ROOKS COUNTY, KANSAS

Stockton, Kansas

Financial Statement and Regulatory-Required

Supplementary Information with Independent Auditor's Report

For the Year Ended December 31, 2024

MAPES & MILLER LLP

Certified Public Accountants

Stockton, Kansas

ROOKS COUNTY, KANSAS
Stockton, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2024

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
Special Noxious Weed	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
APRA	44
DARE	44
LATCF	44
Federal Airport Project	44
County Grants	45
Sheriff Grants	45
Employment Incentive	45
Table	
Schedule of Receipts and Expenditures – Related Municipal Entities	
Historical Society	46
Free Fair	47
Senior Services	48
SCHEDULE 3	
Schedule of Receipts and Disbursements – Agency Funds	49

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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, 2024, 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, 2024, 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, 2024, 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, 2023

(not presented herein), and have issued our report thereon dated August 27, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 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 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2024 (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 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 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, 2023, on the basis of accounting described in Note 1.

Mapes & Miller LLP

Certified Public Accountants

Stockton, Kansas
September 23, 2025

ROOKS COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

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	$ 774,763	0	6,212,585	6,367,125	620,223	109,043	729,266
Special Purpose Funds							
Road and Bridge	14,243	0	1,967,329	1,937,934	43,638	76,476	120,115
Noxious Weed	33,803	0	256,496	273,505	16,795	0	16,795
Noxious Weed Capital Outlay	68,636	0	20,000	0	88,636	0	88,636
Health	567,562	0	463,110	510,092	520,581	3,064	523,645
Alcohol Program	14,432	0	7,746	4,900	17,278	0	17,278
Parks and Recreation	440	0	0	0	440	0	440
Land/Wireless 911	90,658	0	64,957	52,688	102,926	0	102,926
County Wide Economic Development Trust	234,637	0	110,319	149,877	195,079	2,832	197,911
Road and Bridge Special Improvements	0	0	163,841	0	163,841	0	163,841
Road and Bridge Special Equipment	199,649	0	152,328	159,528	192,448	0	192,448
Ambulance Equipment Reserve	191,229	0	300,000	695,073	(203,845)	695,073	491,229
County Equipment Reserve	284,754	0	148,221	83,104	349,871	31,792	381,663
Health Benefit	930,169	0	1,561,673	1,396,462	1,095,380	0	1,095,380
Special Noxious Weed	0	0	1,734	1,734	0	0	0
Utility Agreement	8,400	0	0	0	8,400	0	8,400
Motor Vehicle Operating	0	0	54,518	54,518	0	0	0
Prosecutor's Training and Assistance	0	0	1,047	831	216	0	216
Economic Development Existing Business	4,677	0	1,958	5,000	1,635	0	1,635
Register of Deeds Technology	23,480	0	10,096	6,335	27,240	0	27,240
Sheriff's Seizure	4,883	0	0	0	4,883	0	4,883
Sheriff Expendable Trust	2,141	0	1,100	325	2,916	0	2,916
CDBG Project Grant 23-CV-011	0	0	78,571	78,570	2	0	2
Insurance Claims Reimbursement	5,668	0	122,800	128,469	0	0	0
County Store	1,047	0	1,115	1,320	842	0	842
Signage Grant Fund	11,186	0	13,285	5,500	18,972	0	18,972
E-Community	3,673	0	4,557	4,565	3,665	0	3,665
Rooks County Airport Commission	(60,448)	0	98,851	99,466	(61,063)	49,872	(11,191)
Sheriff Vehicle Fund	101,501	0	134,000	109,022	126,478	0	126,478
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, 2024

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	$ 152,307	0	713	0	153,020	0	153,020
Sheriff Registration	6,185	0	2,928	1,553	7,560	0	7,560
Sheriff VIN Registration Fees	23,800	0	4,860	10,067	18,593	0	18,593
County Clerk Technology	15,007	0	3,330	7,000	11,337	0	11,337
County Treasurer Technology	10,288	0	2,538	3,057	9,768	0	9,768
Golf Course Equipment Reserve	1,500	0	0	0	1,500	0	1,500
ARPA Fund	407,182	0	10,140	417,322	0	0	0
DARE Fund	3,431	0	3,750	2,598	4,584	0	4,584
LATCF Fund	60,181	0	14	20,630	39,565	0	39,565
County Grants	0	0	19,000	4,000	15,000	0	15,000
Sheriff Grants	4,645	0	18,605	0	23,250	0	23,250
Employment Incentive Fund	30,000	0	0	0	30,000	0	30,000
Bond and Interest Funds							
PBC Sales Tax	1,045,979	0	464,515	290,050	1,220,444	0	1,220,444
Capital Projects Funds							
Federal Airport Project	(351,946)	442	356,066	388,542	(383,980)	403,290	19,310
Business Funds							
Sanitation	371,486	0	201,885	214,573	358,798	8,878	367,677
Nursing Home	0	0	172	172	0	0	0
Golf Course	15,586	0	56,424	66,779	5,231	1,764	6,995
Trust Funds							
Florence Hinkhouse	57,156	0	172	172	57,156	0	57,156
Total	5,364,269	442	13,097,350	13,552,458	4,909,603	1,382,085	6,291,688
Related Municipal Entities:							
Historical Society	29,463	0	40,318	29,731	40,050	1,266	41,316
Free Fair	75,896	0	563,152	586,365	52,683	448	53,131
Senior Services	52,672	0	4,135,375	4,050,308	137,739	357,283	495,022
Total Reporting Entity (Excluding Agency Funds)	$ **5,522,300**	**442**	**17,836,195**	**18,218,862**	**5,140,075**	**1,741,082**	**6,881,157**

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, 2024

County Treasurer			
Cash on Hand	$ 500		
Bad Checks	910		
Solutions North Bank, Stockton, Kansas			
N.O.W. Account	442,205		
Money Market Account	27,834		
N.O.W. Account - Wireless 911	102,926		
Money Market Account - Economic Development Existing Business Program	1,635		
Money Market Account - Register of Deeds Technology	27,240		
N.O.W. Account - Rooks County Airport Commission	8,119		
N.O.W. Account - Housing Authority	18,972		
Checking Account - Capital Outlay	153,020		
Checking Account - Treasurer Technology	9,768		
Checking Account - Clerk Technology	11,337		
Checking Account - Ambulance Grant	0		
Checking Account - E Community	3,665		
Checking Account - County Store	842		
Checking Account - ARPA	39,565		
Checking Account - Sheriff Vehicle	126,478		
Checking Account - Sheriff Grants	0		
Checking Account - Employment Incentive	30,000		
Astra Bank, Plainville, Kansas			
Certificates of Deposit	250,000		
Certificates of Deposit - Hinkhouse	57,156		
Farmers National Bank, Stockton, Kansas			
Money Market Account	1,095,380		
Municipal Investment Pool, Topeka, KS			
Overnight Pool	12,029,442		
First State Bank, Plainville, Kansas			
Money Market Account	1,280,901		
Total County Treasurer		$	15,717,895
Clerk of the District Court			
Solutions North Bank, Stockton, Kansas			
Checking Account - District Court			53,159
Checking Account - Law Library			26,571
Attorney Trust			
Solutions North Bank, Stockton, Kansas			
Checking Account			0
Register of Deeds			
Cash on Hand			370
Solutions North Bank, Stockton, Kansas			
Checking Account			7
Noxious Weed			
Cash on Hand			10
Sheriff			
Cash on Hand			940
Checking Account			2,791

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, 2024

Sanitation			
Solutions North Bank, Stockton, Kansas			
Checking Account			9,951
County Health			
Solutions North Bank, Stockton, Kansas			
Checking Account			$ 1,135
Total Cash and Investments			15,812,829
Less Agency Funds - Schedule 3			(9,521,141)
Total			6,291,688
Historical Society			
Cash on Hand	$ 25		
Solutions North Bank, Stockton, Kansas			
Checking Account	14,169		
Checking Account	14,080		
Savings Account	6,307		
Certificates of Deposit	6,735		
Total Historical Society			41,316
Free Fair			
Solutions North Bank, Stockton, Kansas			
Checking Account	310		
Checking Account	1,555		
Money Market Account	25,025		
Savings Account	26,241		
Total Free Fair			53,131
Senior Services			
Cash on Hand	400		
Astra Bank, Plainville, Kansas			
Checking Account	110,109		
Checking Account	267,018		
Checking Account	5,221		
Savings Account	9,732		
Savings Account	20,105		
Savings Account	2,026		
Savings Account	3367		
Farmers Bank and Trust, Great Bend, Kansas			
Freedom Claims Accounts	77,044		
Total Senior Services			495,022
Total Reporting Entity per Statement 1			$ **6,881,157**

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 522 N. 13th 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.

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 Heather Emig 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 2024:

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.).

Encumbrance – a commitment by the municipality for future payments and supported by a document evidencing the commitment, such as a purchase order or contract.

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

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

2. **Stewardship, Compliance and Accountability**

County Compliance with Kansas Statutes

Cash Basis Compliance. K.S.A. 10-1113 requires that no indebtedness be created for a fund in excess of available monies in that fund. The Federal Airport Project Fund incurred indebtedness in excess of available cash balances by $383,980. This grant requires the County to expend the monies and request reimbursement from the available awarded funds. This grant has sufficient remaining available grant award to cover their respective deficit cash balances as of December 31, 2024. The deficient cash balances will be eliminated when the grant proceeds are received subsequent to December 31, 2024. Although not specifically allowed as an exception to the cash basis law in the statutes, that State of Kansas, Division of Accounts and Reports, as a matter of practice, has allowed deficit fund balances as long as the fund is subsequently reimbursed by federal or state grant proceeds.

Cash Basis Compliance. K.S.A 10-1113 requires that no indebtedness be created for a fund in excess of available monies in that fund. The Rooks County Airport Commission Fund incurred indebtedness in excess of the available cash. This grant requires the County to expend the monies and request reimbursement from the available awarded funds. This grant has sufficient remaining available grant award to cover their respective deficit cash balances as of December 31, 2024. The deficient cash balances will be eliminated when the grant proceeds are received subsequent to December 31, 2024 Although not specifically allowed as an exception to the cash basis law in the statutes, that State of Kansas, Division of Accounts and Reports, as a matter of practice, has allowed deficit fund balances as long as the fund is subsequently reimbursed by federal or state grant proceeds.

Cash Basis Compliance. K.S.A. 10-1113 requires that no indebtedness be created for a fund in excess of available monies in that fund. The Ambulance Equipment Reserve fund incurred indebtedness in excess of available cash balances. This appears to be in violation of this statute.

Budget Violations. K.S.A. 79-2935 states that it is unlawful for expenditures to exceed the County's published budget. Expenditures in the Sanitation fund has exceeded the published budget amount. This appears to be a violation of this statute.

3. **Deposits and Investments**

As of December 31, 2024, the County had the following investments and maturities.

Fair Value	Less than 1 Year	1 - 2 Years	Rating U.S.
$ 12,029,422	12,029,422	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, 2024, is as follows:

Investments	Percentage of Investments
Kansas Municipal Investments Pool	100%

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

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

At December 31, 2024, the County's carrying amount of deposits was $3,780,650 and the bank balance was $4,145,556. 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, $1,084,389 was covered by federal depository insurance and $3,061,167 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, 2024.

At December 31, 2024, the Free Fair's carrying amount of deposits was $53,131 and the bank balance was $58,753. 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, 2024, the Historical Society's carrying amount of deposits was $41,316 and the bank balance was $41,928. 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, 2024, the Senior Service's carrying amount of deposits was $494,622 and the bank balance was $578,482. The bank balance was held by one bank resulting in a concentration of credit risk. The bank balance was covered by $327,044 of federal depository insurance. The remaining bank balance of $251,438 was not secured.

Custodial Credit Risk – Investments For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

At December 31, 2024, the County had invested $12,029,442 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

4. Defined Benefit Pension Plan

Plan Description Rooks County participates in the Kansas Public Employees Retirement System (KPERS); a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas Law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, Kansas 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009, KPERS 2 members were first employed in a covered position on or after July 1, 2009, KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for Death and Disability Program) and the statutory contribution rate was 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from Rooks County were $318,155 for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024 Rooks County's proportionate share of the collective net pension liability reported by KPERS was $2,961,410. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. Rooks County's proportion of the net pension liability was based on the ratio of Rooks County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

5. **Other Long-Term Obligations from Operations**

Other Post Employment Benefits. As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the County under this program.

Death and Disability Other Post Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2024.

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, 2024 was $0. The balance of the outstanding loans from other grants and local funds as of December 31, 2024 was $24,079.

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	Statutory Authority	Amount
Motor Vehicle Operating	General	K.S.A. 8-145	$ 42,917
Motor Vehicle Operating	County Equipment	K.S.A. 19-119	6,721
General	County Equipment	K.S.A. 19-119	153,742
General	Sheriff Vehicle	K.S.A. 19-119	134,000
General	Ambulance Equipment Reserve	K.S.A. 79-1946	300,000
Special Noxious Weed	Noxious Weed	K.S.A. 2-1318	1,734
Noxious Weed	Noxious Weed Equipment	K.S.A. 2-1318	20,000
Road & Bridge	Road & Bridge Special Equipment	K.S.A. 68-141g	112,440
Road & Bridge	Road & Bridge Special Highway	K.S.A. 68-590	112,440
County Wide Economic Development Trust	Signage Grant	K.S.A. 19-212	10,000
County Wide Economic Development Trust	Rooks County Airport Commission	K.S.A. 19-212	20,000

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**

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 $1,487,060. This liability is based on the use of 51.46 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of $1,130,428 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 2024.

The County expects the landfill to continue to operate for approximately 27 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	$946,999	$501,899

15. **Subsequent Events**

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

16. **Long-term Debt**

Changes in long-term liabilities for Rooks County, Kansas for the year ended December 31, 2024, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Finance/Capital Leases Payable:									
PBC Revenue Bonds	2.0-2.75%	5/1/2015	3,635,000	10/1/2030	1,845,000	0	245,000	1,600,000	45,050
2018 CAT Wheel Loader	3.94%	11/15/2022	213,000	2/28/2026	146,298	0	73,309	72,989	4,199
2017 CAT Excavator	4.65%	4/26/2023	175,500	2/28/2026	138,000	0	30,013	107,987	9,791
Enterprise Sheriff Vehicles	various	various	various	various	201,176	76,092	103,445	173,823	16,026
Total Contractual Indebtedness					**$2,330,474**	**76,092**	**451,767**	**1,954,799**	**75,066**

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

		2025	**2026**	**2027**	**2028**	**2029**	**2030**	**Total**
PRINCIPAL								
Capital Leases Payable:								
PBC Revenue Bonds	$	250,000	255,000	265,000	270,000	275,000	285,000	1,600,000
2018 CAT Wheel Loader		72,989	0	0	0	0	0	72,989
2017 CAT Excavator		34,783	36,400	36,804	0	0	0	107,987
Enterprise Sheriff Vehicles		111,573	22,665	27,781	11,515	289	0	173,823
		469,345	**314,065**	**329,585**	**281,515**	**275,289**	**285,000**	**1,954,799**
INTEREST								
Capital Leases Payable:								
PBC Revenue Bonds	$	40,150	35,150	28,775	22,150	15,400	7,838	149,463
2018 CAT Wheel Loader		4,519	0	0	0	0	0	4,519
2017 CAT Excavator		5,021	3,404	1,711	0	0	0	10,136
Enterprise Sheriff Vehicles		11,853	4,965	1,860	314	2	0	18,994
		61,543	**43,519**	**32,346**	**22,464**	**15,402**	**7,838**	**183,112**
Total Principal and Interest	$	**530,888**	**357,584**	**361,931**	**303,979**	**290,691**	**292,838**	**2,137,911**

ROOKS COUNTY, KANSAS

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2024

ROOKS COUNTY, KANSAS SCHEDULE 1

Summary of Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2024

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:					
General	$ 6,463,123	34,426	6,497,549	6,367,125	(130,424)
Special Purpose Funds					
Road and Bridge	1,950,000	43,055	1,993,055	1,937,934	(55,121)
Noxious Weed	470,000	0	470,000	273,505	(196,495)
Noxious Weed Capital Outlay	55,000	0	55,000	0	(55,000)
Health	543,979	0	543,979	510,092	(33,887)
Alcohol Program	10,000	0	10,000	4,900	(5,100)
Parks and Recreation	3,406	0	3,406	0	(3,406)
Land/Wireless 911	100,000	0	100,000	52,688	(47,312)
County Wide Economic Development Trust	150,000	4,641	154,641	149,877	(4,764)
Bond and Interest Funds					
PBC Sales Tax	299,200	0	299,200	290,050	(9,150)
Business Funds					
Sanitation	209,000	0	209,000	214,573	5,573
Nursing Home	750	0	750	172	(578)
Golf Course	107,637	0	107,637	66,779	(40,858)

ROOKS COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024		
Receipts:	Actual	Actual	Budget	Variance Over (Under)
Taxes				
Ad Valorem	$ 4,354,222	4,300,271	4,333,670	(33,399)
Delinquent	94,434	105,249	0	105,249
Motor Vehicle	222,270	240,072	231,065	9,007
Recreational Vehicle	7,157	6,819	6,973	(154)
16/20M Vehicle	25,404	26,881	28,257	(1,376)
Commercial Vehicle Tax	25,213	27,723	25,393	2,330
Watercraft Tax	3,422	5,060	3,527	1,533
Vehicle Excise Tax	67	73	50	23
Intergovernmental				
Mineral Production Tax	34,182	34,360	46,500	(12,140)
Liquor Tax	479	0	0	0
Aid - Emergency Preparedness	31,656	0	12,500	(12,500)
CDC Juvenile Supervision	26	0	0	0
Federal Land Payment	22,621	24,058	21,112	2,946
Licenses, Fees and Permits				
Antique Vehicle Tags	4,465	4,425	4,000	425
CMB Licenses	200	300	250	50
Diversion Fees	6,150	6,600	4,600	2,000
District Court Fees	4,801	7,335	2,300	5,035
County Officer Fees	82,985	84,034	90,400	(6,366)
Sheriff VIN Fees	96	150	0	150
Township Bonds	1,838	1,838	1,000	838
Moving Permits	75	175	200	(25)
Drivers Licenses	978	802	900	(98)
Charges for Services:				
City Law Enforcement Contract	329,161	351,613	340,000	11,613
Prisoner Care	61,920	94,680	75,000	19,680
Commissary Commissions	6,442	6,328	7,000	(672)
Use of Money and Property				
Interest	333,132	342,775	200,000	142,775
Oil Production	584	0	0	0
Water Resources Rent	13,000	12,000	12,000	0
Miscellaneous	86,454	50,698	5,600	45,098
Health Insurance Reimb. from Other Funds	3,924	0	37,500	(37,500)
Reimbursed CDC Court Costs	1,182	528	6,000	(5,472)
Reimbursed Expenses	84,110	55,882	0	55,882
Reimbursement from ARPA	0	378,938	296,484	82,454
Transfer from GIS Equipment Fund	19,414	0	0	0
Transfer from Equipment Reserve	185,000	0	0	0
Transfer from Multi-year Capital Improvement Fund	245,000	0	149,386	(149,386)
Transfer from Motor Vehicle Operating	46,684	42,917	43,000	(83)
Total Receipts	6,338,748	6,212,585	**5,984,667**	**227,918**

(Continued)

ROOKS COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

(Continued)	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
Expenditures:				
County Commissioners				
Personal Services	$ 95,533	84,511	80,924	3,587
Contractual Services	130,659	213,238	150,918	62,320
Commodities	2,000	430	15,900	(15,470)
Capital Outlay	4,420	2,551	5,000	(2,449)
Special Projects	1,200	7,811	12,500	(4,689)
Senior Services	30,000	54,561	75,000	(20,439)
Airport Commission	15,156	15,000	15,000	0
Transportation Van	9,000	9,000	9,000	0
Transfer to County Equipment	0	0	0	0
Water Resources Building	866	1,285	8,000	(6,715)
Fairgrounds Appropriation	13,447	0	0	0
ROZ	14,968	11,478	29,500	(18,022)
Historical Utilities	6,531	5,723	6,250	(527)
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	41	(41)
Total	326,780	408,588	411,033	(2,445)
County Clerk				
Personal Services	129,368	140,568	163,550	(22,982)
Contractual Services	9,181	4,725	4,800	(75)
Commodities	27,015	34,590	27,000	7,590
Transfer to County Equipment	0	10,000	0	10,000
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses and Garnishment Fee	0	0	23,648	(23,648)
Total	165,564	189,883	218,998	(29,115)
County Treasurer				
Personal Services	215,254	211,695	205,055	6,640
Contractual Services	18,134	21,444	22,700	(1,256)
Commodities	1,587	1,950	2,675	(725)
Transfer to County Equipment	5,500	10,000	0	10,000
Adjustment for Qualifying Budget Credits:				
Reimb. Expenses included in Motor Vehicle Transfer	0	0	438	(438)
Total	240,475	245,089	230,868	14,221

(Continued)

ROOKS COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

(Continued)	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
County Attorney				
Personal Services	$ 146,542	106,551	110,425	(3,874)
Contractual Services	4,420	7,467	9,755	(2,288)
Commodities	4,289	4,549	5,550	(1,001)
Transfer to County Equipment	6,000	7,000	0	7,000
Total	161,251	125,567	125,730	(163)
Register of Deeds				
Personal Services	75,238	77,204	85,606	(8,402)
Contractual Services	2,774	2,248	3,450	(1,202)
Commodities	1,359	3,137	1,350	1,787
Transfer to County Equipment	9,500	7,500	0	7,500
Total	88,871	90,090	90,406	(316)
Sheriff				
Personal Services	1,020,060	1,087,631	1,236,395	(148,764)
Contractual Services	177,462	208,495	242,875	(34,380)
Commodities	87,059	67,046	103,800	(36,754)
Capital Outlay	28,556	29,544	20,000	9,544
Transfer to County Equipment Reserve	60,000	51,000	0	51,000
Transfer to Sheriff Vehicle Fund	105,500	134,000	0	134,000
Adjustments for Qualifying Budget Credits:				
VIN Fees	0	0	150	(150)
Reimbursed Expenses	0	0	6,092	(6,092)
Total	1,478,637	1,577,715	1,609,312	(31,597)

(Continued)

ROOKS COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

(Continued)	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
Emergency Management				
Personal Services	$ 59,581	62,173	58,390	3,783
Contractual Services	9,535	5,330	22,706	(17,376)
Commodities	4,313	4,289	4,300	(11)
Capital Outlay	0	1,290	0	1,290
Special Projects	0	1,500	2,300	(800)
Transfer to County Equipment Reserve	15,000	10,000	0	10,000
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	0	0	220	(220)
Total	88,429	84,582	87,916	(3,334)
Unified Court				
Contractual Services	60,251	60,023	73,178	(13,155)
Commodities	2,767	3,282	8,200	(4,918)
Capital Outlay	152	9,129	3,500	5,629
Transfer to County Equipment Reserve	15,000	13,000	0	13,000
Total	78,170	85,433	84,878	555
Courthouse Custodian				
Personal Services	72,927	76,698	76,494	204
Contractual Services	68,271	65,631	76,500	(10,869)
Commodities	32,065	22,568	24,000	(1,432)
Capital Outlay	0	9,175	0	9,175
Total	173,263	174,072	176,994	(2,922)
Appraiser's Cost				
Personal Services	153,942	165,325	163,527	1,798
Contractual Services	14,239	35,767	21,000	14,767
Commodities	5,345	4,417	4,000	417
Capital Outlay	6,000	0	0	0
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	0	0	3,837	(3,837)
Total	179,526	205,510	192,364	13,146

(Continued)

ROOKS COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

(Continued)	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
Election				
Personal Services	$ 18,838	23,209	54,191	(30,982)
Contractual Services	14,575	37,496	52,444	(14,948)
Commodities	7,759	20,405	11,150	9,255
Capital Outlay	0	281	5,000	(4,719)
Transfer to Election Equipment Reserve	0	33,000	0	33,000
Total	41,172	114,391	122,785	(8,394)
Ambulance				
Contractual Services	192,148	200,677	202,000	(1,323)
Transfer to Ambulance Equipment Reserve	9,800	300,000	296,484	3,516
Total	201,948	500,677	498,484	2,193
Service Programs				
Palco Meal Site	12,000	12,000	12,000	0
Stockton Meal Site	20,933	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	3,000	1,500	1,500	0
NW KS Area Agency on Aging	7,500	7,500	7,500	0
Total	81,120	78,687	78,687	0
Employee Benefits				
Social Security	225,959	227,643	237,786	(10,143)
Health Insurance	1,502,465	1,500,000	1,500,000	0
Life Insurance	6,477	6,431	7,000	(569)
Retirement	277,883	291,794	286,000	5,794
Workers Compensation	73,568	48,608	130,000	(81,392)
Unemployment	2,736	3,257	2,600	657
Research Fees	823	232	0	232
Employee's Added Insurance	25	712	0	712
Total	2,089,936	2,078,676	2,163,386	(84,710)

(Continued)

ROOKS COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

(Continued)	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
Computers				
Software	$ 51,266	56,263	50,000	6,263
Contractual Services	10,971	26,252	21,833	4,419
Commodities	116	0	0	0
Capital Outlay	0	10,475	10,000	475
Total	62,353	92,989	81,833	11,156
Conservation District	35,000	25,000	25,000	0
Mental Retardation	44,516	42,516	42,516	0
Mental Health	30,292	30,642	30,642	0
Free Fair	60,000	70,000	70,000	0
Economic Development	154,993	83,417	83,417	0
Tort Liability	34,720	36,872	35,000	1,872
Historical Society	14,000	14,500	14,500	0
Juvenile Detention Center	0	0	5,000	(5,000)
Abandoned Cemeteries	500	500	500	0
Federal Land Entitlement	3,471	11,730	17,300	(5,570)
Total Other Expenditures	377,492	315,177	323,875	(8,698)
Total Expenditures	5,834,987	6,367,125	**6,497,549**	**(130,424)**
Receipts Over (Under) Expenditures	503,761	(154,540)		
Unencumbered Cash, Beginning	271,002	774,763		
Unencumbered Cash, Ending	$ **774,763**	**620,223**		

ROOKS COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024		
Receipts:	Actual	Actual	Budget	Variance Over (Under)
Taxes				
Ad Valorem	$ 1,339,920	1,416,450	1,427,455	(11,005)
Delinquent	31,783	34,090	0	34,090
Motor Vehicle	77,329	75,768	71,111	4,657
16/20M Vehicle	8,986	9,301	8,697	604
Recreational Vehicle	2,487	2,136	2,146	(10)
Commercial Vehicle Tax	8,747	8,597	7,815	782
Watercraft Tax	1,185	1,557	1,086	471
Vehicle Excise Tax	23	22	0	22
Intergovernmental				
State - Special Highway	358,690	361,872	371,848	(9,976)
Miscellaneous	13,624	6,899	0	6,899
Fuel Tax Refund	4,460	7,582	0	7,582
Reimbursed Expenses	9,506	43,055	0	43,055
Reimbursement from R&B Special Improvement	0	0	0	0
Total Receipts	1,856,740	1,967,329	**1,890,158**	**77,171**
Expenditures:				
Personal Services	808,195	782,692	880,000	(97,308)
Commodities	439,335	444,478	667,500	(223,022)
Contractual Services	243,475	276,675	387,900	(111,225)
Capital Outlay	310,872	206,017	0	206,017
Lease Payments	0	0	2,000	(2,000)
State Projects	0	3,192	12,600	(9,408)
Transfer to R&B Special Equipment	140,000	112,440	0	112,440
Transfer to R&B Special Improvement	107,331	112,440	0	112,440
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	0	0	43,055	(43,055)
Total Expenditures	2,049,208	1,937,934	**1,993,055**	**(55,121)**
Receipts Over (Under) Expenditures	(192,468)	29,395		
Unencumbered Cash, Beginning	206,711	14,243		
Unencumbered Cash, Ending	$ **14,243**	**43,638**		

ROOKS COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem	$ 139,072	143,001	144,084	(1,083)
Delinquent	3,110	3,424	0	3,424
Motor Vehicle	7,573	7,783	7,381	402
16/20M Vehicle	846	922	903	19
Recreational Vehicle	244	220	223	(3)
Commercial Vehicle Tax	862	889	811	78
Watercraft Tax	117	162	113	49
Services and Reimbursements	172,815	94,456	316,485	(222,029)
Miscellaneous	3,875	3,906	0	3,906
Transfer from Special Noxious Weed	1,017	1,734	0	1,734
Total Receipts	329,531	256,496	**470,000**	**(213,504)**
Expenditures:				
Personal Services	102,004	95,411	85,750	9,661
Contractual Services	27,698	17,995	27,050	(9,055)
Commodities	210,130	140,099	337,200	(197,101)
Capital Outlay	0	0	20,000	
Transfer to Noxious Weed Capital Outlay	20,000	20,000	0	20,000
Total Expenditures	359,832	273,505	**470,000**	**(176,495)**
Receipts Over (Under) Expenditures	(30,301)	(17,008)		
Unencumbered Cash, Beginning	64,104	33,803		
Unencumbered Cash, Ending	$ **33,803**	**16,795**		

ROOKS COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from Noxious Weed	$ 20,000	20,000	**0**	**20,000**
Expenditures:				
Capital Outlay	53,877	0	55,000	(55,000)
Transfer to Noxious Weed	0	0	0	0
Total Expenditures	53,877	0	**55,000**	**(55,000)**
Receipts Over (Under) Expenditures	(33,877)	20,000		
Unencumbered Cash, Beginning	102,513	68,636		
Unencumbered Cash, Ending	$ **68,636**	**88,636**		

ROOKS COUNTY, KANSAS
HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem - Health Fund	$ 40,183	40,041	40,386	(346)
Delinquent	966	1,029	0	1,029
Motor Vehicle	2,380	2,282	2,130	152
16/20M Vehicle	283	284	261	23
Recreational Vehicle	76	64	64	0
Commercial Vehicle Tax	268	258	234	24
Watercraft Tax	36	47	33	14
Grants	166,642	135,666	34,000	101,666
Services and Donations	95,270	87,490	78,584	8,906
Medicare-Medicaid Services	4,739	3,394	39,000	(35,606)
Miscellaneous	0	164	0	164
Reimbursed Expenses	193,547	192,391	0	192,391
Total Receipts	504,390	463,110	**194,692**	**268,418**
Expenditures:				
Personal Services	298,412	286,925	314,720	(27,795)
Contractual Services	80,522	41,150	78,700	(37,550)
Commodities	127,507	100,367	62,450	37,917
M & I Grant	43,068	39,876	42,692	(2,816)
NWBT	0	41,774	44,417	(2,643)
Capital Outlay	0	0	1,000	(1,000)
Total Expenditures	549,509	510,092	**543,979**	**(33,887)**
Receipts Over (Under) Expenditures	(45,119)	(46,981)		
Unencumbered Cash, Beginning	612,681	567,562		
Unencumbered Cash, Ending	$ **567,562**	**520,581**		

ROOKS COUNTY, KANSAS
ALCOHOL PROGRAM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental	$ 4,345	7,746	**2,500**	**5,246**
Expenditures:				
Alcohol Programs	5,000	4,900	**10,000**	**(5,100)**
Receipts Over (Under) Expenditures	(655)	2,846		
Unencumbered Cash, Beginning	15,087	14,432		
Unencumbered Cash, Ending	$ **14,432**	**17,278**		

ROOKS COUNTY, KANSAS
PARKS AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental	$ 537	0	**0**	**0**
Expenditures:				
Contractual Services	3,503	0	**3,406**	**(3,406)**
Receipts Over (Under) Expenditures	(2,966)	0		
Unencumbered Cash, Beginning	3,406	440		
Unencumbered Cash, Ending	$ **440**	**440**		

ROOKS COUNTY, KANSAS
LAND/WIRELESS 911 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
911 Telephone Tax	$ 60,282	64,728	62,000	2,728
Reimbursements	20	0	0	0
Interest	198	229	30	199
Total Receipts	60,500	64,957	**62,030**	**2,927**
Expenditures:				
Contractual	22,981	52,688	100,000	(47,312)
Capital Outlay	0	0	0	0
Total Expenditures	22,981	52,688	**100,000**	**(47,312)**
Receipts Over (Under) Expenditures	37,519	12,268		
Unencumbered Cash, Beginning	53,139	90,658		
Unencumbered Cash, Ending	$ **90,658**	**102,926**		

ROOKS COUNTY, KANSAS

COUNTY WIDE ECONOMIC DEVELOPMENT TRUST FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
County Appropriation	$ 145,306	75,834	75,834	0
City Appropriations	20,896	24,844	19,018	5,826
Grants	424	5,000	0	5,000
Reimbursed Expense	1,309	4,641	0	4,641
Total Receipts	167,935	110,319	**94,852**	**15,467**
Expenditures:				
Personal Services	81,291	83,803	80,950	2,853
Contractual Services	26,560	27,554	62,500	(34,946)
Commodities	5,314	7,226	5,550	1,676
Capital Outlay	1,369	1,295	1,000	295
Transfer to Signage Grant Fund	0	10,000	0	10,000
Transfer to Rooks County Airport Fund	0	20,000	0	20,000
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	0	0	4,641	(4,641)
Total Expenditures	114,534	149,877	**154,641**	**(4,764)**
Receipts Over (Under) Expenditures	53,401	(39,558)		
Unencumbered Cash, Beginning	181,236	234,637		
Unencumbered Cash, Ending	$ **234,637**	**195,079**		

ROOKS COUNTY, KANSAS
PBC SALES TAX
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Intergovernmental	$ 469,376	464,515	485,000	(20,486)
Interest Income	0	0	0	0
Total Receipts	469,376	464,515	**485,000**	**(20,486)**
Expenditures:				
Principal	245,000	245,000	245,000	0
Interest	49,950	45,050	45,050	0
Cash Basis Reserve	0	0	9,150	(9,150)
Total Expenditures	294,950	290,050	**299,200**	**(9,150)**
Receipts Over (Under) Expenditures	174,426	174,465		
Unencumbered Cash, Beginning	871,553	1,045,979		
Unencumbered Cash, Ending	$ **1,045,979**	**1,220,444**		

ROOKS COUNTY, KANSAS
SANITATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Velorem	$ 0	4	0	4
Delinquent	1,312	712	0	712
Motor Vehicle	8,160	2,304	0	2,304
16/20M Vehicle	0	1,273	0	1,273
Recreational Vehicle	277	46	0	46
Commercial Vehicle Tax	1,076	79	0	79
Watercraft Tax	161	0	0	0
Charges for Services	187,222	195,537	135,000	60,537
Lease	1,764	1,764	1,650	114
Miscellaneous Income	13,377	0	0	0
Reimbursed Expenses	0	166	0	166
Total Receipts	213,349	201,885	**136,650**	**65,235**
Expenditures:				
Personal Services	116,695	122,021	113,300	8,721
Contractual Services	23,472	51,142	39,524	11,618
Commodities	15,612	20,607	43,156	(22,549)
Capital Outlay	6,670	15,185	4,320	10,865
State Tipping Fee	5,021	5,617	5,000	617
Closure-Post Closure	2,715	0	3,000	(3,000)
Hauling and Disposal	0	0	200	(200)
Lease Payments	0	0	500	(500)
Total Expenditures	170,185	214,573	**209,000**	**5,573**
Receipts Over (Under) Expenditures	43,164	(12,688)		
Unencumbered Cash, Beginning	328,322	371,486		
Unencumbered Cash, Ending	$ **371,486**	**358,798**		

ROOKS COUNTY, KANSAS
NURSING HOME FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Delinquent	$ 0	0	0	0
Interest	171	172	750	(578)
Total Receipts	171	172	**750**	**(578)**
Expenditures:				
Contractual Services	0	0	0	0
Appropriation to Rooks County Senior Services, Inc.	171	172	750	(578)
Total Expenditures	171	172	**750**	**(578)**
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Unencumbered Cash, Ending	$ **0**	**0**		

ROOKS COUNTY, KANSAS
GOLF COURSE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Annual Dues	$ 29,875	30,737	29,200	1,537
Green Fees	3,875	5,318	5,600	(282)
Grant	0	9,750	0	9,750
Miscellaneous	0	10,619	0	10,619
Reimbursed Expense	0	0	500	(500)
Total Receipts	33,750	56,424	**35,300**	**21,124**
Expenditures:				
Personal Services	8,884	11,535	20,000	(8,465)
Contractual Services	14,893	36,337	82,137	(45,800)
Commodities	3,579	5,594	0	5,594
Capital Outlay	0	13,314	5,500	7,814
Total Expenditures	27,356	66,779	**107,637**	**(40,858)**
Receipts Over (Under) Expenditures	6,394	(10,355)		
Unencumbered Cash, Beginning	9,192	15,586		
Unencumbered Cash, Ending	$ **15,586**	**5,231**		

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	Road & Bridge Special Improvements	Road & Bridge Special Equipment	Ambulance Equipment Reserve	County Equipment Reserve
Receipts:				
Transfer from General - Election	$ 0	0	0	33,000
Transfer from General - Clerk	0	0	0	10,000
Transfer from General - Treasurer	0	0	0	10,000
Transfer from General - Register of Deeds	0	0	0	7,500
Transfer from General - Attorney	0	0	0	7,000
Transfer from General - Clerk of the District Court	0	0	0	13,000
Transfer from General - Sheriff	0	0	0	51,000
Transfer from General - Emergency Management	0	0	0	10,000
Transfer from General - Commissioners	0	0	300,000	0
Transfer from Motor Vehicle Operating	0	0	0	6,721
Transfer from Road and Bridge	112,440	112,440	0	0
Lease Proceeds	0	0	0	0
Sale Proceeds	0	39,888	0	0
Federal Funds Exchange	51,401	0	0	0
Total Receipts	163,841	152,328	300,000	148,221
Expenditures:				
State Projects	0	0	0	0
Transfer to General	0	0	0	0
Transfer to Sheriff Vehicle Fund	0	0	0	0
Capital Outlay	0	159,528	695,073	83,104
Total Expenditures	0	159,528	695,073	83,104
Receipts Over (Under) Expenditures	163,841	(7,201)	(395,073)	65,117
Unencumbered Cash, Beginning	0	199,649	191,229	284,754
Unencumbered Cash, Ending	$ **163,841**	**192,448**	**(203,845)**	**349,871**

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	Health Benefit	Special Noxious Weed	Utility Agreement	Motor Vehicle Operating
Receipts:				
Reimbursed from General - Employee Benefit	$ 1,548,128	0	0	0
Interest Income	13,545	0	0	0
Noxious Weed Collections	0	1,734	0	0
Motor Vehicle Fees	0	0	0	54,518
Total Receipts	1,561,673	1,734	0	54,518
Expenditures:				
Contractual Services	0	0	0	2,368
Commodities	0	0	0	2,446
Capital Outlay	0	0	0	66
Employee Health Cost	1,396,462	0	0	0
Transfer to Noxious Weed Fund	0	1,734	0	0
Transfer to County Equipment Fund	0	0	0	6,721
Transfer to General Fund	0	0	0	42,917
Total Expenditures	1,396,462	1,734	0	54,518
Receipts Over (Under) Expenditures	165,211	0	0	0
Unencumbered Cash, Beginning	930,169	0	8,400	0
Unencumbered Cash, Ending	$ **1,095,380**	**0**	**8,400**	**0**

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	Prosecutor's Training and Assistance	Economic Development Existing Business	Register of Deeds Technology	Sheriff's Forfeiture Seizure
Receipts:				
District Court Fees	$ 1,047	0	0	0
Register of Deeds Fees	0	0	10,024	0
Interest on Idle Funds	0	8	72	0
Loan Repayments	0	1,950	0	0
Total Receipts	1,047	1,958	10,096	0
Expenditures:				
Capital Outlay	0	0	311	0
Prosecutor's Training	831	0	0	0
Technological Services	0	0	6,024	0
Business Loans	0	5,000	0	0
Total Expenditures	831	5,000	6,335	0
Receipts Over (Under) Expenditures	216	(3,042)	3,760	0
Unencumbered Cash, Beginning	0	4,677	23,480	4,883
Unencumbered Cash, Ending	$ **216**	**1,635**	**27,240**	**4,883**

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	Sheriff Expendable Trust	CDBG Project Grant 23-CV-011	Florence Hinkhouse	Insurance Claims Reimbursement
Receipts:				
Grant	$ 0	78,564	0	0
Donations	1,100	0	0	0
Insurance Proceeds	0	0	0	122,800
Interest Income	0	7	172	0
Total Receipts	1,100	78,571	172	122,800
Expenditures:				
Interest to Nursing Home Fund	0	0	172	0
Commodities	325	0	0	0
Program Expenditures	0	78,570	0	128,469
Transfer to Rooks County Housing Authority	0	0	0	0
Total Expenditures	325	78,570	172	128,469
Receipts Over (Under) Expenditures	775	2	0	(5,668)
Unencumbered Cash, Beginning	2,141	0	57,156	5,668
Unencumbered Cash, Ending	$ **2,916**	**2**	**57,156**	**0**

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	County Store	Signage Grant Fund	E-Community	Rooks County Airport Commission
Receipts:				
Land Rent	$ 0	0	0	20,991
State Aid	0	0	0	9,270
Hanger Rent	0	0	0	930
Aviation Fuel Sales	0	0	0	23,015
Transfer fron General Fund	0	0	0	12,242
Transfer from Economic Development Exp. Tr.	0	10,000	0	20,000
Transfer from ARPA	0	0	0	12,000
Transfer from Micro Loan Fund	0	3,250	0	0
Vending Machine Sales	1,115	0	0	0
Reimbursements	0	0	4,550	322
Interest Income	0	35	7	81
Total Receipts	1,115	13,285	4,557	98,851
Expenditures:				
Program Expenditures	0	5,500	4,565	0
Commodities	1,320	0	0	45,478
Capital Outlay	0	0	0	53,988
Total Expenditures	1,320	5,500	4,565	99,466
Receipts Over (Under) Expenditures	(204)	7,785	(8)	(615)
Unencumbered Cash, Beginning	1,047	11,186	3,673	(60,448)
Unencumbered Cash, Ending	$ **842**	**18,972**	**3,665**	**(61,063)**

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	Sheriff Vehicle Fund	Attorney Forfeiture Seizure	Multi-Year Capital Improvement	Sheriff Registration
Receipts:				
Sheriff Fees	$ 0	0	0	2,928
Interest Income	0	0	713	0
Sale of Assets	0	0	0	0
Transfer from Sheriff Equipment Reserve	0	0	0	0
Transfer from General - Sheriff	134,000	0	0	0
Total Receipts	134,000	0	713	2,928
Expenditures:				
Capital Outlay	0	0	0	1,553
Lease Payments	109,022	0	0	0
Transfer to General Fund	0	0	0	0
Total Expenditures	109,022	0	0	1,553
Receipts Over (Under) Expenditures	24,978	0	713	1,375
Unencumbered Cash, Beginning	101,501	300	152,307	6,185
Unencumbered Cash, Ending	$ **126,478**	**300**	**153,020**	**7,560**

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	Sheriff VIN Registration Fees	County Clerk Technology	County Treasurer Technology	Golf Course Equipment Reserve
Receipts:				
Register of Deeds Fees	$ 0	2,506	2,506	0
VIN Registration Fees	4,860	0	0	0
Reimbursement	0	800	0	0
Interest	0	24	32	0
Total Receipts	4,860	3,330	2,538	0
Expenditures:				
Commodities	10,067	0	3,057	0
Capital Outlay	0	7,000	0	0
Total Expenditures	10,067	7,000	3,057	0
Receipts Over (Under) Expenditures	(5,207)	(3,670)	(519)	0
Unencumbered Cash, Beginning	23,800	15,007	10,288	1,500
Unencumbered Cash, Ending	$ **18,593**	**11,337**	**9,768**	**1,500**

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

	ARPA	DARE	LATCF	Federal Airport Project
Receipts:				
Rooks County Contributions	$ 0	3,750	0	0
Tribal Grant	0	0	0	0
Transfer from ARPA Fund	0	0	0	0
Federal Aid	2,454	0	0	356,066
Interest Income	268	0	14	0
Cancelled Encumbrance	7,418	0	0	0
Total Receipts	10,140	3,750	14	356,066
Expenditures:				
Commodities	0	2,598	0	0
Contractual Services	19,287	0	0	0
Capital Outlay	7,097	0	20,630	388,542
Transfer to Airport Fund	12,000	0	0	0
Transfer to General Fund	378,938	0	0	0
Total Expenditures	417,322	2,598	20,630	388,542
Receipts Over (Under) Expenditures	(407,182)	1,152	(20,616)	(32,476)
Unencumbered Cash, Beginning	407,182	3,431	60,181	(351,946)
Unencumbered Cash, Ending	$ **0**	**4,584**	**39,565**	**(384,422)**

ROOKS COUNTY, KANSAS
Special Purpose Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

		County Grants	Sheriff Grants	Employment Incentive
Receipts:				
Grants & Donations	$	19,000	18,605	0
Interest Income		0	0	0
Total Receipts		19,000	18,605	0
Expenditures:				
Contractual Services		0	0	0
Capital Outlay		0	0	0
Transfer to Rooks County Golf Course		4,000	0	0
Total Expenditures		4,000	0	0
Receipts Over (Under) Expenditures		15,000	18,605	0
Unencumbered Cash, Beginning		0	4,645	30,000
Unencumbered Cash, Ending	$	**15,000**	**23,250**	**30,000**

ROOKS COUNTY, KANSAS
Related Municipal Entities
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

		Historical Society
Receipts:		
County Appropriations	$	14,500
Dues		140
Gifts/Research		0
Book & Gift Shop Sales		0
Service Income		26
Sale of Assets		1,157
Donations		8,829
Grants		11,954
Refunds, Reimbursements, Insurance Proceeds		3,115
Miscellaneous		178
Interest Income		419
Total Receipts		40,318
Expenditures:		
Advertising		2,161
Renovation/Restoration		152
Repairs and Maintenance		2,359
Dues and Licenses		564
Real Estate Taxes - Annex		259
Outside Services		1,450
Miscellaneous		0
Supplies		571
Wages		11,554
Utilities		255
Telephone		1,519
Capital Outlay		6,584
Office Expense/Postage		372
Payroll Taxes		1,926
Sales Tax		5
Total Expenditures		29,731
Receipts Over (Under) Expenditures		10,587
Unencumbered Cash, Beginning		29,463
Unencumbered Cash, Ending	$	**40,050**

ROOKS COUNTY, KANSAS
Related Municipal Entities
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

		Free Fair
Receipts:		
County Appropriations	$	70,000
Rent		10,845
Memorials & Contributions		24,607
Grandstand Income		40,534
Carnival Income		25,887
Ranch Rodeo Entry Fees		7,175
Advertising, Sponsors and Awards		56,495
Livestock Sale		205,251
Interest Income		429
Grants		20,693
Insurance Proceeds		90,592
Other		10,644
Total Receipts		563,152
Expenditures:		
Advertising		10,580
Repairs and Maintenance		2,224
Carnival		47,255
Entertainment, Shows and Judges		86,005
Exhibit Premiums		16,053
Non-Wage Labor		3,975
Payroll and Taxes		5,746
Utilities		19,277
Supplies		6,413
Insurance		6,470
Office Expense and Postage		6,237
Board Expenses		2,577
Credit Card		1,832
Professional Fees		1,222
Fair Book Expense		0
Livestock Sale		204,693
Sales Tax		3,641
Donations		2,500
Capital Improvements		158,969
Miscellaneous		696
Total Expenditures		586,365
Receipts Over (Under) Expenditures		(23,213)
Unencumbered Cash, Beginning		75,896
Unencumbered Cash, Ending	$	**52,683**

ROOKS COUNTY, KANSAS
Related Municipal Entities
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024

		Senior Services
Receipts:		
Patient Service Fees	$	4,075,926
County Appropriations		45,000
Interest Income		1,437
Other		5,392
Donations		7,620
Total Receipts		4,135,375
Expenditures:		
Salaries		1,924,752
Employeee Benefits		365,364
Consultants		58,819
Backround Checks		1,413
Contract Labor		474,497
Continuing Education		18,772
Advertising		8,879
Food		214,153
Utilities		101,594
Supplies and Small Equipment		257,685
Insurance		96,312
Interest Expense		2,074
Linen		2,205
Repairs and Maintenance		4,038
Rent and Lease Expense		18,109
Resident Transportation		6,103
Licenses, Dues and Registrations		14,634
Miscellaneous		185,108
Nursing Software		19,283
Office Supplies and Postage		9,956
Real Estate Taxes		243
Telephone		79,754
Travel		29,978
Capital Outlay		156,583
Total Expenditures		4,050,308
Receipts Over (Under) Expenditures		85,067
Unencumbered Cash, Beginning		52,672
Unencumbered Cash, Ending	$	**137,739**

ROOKS COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
County Treasurer				
TAX COLLECTIONS				
Current Tax	$ 9,001,782	13,872,203	13,875,413	8,998,572
Real Estate Redemptions	191,698	103,184	185,603	109,279
Delinquent Personal Property Tax	37,846	104,124	100,285	41,685
Advance Tax	0	0	0	0
EZ Pay Tax	29,972	55,084	53,992	31,064
Escrow Tax	1,590	994	2,584	0
Escaped Tax	1,031	1,042	2,073	(0)
Judgment Fund	234	3,168	3,132	270
Neighborhood Revitalization	0	186,915	186,915	0
Rental Vehicle Excise Tax	17	328	338	7
Motor Vehicle Tax	182,828	997,328	994,713	185,444
Tax Sale	16,000	1,950	0	17,950
Intergovernmental Taxes:				
Mineral Tax	0	68,720	68,720	0
Due to General Fund:				
Interest on Taxes	0	78,438	78,249	189
Total Tax Collections	9,462,998	15,473,480	15,552,019	9,384,459
TAX ACCOUNTS				
Unified School Districts	8,414	5,035,874	5,033,222	11,065
Cemeteries	0	73,879	73,879	0
State	0	158,850	158,850	0
Townships	0	329,766	329,766	0
Cities	0	1,861,214	1,861,214	0
Regional Library	0	119,582	119,582	0
Rooks County Medical Center	0	715,968	715,968	0
Irrigation District	0	20,412	20,412	0
Extension District	0	255,558	255,558	0
Fire Districts	0	33,862	33,862	0
Total Tax Accounts	8,414	8,604,964	8,602,313	11,065

ROOKS COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

County Treasurer - (Continued)	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
MOTOR VEHICLE FEES, SALES TAX COLLECTIONS AND DRIVERS LICENSE FEES				
Due to State - Mortgage Registrations	$ 0	5,012	3,970	1,042
Due to State - Auto Fund	10	687,357	687,566	(199)
Due to State - Vehicle Sales Tax	18,578	443,256	422,534	39,300
Due to Auto License Trust Fund	(66)	9,679	9,585	28
Total Motor Vehicle Fees, Sales Tax Collections, and Drivers License Fees	18,521	1,145,304	1,123,655	40,170
CEREAL MALT BEVERAGE STAMP				
Due to State	0	150	150	0
UNCLAIMED MONEY				
Due to State	654	0	0	654
STRAY ANIMAL				
Due to State	0	954	0	954
County Clerk				
Due to Other Agency Funds:				
Kansas Commission on Government	0	450	450	0
Due to General Fund:				
Clerk Fees	0	4	4	0
Clerk Reimbursements	0	28,008	28,008	0
Election Fees & Reimbursements	0	2,649	2,649	0
Garnishment Fees	0	200	200	0
Postage Reimbursements	0	3,276	3,276	0
Township Bond Reimbursements	0	1,838	1,838	0
Beer Licenses and Stamps	0	450	450	0
Insurance Reimbursements	0	21,666	21,666	0
Water Resources Rent	0	12,000	12,000	0
Golf Memberships	0	30,737	30,737	0
Green Fees	0	5,186	5,186	0
Golf Course Miscellaneous Income	0	10,619	10,619	0
Moving Permits	0	150	150	0
Total County Clerk	0	116,783	116,783	0

ROOKS COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Sheriff				
Due to General Fund:				
Accident Reports	$ 0	150	150	0
Sheriff Fees	0	2,860	2,860	0
Fingerprint Fees	0	670	670	0
Commissions	0	6,328	6,328	0
Bookings	0	2,645	2,645	0
Prisoner Care	0	90,840	90,840	0
Reimbursments	0	6,530	6,530	0
Miscellaneous	0	32,096	32,096	0
Buy Money	940	0	0	940
Due to Others:				
Commissary	7,373	54,395	58,977	2,791
Total Sheriff	8,313	196,514	201,096	3,731
Register of Deeds				
Due to General Fund:				
Mortgage Registration Fees	0	90,735	90,735	0
Copy Fees	120	4,832	4,575	377
Total Register of Deeds	120	95,567	95,310	377
Attorney Trust Fund				
Due to General Fund:				
Diversionary Cost	0	6,600	6,600	0
Reimbursements	0	0	0	0
Total Attorney Trust Fund	0	6,600	6,600	0
Clerk of District Court				
Judgments and Restitution	18,109	0	0	18,109
Bonds	34,850	0	0	34,850
Court Costs and Fees	1,223	18,027	19,250	0
Case Balances	2,488	0	2,288	200
Law Library	23,296	7,204	3,929	26,571
Total Clerk of District Court	79,966	25,231	25,467	79,730
Total Agency Fees	$ **9,578,986**	**25,664,593**	**25,723,392**	**9,521,141**