

**ROOKS COUNTY, KANSAS**  
Stockton, Kansas  
Financial Statement and Regulatory-Required  
Supplementary Information with Independent Auditor's Report  
For the Year Ended December 31, 2018

**MAPES & MILLER LLP**  
Certified Public Accountants  
Stockton, Kansas

**ROOKS COUNTY, KANSAS**  
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 Supplementary Information with Independent Auditor's Report  
For the Year Ended December 31, 2018

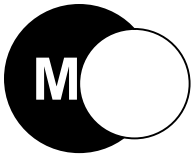
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# Mapes & Miller LLP

**Certified Public Accountants**

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Members of the American Institute of Certified Public Accountants  
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## 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, 2018, 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 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, 2018, 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, 2018, 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, schedule of regulatory basis receipts and expenditures-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 2017 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 2018 basic financial statement upon which we rendered an unmodified opinion dated August 20, 2019. The 2017 basic financial statement 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 2017 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 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 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 2017 basic financial statement or to the 2017 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 2017 comparative information is fairly stated in all material respects in relation to the 2017 basic financial statement as a whole, on the basis of accounting described in Note 1.

# Mapes & Miller LLP

Certified Public Accountants

Stockton, Kansas  
August 20, 2019

**ROOKS COUNTY, KANSAS**  
 Summary Statement of Receipts, Expenditures and Unencumbered Cash  
 Regulatory Basis  
For the Year Ended December 31, 2018

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	\$ 72,861	0	4,951,856	4,844,433	180,284	39,757	220,041
Special Purpose Funds							
Road and Bridge	273,582	0	1,628,016	1,810,980	90,618	42,644	133,262
Noxious Weed	143,520	0	310,497	424,355	29,662	59	29,721
Noxious Weed Capital Outlay	42,513	0	30,000	0	72,513	0	72,513
Health	534,166	0	581,430	548,164	567,432	5,263	572,695
Alcohol Program	10,344	0	3,730	2,478	11,596	0	11,596
Parks and Recreation	10,331	0	0	0	10,331	0	10,331
Land/Wireless 911	46,631	0	50,067	44,798	51,900	0	51,900
County Wide Economic Development Trust	356,164	0	75,479	253,246	178,397	356	178,753
Road and Bridge Special Improvements	627,312	0	65,406	265,965	426,753	0	426,753
Road and Bridge Special Equipment	270,221	0	10,000	0	280,221	0	280,221
Ambulance Equipment Reserve	163,929	0	3,500	0	167,429	0	167,429
County Equipment Reserve	923,662	0	275,498	343,522	855,638	32,360	887,998
Health Benefit	1,050,303	0	1,260,711	1,383,468	927,546	0	927,546
Special Noxious Weed	0	0	7,342	0	7,342	0	7,342
Utility Agreement	8,400	0	0	0	8,400	0	8,400
Motor Vehicle Operating	480	0	55,430	55,910	0	0	0
Prosecutor's Training and Assistance	0	0	562	562	0	0	0
Economic Development Existing Business	7,483	0	11,168	11,535	7,116	0	7,116
Register of Deeds Technology	53,770	0	9,735	32,199	31,306	0	31,306
Sheriff's Seizure	313	0	5,700	0	6,013	0	6,013
Sheriff Expendable Trust	4,647	0	500	3,569	1,578	0	1,578
Micro-Loan Repayment	56,848	0	9,692	117	66,423	0	66,423

(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, 2018

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							
Insurance Claims Reimbursement	\$ 0	0	128,880	128,880	0	0	0
County Store	933	0	1,353	869	1,417	0	1,417
Rooks County Housing Authority	7,170	0	8	0	7,178	0	7,178
E-Community	3,362	0	1,001	1,470	2,893	0	2,893
Rooks County Airport Commission	7,038	0	43,774	39,748	11,064	0	11,064
Attorney Forfeiture Seizure	300	0	0	0	300	0	300
Multi-Year Capital Improvement	1,256,922	0	4,111	0	1,261,033	0	1,261,033
Sheriff Registration	1,342	0	2,130	0	3,472	0	3,472
County Clerk Technology	4,198	0	2,234	1,204	5,228	0	5,228
County Treasurer Technology	4,307	0	2,234	2,526	4,015	0	4,015
Golf Course Equipment Reserve	0	0	6,000	0	6,000	0	6,000
Bond and Interest Funds							
PBC Sales Tax	327,922	0	371,998	292,950	406,970	0	406,970
Capital Projects Funds							
Federal Airport Project	0	0	0	0	0	0	0
Business Funds							
Sanitation	364,495	0	173,215	139,012	398,698	2,801	401,499
Nursing Home	0	0	171	171	0	0	0
Golf Course	0	0	149,216	143,776	5,440	0	5,440
Trust Funds							
Florence Hinkhouse	<u>57,156</u>	<u>0</u>	<u>171</u>	<u>171</u>	<u>57,156</u>	<u>0</u>	<u>57,156</u>
Total Primary Government	<u>6,692,625</u>	<u>0</u>	<u>10,232,815</u>	<u>10,776,078</u>	<u>6,149,362</u>	<u>123,240</u>	<u>6,272,602</u>
Related Municipal Entities:							
Historical Society	23,395	0	17,154	17,817	22,732	818	23,550
Free Fair	61,668	0	250,863	262,935	49,596	60	49,656
Senior Services	<u>(94,968)</u>	<u>0</u>	<u>2,557,833</u>	<u>2,578,243</u>	<u>(115,378)</u>	<u>210,014</u>	<u>94,636</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 6,682,720</u>	<u>0</u>	<u>13,058,665</u>	<u>13,635,073</u>	<u>6,106,312</u>	<u>334,132</u>	<u>6,440,444</u>

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

**ROOKS COUNTY, KANSAS**

STATEMENT 1

Composition of Cash

Page 3

Regulatory Basis

December 31, 2018

**County Treasurer**

Cash on Hand	\$	500	
Bad Checks		5,221	
Solutions North Bank, Stockton, Kansas			
N.O.W. Account		222,584	
Money Market Account		2,875,164	
N.O.W. Account - Wireless 911		51,900	
N.O.W. Account - Micro-Loan Program		66,424	
Money Market Account - Economic Development Existing Business Program		7,116	
Money Market Account - Register of Deeds Technology		31,306	
N.O.W. Account - Rooks County Airport Commission		11,064	
N.O.W. Account - Housing Authority		7,178	
Checking Account - Capital Outlay		1,261,033	
Checking Account - Treasurer Technology		4,015	
Checking Account - Clerk Technology		5,229	
Checking Account - E Community		2,893	
Checking Account - County Store		1,417	
Certificates of Deposit		0	
Astra Bank, Plainville, Kansas			
Certificates of Deposit		250,000	
Certificates of Deposit - Hinkhouse		57,156	
Farmers National Bank, Stockton, Kansas			
Money Market Account		927,546	
Municipal Investment Pool, Topeka, KS			
Overnight Pool		7,704,300	
First State Bank, Plainville, Kansas			
Money Market Account		<u>1,245,076</u>	
Total County Treasurer	\$		14,737,122

**Clerk of the District Court**

Solutions North Bank, Stockton, Kansas			
Checking Account - District Court			77,944
Checking Account - Law Library			10,336

**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			640
Checking Account			0

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



ROOKS COUNTY, KANSAS

STATEMENT 1

Composition of Cash

Page 4

Regulatory Basis

December 31, 2018

**Sanitation**

Solutions North Bank, Stockton, Kansas Checking Account	5,966
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**County Health**

Solutions North Bank, Stockton, Kansas Checking Account	\$ <u>50</u>
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Total Cash and Investments	14,832,168
Less Agency Funds - Schedule 3	<u>(8,559,566)</u>

Total Primary Government	6,272,602
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**Historical Society**

Cash on Hand	\$ 25	
Solutions North Bank, Stockton, Kansas Checking Account	13,474	
Savings Account	3,680	
Certificates of Deposit	<u>6,371</u>	
Total Historical Society		23,550

**Free Fair**

Solutions North Bank, Stockton, Kansas Checking Account	21,825	
Money Market Account	27,416	
Savings Account	<u>415</u>	
Total Free Fair		49,656

**Senior Services**

Cash on Hand	389	
Astra Bank, Plainville, Kansas Savings Account	1736	
Astra Bank, Hays, Kansas Checking Account	82,876	
Money Market Accounts	<u>9,635</u>	
Total Senior Services		<u>94,636</u>

Total Reporting Entity per Statement 1		\$ <u><u>6,440,444</u></u>
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The notes to the financial statement are an integral part of this statement.

# ROOKS COUNTY, KANSAS

Notes to the Financial Statement

December 31, 2018

## 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 1796 17 Road, 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 Megan Zahn 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 2018:

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 equivalents, marketable securities, 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. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements 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, receipts are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

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

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

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**

Compliance with Kansas Statutes.

No statute violations were noted during 2018.

3. **Deposits and Investments**

As of December 31, 2018, the County had the following investments.

Investment Type	Fair Value	Investment Maturities (in Years)		Rating
		Less than 1 Year	1 - 2 Years	
Kansas Municipal Investment Pool	\$ 7,704,300	7,704,300	0	S&P AAf/S1+

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, 2017, 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, 2018, the County's carrying amount of deposits was \$7,127,368 and the bank balance was \$7,322,523. 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, \$1,000,000 was covered by federal depository insurance and \$6,322,523 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, 2018.

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, 2018, the County had invested \$7,704,300 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](http://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 8.39% for the fiscal year ended December 31, 2018. Contributions to the pension plan from Rooks County were \$263,973 for the year ended December 31, 2018.

#### **Net Pension Liability**

At December 31, 2018 Rooks County's proportionate share of the collective net pension liability reported by KPERS was \$2,115,369. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. 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 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 these financial statements.

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](http://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.

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

<u>Completed Years of Service</u>	<u>Vacation Leave Earned</u>
0 - 1 year	1/2 day per month
1 - 10 years	12 days per year
11 - 15 years	14 days per year
16 - 20 years	16 days per year
21 - 25 years	18 days per year
26 years and over	21 days per year

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

<u>Completed Years of Service</u>	<u>Vacation Leave Buy Back</u>
1 - 9 years	6 days
10 - 14 years	7 days
15 - 19 years	8 days
20 - 24 years	9 days
25 years and over	10 1/2 days

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 (1/2) 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. Operating Lease

The County entered into a lease agreement, dated May 1, 2015 with the Rooks County Public Building Commission (PBC), a related municipal entity of the County, 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.

#### 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, 2018 was \$60,729. The balance of the outstanding loans from other grants and local funds as of December 31, 2018 was \$46,831.

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

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

9. **Inter-fund Transactions**

Operating transfers were as follows:

From	To	Statutory Authority	Amount
Motor Vehicle Operating	General	K.S.A. 8-145	\$ 42,152
Motor Vehicle Operating	County Equipment	K.S.A. 19-119	7,638
General	County Equipment	K.S.A. 19-119	277,360
General	Employee Benefits	K.S.A. 79-1946	175,000
General	Rooks County Airport	K.S.A. 79-1946	10,000
Noxious Weed	Noxious Weed Equipment Reserve	K.S.A. 2-1318	30,000
Road & Bridge	Road & Bridge Special Equipment	K.S.A. 68-141g	10,000

10. **Claims and Judgments**

The County participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the County may be required to reimburse the grantor government. As of the date of this report, the grant expenditures have not been audited, but the County believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect of any of the individual government funds or the overall financial position of the County.

During the ordinary course of its operations the County is a party to various claims, legal actions, and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material financial impact on the County.

11. **Risk Management**

Rooks County is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disaster. The County continues to carry insurance coverage to cover these risks. The County has had no significant reduction in insurance coverage from prior years. Settled claims resulting from these risks have not exceeded commercial insurance coverage for each of the past three years.



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

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

The estimate of closure and post-closure care liability at year-end would be \$944,722. This liability is based on the use of 42.86 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of \$1,017,191 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 2018. The County expects the landfill to continue to operate for approximately 28 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.

13. **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, 2018, 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
<b>Capital Leases:</b>									
Doosan DL 300-5 Loader	1.15%	7/28/2016	225,000	2/1/2019	150,040	0	150,040	0	3,352
<b>Public Building Commission:</b>									
Revenue Bonds	2.0-2.75%	5/1/2015	3,635,000	10/1/2030	<u>3,240,000</u>	<u>0</u>	<u>220,000</u>	<u>3,020,000</u>	<u>72,950</u>
<b>Total Indebtedness</b>					<b><u>\$3,390,040</u></b>	<b><u>0</u></b>	<b><u>370,040</u></b>	<b><u>3,020,000</u></b>	<b><u>76,302</u></b>

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

	2019	2020	2021	2022	2023	2024-2028	2029-2030	Total
<b>PRINCIPAL</b>								
Doosan DL 300-5 Loader	\$ 0	0	0	0	0	0	0	0
Public Building Commission								
Revenue Bonds	\$ 225,000	230,000	235,000	240,000	245,000	1,285,000	560,000	3,020,000
<b>INTEREST</b>								
Doosan DL 300-5 Loader	0	0	0	0	0	0	0	0
Public Building Commission								
Revenue Bonds	\$ <u>68,550</u>	<u>64,050</u>	<u>59,450</u>	<u>54,750</u>	<u>49,950</u>	<u>171,275</u>	<u>23,237</u>	<u>491,262</u>
<b>Total Principal and Interest</b>	<b>\$ <u>293,550</u></b>	<b><u>294,050</u></b>	<b><u>294,450</u></b>	<b><u>294,750</u></b>	<b><u>294,950</u></b>	<b><u>1,456,275</u></b>	<b><u>583,237</u></b>	<b><u>3,511,262</u></b>

**ROOKS COUNTY, KANSAS**  
REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2018

**ROOKS COUNTY, KANSAS**

SCHEDULE 1

Summary of Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
<b>Governmental Type Funds:</b>					
General	\$ 4,684,356	209,992	4,894,348	4,844,433	(49,915)
<b>Special Purpose Funds</b>					
Road and Bridge	1,800,000	19,781	1,819,781	1,810,980	(8,801)
Noxious Weed	450,000	0	450,000	424,355	(25,645)
Noxious Weed Capital Outlay	35,000	0	35,000	0	(35,000)
Health	669,387	0	669,387	548,164	(121,223)
Alcohol Program	20,000	0	20,000	2,478	(17,522)
Parks and Recreation	10,000	0	10,000	0	(10,000)
Land/Wireless 911	80,000	0	80,000	44,798	(35,202)
County Wide Economic Development Trust	255,000	3,974	258,974	253,246	(5,728)
<b>Bond and Interest</b>					
PBC Sales Tax	303,000	0	303,000	292,950	(10,050)
<b>Business Funds</b>					
Sanitation	409,120	4,718	413,838	139,012	(274,826)
Nursing Home	500	0	500	171	(329)
Golf Course	145,000	0	145,000	143,776	(1,224)

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, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017		2018		Variance Over (Under)
	Actual	Actual	Budget		
Receipts:					
Taxes					
Ad Valorem	\$ 3,840,819	3,900,074	4,009,886		(109,812)
Delinquent	74,291	90,166	0		90,166
Motor Vehicle	225,240	274,651	304,861		(30,210)
Recreational Vehicle	5,637	6,249	7,522		(1,273)
16/20M Vehicle	26,775	27,587	33,174		(5,587)
Commercial Vehicle Tax	25,006	28,691	38,468		(9,777)
Watercraft Tax	3,303	4,374	4,261		113
Vehicle Excise Tax	3	87	30		57
Intergovernmental					
Liquor Tax	18	0	30		(30)
Mineral Production Tax	24,947	39,371	20,000		19,371
Aid - Emergency Preparedness	11,517	11,456	10,000		1,456
Federal Land Payment	19,061	19,460	17,300		2,160
Licenses, Fees and Permits					
Antique Vehicle Tags	3,905	4,150	3,500		650
CMB Licenses	375	100	300		(200)
Diversion Fees	2,051	1,550	0		1,550
District Court Fees	2,195	3,532	2,000		1,532
Mortgage Registration Fees	24,052	14,322	26,000		(11,678)
County Officer Fees	72,936	84,746	50,000		34,746
Sheriff VIN Fees	3,388	3,383	0		3,383
Township Bonds	2,039	1,848	1,500		348
Moving Permits	175	50	150		(100)
Drivers Licenses	1,006	952	700		252
Charges for Services:					
Prisoner Care	62,650	81,480	0		81,480
Commissary Commissions	7,128	17,099	0		17,099
Use of Money and Property					
Interest	86,382	147,852	34,000		113,852
Oil Production	1,639	1,390	500		890
Water Resources Rent	12,000	12,000	12,000		0
Miscellaneous	8,028	37,772	0		37,772
Health Insurance Reimb. from Other Funds	46,105	43,731	108,174		(64,443)
Reimbursed CDC Court Costs	4,826	6,130	0		6,130
Reimbursed Expenses	48,912	45,451	0		45,451
Transfer from Equipment Reserve	0	0	0		0
Transfer from Ambulance Equipment Reserve	0	0	0		0
Transfer from Multi-year Capital Improvement Fund	0	0	0		0
Transfer from Oil and Gas Depletion Fund	0	0	0		0
Transfer from Motor Vehicle Operating	38,460	42,152	0		42,152
<b>Total Receipts</b>	<b>4,684,869</b>	<b>4,951,856</b>	<b>4,684,356</b>		<b>267,500</b>

(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, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

(Continued)	2017		2018		Variance Over (Under)
	Actual	Actual	Budget		
Expenditures:					
County Commissioners					
Personal Services	\$ 55,121	51,626	65,045		(13,419)
Contractual Services	156,355	128,909	136,300		(7,391)
Commodities	3,913	4,666	4,850		(184)
Capital Outlay	4,262	4,242	20,000		(15,758)
Special Projects	6,701	11,496	96,000		(84,504)
Senior Services	85,622	89,569	59,000		30,569
Airport Commission	3,638	13,920	15,000		(1,080)
Transportation Van	9,000	9,000	9,000		0
Transfer to County Equipment	40,000	125,000	0		125,000
Water Resources Building	713	5,372	500		4,872
Fairgrounds Appropriation	18,000	0	20,000		(20,000)
ROZ	26,226	29,807	29,807		0
Historical Utilities	4,824	6,405	7,350		(945)
HVAC	0	0	0		0
Child Advocacy Plan	0	1,300	1,300		0
Option Plus 250	250	250	250		0
Adjustments for Qualifying Budget Credits:					
Reimbursed Expenses	0	0	13,861		(13,861)
Total	<u>414,625</u>	<u>481,562</u>	<u>478,263</u>		<u>3,299</u>
County Clerk					
Personal Services	115,804	130,399	135,500		(5,101)
Contractual Services	2,733	2,892	2,450		442
Commodities	21,061	17,468	16,860		608
Capital Outlay	0	690	0		690
Transfer to County Equipment	8,000	8,500	0		8,500
Adjustment for Qualifying Budget Credits:					0
Reimbursed Expenses and Garnishment Fee	0	0	7,381		(7,381)
Total	<u>147,598</u>	<u>159,949</u>	<u>162,191</u>		<u>(2,242)</u>
County Treasurer					
Personal Services	177,424	191,472	147,683		43,789
Contractual Services	10,906	20,801	20,700		101
Commodities	3,725	309	2,140		(1,831)
Transfer to County Equipment	9,000	0	0		0
Adjustment for Qualifying Budget Credits:					0
Reimb. Expenses included in Motor Vehicle Transfer	0	0	42,480		(42,480)
Total	<u>201,055</u>	<u>212,582</u>	<u>213,003</u>		<u>(421)</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, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

(Continued)	2017		2018		Variance Over (Under)
	Actual	Actual	Budget		
County Attorney					
Personal Services	\$ 95,619	99,845	114,713		(14,868)
Contractual Services	6,523	12,369	10,455		1,914
Commodities	4,794	2,634	4,250		(1,616)
Capital Outlay	0	0	0		0
Transfer to County Equipment	10,000	14,000	0		14,000
Adjustment for Qualifying Budget Credits:					0
Diversion Fees	0	0	1,550		(1,550)
Total	116,936	128,848	130,968		(2,120)
Register of Deeds					
Personal Services	67,429	69,795	69,795		0
Contractual Services	1,065	1,180	1,329		(149)
Commodities	2,518	593	1,500		(907)
Transfer to County Equipment	4,480	6,180	0		6,180
Adjustment for Qualifying Budget Credits:					0
Copy Fees	0	0	5,062		(5,062)
Total	75,492	77,748	77,686		62
Sheriff					
Personal Services	595,500	656,252	585,212		71,040
Contractual Services	141,998	181,910	179,664		2,246
Commodities	57,423	62,691	75,510		(12,819)
Capital Outlay	0	106	20,000		(19,894)
Transfer to County Equipment Reserve	91,335	51,830	0		51,830
Adjustments for Qualifying Budget Credits:					0
VIN Fees	0	0	3,383		(3,383)
Booking Fees	0	0	4,782		(4,782)
Other Fees	0	0	5,265		(5,265)
Prisoner Care	0	0	81,480		(81,480)
Reimbursed Expenses	0	0	22,647		(22,647)
Total	886,256	952,789	977,943		(25,154)

(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, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

(Continued)	2017		2018		Variance Over (Under)
	Actual	Actual	Budget		
Emergency Management					
Personal Services	\$ 45,433	45,840	46,000		(160)
Contractual Services	12,215	10,875	11,000		(125)
Commodities	3,831	6,340	4,500		1,840
Transfer to County Equipment	16,000	13,500	2,500		11,000
Adjustment for Qualifying Budget Credits:					0
Reimbursed Expenses	0	0	13,751		(13,751)
Total	<u>77,479</u>	<u>76,555</u>	<u>77,751</u>		<u>(1,196)</u>
Unified Court					
Contractual Services	66,009	63,731	66,375		(2,644)
Commodities	7,162	9,887	5,050		4,837
Capital Outlay	0	4,337	2,000		2,337
Transfer to County Equipment Reserve	4,900	0	0		0
Adjustment for Qualifying Budget Credits:					0
Reimbursed Expenses	0	0	6,130		(6,130)
Total	<u>78,071</u>	<u>77,955</u>	<u>79,555</u>		<u>(1,600)</u>
Courthouse Custodian					
Personal Services	57,985	60,299	59,585		714
Contractual Services	72,082	61,814	74,400		(12,586)
Commodities	15,939	15,730	20,000		(4,270)
Capital Outlay	0	0	3,000		(3,000)
Transfer to County Equipment Reserve	0	15,000	0		15,000
Adjustment for Qualifying Budget Credits:					0
Reimbursed Expenses	0	0	0		0
Total	<u>146,006</u>	<u>152,843</u>	<u>156,985</u>		<u>(4,142)</u>
Appraiser's Cost					
Personal Services	129,558	133,000	138,199		(5,199)
Contractual Services	12,518	19,313	18,820		493
Commodities	9,415	6,039	4,000		2,039
Capital Outlay	3,329	0	0		0
Transfer to County Equipment	4,000	3,550	0		3,550
Adjustment for Qualifying Budget Credits:					0
Reimbursed Expenses	0	0	2,220		(2,220)
Total	<u>158,820</u>	<u>161,902</u>	<u>163,239</u>		<u>(1,337)</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, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

(Continued)	2017		2018		Variance Over (Under)
	Actual	Actual	Budget		
Election					
Personal Services	\$ 16,358	22,381	27,120		(4,739)
Contractual Services	3,685	5,064	5,750		(686)
Commodities	12,950	8,513	28,230		(19,717)
Capital Outlay	0	9,640	1,000		8,640
Transfer to County Equipment	32,000	15,000	0		15,000
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses	0	0	0		0
Total	<u>64,993</u>	<u>60,598</u>	<u>62,100</u>		<u>(1,502)</u>
Ambulance					
Contractual Services	65,214	60,331	64,500		(4,169)
Commodities	0	0	500		(500)
Capital Outlay	0	0	0		0
Transfer to Ambulance Equipment Reserve	0	3,500	0		3,500
Total	<u>65,214</u>	<u>63,831</u>	<u>65,000</u>		<u>(1,169)</u>
Service Programs					
Palco Meal Site	13,000	13,000	13,000		0
Stockton Meal Site	22,221	22,221	22,221		0
Plainville Meal Site	25,000	25,000	25,000		0
Senior Companion Program	8,028	8,028	8,028		0
Foster Care	4,014	4,014	4,014		0
CASA	3,000	3,000	3,000		0
NW KS Area Agency on Aging	7,000	7,000	7,000		0
Total	<u>82,263</u>	<u>82,263</u>	<u>82,263</u>		<u>0</u>
Employee Benefits					
Social Security	174,288	187,916	201,102		(13,186)
Health Insurance	1,163,573	1,084,397	1,100,000		(15,603)
Life Insurance	6,634	6,781	7,153		(372)
Retirement	200,998	231,470	231,500		(30)
Workers Compensation	73,798	82,339	80,000		2,339
Unemployment	2,199	2,374	2,220		154
Research Fees	399	0	500		(500)
Employee's Added Insurance	0	25	0		25
Transfer to Health Benefit Fund	150,000	175,000	127,528		47,472
Total	<u>1,771,889</u>	<u>1,770,302</u>	<u>1,750,003</u>		<u>20,299</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, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

(Continued)	2017		2018		Variance Over (Under)
	Actual	Actual	Budget		
Computers					
Software	\$ 43,213	41,929	45,000		(3,071)
Contractual Services	3,594	10,208	4,950		5,258
Commodities	378	379	500		(121)
Capital Outlay	0	10,000	25,000		(15,000)
Transfer to County Equipment	5,000	10,000	0		10,000
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>
Total	<u>52,185</u>	<u>72,516</u>	<u>75,450</u>		<u>(2,934)</u>
GIS/GPS Sytem					
Personal Services	\$ 39,820	40,852	41,200		(348)
Contractual Services	4,782	6,775	10,700		(3,925)
Commodities	5,016	4,833	7,400		(2,567)
Capital Outlay	0		0		0
Transfer to County Equipment	<u>9,000</u>	<u>5,300</u>	<u>0</u>		<u>5,300</u>
Total	<u>58,618</u>	<u>57,760</u>	<u>59,300</u>		<u>(1,540)</u>
Conservation District	25,000	25,000	25,000		0
Mental Retardation	44,516	44,516	44,516		0
Mental Health	27,646	28,874	28,874		0
Free Fair	45,000	45,000	45,000		0
Economic Development	59,896	69,199	69,199		0
Tort Liability	22,513	21,792	33,000		(11,208)
Historical Society	14,259	14,259	14,259		0
Juvenile Detention Center	0	4,590	5,000		(410)
Abandoned Cemeteries	500	500	500		0
Federal Land Entitlement	<u>26,747</u>	<u>700</u>	<u>17,300</u>		<u>(16,600)</u>
Total Other Expenditures	<u>266,077</u>	<u>254,430</u>	<u>282,648</u>		<u>(28,218)</u>
Total Expenditures	<u>4,663,577</u>	<u>4,844,433</u>	<u>4,894,348</u>		<u>(49,915)</u>
Receipts Over (Under) Expenditures	21,292	107,423			
Unencumbered Cash, Beginning	<u>51,569</u>	<u>72,861</u>			
Unencumbered Cash, Ending	\$ <u><u>72,861</u></u>	<u><u>180,284</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, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017		2018		Variance Over (Under)
	Actual	Actual	Budget		
Receipts:					
Taxes					
Ad Valorem	\$ 1,169,554	1,093,617	1,124,418		(30,801)
Delinquent	29,543	29,076	0		29,076
Motor Vehicle	93,178	88,920	92,996		(4,076)
16/20M Vehicle	11,710	11,243	10,119		1,124
Recreational Vehicle	2,324	2,025	2,295		(270)
Commercial Vehicle Tax	10,206	8,915	11,734		(2,819)
Watercraft Tax	1,346	1,334	1,300		34
Vehicle Excise Tax	1	27	0		27
Intergovernmental					
State - Special Highway	372,983	370,222	380,064		(9,842)
Transfer from Road & Bridge Special Equipment	0	0	0		0
Miscellaneous	186,577	2,856	0		2,856
Reimbursed Expenses	22,540	19,781	0		19,781
Total Receipts	<u>1,899,962</u>	<u>1,628,016</u>	<u>1,622,926</u>		<u>5,090</u>
Expenditures:					
Personal Services	781,945	849,971	832,500		17,471
Commodities	406,112	511,180	737,000		(225,820)
Contractual Services	372,021	237,814	230,500		7,314
Capital Outlay	250,662	202,015	0		202,015
Transfer to R&B Special Equipment	120,000	10,000	0		10,000
Transfer to R&B Special Improvement	0	0	0		0
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses	0	0	19,781		(19,781)
Total Expenditures	<u>1,930,740</u>	<u>1,810,980</u>	<u>1,819,781</u>		<u>(8,801)</u>
Receipts Over (Under) Expenditures	(30,778)	(182,964)			
Unencumbered Cash, Beginning	<u>304,360</u>	<u>273,582</u>			
Unencumbered Cash, Ending	\$ <u>273,582</u>	<u>90,618</u>			

ROOKS COUNTY, KANSAS

SCHEDULE 2

NOXIOUS WEED FUND

Page 8

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017		2018		Variance Over (Under)
	Actual	Actual	Budget		
Receipts:					
Taxes					
Ad Valorem	\$ 98,509	113,160	116,010	(2,850)	
Delinquent	2,518	2,548	0	2,548	
Motor Vehicle	7,924	7,506	7,835	(329)	
16/20M Vehicle	1,097	955	853	102	
Recreational Vehicle	198	171	193	(22)	
Commercial Vehicle Tax	867	751	989	(238)	
Watercraft Tax	19	112	110	2	
Services and Reimbursements	256,439	181,051	228,578	(47,527)	
Miscellaneous	7,786	4,243	0	4,243	
Transfer from Noxious Weed Capital Outlay	0	0	0	0	
Transfer from Special Noxious Weed	15,902	0	0	0	
Total Receipts	<u>391,259</u>	<u>310,497</u>	<u>354,568</u>	<u>(44,071)</u>	
Expenditures:					
Personal Services	58,691	61,721	75,750	(14,029)	
Contractual Services	14,989	18,468	27,050	(8,582)	
Commodities	249,491	305,825	337,200	(31,375)	
Capital Outlay	0	8,341	0	8,341	
Transfer to Noxious Weed Capital Outlay	20,000	30,000	10,000	20,000	
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total Expenditures	<u>343,171</u>	<u>424,355</u>	<u>450,000</u>	<u>(25,645)</u>	
Receipts Over (Under) Expenditures	48,088	(113,858)			
Unencumbered Cash, Beginning	<u>95,432</u>	<u>143,520</u>			
Unencumbered Cash, Ending	\$ <u>143,520</u>	<u>29,662</u>			

ROOKS COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017		2018	
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from Noxious Weed	\$ 20,000	30,000	10,000	20,000
Expenditures:				
Capital Outlay	0	0	35,000	(35,000)
Transfer to Noxious Weed	0	0	0	0
Total Expenditures	0	0	35,000	(35,000)
Receipts Over (Under) Expenditures	20,000	30,000		
Unencumbered Cash, Beginning	22,513	42,513		
Unencumbered Cash, Ending	\$ 42,513	72,513		

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, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017		2018	
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem - Health Fund	\$ 37,056	36,767	37,808	(1,041)
Delinquent	819	885	0	885
Motor Vehicle	2,558	2,758	2,943	(185)
16/20M Vehicle	258	332	320	12
Recreational Vehicle	65	63	73	(10)
Commercial Vehicle Tax	294	280	371	(91)
Watercraft Tax	39	42	41	1
Grants	98,006	97,766	118,000	(20,234)
Services and Donations	114,921	136,921	102,875	34,046
Medicare-Medicaid Services	188,606	177,836	95,000	82,836
Miscellaneous	1,275	30	5,000	(4,970)
Reimbursed Expenses	122,527	127,750	66,896	60,854
Total Receipts	<u>566,424</u>	<u>581,430</u>	<u>429,327</u>	<u>152,103</u>
Expenditures:				
Personal Services	325,645	355,507	438,400	(82,893)
Contractual Services	75,515	67,259	110,800	(43,541)
Commodities	75,944	81,020	72,000	9,020
M & I Grant	47,493	42,378	46,187	(3,809)
Capital Outlay	2,000	2,000	2,000	0
Total Expenditures	<u>526,597</u>	<u>548,164</u>	<u>669,387</u>	<u>(121,223)</u>
Receipts Over (Under) Expenditures	39,827	33,266		
Unencumbered Cash, Beginning	<u>494,339</u>	<u>534,166</u>		
Unencumbered Cash, Ending	\$ <u>534,166</u>	<u>567,432</u>		

**ROOKS COUNTY, KANSAS**

**ALCOHOL PROGRAM FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>2018</u>		Variance
	Actual	Actual	Budget	Over (Under)
Receipts:				
Intergovernmental	\$ 5,114	3,730	<u>4,000</u>	<u>(270)</u>
Expenditures:				
Alcohol Programs	5,437	2,478	<u>20,000</u>	<u>(17,522)</u>
Receipts Over (Under) Expenditures	(323)	1,252		
Unencumbered Cash, Beginning	<u>10,667</u>	<u>10,344</u>		
Unencumbered Cash, Ending	\$ <u>10,344</u>	<u>11,596</u>		

ROOKS COUNTY, KANSAS

PARKS AND RECREATION FUND

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017		2018		Variance Over (Under)
	Actual	Actual	Budget		
Receipts:					
Intergovernmental	\$ 18	0	50		(50)
Expenditures:					
Contractual Services	0	0	10,000		(10,000)
Receipts Over (Under) Expenditures	18	0			
Unencumbered Cash, Beginning	10,313	10,331			
Unencumbered Cash, Ending	\$ 10,331	10,331			



ROOKS COUNTY, KANSAS

LAND/WIRELESS 911 FUND

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017		2018		Variance Over (Under)
	Actual	Actual	Budget		
Receipts:					
911 Telephone Tax	\$ 51,233	50,000	50,500		(500)
Interest	23	67	66		1
Total Receipts	<u>51,256</u>	<u>50,067</u>	<u>50,566</u>		<u>(499)</u>
Expenditures:					
Contractual	54,747	44,798	80,000		(35,202)
Capital Outlay	0	0	0		0
Total Expenditures	<u>54,747</u>	<u>44,798</u>	<u>80,000</u>		<u>(35,202)</u>
Receipts Over (Under) Expenditures	(3,491)	5,269			
Unencumbered Cash, Beginning	<u>50,122</u>	<u>46,631</u>			
Unencumbered Cash, Ending	\$ <u>46,631</u>	<u>51,900</u>			

ROOKS COUNTY, KANSAS

SCHEDULE 2

COUNTY WIDE ECONOMIC DEVELOPMENT TRUST FUND

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Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017		2018		Variance Over (Under)
	Actual	Actual	Budget		
Receipts:					
County Appropriation	\$ 52,849	61,675	61,058		617
City Appropriations	8,178	9,094	8,257		837
Interest Income	895	736	0		736
Miscellaneous	0	0	0		0
Prior Year Reimbursement from Federal Airport Project	30,000	0	0		0
Reimbursed Expense	4,811	3,974	0		3,974
Total Receipts	<u>96,733</u>	<u>75,479</u>	<u>69,315</u>		<u>6,164</u>
Expenditures:					
Personal Services	70,472	72,774	76,600		(3,826)
Contractual Services	14,465	27,263	12,875		14,388
Commodities	10,588	20,563	163,325		(142,762)
Capital Outlay	0	2,646	2,200		446
Paid over to County Golf Course Fund	0	130,000	0		130,000
Transfer to Rooks County Airport Commission	0	0	0		0
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses	0	0	3,974		(3,974)
Total Expenditures	<u>95,525</u>	<u>253,246</u>	<u>258,974</u>		<u>(5,728)</u>
Receipts Over (Under) Expenditures	1,208	(177,767)			
Unencumbered Cash, Beginning	<u>354,956</u>	<u>356,164</u>			
Unencumbered Cash, Ending	\$ <u>356,164</u>	<u>178,397</u>			

**ROOKS COUNTY, KANSAS**

**PBC SALES TAX**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>		<u>2018</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:				
Intergovernmental	\$ 351,171	371,998	305,000	66,998
Interest Income	<u>7,394</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Receipts	<u>358,565</u>	<u>371,998</u>	<u>305,000</u>	<u>66,998</u>
Expenditures:				
Principal	215,000	220,000	220,000	0
Interest	77,250	72,950	72,950	0
Cash Basis Reserve	<u>0</u>	<u>0</u>	<u>10,050</u>	<u>(10,050)</u>
Total Expenditures	<u>292,250</u>	<u>292,950</u>	<u>303,000</u>	<u>(10,050)</u>
Receipts Over (Under) Expenditures	66,315	79,048		
Unencumbered Cash, Beginning	<u>261,607</u>	<u>327,922</u>		
Unencumbered Cash, Ending	\$ <u>327,922</u>	<u>406,970</u>		

ROOKS COUNTY, KANSAS

SCHEDULE 2

SANITATION FUND

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Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017		2018		Variance Over (Under)
	Actual	Actual	Budget		
Receipts:					
Taxes					
Ad Valorem	\$ 33,156	37,746	38,766	(1,020)	
Delinquent	840	851	0	851	
Motor Vehicle	2,640	2,502	2,612	(110)	
16/20M Vehicle	68	318	284	34	
Recreational Vehicle	66	57	64	(7)	
Commercial Vehicle Tax	289	251	330	(79)	
Watercraft Tax	6	37	37	0	
Charges for Services	129,156	126,085	176,000	(49,915)	
Lease	750	650	1,250	(600)	
Miscellaneous	0	0	0	0	
Reimbursed Expenses	0	4,718	0	4,718	
Total Receipts	<u>166,971</u>	<u>173,215</u>	<u>219,343</u>	<u>(46,128)</u>	
Expenditures:					
Personal Services	90,636	94,459	84,600	9,859	
Contractual Services	24,645	23,336	23,720	(384)	
Commodities	10,501	16,456	41,200	(24,744)	
Capital Outlay	0	0	250,000	(250,000)	
State Tipping Fee	(74)	2,526	7,500	(4,974)	
Closure-Post Closure	2,190	2,235	2,000	235	
Hauling and Disposal	0	0	100	(100)	
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses	0	0	4,718	(4,718)	
Total Expenditures	<u>127,898</u>	<u>139,012</u>	<u>413,838</u>	<u>(274,826)</u>	
Receipts Over (Under) Expenditures	39,073	34,203			
Unencumbered Cash, Beginning	<u>325,422</u>	<u>364,495</u>			
Unencumbered Cash, Ending	\$ <u>364,495</u>	<u>398,698</u>			

ROOKS COUNTY, KANSAS

NURSING HOME FUND

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>		<u>2018</u>		Variance Over (Under)
	Actual	Actual	Budget		
Receipts:					
Taxes					
Delinquent	\$ 0	0			0
Interest	<u>372</u>	<u>171</u>	<u>500</u>		<u>(329)</u>
Total Receipts	<u>372</u>	<u>171</u>	<u>500</u>		<u>(329)</u>
Expenditures:					
Contractual Services	0	0	0		0
Appropriation to Rooks County Senior Services, Inc.	<u>372</u>	<u>171</u>	<u>500</u>		<u>(329)</u>
Total Expenditures	<u>372</u>	<u>171</u>	<u>500</u>		<u>(329)</u>
Receipts Over (Under) Expenditures	0	0			
Unencumbered Cash, Beginning	<u>0</u>	<u>0</u>			
Unencumbered Cash, Ending	\$ <u>0</u>	<u>0</u>			

**ROOKS COUNTY, KANSAS**  
**GOLF COURSE FUND**

SCHEDULE 2

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Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017		2018		Variance Over (Under)
	Actual	Actual	Budget		
Receipts:					
Annual Dues	\$ 0	15,835	15,000		835
County Wide Economic Development Trust	0	130,000	130,000		0
Miscellaneous	0	3,381	0		3,381
Reimbursed Expense	0	0	0		0
Total Receipts	<u>0</u>	<u>149,216</u>	<u>145,000</u>		<u>4,216</u>
Expenditures:					
Personal Services	0	2,227	6,000		(3,773)
Contractual Services	0	8,473	5,000		3,473
Commodities	0	0	4,000		(4,000)
Capital Outlay	0	127,076	130,000		(2,924)
Transfer to Equipment Reserve	0	6,000	0		6,000
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses	0	0	0		0
Total Expenditures	<u>0</u>	<u>143,776</u>	<u>145,000</u>		<u>(1,224)</u>
Receipts Over (Under) Expenditures	0	5,440			
Unencumbered Cash, Beginning	<u>0</u>	<u>0</u>			
Unencumbered Cash, Ending	\$ <u>0</u>	<u>5,440</u>			

**ROOKS COUNTY, KANSAS**  
 Any Nonbudgeted Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
For the Year Ended December 31, 2018

SCHEDULE 2  
 Page 20

	Road & Bridge Special Improvements	Road & Bridge Special Equipment	Ambulance Equipment Reserve	County Equipment Reserve
Receipts:				
Transfer from General - Clerk	\$ 0	0	0	8,500
Transfer from General - Election	0	0	0	15,000
Transfer from General - Treasurer	0	0	0	0
Transfer from General - Register of Deeds	0	0	0	6,180
Transfer from General - Clerk of the District Court	0	0	0	0
Transfer from General - Sheriff	0	0	0	51,830
Transfer from General - Ambulance	0	0	0	0
Transfer from General - Motor Vehicle Operating	0	0	0	7,638
Transfer from General - Appraisers	0	0	0	3,550
Transfer from Road & Bridge	0	10,000	0	0
Department of Transportation	65,406	0	0	0
Grant	0	0	0	0
Miscellaneous	0	0	0	0
Reimbursements	0	0	3,500	0
Sale of Equipment	0	0	0	0
Transfer from General - Commissioners	0	0	0	125,000
Transfer from General - Computer	0	0	0	10,000
Transfer from General - Custodian	0	0	0	15,000
Transfer from General - Emergency Management	0	0	0	13,500
Transfer from General - GIS	0	0	0	5,300
Transfer from General - Attorney	0	0	0	14,000
	0	0	0	14,000
Total Receipts	65,406	10,000	3,500	275,498
Expenditures:				
Transfer to General	0	0	0	0
Transfer to Road & Bridge	0	0	0	0
State Projects	0	0	0	0
Capital Outlay	265,965	0	0	343,522
	265,965	0	0	343,522
Total Expenditures	265,965	0	0	343,522
Receipts Over (Under) Expenditures	(200,559)	10,000	3,500	(68,024)
Unencumbered Cash, Beginning	627,312	270,221	163,929	923,662
Unencumbered Cash, Ending	\$ 426,753	280,221	167,429	855,638

**ROOKS COUNTY, KANSAS**  
 Any Nonbudgeted Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
For the Year Ended December 31, 2018

SCHEDULE 2

Page 21

	Health Benefit	Special Noxious Weed	Utility Agreement	Motor Vehicle Operating
Receipts:				
Reimbursed from General - Employee Benefit	\$ 1,084,389	0	0	0
Transfer from General - Employee Benefit	175,000	0	0	0
Interest Income	1,322	0	0	0
Noxious Weed Collections	0	7,342	0	0
Motor Vehicle Fees	0	0	0	55,430
	<u>0</u>	<u>0</u>	<u>0</u>	<u>55,430</u>
 Total Receipts	 <u>1,260,711</u>	 <u>7,342</u>	 <u>0</u>	 <u>55,430</u>
 Expenditures:				
Contractual Services	0	0	0	3,428
Commodities	0	0	0	2,692
Capital Outlay	0	0	0	0
Employee Health Cost	1,383,468	0	0	0
Transfer to Noxious Weed Fund	0	0	0	0
Transfer to County Equipment Fund	0	0	0	7,638
Transfer to General Fund	0	0	0	42,152
	<u>0</u>	<u>0</u>	<u>0</u>	<u>42,152</u>
 Total Expenditures	 <u>1,383,468</u>	 <u>0</u>	 <u>0</u>	 <u>55,910</u>
 Receipts Over (Under) Expenditures	 (122,757)	 7,342	 0	 (480)
Unencumbered Cash, Beginning	<u>1,050,303</u>	<u>0</u>	<u>8,400</u>	<u>480</u>
 Unencumbered Cash, Ending	 <u>\$ 927,546</u>	 <u>7,342</u>	 <u>8,400</u>	 <u>0</u>



**ROOKS COUNTY, KANSAS**  
 Any Nonbudgeted Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
For the Year Ended December 31, 2018

SCHEDULE 2  
 Page 22

	Prosecutor's Training and Assistance	Economic Development Existing Business	Register of Deeds Technology	Sheriff's Forfeiture Seizure
Receipts:				
District Court Fees	\$ 562	0	0	0
Register of Deeds Fees	0	0	8,931	0
Interest on Idle Funds	0	11	57	0
Miscellaneous Income	0	0	0	5,700
Reimbursements	0	0	747	0
Sale of Equipment	0	0	0	0
Loan Repayments	0	11,157	0	0
Total Receipts	562	11,168	9,735	5,700
Expenditures:				
Capital Outlay	0	0	21,803	0
Prosecutor's Training	562	0	0	0
Technological Services	0	0	10,396	0
Drug Buy Money	0	0	0	0
Promotional Items	0	0	0	0
Business Loans	0	11,535	0	0
Total Expenditures	562	11,535	32,199	0
Receipts Over (Under) Expenditures	0	(367)	(22,464)	5,700
Unencumbered Cash, Beginning	0	7,483	53,770	313
Unencumbered Cash, Ending	\$ 0	7,116	31,306	6,013

**ROOKS COUNTY, KANSAS**  
 Any Nonbudgeted Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
For the Year Ended December 31, 2018

SCHEDULE 2  
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	Sheriff Expendable Trust	Micro-Loan Repayment	Florence Hinkhouse	Insurance Claims Reimbursement
Receipts:				
Loan Repayments	\$ 0	9,600	0	0
Donations	500	0	0	0
Insurance Proceeds	0	0	0	128,880
Interest Income	<u>0</u>	<u>92</u>	<u>171</u>	<u>0</u>
Total Receipts	<u>500</u>	<u>9,692</u>	<u>171</u>	<u>128,880</u>
Expenditures:				
Interest to Nursing Home Fund	0	0	171	0
Commodities	3,569	0	0	0
Capital Outlay	0	0	0	0
Program Expenditures	<u>0</u>	<u>117</u>	<u>0</u>	<u>128,880</u>
Total Expenditures	<u>3,569</u>	<u>117</u>	<u>171</u>	<u>128,880</u>
Receipts Over (Under) Expenditures	(3,069)	9,575	0	0
Unencumbered Cash, Beginning	<u>4,647</u>	<u>56,848</u>	<u>57,156</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 1,578</u>	<u>66,423</u>	<u>57,156</u>	<u>0</u>

**ROOKS COUNTY, KANSAS**  
 Any Nonbudgeted Fund  
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	County Store	Rooks County Housing Authority	E-Community	Rooks County Airport Commission
Receipts:				
State of Kansas	\$ 0	0	0	0
Land Rent	0	0	0	11,297
Hanger Rent	0	0	0	1,235
Aviation Fuel Sales	0	0	0	21,044
Vending Machine Sales	1,352	0	0	0
Miscellaneous	0	0	0	120
Reimbursements	0	0	1,000	67
Transfer from General Fund	0	0	0	10,000
Interest Income	1	8	1	11
	1,353	8	1,001	43,774
Total Receipts				
Expenditures:				
Program Expenditures	0	0	1,470	0
Contractual Services	0	0	0	22,201
Commodities	869	0	0	17,547
Capital Outlay	0	0	0	0
	869	0	1,470	39,748
Total Expenditures				
Receipts Over (Under) Expenditures	484	8	(469)	4,026
Unencumbered Cash, Beginning	933	7,170	3,362	7,038
	1,417	7,178	2,893	11,064
Unencumbered Cash, Ending	\$	7,178	2,893	11,064

**ROOKS COUNTY, KANSAS**  
 Any Nonbudgeted Fund  
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	Attorney Forfeiture Seizure	Multi-Year Capital Improvement	Sheriff Registration	Federal Airport Project
Receipts:				
Sheriff Fees	\$ 0	0	2,130	0
Attorney Fees	0	0	0	0
FAA Grant	0	0	0	0
Miscellaneous Income	0	0	0	0
Interest Income	0	4,111	0	0
Transfer from General Fund	0	0	0	0
Total Receipts	0	4,111	2,130	0
Expenditures:				
Construction	0	0	0	0
Contractual Services	0	0	0	0
Commodities	0	0	0	0
Capital Outlay	0	0	0	0
Reimburse County Wide Economic Development Trus	0	0	0	0
Total Expenditures	0	0	0	0
Receipts Over (Under) Expenditures	0	4,111	2,130	0
Unencumbered Cash, Beginning	300	1,256,922	1,342	0
Unencumbered Cash, Ending	\$ 300	1,261,033	3,472	0

**ROOKS COUNTY, KANSAS**  
 Any Nonbudgeted Fund  
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SCHEDULE 2  
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	<u>County Clerk Technology</u>	<u>County Treasurer Technology</u>	<u>Golf Course Equipment Reserve</u>
Receipts:			
Register of Deeds Fees	\$ 2,232	2,232	0
Bond Proceeds	0	0	0
Transfer from Golf Course	0	0	6,000
Interest	2	2	0
Reimbursements	<u>0</u>	<u>0</u>	<u>0</u>
 Total Receipts	 <u>2,234</u>	 <u>2,234</u>	 <u>6,000</u>
Expenditures:			
Underwriter's Discount	0	0	0
Commodities	0	1,561	0
Capital Outlay	<u>1,204</u>	<u>965</u>	<u>0</u>
 Total Expenditures	 <u>1,204</u>	 <u>2,526</u>	 <u>0</u>
 Receipts Over (Under) Expenditures	 1,030	 (292)	 6,000
Unencumbered Cash, Beginning	<u>4,198</u>	<u>4,307</u>	<u>0</u>
 Unencumbered Cash, Ending	 <u>\$ 5,228</u>	 <u>4,015</u>	 <u>6,000</u>

**ROOKS COUNTY, KANSAS**  
 Related Municipal Entities  
 Schedule of Receipts and Expenditures  
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SCHEDULE 2  
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		Historical Society
Receipts:		
County Appropriations	\$	14,259
Dues		115
Gifts/Research		0
Book & Gift Shop Sales		107
Service Income		65
Sale of Assets		404
Donations		408
Grants		300
Refunds, Reimbursements, Insurance Proceeds		0
Miscellaneous		1,434
Interest Income		62
Total Receipts		17,154
Expenditures:		
Advertising		267
Renovation/Restoration		1,624
Repairs and Maintenance		2,312
Dues and Licenses		298
Research Resource Expense		0
Outside Services		1,065
Merchandise		0
Education		0
Miscellaneous		0
US Treasury/Kansas Secretary of State		0
Wages		6,832
Utilities		258
Telephone		1,616
Capital Outlay		0
Office Expense/Postage		1,194
Payroll Taxes		2,328
Sales Tax		23
Total Expenditures		17,817
Receipts Over (Under) Expenditures		(663)
Unencumbered Cash, Beginning		23,395
Unencumbered Cash, Ending	\$	22,732

**ROOKS COUNTY, KANSAS**  
 Related Municipal Entities  
 Schedule of Receipts and Expenditures  
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For the Year Ended December 31, 2018

SCHEDULE 2  
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		<u>Free Fair</u>
Receipts:		
County Appropriations	\$	45,000
Rent		0
Carnival		24,773
Grandstand		48,051
Advertising, Sponsors and Awards		26,866
Livestock Sale		85,095
Interest Income		50
Dane G. Hansen Grant		0
Other		<u>21,028</u>
Total Receipts		<u>250,863</u>
Expenditures:		
Advertising		13,609
Repairs and Maintenance		25,686
Entertainment, Shows and Judges		46,107
Exhibit Premiums		28,999
Non-Wage Labor		2,985
Payroll and Taxes		8,700
Utilities		15,431
Supplies		3,362
Insurance		9,356
Office Expense and Postage		2,099
Board Expenses		1,933
Professional Fees		844
Capital Improvements		0
Equipment Rental		0
Fair Book Expense		1,921
Livestock Sale		87,589
Sales Tax		4,304
Miscellaneous		<u>10,010</u>
Total Expenditures		<u>262,935</u>
Receipts Over (Under) Expenditures		(12,072)
Unencumbered Cash, Beginning		<u>61,668</u>
Unencumbered Cash, Ending	\$	<u><u>49,596</u></u>

**ROOKS COUNTY, KANSAS**  
 Related Municipal Entities  
 Schedule of Receipts and Expenditures  
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For the Year Ended December 31, 2018

SCHEDULE 2  
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	<u>Senior Services</u>
Receipts:	
Patient Service Fees	\$ 2,451,922
County Appropriations	64,309
Interest Income	224
Other	18,003
Sale of Surplus Property	0
Donations	<u>23,375</u>
Total Receipts	<u>2,557,833</u>
Expenditures:	
Salaries	1,375,376
Employee Benefits	394,862
Consultants	53,709
Professional Fees	860
Continuing Education	5,624
Advertising	5,369
Food	184,296
Utilities	91,063
Supplies and Small Equipment	205,777
Insurance	39,285
Property Taxes	199
Linen	3,963
Repairs and Maintenance	30,806
Rent and Lease Expense	4,640
Resident Transportation	2,884
Licenses, Dues and Registrations	20,615
Miscellaneous	32,294
Office Supplies and Postage	28,658
Telephone	31,692
Travel	1,650
Interest Expense	99
Capital Outlay	<u>64,522</u>
Total Expenditures	<u>2,578,243</u>
Receipts Over (Under) Expenditures	(20,410)
Unencumbered Cash, Beginning	<u>(94,968)</u>
Unencumbered Cash, Ending	\$ <u><u>(115,378)</u></u>



**ROOKS COUNTY, KANSAS**  
 Agency Funds  
 Schedule of Receipts and Disbursements  
 Regulatory Basis  
For the Year Ended December 31, 2018

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b><u>County Treasurer</u></b>				
<b>TAX COLLECTIONS</b>				
Current Tax	\$ 8,300,902	12,195,941	12,439,225	8,057,618
Real Estate Redemptions	84,705	163,620	145,360	102,965
Delinquent Personal Property Tax	79,263	86,059	129,187	36,135
EZ Pay Tax	23,999	40,557	38,774	25,782
Escrow Tax	4,298	2,601	6,182	717
Escaped Tax	0	2,830	1,826	1,004
Advanced Tax	0	436	436	0
Judgment Fund	198	3,672	3,204	666
Protested Taxes	0	0	0	0
Neighborhood Revitalization	0	392,566	392,566	0
Rental Vehicle Excise Tax	11	366	361	16
Motor Vehicle Tax	184,861	1,027,101	1,000,474	211,488
Intergovernmental Taxes:				
Mineral Tax	0	78,741	78,741	0
Due to General Fund:				
Interest on Taxes	0	49,783	49,783	0
	<u>8,678,237</u>	<u>14,044,273</u>	<u>14,286,119</u>	<u>8,436,391</u>
<b>TAX ACCOUNTS</b>				
Unified School Districts	(1)	4,533,576	4,522,171	11,404
Cemeteries	(50)	84,660	84,609	1
State	0	124,063	124,063	0
Townships	0	321,597	321,632	(35)
Cities	0	1,655,807	1,655,807	0
Regional Library	(4,851)	141,187	136,336	0
Rooks County Medical Center	0	665,496	665,496	0
Irrigation District	0	17,739	17,739	0
Extension District	0	172,208	172,208	0
Fire Districts	0	28,567	28,567	0
	<u>(4,902)</u>	<u>7,744,900</u>	<u>7,728,628</u>	<u>11,370</u>

**ROOKS COUNTY, KANSAS**  
 Agency Funds  
 Schedule of Receipts and Disbursements  
 Regulatory Basis  
For the Year Ended December 31, 2018

<u>County Treasurer - (Continued)</u>	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>MOTOR VEHICLE FEES, SALES TAX COLLECTIONS AND DRIVERS LICENSE FEES</b>				
Due to State - Mortgage Registrations	\$ 0	4,465	4,465	0
Due to State - Auto Fund	540	632,457	632,956	41
Due to State - Vehicle Sales Tax	19,093	245,542	242,569	22,066
Due to State - Drivers License Fees	0	240	240	0
Due to Auto License Trust Fund	0	10,850	10,850	0
Due to General Fund - Vehicle Postage	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 Total Motor Vehicle Fees, Sales Tax Collections, and Drivers License Fees	 <u>19,633</u>	 <u>893,554</u>	 <u>891,080</u>	 <u>22,107</u>
 <b>KANSAS DEPT OF WILDLIFE &amp; PARKS LICENSES &amp; PERMITS</b>				
Due to State	<u>229</u>	<u>10,699</u>	<u>10,904</u>	<u>24</u>
 <b>CEREAL MALT BEVERAGE STAMP</b>				
Due to State	<u>0</u>	<u>50</u>	<u>50</u>	<u>0</u>
 <b>UNCLAIMED MONEY</b>				
Due to State	<u>654</u>	<u>0</u>	<u>0</u>	<u>654</u>
 <b>STRAY ANIMAL</b>				
Due to State	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 <b><u>County Clerk</u></b>				
Due to Other Agency Funds:				
Fish and Game Licenses and Escrow	0	10,650	10,650	0
Kansas Commission on Government	0	100	100	0
Due to General Fund:				
Clerk Fees	0	384	384	0
Clerk Reimbursements	0	845	845	0
Election Fees	0	82	82	0
Commissioner Reimbursements	0	8,357	8,357	0
Employee Benefit Reimbursements	0	41,209	41,209	0
Ambulance Reimbursements	0	1,950	1,950	0
Insurance Claim Reimbursements	0	815	815	0
State of Kansas Water Resources Reimbursements	0	0	0	0
Election Reimbursements	0	0	0	0
Garnishment Fees	0	90	90	0
Postage Reimbursements	0	5,071	5,071	0
Township Bond Reimbursements	0	1,848	1,848	0
Beer Licenses and Stamps	0	150	150	0
Moving Permits	<u>0</u>	<u>50</u>	<u>50</u>	<u>0</u>
 Total County Clerk	 <u>0</u>	 <u>71,601</u>	 <u>71,601</u>	 <u>0</u>

**ROOKS COUNTY, KANSAS**  
 Agency Funds  
 Schedule of Receipts and Disbursements  
 Regulatory Basis  
For the Year Ended December 31, 2018

SCHEDULE 3  
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	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b><u>Sheriff</u></b>				
Due to General Fund:				
Accident Reports	\$ 0	157	157	0
Driver's License Reports	0	288	288	0
V.I.N. Fees	0	3,480	3,480	0
Sheriff Fees	0	4,515	4,515	0
Fingerprint Fees	0	750	750	0
Out of State Fees	0			0
Commissions	0	17,089	17,089	0
Bookings	0	4,782	4,782	0
Prisoner Care	0	81,480	81,480	0
Reimbursements	0	24,090	24,090	0
Miscellaneous	0			0
Buy Money	1,240	800	1,400	640
Due to Others:				
Bonds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Sheriff	<u>1,240</u>	<u>137,431</u>	<u>138,031</u>	<u>640</u>
<b><u>Register of Deeds</u></b>				
Due to General Fund:				
Mortgage Registration Fees	0	97,165	97,165	0
Copy Fees	<u>100</u>	<u>5,328</u>	<u>5,328</u>	<u>100</u>
Total Register of Deeds	<u>100</u>	<u>102,493</u>	<u>102,493</u>	<u>100</u>
<b><u>Attorney Trust Fund</u></b>				
Due to General Fund:				
Diversionary Cost	0	1,550	1,550	0
Refunds	0	0	0	0
Delinquent Taxes	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Attorney Trust Fund	<u>0</u>	<u>1,550</u>	<u>1,550</u>	<u>0</u>
<b><u>Clerk of District Court</u></b>				
Judgments and Restitution	30,106	720,102	705,453	44,755
Bonds	12,050	43,722	28,583	27,189
Court Costs and Fees	100	168,145	168,245	0
Unapplied Receipts Payable	25	16,389	10,414	6,000
Law Library	<u>9,362</u>	<u>5,767</u>	<u>4,793</u>	<u>10,336</u>
Total Clerk of District Court	<u>51,643</u>	<u>954,125</u>	<u>917,488</u>	<u>88,280</u>
Total Agency Fees	<u>\$ 8,746,834</u>	<u>23,960,676</u>	<u>24,147,944</u>	<u>8,559,566</u>