ROOKS COUNTY, KANSAS

Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2025

MAPES & MILLER LLP
Certified Public Accountants
Stockton, Kansas

ROOKS COUNTY, KANSAS
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For the Year Ended December 31, 2025

TABLE OF CONTENTS

	Page Number
Independent Auditor's Report	1
Financial Section	
STATEMENT 1	
Summary Statement of Receipts, Expenditures and Unencumbered Cash	4
Composition of Cash	6
Notes to the Financial Statement	8
Regulatory – Required Supplementary Information	
SCHEDULE 1	
Summary of Expenditures – Actual and Budget	18
SCHEDULE 2	
Schedule of Receipts and Expenditures – Actual and Budget	
General	19
Road and Bridge	25
Noxious Weed	26
Noxious Weed Capital Outlay	27
Health	28
Alcohol Program	29
Parks and Recreation	30
Land/Wireless 911	31
County Wide Economic Development Trust	32
PBC Sales Tax	33
Sanitation	34
Nursing Home	35
Golf Course	36
Schedule of Receipts and Expenditures - Actual	
Road and Bridge Special Improvements	37
Road and Bridge Special Equipment	37
Ambulance Equipment Reserve	37
County Equipment Reserve	37
Health Benefit	38
Utility Agreement	38
Motor Vehicle Operating	38
Prosecutor's Training and Assistance	39
Economic Development Existing Business	39
Register of Deeds Technology	39
Sheriff's Forfeiture Seizure	39

TABLE OF CONTENTS - (Continued)

	Page Number
Sheriff Expendable Trust	40
CDBG Project Grant 23-CV-011	40
Florence Hinkhouse	40
Insurance Claims Reimbursements	40
County Store	41
Signage Grant	41
E-Community	41
Rooks County Airport Commission	41
Sheriff Vehicle	42
Attorney Forfeiture Seizure	42
Multi-Year Capital Improvement	42
Sheriff Registration	42
Sheriff VIN Registration Fees	43
County Clerk Technology	43
County Treasurer Technology	43
Golf Course Equipment Reserve	43
DARE	44
LATCF	44
Federal Airport Project	44
County Grants	45
Sheriff Grants	45
Employment Incentive	45
Schedule of Receipts and Expenditures – Related Municipal Entities	
Historical Society	46
Free Fair	47
SCHEDULE 3	
Schedule of Receipts and Disbursements – Agency Funds	48

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INDEPENDENT AUDITOR'S REPORT

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

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Rooks County, Kansas, a Municipal Financial Reporting Entity, as of and for the year ended December 31, 2025, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Rooks County, Kansas, as of December 31, 2025, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Rooks County, Kansas, as of December 31, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we

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

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

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Rooks County, Kansas, as of and for the year ended December 31, 2024

(not presented herein), and have issued our report thereon dated September 23, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2025 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2024 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 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 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 2024 basic financial statement or to the 2024 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 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2024, on the basis of accounting described in Note 1.

Mapes & Miller LLP

Certified Public Accountants

Stockton, Kansas
August 25, 2026

ROOKS COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2025

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	$ 620,223	0	5,805,879	5,999,434	426,668	21,375	448,043
Special Purpose Funds							
Road and Bridge	43,638	0	2,267,637	2,042,696	268,579	24,291	292,870
Noxious Weed	16,795	0	274,261	246,827	44,229	1,105	45,334
Noxious Weed Capital Outlay	88,636	0	0	0	88,636	0	88,636
Health	520,581	0	407,910	494,511	433,980	3,891	437,871
Alcohol Program	17,278	0	8,085	1,200	24,163	0	24,163
Parks and Recreation	440	0	709	0	1,149	0	1,149
Land/Wireless 911	102,926	0	70,750	51,850	121,826	0	121,826
County Wide Economic Development Trust	195,079	0	99,353	175,879	118,553	421	118,973
Road and Bridge Special Improvements	163,841	0	0	95,000	68,841	0	68,841
Road and Bridge Special Equipment	192,448	0	187,987	149,000	231,435	0	231,435
Ambulance Equipment Reserve	(203,845)	369,053	10,000	0	175,209	0	175,209
County Equipment Reserve	349,871	0	149,418	68,640	430,650	8,339	438,989
Health Benefit	1,095,380	0	1,561,414	1,508,702	1,148,092	0	1,148,092
Utility Agreement	8,400	0	0	0	8,400	0	8,400
Motor Vehicle Operating	0	0	56,017	55,931	87	0	87
Prosecutor's Training and Assistance	216	0	863	938	141	0	141
Economic Development Existing Business	1,635	0	21,907	8,000	15,542	0	15,542
Register of Deeds Technology	27,240	0	9,550	1,032	35,758	0	35,758
Sheriff's Forfeiture Seizure	4,883	0	0	0	4,883	0	4,883
Sheriff Expendable Trust	2,916	0	1,000	195	3,721	0	3,721
CDBG Project Grant 23-CV-011	2	0	153,767	153,748	21	0	21
Insurance Claims Reimbursement	0	0	112,987	112,987	0	0	0
County Store	842	0	1,223	1,312	753	0	753
Signage Grant	18,972	0	53	1,500	17,524	0	17,524
E-Community	3,665	0	2,287	1,810	4,142	0	4,142
Rooks County Airport Commission	(61,063)	0	346,572	305,541	(20,032)	30,079	10,047
Sheriff Vehicle	126,478	0	113,600	131,226	108,853	0	108,853
Attorney Forfeiture Seizure	300	0	0	0	300	0	300

(Continued)

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

ROOKS COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2025

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds							
Multi-Year Capital Improvement	$ 153,020	0	31,736	51,133	133,623	0	133,623
Sheriff Registration	7,560	0	3,248	1,114	9,693	0	9,693
Sheriff VIN Registration Fees	18,593	0	5,040	1,230	22,403	0	22,403
County Clerk Technology	11,337	0	2,401	0	13,738	0	13,738
County Treasurer Technology	9,768	0	2,396	449	11,715	0	11,715
Golf Course Equipment Reserve	1,500	0	0	0	1,500	0	1,500
DARE	4,584	0	325	1,426	3,482	0	3,482
LATCF	39,565	0	26	39,591	0	0	0
County Grants	15,000	0	84,760	99,760	0	0	0
Sheriff Grants	23,250	0	4,490	26,092	1,648	0	1,648
Employment Incentive	30,000	0	0	4,000	26,000	0	26,000
Bond and Interest Funds							
PBC Sales Tax	1,220,444	0	495,401	290,150	1,425,695	0	1,425,695
Capital Projects Funds							
Federal Airport Project	(383,980)	250,158	134,264	442	0	0	0
Business Funds							
Sanitation	358,798	0	192,030	245,924	304,904	11,593	316,498
Nursing Home	0	0	171	171	0	0	0
Golf Course	5,231	0	63,443	63,581	5,093	458	5,551
Trust Funds							
Florence Hinkhouse	57,156	0	171	171	57,156	0	57,156
Total	4,909,603	619,211	12,683,134	12,433,194	5,778,754	101,552	5,880,306
Related Municipal Entities:							
Historical Society	40,050	0	37,898	39,874	38,074	6,248	44,322
Free Fair	52,683	0	448,599	448,250	53,032	255	53,287
Total Reporting Entity (Excluding Agency Funds)	$ **5,002,336**	**619,211**	**13,169,631**	**12,921,318**	**5,869,860**	**108,055**	**5,977,915**

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, 2025

County Treasurer			
Cash on Hand	$ 500		
Bad Checks	88		
Solutions North Bank, Stockton, Kansas			
N.O.W. Account	574,506		
Money Market Account	27,942		
N.O.W. Account - Wireless 911	121,826		
Money Market Account - Economic Development Existing Business Program	15,542		
Money Market Account - Register of Deeds Technology	35,758		
N.O.W. Account - Rooks County Airport Commission	10,046		
N.O.W. Account - Housing Authority	17,525		
N.O.W. Account - CDBG	21		
Checking Account - Capital Outlay	133,623		
Checking Account - Treasurer Technology	11,715		
Checking Account - Clerk Technology	13,738		
Checking Account - Ambulance Grant	0		
Checking Account - E Community	4,142		
Checking Account - County Store	753		
Checking Account - Golf Course	0		
Checking Account - Sheriff Vehicle	108,853		
Checking Account - Sheriff Grants	0		
Checking Account - Employment Incentive	26,000		
Astra Bank, Plainville, Kansas			
Certificates of Deposit	250,000		
Certificates of Deposit - Hinkhouse	57,156		
Farmers National Bank, Stockton, Kansas			
Money Market Account	1,148,093		
Mid America Bank			
Savings Account	510,953		
Municipal Investment Pool, Topeka, KS			
Overnight Pool	11,357,117		
First State Bank, Plainville, Kansas			
Money Market Account	764,126		
Total County Treasurer		$	15,190,023
Clerk of the District Court			
Solutions North Bank, Stockton, Kansas			
Checking Account - District Court			200
Checking Account - Law Library			29,443
Attorney Trust			
Solutions North Bank, Stockton, Kansas			
Checking Account			100
Register of Deeds			
Cash on Hand			100
Solutions North Bank, Stockton, Kansas			
Checking Account			4

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, 2025

Noxious Weed		
Cash on Hand		10
Sheriff		
Cash on Hand		940
Checking Account		4,940
Sanitation		
Solutions North Bank, Stockton, Kansas		
Checking Account		10,263
County Health		
Solutions North Bank, Stockton, Kansas		
Checking Account		$ 331
Total Cash and Investments		15,236,354
Less Agency Funds - Schedule 3		(9,356,049)
Total		5,880,306
Historical Society		
Cash on Hand	$ 25	
Solutions North Bank, Stockton, Kansas		
Checking Account	12,709	
Checking Account	18,253	
Savings Account	6,324	
Certificates of Deposit	7,011	
Total Historical Society		44,322
Free Fair		
Solutions North Bank, Stockton, Kansas		
Checking Account	(25,059)	
Checking Account	15,812	
Money Market Account	3,855	
Savings Account	58,679	
Total Free Fair		53,287
Total Reporting Entity per Statement 1		$ **5,977,915**

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

1. **Summary of Significant Accounting Policies**

Municipal Financial Reporting Entity

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

Rooks County Free Fair. The Rooks County Fair Board is organized and operated under K.S.A. 2-132 to operate the county free fair to promote education, and to encourage improvement in agriculture, horticulture, livestock, poultry, dairy products, liberal arts, mechanical fabrics, fine arts, domestic activities and 4-H club activities. The Fair Board is appointed by the County Commission to oversee operations. The County annually levies taxes for the board to be used for maintenance of the fairgrounds and buildings and for the payment of award premiums to fair exhibitors and contestants. Complete financial records for the Free Fair may be obtained by contacting the Treasurer at 815 S. Second St., Stockton, KS 67669.

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

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the County for the year 2025:

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

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

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

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

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

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

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

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

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

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

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory and not mandatory, the statutes provide for the following sequence and timetable in adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.

2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.

4. Adoption of the final budget on or before August 25th.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20 and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The municipality did hold a revenue neutral rate hearing for this year.

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

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances.

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

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

Road and Bridge Special Improvements	E-Community
Road and Bridge Special Equipment	Rooks County Airport Commission
Ambulance Equipment Reserve	Sheriff Vehicle
County Equipment Reserve	Attorney Forfeiture Seizure
Health Benefit	Multi-Year Capital Improvement
Utility Agreement	Sheriff Registration
Motor Vehicle Operating	Sheriff VIN Registration Fees
Prosecutor's Training and Assistance	County Clerk Technology
Economic Development Existing Business	County Treasurer Technology
Register of Deeds Technology	Golf Course Equipment Reserve
Sheriff's Forfeiture Seizure	DARE
Sheriff Expendable Trust	LATCF
CDBG Project Grant 23-CV-011	County Grants
Insurance Claims Reimbursement	Sheriff Grants
County Store	Employment Incentive
Signage Grant	

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

2. **Stewardship, Compliance and Accountability**

County Compliance with Kansas Statutes

Cash Basis Compliance. K.S.A 10-1113 requires that no indebtedness be created for a fund in excess of available monies in that fund. The Rooks County Airport Commission Fund incurred indebtedness in excess of the available cash. This grant requires the County to expend the monies and request reimbursement from the available awarded funds. This grant has a remaining available grant award of $10,370 to cover a portion of the $20,032 deficit cash balance as of December 31, 2025. The deficient cash balances will not be fully eliminated when the grant proceeds are received subsequent to December 31, 2025.

3. **Deposits and Investments**

As of December 31, 2025, the County had the following investments and maturities.

		Investment Maturities (in Years)		
Investment Type	Cost	Less than 1 Year	1 - 2 Years	Rating U.S.
Kansas Municipal Investment Pool	$ 11,357,117	11,357,117	0	N/A

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the municipality is located or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices. The rating of the County's investments is noted above.

Concentration of Credit Risk. State statues place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County's allocation of investments as of December 31, 2025, is as follows:

Investments	Percentage of Investments
Kansas Municipal Investments Pool	100%

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County's designated "peak periods" are as follows:

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

At December 31, 2025, the County's carrying amount of deposits was $3,877,599 and the bank balance was $3,973,407. 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, $1,510,953 was covered by federal depository insurance and $2,412,282 was collateralized with securities held by the pledging financial institution's agents in the County's name. The remaining bank balance of $19,952 was not secured.

At December 31, 2025, the Free Fair's carrying amount of deposits was $53,287 and the bank balance was $88,469. 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, 2025, the Historical Society's carrying amount of deposits was $44,322 and the bank balance was $45,109. 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, 2025, the County had invested $11,357,117 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.kspers.gov 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 9.71% for the fiscal year ended December 31, 2025. Contributions to the pension plan from Rooks County were $336,716 for the year ended December 31, 2025.

Net Pension Liability

At December 31, 2025, Rooks County's proportionate share of the collective net pension liability reported by KPERS was $2,597,443. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. 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.kspers.gov 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, 2025.

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, 2025, was $0. The balance of the outstanding loans from other grants and local funds as of December 31, 2025, was $68,079.

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

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

9. **Inter-fund Transactions**

Operating transfers were as follows:

From	To	Authority	Amount
Motor Vehicle Operating	General	K.S.A. 8-145	$ 41,721
Motor Vehicle Operating	County Equipment	K.S.A. 19-119	7,954
General	County Equipment	K.S.A. 19-119	139,640
General	Sheriff Vehicle	K.S.A. 19-119	113,600
General	Ambulance Equipment Reserve	K.S.A. 79-1946	10,000
Road & Bridge	Road & Bridge Special Equipment	K.S.A. 68-141g	137,987
County Wide Economic Development Trust	Multi-Year Capital Improvement	K.S.A. 12-1, 118	30,000
County Wide Economic Development Trust	Rooks County Airport Commission	K.S.A. 19-212	15,000
Multi-Year Capital Improvement	General	K.S.A. 12-1, 118	2,921

10. **Claims and Judgments**

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

11. **Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The County has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties, a public entity risk pools currently operating as common risk management and insurance programs for participating members.

The County pays annual premiums to Kansas Workers Risk Cooperative for Counties for workers compensation insurance coverage. The agreement to participate provides that the Kansas Workers Risk Cooperative for Counties will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by the Kansas Workers Risk Cooperatives for Counties.

The County has also been unable to obtain property and casualty insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in the Kansas County Association Multiline Pool, a public entity risk pool currently operating as a common risk management and insurance program for participating members.

The County pays annual premiums to Kansas County Association Multiline Pool for its property and casualty insurance coverage. The agreement to participate provides that the Kansas County Association Multiline Pool will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $500,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by the Kansas County Association Multiline Pool.

The County continues to carry commercial insurance for all other risk of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

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

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. In addition to current year expenditures relating to the operation of the landfill, as provided in the Sanitation Fund in this financial statement, the County is incurring a liability based on the future closure and post-closure care costs that will be incurred near or after the date the landfill no longer accepts waste.

The estimate of closure and post-closure care liability at year-end would be $1,694,510. This liability is based on the use of 53.25 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of $1,093,702 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 2025.

The County expects the landfill to continue to operate for approximately 26 years. Actual costs may be higher due to inflation, changes in technology or in regulations. The County has not restricted any of its assets for payment of closure and post-closure care cost.

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

14. **Capital Projects**

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

	Project Authorization	Expenditures to Date
Federal Airport Project	$448,300	$429,214

15. **Subsequent Events**

Management has evaluated the effects on the financial statement of subsequent events occurring through August 25, 2026, which is the date at which the financial statement was available to be issued.

16. **Long-term Debt**

Changes in long-term liabilities for Rooks County, Kansas for the year ended December 31, 2025, 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
Revenue Bonds:									
PBC Revenue Bonds	2.0-2.75%	5/1/2015	3,635,000	10/1/2030	1,600,000	0	250,000	1,350,000	40,150
Finance Leases:									
2018 CAT Wheel Loader	3.94%	11/15/2022	213,000	2/28/2026	72,989	0	72,989	0	2,930
2017 CAT Excavator	4.65%	4/26/2023	175,500	2/28/2026	107,987	0	34,615	73,372	5,189
2024 AEV Type 1 Ambulance Ford F550	4.73%	5/13/2025	326,020	2/1/2030	0	326,020	0	326,020	0
2022 JD 950K Crawler	3.50%	7/22/2025	495,014	8/17/2030	0	495,014	0	495,014	0
Enterprise Sheriff Vehicles	various	various	various	various	173,823	57,908	117,180	114,551	13,989
Total Finance Leases					354,799	878,942	224,784	1,008,957	22,108
Total Contractual Indebtedness					**1,954,799**	**878,942**	**474,784**	**2,358,957**	**62,258**

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

		2026	**2027**	**2028**	**2029**	**2030**	**Total**
PRINCIPAL							
Revenue Bonds:							
PBC Revenue Bonds	$	255,000	265,000	270,000	275,000	285,000	1,350,000
Finance Leases;							
2018 CAT Wheel Loader		0	0	0	0	0	0
2017 CAT Excavator		36,400	36,972	0	0	0	73,372
2024 AEV Type 1 Ambulance Ford F550		62,657	61,353	64,256	67,277	70,477	326,020
2022 JD 950K Crawler		91,031	95,764	99,170	102,698	106,351	495,014
Enterprise Sheriff Vehicles		36,020	42,204	27,093	9,234	0	114,551
Total Finance Leases		**226,108**	**236,293**	**190,519**	**179,209**	176,828	1,008,957
Total Principal		**481,108**	**501,293**	**460,519**	**454,209**	**461,828**	**2,358,957**
INTEREST							
Revenue Bonds:							
PBC Revenue Bonds	$	35,150	28,775	22,150	15,400	7,838	109,313
Finance Leases:							
2018 CAT Wheel Loader		0	0	0	0	0	0
2017 CAT Excavator		3,404	1,543	0	0	0	4,947
2024 AEV Type 1 Ambulance Ford F550		11,154	12,457	9,555	6,534	3,333	43,033
2022 JD 950K Crawler		19,101	14,368	10,962	7,435	3,782	55,648
Enterprise Sheriff Vehicles		8,485	4,311	1,611	189	0	14,596
Total Finance Leases		42,144	32,679	22,128	14,158	7,115	118,224
Total Interest		**77,294**	**61,454**	**44,278**	**29,558**	**14,953**	**227,537**
Total Principal and Interest	$	**558,402**	**562,747**	**504,797**	**483,767**	**476,781**	**2,586,494**

ROOKS COUNTY, KANSAS

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2025

ROOKS COUNTY, KANSAS SCHEDULE 1

Summary of Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2025

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:					
General	$ 6,261,450	49,847	6,311,297	5,999,434	(311,863)
Special Purpose Funds					
Road and Bridge	1,996,545	155,059	2,151,604	2,042,696	(108,908)
Noxious Weed	470,000	0	470,000	246,827	(223,173)
Noxious Weed Capital Outlay	34,318	0	34,318	0	(34,318)
Health	540,317	0	540,317	494,511	(45,806)
Alcohol Program	10,000	0	10,000	1,200	(8,800)
Parks and Recreation	1,540	0	1,540	0	(1,540)
Land/Wireless 911	100,000	0	100,000	51,850	(48,150)
County Wide Economic Development Trust	201,425	0	201,425	175,879	(25,546)
Bond and Interest Funds					
PBC Sales Tax	299,300	0	299,300	290,150	(9,150)
Business Funds					
Sanitation	259,000	0	259,000	245,924	(13,076)
Nursing Home	750	0	750	171	(579)
Golf Course	68,031	0	68,031	63,581	(4,450)

ROOKS COUNTY, KANSAS

GENERAL

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2025

(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

Receipts:	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Taxes				
Ad Valorem	$ 4,300,271	4,151,566	4,333,670	(182,104)
Delinquent	105,249	146,072	0	146,072
Motor Vehicle	240,072	247,125	231,065	16,060
Recreational Vehicle	6,819	6,529	6,973	(444)
16/20M Vehicle	26,881	27,850	28,257	(407)
Commercial Vehicle Tax	27,723	27,651	25,393	2,258
Watercraft Tax	5,060	4,492	3,527	965
Vehicle Excise Tax	73	75	50	25
Intergovernmental				
Mineral Production Tax	34,360	31,216	46,500	(15,284)
Liquor Tax	0	709	0	709
Aid - Emergency Preparedness	0	16,640	12,500	4,140
Federal Land Payment	24,058	24,849	21,112	3,737
Licenses, Fees and Permits				
Antique Vehicle Tags	4,425	4,445	4,000	445
CMB Licenses	300	450	250	200
Diversion Fees	6,600	4,460	4,600	(140)
District Court Fees	7,335	7,474	2,300	5,174
County Officer Fees	84,034	76,741	90,400	(13,659)
Sheriff VIN Fees	150	200	0	200
Township Bonds	1,838	1,838	1,000	838
Moving Permits	175	75	200	(125)
Drivers Licenses	802	956	900	56
Charges for Services:				
City Law Enforcement Contract	351,613	422,404	340,000	82,404
Prisoner Care	94,680	29,960	75,000	(45,040)
Commissary Commissions	6,328	2,696	7,000	(4,304)
Use of Money and Property				
Interest	342,775	403,069	200,000	203,069
Water Resources Rent	12,000	19,800	12,000	7,800
Miscellaneous	50,699	25,845	5,600	20,245
Health Insurance Reimb. from Other Funds	0	0	37,500	(37,500)
Reimbursed CDC Court Costs	528	7,366	6,000	1,366
Reimbursed Expenses	55,882	68,684	0	68,684
Reimbursement from ARPA	378,938	0	296,484	(296,484)
Transfer from Multi-year Capital Improvement	0	2,921	149,386	(146,465)
Transfer from Motor Vehicle Operating	42,917	41,721	43,000	(1,279)
Total Receipts	6,212,585	5,805,879	**5,984,667**	**(178,788)**

(Continued)

ROOKS COUNTY, KANSAS
GENERAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

(Continued)	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Expenditures:				
County Commissioners				
Personal Services	$ 84,511	79,494	82,917	(3,423)
Contractual Services	213,238	178,415	176,905	1,510
Commodities	430	1,340	4,500	(3,160)
Capital Outlay	2,551	0	5,000	(5,000)
Special Projects	7,811	7,208	12,500	(5,292)
Senior Services	54,561	5,600	40,000	(34,400)
Airport Commission	15,000	14,277	15,000	(723)
Transportation Van	9,000	9,000	9,000	0
Water Resources Building	1,285	761	8,000	(7,239)
ROZ	11,478	25,752	29,500	(3,748)
Historical Utilities	5,723	6,023	7,000	(977)
Child Advocacy Plan	2,500	2,500	2,500	0
Option Plus 250	500	500	500	0
Adjustments for Qualifying Budget Credits:				
Reimbursed Expenses	0	0	24,966	(24,966)
Total	408,588	330,870	418,288	(87,418)
County Clerk				
Personal Services	140,568	146,913	146,740	173
Contractual Services	4,725	6,321	10,000	(3,679)
Commodities	34,590	24,768	36,308	(11,540)
Transfer to County Equipment	10,000	11,000	0	11,000
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses and Garnishment Fee	0	0	13,311	(13,311)
Total	189,883	189,002	206,359	(17,357)
County Treasurer				
Personal Services	211,695	206,086	191,173	14,913
Contractual Services	21,444	27,192	22,700	4,492
Commodities	1,950	1,814	3,875	(2,061)
Transfer to County Equipment	10,000	0	0	0
Adjustment for Qualifying Budget Credits:				
Reimb. Expenses included in Motor Vehicle Transfer	0	0	334	(334)
Total	245,089	235,092	218,082	17,010

(Continued)

ROOKS COUNTY, KANSAS
GENERAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

(Continued)	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
County Attorney				
Personal Services	$ 106,551	113,303	116,037	(2,734)
Contractual Services	7,467	4,967	9,755	(4,788)
Commodities	4,549	3,883	5,550	(1,667)
Transfer to County Equipment	7,000	7,000	0	7,000
Total	125,567	129,153	131,342	(2,189)
Register of Deeds				
Personal Services	77,204	76,415	83,671	(7,256)
Contractual Services	2,248	1,271	3,150	(1,879)
Commodities	3,137	3,754	1,350	2,404
Transfer to County Equipment	7,500	10,500	0	10,500
Total	90,089	91,940	88,171	3,769
Sheriff				
Personal Services	1,087,630	1,083,316	1,114,414	(31,098)
Contractual Services	208,495	212,838	273,450	(60,612)
Commodities	67,046	98,764	143,053	(44,289)
Capital Outlay	29,544	38,625	150,000	(111,375)
Transfer to County Equipment Reserve	51,000	25,000	0	25,000
Transfer to Sheriff Vehicle	134,000	113,600	0	113,600
Adjustments for Qualifying Budget Credits:				
VIN Fees	0	0	200	(200)
Reimbursed Expenses	0	0	6,910	(6,910)
Total	1,577,715	1,572,143	1,688,027	(115,884)

(Continued)

ROOKS COUNTY, KANSAS
GENERAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

(Continued)	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Emergency Management				
Personal Services	$ 62,173	50,337	67,064	(16,727)
Contractual Services	5,330	9,864	13,050	(3,186)
Commodities	4,289	6,840	5,250	1,590
Capital Outlay	1,290	0	0	0
Special Projects	1,500	4,816	4,600	216
Transfer to County Equipment Reserve	10,000	16,640	-	16,640
Total	84,582	88,497	89,964	(1,467)
Unified Court				
Contractual Services	60,023	68,941	76,700	(7,759)
Commodities	3,281	2,058	12,082	(10,024)
Capital Outlay	9,129	9,944	3,000	6,944
Transfer to County Equipment Reserve	13,000	9,500	0	9,500
Total	85,433	90,443	91,782	(1,339)
Courthouse Custodian				
Personal Services	76,698	73,416	78,514	(5,098)
Contractual Services	65,631	88,080	88,000	80
Commodities	22,568	15,125	33,000	(17,875)
Capital Outlay	9,175	0	0	0
Transfer to County Equipment Reserve	0	15,000	0	15,000
Total	174,072	191,621	199,514	(7,893)
Appraiser's Cost				
Personal Services	165,325	173,446	181,489	(8,043)
Contractual Services	35,767	25,719	21,900	3,819
Commodities	4,418	5,965	5,500	465
Capital Outlay	0	0	3,155	(3,155)
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	0	0	4,126	(4,126)
Total	205,510	205,130	216,170	(11,040)

(Continued)

ROOKS COUNTY, KANSAS
GENERAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

(Continued)	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Election				
Personal Services	$ 23,209	19,180	20,700	(1,520)
Contractual Services	37,496	15,022	28,050	(13,028)
Commodities	20,405	12,846	10,325	2,521
Capital Outlay	281	0	5,000	(5,000)
Transfer to County Equipment Reserve	33,000	15,000	0	15,000
Total	114,391	62,048	64,075	(2,027)
Ambulance				
Contractual Services	200,677	193,479	207,182	(13,703)
Transfer to Ambulance Equipment Reserve	300,000	10,000	0	10,000
Total	500,677	203,479	207,182	(3,703)
Service Programs				
Palco Meal Site	12,000	12,000	12,000	0
Stockton Meal Site	20,000	20,000	20,000	0
Plainville Meal Site	25,000	25,000	25,000	0
Senior Companion Program	8,550	8,550	8,550	0
Foster Care	4,137	4,137	4,137	0
CASA	1,500	1,500	1,500	0
NW KS Area Agency on Aging	7,500	7,500	7,500	0
Total	78,687	78,687	78,687	0
Employee Benefits				
Social Security	227,643	229,832	245,000	(15,168)
Health Insurance	1,500,000	1,500,000	1,500,000	0
Life Insurance	6,431	6,326	7,200	(874)
Retirement	291,794	308,645	304,170	4,475
Workers Compensation	48,608	38,103	90,000	(51,897)
Unemployment	3,257	2,848	2,800	48
Research Fees	232	2,736	0	2,736
Employee's Added Insurance	711	(9)	0	(9)
Total	2,078,676	2,088,481	2,149,170	(60,689)

(Continued)

ROOKS COUNTY, KANSAS
GENERAL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

(Continued)	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Computers				
Software	$ 56,263	60,457	53,276	7,181
Contractual Services	26,251	24,026	75,550	(51,524)
Commodities	0	210	0	210
Capital Outlay	10,475	6,552	0	6,552
Transfer to County Equipment Reserve	0	30,000	10,000	20,000
Total	92,989	121,245	138,826	(17,581)
Conservation District	25,000	25,000	25,000	0
Mental Retardation	42,516	42,516	42,516	0
Mental Health	30,642	30,642	29,888	754
Free Fair	70,000	70,000	70,000	0
Economic Development	83,417	82,999	80,354	2,645
Tort Liability	36,872	46,533	39,100	7,433
Historical Society	14,500	16,000	16,000	0
Juvenile Detention Center	0	0	5,000	(5,000)
Abandoned Cemeteries	500	500	500	0
Federal Land Entitlement	11,730	7,413	17,300	(9,887)
Total Other Expenditures	315,177	321,603	325,658	(4,055)
Total Expenditures	6,367,125	5,999,434	**6,311,297**	**(311,863)**
Receipts Over (Under) Expenditures	(154,540)	(193,555)		
Unencumbered Cash, Beginning	774,763	620,223		
Unencumbered Cash, Ending	$ **620,223**	**426,668**		

ROOKS COUNTY, KANSAS
ROAD AND BRIDGE
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
Receipts:	Prior Year Actual	Actual	Budget	Variance Over (Under)
Taxes				
Ad Valorem	$ 1,416,450	1,546,017	1,544,019	1,998
Delinquent	34,090	49,310	0	49,310
Motor Vehicle	75,768	80,208	76,501	3,707
16/20M Vehicle	9,301	8,571	9,775	(1,204)
Recreational Vehicle	2,136	2,127	2,333	(206)
Commercial Vehicle Tax	8,597	9,074	8,632	442
Watercraft Tax	1,557	1,480	1,143	337
Vehicle Excise Tax	22	25	0	25
Intergovernmental				
State - Special Highway	361,872	412,489	354,142	58,347
Miscellaneous	6,899	3,279	0	3,279
Insurance Proceeds	0	112,987	0	112,987
Fuel Tax Refund	7,582	9,540	0	9,540
Reimbursed Expenses	43,055	32,532	0	32,532
Total Receipts	1,967,329	2,267,637	**1,996,545**	**271,092**
Expenditures:				
Personal Services	782,692	804,389	938,160	(133,771)
Commodities	444,478	466,153	634,500	(168,347)
Contractual Services	276,675	260,560	323,885	(63,325)
Capital Outlay	206,017	373,547	100,000	273,547
State Projects	3,192	60	0	60
Transfer to R&B Special Equipment	112,440	137,987	0	137,987
Transfer to R&B Special Improvement	112,440	0	0	0
Adjustment for Qualifying Budget Credits:				
Insurance Proceeds	0	0	112,987	(112,987)
Fuel Tax Refund	0	0	9,540	(9,540)
Reimbursed Expenses	0	0	32,532	(32,532)
Total Expenditures	1,937,934	2,042,696	**2,151,604**	**(108,908)**
Receipts Over (Under) Expenditures	29,395	224,941		
Unencumbered Cash, Beginning	14,243	43,638		
Unencumbered Cash, Ending	$ **43,638**	**268,579**		

ROOKS COUNTY, KANSAS
NOXIOUS WEED
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem	$ 143,001	139,012	138,793	219
Delinquent	3,424	4,836	0	4,836
Motor Vehicle	7,783	8,145	7,741	404
16/20M Vehicle	922	890	989	(99)
Recreational Vehicle	220	216	236	(20)
Commercial Vehicle Tax	889	917	873	44
Watercraft Tax	162	149	116	33
Services and Reimbursements	94,456	118,296	287,449	(169,153)
Miscellaneous	3,906	1,800	0	1,800
Transfer from Special Noxious Weed	1,734	0	0	0
Total Receipts	256,497	274,261	**436,197**	**(161,936)**
Expenditures:				
Personal Services	95,411	98,948	105,300	(6,352)
Contractual Services	17,995	15,832	315,200	(299,368)
Commodities	140,099	132,047	29,500	102,547
Capital Outlay	0	0	20,000	(20,000)
Transfer to Noxious Weed Capital Outlay	20,000	0	0	0
Total Expenditures	273,505	246,827	**470,000**	**(223,173)**
Receipts Over (Under) Expenditures	(17,008)	27,434		
Unencumbered Cash, Beginning	33,803	16,795		
Unencumbered Cash, Ending	$ **16,795**	**44,229**		

ROOKS COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from Noxious Weed	$ 20,000	0	**0**	**0**
Expenditures:				
Capital Outlay	0	0	**34,318**	**(34,318)**
Receipts Over (Under) Expenditures	20,000	0		
Unencumbered Cash, Beginning	68,636	88,636		
Unencumbered Cash, Ending	$ **88,636**	**88,636**		

ROOKS COUNTY, KANSAS
HEALTH
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem	$ 40,041	41,433	41,409	24
Delinquent	1,029	1,427	0	1,427
Motor Vehicle	2,282	2,296	2,164	132
16/20M Vehicle	284	257	277	(20)
Recreational Vehicle	64	61	66	(5)
Commercial Vehicle Tax	258	257	244	13
Watercraft Tax	47	42	32	10
Grants	135,666	107,474	34,000	73,474
Services and Donations	87,490	69,726	78,584	(8,858)
Medicare-Medicaid Services	3,394	3,720	39,000	(35,280)
Miscellaneous	165	645	0	645
Reimbursed Expenses	192,391	180,572	0	180,572
Total Receipts	463,111	407,910	**195,776**	**212,134**
Expenditures:				
Personal Services	286,925	303,706	319,370	(15,664)
Contractual Services	41,150	43,414	69,825	(26,411)
Commodities	100,367	67,586	64,800	2,786
M & I Grant	39,876	43,237	42,692	545
NWBT	41,774	36,569	42,630	(6,061)
Capital Outlay	0	0	1,000	(1,000)
Total Expenditures	510,092	494,511	**540,317**	**(45,806)**
Receipts Over (Under) Expenditures	(46,981)	(86,601)		
Unencumbered Cash, Beginning	567,562	520,581		
Unencumbered Cash, Ending	$ **520,581**	**433,980**		

ROOKS COUNTY, KANSAS
ALCOHOL PROGRAM
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Intergovernmental	$ 7,746	8,085	**3,000**	**5,085**
Expenditures:				
Alcohol Programs	4,900	1,200	**10,000**	**(8,800)**
Receipts Over (Under) Expenditures	2,846	6,885		
Unencumbered Cash, Beginning	14,432	17,278		
Unencumbered Cash, Ending	$ **17,278**	**24,163**		

ROOKS COUNTY, KANSAS
PARKS AND RECREATION
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental	$ 0	709	**550**	**159**
Expenditures:				
Contractual Services	0	0	**1,540**	**(1,540)**
Receipts Over (Under) Expenditures	0	709		
Unencumbered Cash, Beginning	440	440		
Unencumbered Cash, Ending	$ **440**	**1,149**		

ROOKS COUNTY, KANSAS
LAND/WIRELESS 911
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
911 Telephone Tax	$ 64,728	69,845	61,000	8,845
Interest	229	905	200	705
Total Receipts	64,957	70,750	**61,200**	**9,550**
Expenditures:				
Contractual	52,689	51,850	**100,000**	**(48,150)**
Receipts Over (Under) Expenditures	12,268	18,900		
Unencumbered Cash, Beginning	90,658	102,926		
Unencumbered Cash, Ending	$ **102,926**	**121,826**		

ROOKS COUNTY, KANSAS
COUNTY WIDE ECONOMIC DEVELOPMENT TRUST
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
County Appropriation	$ 75,834	73,234	73,500	(266)
City Appropriations	24,844	24,864	24,800	64
Grants	5,000	500	500	0
Reimbursed Expense	4,641	755	755	(0)
Total Receipts	110,319	99,353	**99,555**	**(202)**
Expenditures:				
Personal Services	83,803	86,245	83,800	2,445
Contractual Services	27,553	27,794	30,000	(2,206)
Commodities	7,226	8,841	6,500	2,341
Capital Outlay	1,295	0	61,125	(61,125)
Miscellaneous	0	0	20,000	(20,000)
Reimbursement to Economic Development Revoving Loan	0	8,000	0	8,000
Transfer to Signage Grant	10,000	0	0	0
Transfer to Rooks County Airport	20,000	15,000	0	15,000
Transfer to Multi-Year Capital Improvement	0	30,000	0	30,000
Total Expenditures	149,877	175,879	**201,425**	**(25,546)**
Receipts Over (Under) Expenditures	(39,558)	(76,526)		
Unencumbered Cash, Beginning	234,637	195,079		
Unencumbered Cash, Ending	$ **195,079**	**118,553**		

ROOKS COUNTY, KANSAS
PBC SALES TAX
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental	$ 464,515	495,401	**450,000**	**45,401**
Expenditures:				
Principal	245,000	250,000	250,000	0
Interest	45,050	40,150	40,150	0
Cash Basis Reserve	0	0	9,150	(9,150)
Total Expenditures	290,050	290,150	**299,300**	**(9,150)**
Receipts Over (Under) Expenditures	174,465	205,251		
Unencumbered Cash, Beginning	1,045,979	1,220,444		
Unencumbered Cash, Ending	$ **1,220,444**	**1,425,695**		

ROOKS COUNTY, KANSAS
SANITATION
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem	$ 4	0	0	0
Delinquent	712	887	0	887
Motor Vehicle	2,304	0	0	0
16/20M Vehicle	1,273	0	0	0
Recreational Vehicle	46	0	0	0
Commercial Vehicle Tax	79	0	0	0
Charges for Services	195,537	179,447	195,000	(15,553)
Lease	1,764	0	1,650	(1,650)
Reimbursed Expenses	166	11,696	0	11,696
Total Receipts	201,885	192,030	**196,650**	**(4,620)**
Expenditures:				
Personal Services	122,021	131,073	124,000	7,073
Contractual Services	51,143	46,681	46,000	681
Commodities	20,607	23,049	18,000	5,049
Capital Outlay	15,185	35,000	35,000	0
Miscellaneous	0	0	25,400	(25,400)
State Tipping Fee	5,617	5,240	5,500	(260)
Closure-Post Closure	0	4,881	4,900	(19)
Hauling and Disposal	0	0	200	(200)
Total Expenditures	214,573	245,924	**259,000**	**(13,076)**
Receipts Over (Under) Expenditures	(12,688)	(53,894)		
Unencumbered Cash, Beginning	371,486	358,798		
Unencumbered Cash, Ending	$ **358,798**	**304,904**		

ROOKS COUNTY, KANSAS
NURSING HOME
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Interest	$ 172	171	**750**	**(579)**
Expenditures:				
Appropriation to Rooks County Senior Services, Inc.	172	171	**750**	**(579)**
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Unencumbered Cash, Ending	$ **0**	**0**		

ROOKS COUNTY, KANSAS
GOLF COURSE
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Annual Dues	$ 30,737	41,335	41,000	335
Green Fees	5,318	8,818	8,800	18
Grant	9,750	11,000	11,000	0
Miscellaneous	10,619	2,290	2,000	290
Reimbursed Expense	0	0	500	(500)
Total Receipts	56,424	63,443	**63,300**	**143**
Expenditures:				
Personal Services	11,535	16,390	17,000	(610)
Contractual Services	36,336	32,426	35,627	(3,201)
Commodities	5,594	13,952	14,554	(602)
Capital Outlay	13,314	814	850	(36)
Total Expenditures	66,779	63,581	**68,031**	**(4,450)**
Receipts Over (Under) Expenditures	(10,355)	(138)		
Unencumbered Cash, Beginning	15,586	5,231		
Unencumbered Cash, Ending	$ **5,231**	**5,093**		

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025

	Road & Bridge Special Improvements	Road & Bridge Special Equipment	Ambulance Equipment Reserve	County Equipment Reserve
Receipts:				
Transfer from General - Election	$ 0	0	0	15,000
Transfer from General - Clerk	0	0	0	11,000
Transfer from General - Register of Deeds	0	0	0	10,500
Transfer from General - Attorney	0	0	0	7,000
Transfer from General - Unified Court	0	0	0	9,500
Transfer from General - Sheriff	0	0	0	25,000
Transfer from General - Emergency Management	0	0	0	16,640
Transfer from General - Commissioners	0	0	10,000	0
Transfer from General - Computers	0	0	0	30,000
Transfer from General - Custodian	0	0	0	15,000
Transfer from Motor Vehicle Operating	0	0	0	7,954
Transfer from Road and Bridge	0	137,987	0	0
Miscellaneous	0	0	0	1,824
Sale Proceeds	0	50,000	0	0
Total Receipts	0	187,987	10,000	149,418
Expenditures:				
State Projects	95,000	0	0	0
Capital Outlay	0	149,000	0	68,640
Total Expenditures	95,000	149,000	0	68,640
Receipts Over (Under) Expenditures	(95,000)	38,987	10,000	80,779
Unencumbered Cash, Beginning	163,841	192,448	(203,845)	349,871
Cancelled Encumbrances	0	0	369,053	0
Unencumbered Cash, Ending	$ **68,841**	**231,435**	**175,209**	**430,650**

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025

		Health Benefit	Utility Agreement	Motor Vehicle Operating
Receipts:				
Reimbursed from General - Employee Benefit	$	1,545,473	0	0
Interest Income		15,942	0	0
Motor Vehicle Fees		0	0	56,017
Total Receipts		1,561,414	0	56,017
Expenditures:				
Contractual Services		0	0	2,240
Commodities		0	0	4,015
Employee Health Cost		1,508,702	0	0
Transfer to County Equipment		0	0	7,954
Transfer to General		0	0	41,721
Total Expenditures		1,508,702	0	55,931
Receipts Over (Under) Expenditures		52,713	0	87
Unencumbered Cash, Beginning		1,095,380	8,400	0
Unencumbered Cash, Ending	$	**1,148,092**	**8,400**	**87**

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025

	Prosecutor's Training and Assistance	Economic Development Existing Business	Register of Deeds Technology	Sheriff's Forfeiture Seizure
Receipts:				
District Court Fees	$ 863	0	0	0
Register of Deeds Fees	0	0	9,456	0
Interest on Idle Funds	0	7	94	0
Reimbursement from County Wide Economic Dev	0	8,000	0	0
Loan Repayments	0	13,900	0	0
Total Receipts	863	21,907	9,550	0
Expenditures:				
Capital Outlay	0	0	289	0
Prosecutor's Training	938	0	0	0
Technological Services	0	0	743	0
Business Loans	0	8,000	0	0
Total Expenditures	938	8,000	1,032	0
Receipts Over (Under) Expenditures	(75)	13,907	8,518	0
Unencumbered Cash, Beginning	216	1,635	27,240	4,883
Unencumbered Cash, Ending	$ **141**	**15,542**	**35,758**	**4,883**

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025

	Sheriff Expendable Trust	CDBG Project Grant 23-CV-011	Florence Hinkhouse	Insurance Claims Reimbursement
Receipts:				
Grant	$ 0	153,748	0	0
Donations	1,000	0	0	0
Insurance Proceeds	0	0	0	112,987
Interest Income	0	19	171	0
Total Receipts	1,000	153,767	171	112,987
Expenditures:				
Interest to Nursing Home	0	0	171	0
Commodities	195	0	0	0
Program Expenditures	0	153,748	0	112,987
Total Expenditures	195	153,748	171	112,987
Receipts Over (Under) Expenditures	805	19	0	0
Unencumbered Cash, Beginning	2,916	2	57,156	0
Unencumbered Cash, Ending	$ **3,721**	**21**	**57,156**	**0**

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025

	County Store	Signage Grant	E-Community	Rooks County Airport Commission
Receipts:				
Land Rent	$ 0	0	0	13,994
State Aid	0	0	0	283,832
Hanger Rent	0	0	0	2,872
Aviation Fuel Sales	0	0	0	16,421
Reimbursement from General	0	0	0	14,277
Transfer from Economic Development Exp. Tr.	0	0	0	15,000
Vending Machine Sales	1,223	0	0	0
Reimbursements	0	0	2,280	0
Interest Income	0	53	7	176
Total Receipts	1,223	53	2,287	346,572
Expenditures:				
Program Expenditures	0	1,500	1,810	0
Commodities	1,312	0	0	42,611
Capital Outlay	0	0	0	262,930
Total Expenditures	1,312	1,500	1,810	305,541
Receipts Over (Under) Expenditures	(89)	(1,447)	477	41,031
Unencumbered Cash, Beginning	842	18,972	3,665	(61,063)
Unencumbered Cash, Ending	$ **753**	**17,524**	**4,142**	**(20,032)**

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025

	Sheriff Vehicle	Attorney Forfeiture Seizure	Multi-Year Capital Improvement	Sheriff Registration
Receipts:				
Sheriff Fees	$ 0	0	0	3,248
Interest Income	0	0	1,736	0
Transfer from Economic Development Trust	0	0	30,000	0
Transfer from General - Sheriff	113,600	0	0	0
Total Receipts	113,600	0	31,736	3,248
Expenditures:				
Capital Outlay	0	0	48,212	1,114
Lease Payments	131,226	0	0	0
Transfer to General	0	0	2,921	0
Total Expenditures	131,226	0	51,133	1,114
Receipts Over (Under) Expenditures	(17,626)	0	(19,397)	2,134
Unencumbered Cash, Beginning	126,478	300	153,020	7,560
Unencumbered Cash, Ending	$ **108,853**	**300**	**133,623**	**9,693**

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025

	Sheriff VIN Registration Fees	County Clerk Technology	County Treasurer Technology	Golf Course Equipment Reserve
Receipts:				
Register of Deeds Fees	$ 0	2,364	2,364	0
VIN Registration Fees	5,040	0	0	0
Interest	0	37	32	0
Total Receipts	5,040	2,401	2,396	0
Expenditures:				
Commodities	1,230	0	449	0
Receipts Over (Under) Expenditures	3,810	2,401	1,947	0
Unencumbered Cash, Beginning	18,593	11,337	9,768	1,500
Unencumbered Cash, Ending	$ **22,403**	**13,738**	**11,715**	**1,500**

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025

		DARE	LATCF	Federal Airport Project
Receipts:				
Rooks County Contributions	$	325	0	0
Federal Aid		0	0	134,264
Interest Income		0	26	0
Total Receipts		325	26	134,264
Expenditures:				
Commodities		1,426	0	0
Contractual Services		0	0	442
Capital Outlay		0	39,591	0
Total Expenditures		1,426	39,591	442
Receipts Over (Under) Expenditures		(1,101)	(39,565)	133,822
Unencumbered Cash, Beginning		4,584	39,565	(383,980)
Prior Year Cancelled Encumbrances		0	0	250,158
Unencumbered Cash, Ending	$	**3,482**	**0**	**0**

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2025

		County Grants	Sheriff Grants	Employment Incentive
Receipts:				
Grants & Donations	$	84,760	4,490	0
Expenditures:				
Contractual Services		0	0	4,000
Grant Expenses		99,760	26,092	0
Total Expenditures		99,760	26,092	4,000
Receipts Over (Under) Expenditures		(15,000)	(21,602)	(4,000)
Unencumbered Cash, Beginning		15,000	23,250	30,000
Unencumbered Cash, Ending	$	**0**	**1,648**	**26,000**

ROOKS COUNTY, KANSAS
Related Municipal Entities
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025

		Historical Society
Receipts:		
County Appropriations	$	16,000
Dues		580
Book & Gift Shop Sales		62
Service Income		398
Sale of Assets		605
Donations		3,226
Grants		16,431
Refunds, Reimbursements, Insurance Proceeds		200
Miscellaneous		42
Interest Income		354
Total Receipts		37,898
Expenditures:		
Advertising		1,350
Renovation/Restoration		199
Repairs and Maintenance		4,452
Dues and Licenses		628
Real Estate Taxes - Annex		814
Outside Services		5,194
Supplies		945
Wages		9,145
Utilities		240
Telephone		1,397
Capital Outlay		13,795
Office Expense/Postage		191
Payroll Taxes		1,515
Sales Tax		9
Total Expenditures		39,874
Receipts Over (Under) Expenditures		(1,976)
Unencumbered Cash, Beginning		40,050
Unencumbered Cash, Ending	$	**38,074**

ROOKS COUNTY, KANSAS
Related Municipal Entities
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025

	Free Fair
Receipts:	
County Appropriations	$ 70,000
Rent	13,813
Memorials & Contributions	8,782
Grandstand Income	51,005
Carnival Income	31,849
Ranch Rodeo Entry Fees	2,700
Advertising, Sponsors and Awards	37,430
Livestock Sale	193,727
Interest Income	203
Grants	25,000
Other	14,090
Total Receipts	448,599
Expenditures:	
Advertising	5,569
Repairs and Maintenance	5,811
Carnival	48,025
Entertainment, Shows and Judges	76,001
Exhibit Premiums	21,595
Non-Wage Labor	3,088
Payroll and Taxes	7,656
Utilities	20,744
Supplies	2,492
Insurance	7,315
Office Expense and Postage	3,800
Board Expenses	2,040
Credit Card	3,030
Professional Fees	1,848
Livestock Sale	192,747
Sales Tax	3,863
Grant Repayment	25,000
Capital Improvements	7,224
Miscellaneous	10,402
Total Expenditures	448,250
Receipts Over (Under) Expenditures	349
Unencumbered Cash, Beginning	52,683
Unencumbered Cash, Ending	$ **53,032**

ROOKS COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2025

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
County Treasurer				
TAX COLLECTIONS				
Current Tax	$ 8,998,572	14,020,472	14,182,004	8,837,039
Real Estate Redemptions	109,279	410,438	361,464	158,254
Delinquent Personal Property Tax	41,685	126,468	100,265	67,888
EZ Pay Tax	31,064	20,514	51,577	0
Escaped Tax	0	4,784	1,959	2,825
Judgment Fund	270	5,796	6,066	0
Neighborhood Revitalization	0	145,020	145,020	0
Rental Vehicle Excise Tax	7	336	344	0
Motor Vehicle Tax	185,444	949,102	940,042	194,504
Tax Sale	17,950	10,350	0	28,300
Intergovernmental Taxes:				
Mineral Tax	0	61,753	61,753	0
Due to General Fund:				
Interest on Taxes	189	171,911	171,677	423
Total Tax Collections	9,384,459	15,926,944	16,022,170	9,289,233
TAX ACCOUNTS				
Unified School Districts	11,065	5,347,163	5,351,749	6,479
Cemeteries	0	80,880	80,880	0
State	0	155,562	155,562	0
Townships	0	277,793	277,793	0
Cities	0	1,906,075	1,906,075	0
Regional Library	0	119,582	119,582	0
Rooks County Medical Center	0	712,682	712,682	0
Irrigation District	0	21,141	21,141	0
Extension District	0	236,209	236,209	0
Fire Districts	0	37,326	37,326	0
Total Tax Accounts	11,065	8,894,412	8,898,998	6,479

ROOKS COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2025

County Treasurer - (Continued)	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
MOTOR VEHICLE FEES, SALES TAX COLLECTIONS AND DRIVERS LICENSE FEES				
Due to State - Mortgage Registrations	$ 1,042	4,728	4,558	1,212
Due to State - Auto Fund	(199)	707,960	707,793	(33)
Due to State - Vehicle Sales Tax	39,300	421,513	438,037	22,776
Due to Auto License Trust Fund	28	10,480	10,508	0
Total Motor Vehicle Fees, Sales Tax Collections, and Drivers License Fees	40,170	1,144,681	1,160,895	23,956
CEREAL MALT BEVERAGE STAMP				
Due to State	0	225	225	0
UNCLAIMED MONEY				
Due to State	654	0	0	654
STRAY ANIMAL				
Due to State	954	0	954	0
County Clerk				
Due to General Fund:				
Clerk Reimbursements	0	10,047	10,047	0
Commissioner Miscellaneous	0	24,966	24,966	0
Commissioner Reimbursements	0	518	518	0
Garnishment Fees	0	360	360	0
Postage Reimbursements	0	3,264	3,264	0
Beer Licenses and Stamps	0	450	450	0
Golf Grants	0	11,000	11,000	0
Golf Memberships	0	41,335	41,335	0
Green Fees	0	8,818	8,818	0
Golf Course Miscellaneous Income	0	2,290	2,290	0
Moving Permits	0	75	75	0
Total County Clerk	0	103,123	103,123	0

ROOKS COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2025

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Sheriff				
Due to General Fund:				
Accident Reports	$ 0	200	200	0
Sheriff Fees	0	3,290	3,290	0
Fingerprint Fees	0	540	540	0
Commissions	0	2,696	2,696	0
Bookings	0	1,832	1,832	0
Prisoner Care	0	29,960	29,960	0
Reimbursments	0	5,101	5,101	0
Miscellaneous	0	10,699	10,699	0
Buy Money	940	0	0	940
Due to Others:				
Commissary	2,791	26,533	24,384	4,940
Total Sheriff	3,731	80,851	78,702	5,880
Register of Deeds				
Due to General Fund:				
Mortgage Registration Fees	0	84,791	84,787	4
Copy Fees	377	3,865	4,142	100
Total Register of Deeds	377	88,656	88,929	104
Attorney Trust Fund				
Due to General Fund:				
Diversionary Cost	0	4,600	4,500	100
Clerk of District Court				
Judgments and Restitution	18,109	0	18,109	0
Bonds	34,850	0	34,850	0
Case Balances	200	16,737	16,737	200
Law Library	26,571	7,149	4,277	29,443
Total Clerk of District Court	79,730	23,886	73,973	29,643
Total Agency Fees	$ **9,520,187**	**26,267,378**	**26,431,516**	**9,356,049**