Transfer from General - Motor Vehicle Operating	0	0	0	7,068
Transfer from General - Appraiser	0	0	0	9,898
Transfer from Road & Bridge	0	20,000	0	0
Transfer from General - Commissioners	0	0	0	100,000
Transfer from General - Computer	0	0	0	4,500
Transfer from General - Emergency Management	0	0	0	35,000
Transfer from General - Attorney	0	0	0	22,000
Total Receipts	0	20,000	10,000	288,286
Expenditures:				
State Projects	0	0	0	0
Capital Outlay	37,496	29,900	0	64,911
Total Expenditures	37,496	29,900	0	64,911
Receipts Over (Under) Expenditures	(37,496)	(9,900)	10,000	223,375
Unencumbered Cash, Beginning	365,492	279,292	167,429	779,412
Unencumbered Cash, Ending	\$ <u>327,996</u>	<u>269,392</u>	<u>177,429</u>	<u>1,002,787</u>

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 20

	Health Benefit	Special Noxious Weed	Utility Agreement	Motor Vehicle Operating
Receipts:				
Reimbursed from General - Employee Benefit	\$ 1,143,000	0	0	0
Transfer from General - Employee Benefit	82,000	0	0	0
Interest Income	503	0	0	0
Noxious Weed Collections	0	10,821	0	0
Reimbursement from SPARK	0	0	0	409
Motor Vehicle Fees	0	0	0	55,227
	<u>1,225,503</u>	<u>10,821</u>	<u>0</u>	<u>55,636</u>
Total Receipts				
	<u>1,225,503</u>	<u>10,821</u>	<u>0</u>	<u>55,636</u>
Expenditures:				
Contractual Services	0	0	0	1,434
Commodities	0	0	0	2,713
Employee Health Cost	1,394,790	0	0	0
Transfer to Noxious Weed Fund	0	10,821	0	0
Transfer to County Equipment Fund	0	0	0	7,068
Transfer to General Fund	0	0	0	44,421
	<u>1,394,790</u>	<u>10,821</u>	<u>0</u>	<u>55,636</u>
Total Expenditures				
	<u>1,394,790</u>	<u>10,821</u>	<u>0</u>	<u>55,636</u>
Receipts Over (Under) Expenditures	(169,287)	0	0	0
Unencumbered Cash, Beginning	819,968	0	8,400	0
	<u>819,968</u>	<u>0</u>	<u>8,400</u>	<u>0</u>
Unencumbered Cash, Ending	\$ <u>650,681</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, 2020

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	\$ 1,062	0	0	0
Register of Deeds Fees	0	0	9,725	0
Interest on Idle Funds	0	10	27	0
Loan Repayments	0	38,886	0	0
Total Receipts	1,062	38,896	9,752	0
Expenditures:				
Capital Outlay	0	0	0	164
Prosecutor's Training	1,062	0	0	0
Technological Services	0	0	10,573	0
Business Loans	0	5,000	0	0
Total Expenditures	1,062	5,000	10,573	164
Receipts Over (Under) Expenditures	0	33,896	(821)	(164)
Unencumbered Cash, Beginning	0	1,647	35,901	4,718
Unencumbered Cash, Ending	\$ <u><u>0</u></u>	<u><u>35,543</u></u>	<u><u>35,080</u></u>	<u><u>4,554</u></u>

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 22

	Sheriff Expendable Trust	Micro-Loan Repayment	Florence Hinkhouse	Insurance Claims Reimbursement
Receipts:				
Loan Repayments	\$ 0	3,500	0	0
Grant	0	104,742	0	0
Donations	500	0	0	0
Insurance Proceeds	0	0	0	7,882
Interest Income	0	50	687	0
	<u>500</u>	<u>108,292</u>	<u>687</u>	<u>7,882</u>
Total Receipts				
Expenditures:				
Interest to Nursing Home Fund	0	0	687	0
Commodities	289	0	0	0
Program Expenditures	0	157,840	0	7,882
	<u>289</u>	<u>157,840</u>	<u>687</u>	<u>7,882</u>
Total Expenditures				
Receipts Over (Under) Expenditures	211	(49,548)	0	0
Unencumbered Cash, Beginning	882	68,065	57,156	0
	<u>882</u>	<u>68,065</u>	<u>57,156</u>	<u>0</u>
Unencumbered Cash, Ending	\$ <u>1,093</u>	<u>18,517</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, 2020

SCHEDULE 2
Page 23

	County Store	Rooks County Housing Authority	E-Community	Rooks County Airport Commission
Receipts:				
Land Rent	\$ 0	0	0	12,196
FAA Grant	0	0	0	20,000
Hanger Rent	0	0	0	100
Aviation Fuel Sales	0	0	0	26,130
Vending Machine Sales	989	0	0	0
Reimbursements	0	0	1,714	0
County Appropriation	0	0	0	15,000
Interest Income	1	5	1	33
	<u>990</u>	<u>5</u>	<u>1,715</u>	<u>73,459</u>
Total Receipts				
	<u>990</u>	<u>5</u>	<u>1,715</u>	<u>73,459</u>
Expenditures:				
Program Expenditures	0	0	1,714	0
Contractual Services	0	0	0	23,518
Commodities	1,895	0	0	28,602
Federal Airport Project Matching Funds	0	0	0	22,798
	<u>1,895</u>	<u>0</u>	<u>1,714</u>	<u>74,918</u>
Total Expenditures				
	<u>1,895</u>	<u>0</u>	<u>1,714</u>	<u>74,918</u>
Receipts Over (Under) Expenditures	(905)	5	1	(1,459)
Unencumbered Cash, Beginning	2,090	7,191	2,896	23,577
	<u>2,090</u>	<u>7,191</u>	<u>2,896</u>	<u>23,577</u>
Unencumbered Cash, Ending	\$ <u><u>1,185</u></u>	<u><u>7,196</u></u>	<u><u>2,897</u></u>	<u><u>22,118</u></u>

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 24

	Attorney Forfeiture Seizure	Multi-Year Capital Improvement	Sheriff Registration
Receipts:			
Sheriff Fees	\$ 0	0	3,265
Interest Income	<u>0</u>	<u>2,360</u>	<u>0</u>
Total Receipts	<u>0</u>	<u>2,360</u>	<u>3,265</u>
Expenditures:			
Contractual Services	0	0	0
Transfer to General Fund	<u>0</u>	<u>300,000</u>	<u>3,044</u>
Total Expenditures	<u>0</u>	<u>300,000</u>	<u>3,044</u>
Receipts Over (Under) Expenditures	0	(297,640)	221
Unencumbered Cash, Beginning	<u>300</u>	<u>1,266,086</u>	<u>3,099</u>
Unencumbered Cash, Ending	\$ <u>300</u>	<u>968,446</u>	<u>3,320</u>

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 25

	Sheriff VIN Registration Fees	County Clerk Technology	County Treasurer Technology	Golf Course Equipment Reserve
Receipts:				
Register of Deeds Fees	\$ 0	2,431	2,431	0
VIN Registration Fees	5,060	0	0	0
Transfer from Golf Course	0	0	0	6,700
Interest	0	5	5	0
	<u>5,060</u>	<u>2,436</u>	<u>2,436</u>	<u>6,700</u>
Total Receipts				
	<u>5,060</u>	<u>2,436</u>	<u>2,436</u>	<u>6,700</u>
Expenditures:				
Commodities	0	0	2,537	0
Capital Outlay	0	1,159	0	7,000
	<u>0</u>	<u>1,159</u>	<u>2,537</u>	<u>7,000</u>
Total Expenditures				
	<u>0</u>	<u>1,159</u>	<u>2,537</u>	<u>7,000</u>
Receipts Over (Under) Expenditures	5,060	1,277	(101)	(300)
Unencumbered Cash, Beginning	4,300	6,092	6,398	1,800
	<u>4,300</u>	<u>6,092</u>	<u>6,398</u>	<u>1,800</u>
Unencumbered Cash, Ending	\$ <u>9,360</u>	<u>7,369</u>	<u>6,297</u>	<u>1,500</u>

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 26

	<u>DARE</u>	<u>SPARK</u>	<u>Federal Airport Project</u>
Receipts:			
City of Stockton Contributions	\$ 1,610	0	0
Federal Aid	0	992,217	0
FAA Grant	0	0	309,787
County Match from Airport Commission	<u>0</u>	<u>0</u>	<u>22,798</u>
 Total Receipts	 <u>1,610</u>	 <u>992,217</u>	 <u>332,585</u>
Expenditures:			
Contractual Services	0	0	265,222
Grant Expenditures - County	0	185,052	0
Reimbursement to General	0	55,724	0
Reimbursement to Road & Bridge	0	4,173	0
Reimbursement to Health	0	123,125	0
Reimbursement to Motor Vehicle Operating	0	409	0
Payments to Other Local Governments	<u>0</u>	<u>596,892</u>	<u>0</u>
 Total Expenditures	 <u>0</u>	 <u>965,375</u>	 <u>265,222</u>
Receipts Over (Under) Expenditures	1,610	26,842	67,363
Unencumbered Cash, Beginning	<u>0</u>	<u>0</u>	<u>(72,841)</u>
 Unencumbered Cash, Ending	 <u>\$ 1,610</u>	 <u>26,842</u>	 <u>(5,478)</u>

ROOKS COUNTY, KANSAS
Related Municipal Entities
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 27

	Historical Society
Receipts:	
County Appropriations	\$ 14,706
Dues	105
Gifts/Research	845
Book & Gift Shop Sales	260
Service Income	150
Sale of Assets	465
Donations	0
Grants	2,250
Refunds, Reimbursements, Insurance Proceeds	0
Miscellaneous	118
Interest Income	61
	<hr/>
Total Receipts	18,960
	<hr/>
Expenditures:	
Advertising	156
Renovation/Restoration	707
Repairs and Maintenance	3,144
Dues and Licenses	373
Real Estate Taxes - Annex	670
Outside Services	900
Miscellaneous	92
Wages	7,701
Utilities	245
Telephone	1,731
Capital Outlay	728
Office Expense/Postage	473
Payroll Taxes	1,682
Sales Tax	36
	<hr/>
Total Expenditures	18,638
	<hr/>
Receipts Over (Under) Expenditures	322
Unencumbered Cash, Beginning	27,358
	<hr/>
Unencumbered Cash, Ending	\$ <u><u>27,680</u></u>

ROOKS COUNTY, KANSAS
Related Municipal Entities
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 28

	Free Fair
Receipts:	
County Appropriations	\$ 50,000
Rent	2,660
Memorials & Contributions	6,747
Insurance Proceeds	1,850
Advertising, Sponsors and Awards	22,706
Livestock Sale	148,952
Interest Income	21
Other	304
Total Receipts	<u>233,240</u>
Expenditures:	
Advertising	1,166
Repairs and Maintenance	4,941
Entertainment, Shows and Judges	6,447
Exhibit Premiums	6,022
Non-Wage Labor	1,130
Payroll and Taxes	7,233
Utilities	7,790
Supplies	3,987
Insurance	9,202
Office Expense and Postage	1,847
Board Expenses	83
Professional Fees	1,096
Penalties	0
Fair Book Expense	132
Livestock Sale	147,915
Sales Tax	0
Miscellaneous	280
Total Expenditures	<u>199,271</u>
Receipts Over (Under) Expenditures	33,969
Unencumbered Cash, Beginning	<u>41,244</u>
Unencumbered Cash, Ending	\$ <u><u>75,213</u></u>

ROOKS COUNTY, KANSAS
Related Municipal Entities
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 2
Page 29

	Senior Services
Receipts:	
Patient Service Fees	\$ 2,349,483
County Appropriations	35,000
Interest Income	214
Kansas Health Foundation Grant	25,000
Health and Human Services Stimulus	125,971
Kansas Covid Fund Grant	63,833
PPP Loan Proceeds	374,201
Other	11,943
Donations	2,352
Total Receipts	<u>2,987,997</u>
Expenditures:	
Salaries	1,617,028
Employee Benefits	362,834
Consultants	71,124
Professional Fees	555
Contract Labor	30,162
Continuing Education	8,156
Advertising	3,223
Food	130,113
Utilities	79,820
Supplies and Small Equipment	275,406
Insurance	52,884
Linen	1,809
Repairs and Maintenance	25,877
Rent and Lease Expense	4,750
Resident Transportation	2,792
Licenses, Dues and Registrations	37,302
Miscellaneous	30,532
Office Supplies and Postage	29,078
Telephone	55,053
Travel	2,037
Capital Outlay	57,276
Total Expenditures	<u>2,877,811</u>
Receipts Over (Under) Expenditures	110,186
Unencumbered Cash, Beginning	<u>(20,480)</u>
Unencumbered Cash, Ending	\$ <u>89,706</u>

ROOKS COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 3
Page 1

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<u>County Treasurer</u>				
TAX COLLECTIONS				
Current Tax	\$ 7,940,398	12,076,602	12,784,346	7,232,654
Real Estate Redemptions	168,172	202,252	241,648	128,776
Delinquent Personal Property Tax	93,409	144,146	194,227	43,328
EZ Pay Tax	24,678	39,935	41,269	23,344
Escrow Tax	5,567	5,821	10,203	1,185
Escaped Tax	0	1,159	1,159	0
Judgment Fund	378	7,632	7,056	954
Neighborhood Revitalization	0	256,447	256,447	0
Rental Vehicle Excise Tax	28	174	178	24
Motor Vehicle Tax	198,071	902,503	914,627	185,947
Intergovernmental Taxes:				
Mineral Tax	0	45,801	45,801	0
Due to General Fund:				
Interest on Taxes	0	72,824	72,824	0
	<u>0</u>	<u>72,824</u>	<u>72,824</u>	<u>0</u>
Total Tax Collections	<u>8,430,701</u>	<u>13,755,296</u>	<u>14,569,785</u>	<u>7,616,212</u>
TAX ACCOUNTS				
Unified School Districts	9,348	4,687,237	4,693,723	2,862
Cemeteries	0	94,921	94,921	0
State	0	143,203	143,203	0
Townships	0	331,359	331,366	(7)
Cities	0	1,724,354	1,724,354	0
Regional Library	0	135,968	135,968	0
Rooks County Medical Center	0	706,215	706,215	0
Irrigation District	0	17,739	17,739	0
Extension District	0	192,687	192,687	0
Fire Districts	0	33,414	33,414	0
	<u>0</u>	<u>33,414</u>	<u>33,414</u>	<u>0</u>
Total Tax Accounts	<u>9,348</u>	<u>8,067,097</u>	<u>8,073,590</u>	<u>2,855</u>

ROOKS COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 3
Page 2

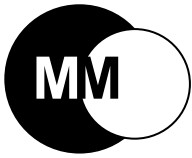
<u>County Treasurer - (Continued)</u>	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
MOTOR VEHICLE FEES, SALES TAX COLLECTIONS AND DRIVERS LICENSE FEES				
Due to State - Mortgage Registrations	\$ 0	4,863	4,863	0
Due to State - Auto Fund	415	638,109	638,524	0
Due to State - Vehicle Sales Tax	24,786	389,326	369,177	44,935
Due to Auto License Trust Fund	0	7,852	7,852	0
	<u>25,201</u>	<u>1,040,150</u>	<u>1,020,416</u>	<u>44,935</u>
Total Motor Vehicle Fees, Sales Tax Collections, and Drivers License Fees				
	<u>25,201</u>	<u>1,040,150</u>	<u>1,020,416</u>	<u>44,935</u>
KANSAS DEPT OF WILDLIFE & PARKS LICENSES & PERMITS				
Due to State	14	5,581	5,445	150
	<u>14</u>	<u>5,581</u>	<u>5,445</u>	<u>150</u>
CEREAL MALT BEVERAGE STAMP				
Due to State	0	75	75	0
	<u>0</u>	<u>75</u>	<u>75</u>	<u>0</u>
UNCLAIMED MONEY				
Due to State	654	0	0	654
	<u>654</u>	<u>0</u>	<u>0</u>	<u>654</u>
STRAY ANIMAL				
Due to State	0	656	147	509
	<u>0</u>	<u>656</u>	<u>147</u>	<u>509</u>
<u>County Clerk</u>				
Due to Other Agency Funds:				
Fish and Game Licenses and Escrow	0	5,581	5,581	0
Kansas Commission on Government	0	450	450	0
Due to General Fund:				
Clerk Fees	0	206	206	0
Clerk Reimbursements	0	705	705	0
Election Fees	0	50	50	0
Commissioner Miscellaneous	0	2,000	2,000	0
Commissioner Reimbursements	0	190	190	0
Employee Benefit Reimbursements	0	37,115	37,115	0
Election Reimbursements	0	230	230	0
Garnishment Fees	0	40	40	0
Postage Reimbursements	0	4,275	4,275	0
Township Bond Reimbursements	0	1,628	1,628	0
Beer Licenses and Stamps	0	200	200	0
Custodian Reimbursement	0	27	27	0
Moving Permits	0	200	200	0
	<u>0</u>	<u>200</u>	<u>200</u>	<u>0</u>
Total County Clerk	<u>0</u>	<u>52,897</u>	<u>52,897</u>	<u>0</u>

ROOKS COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 3
Page 3

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<u>Sheriff</u>				
Due to General Fund:				
Accident Reports	\$ 0	215	215	0
Sheriff Fees	0	3,300	3,300	0
Fingerprint Fees	0	660	660	0
Commissions	0	6,214	6,214	0
Bookings	0	2,947	2,947	0
Prisoner Care	0	53,760	53,760	0
Reimbursements	0	4,263	4,263	0
Miscellaneous	0	1,426	1,426	0
Buy Money	940	0	0	940
Due to Others:				
Commissary	1,087	58,670	58,528	1,229
 Total Sheriff	 2,027	 131,455	 131,313	 2,169
<u>Register of Deeds</u>				
Due to General Fund:				
Mortgage Registration Fees	0	87,988	87,988	0
Copy Fees	100	4,869	4,869	100
 Total Register of Deeds	 100	 92,857	 92,857	 100
<u>Attorney Trust Fund</u>				
Due to General Fund:				
Diversionary Cost	0	11,200	11,200	0
Refunds	0	0	0	0
 Total Attorney Trust Fund	 0	 11,200	 11,200	 0
<u>Clerk of District Court</u>				
Judgments and Restitution	23,436	867,915	662,002	229,349
Bonds	7,848	12,062	16,350	3,560
Court Costs and Fees	0	184,074	184,074	0
Case Balances	504,139	20,041	509,339	14,841
Law Library	13,304	6,619	3,931	15,992
 Total Clerk of District Court	 548,727	 1,090,711	 1,375,696	 263,742
 Total Agency Fees	 \$ <u>9,016,772</u>	 <u>24,247,319</u>	 <u>25,333,274</u>	 <u>7,931,326</u>

ROOKS COUNTY, KANSAS
SINGLE AUDIT SECTION
FOR THE YEAR ENDED DECMEBER 31, 2020



Mapes & Miller LLP
Certified Public Accountants

418 E. Holme, Norton, KS 67654-1412
Phone: 785-877-5833 Email: mmcpas@ruraltel.net

Members of the American Institute of Certified Public Accountants
and the Kansas Society of Certified Public Accountants

A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

JOHN D. MAPES, CPA, CHTD
DENIS W. MILLER, CPA, PA
THOMAS B. CARPENTER, CPA, PA
DON E. TILTON, CPA, PA
BRIAN S. THOMPSON, CPA, PA
REBECCA A. LIX, CPA, PA
STEPHANIE M. HEIER, CPA, PA

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

The Board of Commissioners
Rooks County, Kansas
Stockton, KS 67669

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, the financial statement of Rooks County, Kansas, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise Rooks County, Kansas' basic financial statements, and have issued our report thereon dated September 7, 2021. Our report on the financial statement disclosed that, as described in Note 1 to the financial statements, Rooks County, Kansas prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Rooks County, Kansas' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Rooks County, Kansas' internal control. Accordingly, we do not express an opinion on the effectiveness of Rooks County, Kansas' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

To the Board of Commissioners
Rooks County, Kansas
Page Two

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

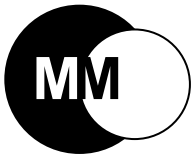
Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Mapes & Miller LLP

Certified Public Accountants

Stockton, Kansas
September 7, 2021



Mapes & Miller LLP

Certified Public Accountants

418 E. Holme, Norton, KS 67654-1412
Phone: 785-877-5833 Email: mmcpas@ruraltel.net

Members of the American Institute of Certified Public Accountants
and the Kansas Society of Certified Public Accountants

A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

JOHN D. MAPES, CPA, CHTD
DENIS W. MILLER, CPA, PA
THOMAS B. CARPENTER, CPA, PA
DON E. TILTON, CPA, PA
BRIAN S. THOMPSON, CPA, PA
REBECCA A. LIX, CPA, PA
STEPHANIE M. HEIER, CPA, PA

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

The Board of Commissioners
Rooks County, Kansas
Stockton, KS 67669

Report on Compliance for Each Major Federal Program

We have audited Rooks County, Kansas' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Rooks County, Kansas' major federal programs for the year ended December 31, 2020. Rooks County, Kansas' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Rooks County, Kansas' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program have occurred. An audit includes examining, on a test basis, evidence about Rooks County, Kansas' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on Rooks County, Kansas' compliance.

Opinion on Each Major Federal Program

In our opinion, Rooks County, Kansas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

Report on Internal Control Over Compliance

Management of Rooks County, Kansas is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit, we considered Rooks County, Kansas' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Rooks County, Kansas' internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance*, is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing on internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Mapes & Miller LLP

Certified Public Accountants

Stockton, Kansas
September 7, 2021

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2020

Federal Grantor/Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Passed-through to Subrecipients	Federal Expenditures
ROOKS COUNTY, KANSAS				
U.S. Department of Transportation				
Passed through the Federal Aviation Administration				
Airport Improvement Program	20.106	n/a	\$ -	259,826
Passed through the Kansas Department of Transportation				
State and Community Highway Safety	20.600	n/a	-	491
Total U.S. Department of Transportation			-	260,317
U.S. Department of Health and Human Services				
Passed through the Kansas Department of Health & Environment				
Hospital Prepared Program and Public Health Emergency Preparedness	93.074	n/a	-	11,028
Family Planning Services	93.217	n/a	-	8,871
Immunization Grants	93.268	n/a	-	727
Public Health Emergency Response	93.354	n/a	-	13,327
Maternal and Child Health Services Block Grant to the States	93.994	n/a	-	22,079
Total U.S. Department of Health and Human Services			-	56,032
Election Assistance Commission				
Passed through the Kansas Secretary of State				
2018 HAVA Election Security Grant	90.404	n/a	-	4,191
U.S. Department of Housing and Urban Development				
Passed through the Kansas Department of Commerce				
Community Development Block Grant	14.228	n/a	-	104,742
U.S. Department of the Treasury				
Passed through the Kansas Division of Emergency Management				
COVID-19 Funding				
Coronavirus Relief Fund	21.019	n/a	-	24,245
Passed through the Kansas Department of Health and Environment				
COVID-19 Funding				
Coronavirus Relief Fund	21.019	n/a	-	30,000
Passed through the Kansas Office of Recovery				
COVID-19 Funding				
Coronavirus Relief Fund	21.019	n/a	596,892	965,375 *
Total U.S. Department of the Treasury			596,892	1,019,620
Total Expenditures of Federal Awards			\$ 596,892	1,444,902

* Federal expenditures were expended in the SPARK Fund.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2020**Note A - Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Rooks County, Kansas (the County), under programs of the federal government for the year ended December 31, 2020. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County. The Schedule is presented using a regulatory basis of accounting prescribed by the Kansas Municipal Audit and Accounting Guide (as described in Note 1 to the financial statement), which is the same basis of accounting as the financial statement accompanying this schedule.

Note B - Summary of Significant Accounting Policies

Expenditures reported on the Schedule is prepared using the regulatory basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note C – Indirect Cost Rate

The County has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note D – Loan and Loan Guarantee Programs

The County did not have any loan or loan guarantee programs outstanding at December 31, 2020.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2020

SECTION 1 – SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENT

Type of auditors' report issued:

In accordance with Generally Accepted Accounting Principles

Adverse

In accordance with the statutory basis of accounting described in Note 1

Unmodified

Internal control over financial reporting:

- Material weaknesses identified?

___ Yes x No

Significant deficiencies identified?

___ Yes x None Reported

- Noncompliance material to financial statement noted?

___ Yes x NoFEDERAL AWARDS

Internal control over major programs:

- Material weaknesses identified?

___ Yes x No

- Significant deficiencies identified?

___ Yes x None Reported

Type of auditors' report issued on compliance for major programs:

UnmodifiedAny audit findings disclosed that are required to be reported in
accordance with 2 CFR 200.516(a)?___ Yes x No

Identification of major programs:

CFDA NUMBER
21.019NAME OF FEDERAL PROGRAM
Coronavirus Relief FundDollar threshold used to distinguish between type A and
type B programs:\$750,000

Auditee qualified as low-risk auditee?

___ Yes x No

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2020

SECTION II – FINANCIAL STATEMENT FINDINGS

None

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

CFDA No. 21.019, Coronavirus Relief Fund – No reportable findings or questioned costs for the year ended December 31, 2020.

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
For the Year Ended December 31, 2020

FINANCIAL STATEMENT AUDIT FINDINGS

None

FEDERAL AWARD FINDINGS

None