

ROOKS COUNTY, KANSAS
Stockton, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2019

MAPES & MILLER LLP
Certified Public Accountants
Stockton, Kansas

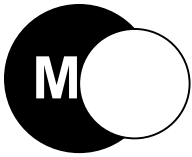
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Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Year Ended December 31, 2019

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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, 2019, 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, 2019, 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, 2019, 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 2018 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 2019 basic financial statement upon which we rendered an unmodified opinion dated August 31, 2020. The 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. Such 2018 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 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 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 2018 basic financial statement or to the 2018 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 2018 comparative information is fairly stated in all material respects in relation to the 2018 basic financial statement as a whole, on the basis of accounting described in Note 1.

Mapes & Miller LLP

Certified Public Accountants

Stockton, Kansas
August 31, 2020

ROOKS COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2019

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	\$ 180,284	0	4,886,892	4,889,467	177,709	29,067	206,776
Special Purpose Funds							
Road and Bridge	90,618	0	1,610,129	1,631,680	69,067	9,134	78,201
Noxious Weed	29,662	0	378,678	309,650	98,690	0	98,690
Noxious Weed Capital Outlay	72,513	0	10,000	0	82,513	0	82,513
Health	567,432	0	542,756	618,064	492,124	12,274	504,398
Alcohol Program	11,596	0	4,003	3,527	12,072	0	12,072
Parks and Recreation	10,331	0	70	0	10,401	0	10,401
Land/Wireless 911	51,900	0	52,680	43,153	61,427	110	61,537
County Wide Economic Development Trust	178,397	0	162,516	172,160	168,753	836	169,589
Road and Bridge Special Improvements	426,753	0	71,947	133,208	365,492	2,384	367,876
Road and Bridge Special Equipment	280,221	0	49,071	50,000	279,292	0	279,292
Ambulance Equipment Reserve	167,429	0	0	0	167,429	0	167,429
County Equipment Reserve	855,638	0	108,633	184,859	779,412	4,625	784,037
Health Benefit	927,546	0	1,259,214	1,366,792	819,968	0	819,968
Special Noxious Weed	7,342	0	2,620	9,962	0	0	0
Utility Agreement	8,400	0	0	0	8,400	0	8,400
Motor Vehicle Operating	0	0	54,503	54,503	0	0	0
Prosecutor's Training and Assistance	0	0	1,045	1,045	0	0	0
Economic Development Existing Business	7,116	0	4,531	10,000	1,647	0	1,647
Register of Deeds Technology	31,306	0	9,558	4,963	35,901	0	35,901
Sheriff's Seizure	6,013	0	0	1,295	4,718	0	4,718
Sheriff Expendable Trust	1,578	0	500	1,196	882	0	882
Micro-Loan Repayment	66,423	0	1,747	105	68,065	0	68,065
Insurance Claims Reimbursement	0	0	9,293	9,293	0	0	0
County Store	1,417	0	1,626	953	2,090	0	2,090
Rooks County Housing Authority	7,178	0	13	0	7,191	0	7,191

(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, 2019

STATEMENT 1

Page 2

						Add	
Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds							
E-Community	\$ 2,893	0	1,453	1,450	2,896	0	2,896
Rooks County Airport Commission	11,064	0	69,375	56,862	23,577	3,759	27,336
Attorney Forfeiture Seizure	300	0	0	0	300	0	300
Multi-Year Capital Improvement	1,261,033	0	5,053	0	1,266,086	0	1,266,086
Sheriff Registration	3,472	0	2,590	2,963	3,099	0	3,099
Sheriff VIN Registration Fees	0	0	4,300	0	4,300	0	4,300
County Clerk Technology	5,228	0	2,386	1,522	6,092	0	6,092
County Treasurer Technology	4,015	0	2,383	0	6,398	0	6,398
Golf Course Equipment Reserve	6,000	0	7,000	11,200	1,800	0	1,800
Bond and Interest Funds							
PBC Sales Tax	406,970	0	370,965	293,550	484,385	0	484,385
Capital Projects Funds							
Federal Airport Project	0	0	96,774	169,615	(72,841)	57,565	(15,276)
Business Funds							
Sanitation	398,698	0	136,661	155,460	379,899	4,673	384,572
Nursing Home	0	0	232	232	0	0	0
Golf Course	5,440	0	42,128	46,757	811	3,101	3,912
Trust Funds							
Florence Hinkhouse	57,156	0	229	229	57,156	0	57,156
Total Primary Government	6,149,362	0	9,963,554	10,235,715	5,877,201	127,528	6,004,729
Related Municipal Entities:							
Historical Society	22,732	0	21,701	17,075	27,358	493	27,851
Free Fair	49,594	0	260,284	268,634	41,244	6,058	47,302
Senior Services	(115,378)	0	2,665,491	2,570,593	(20,480)	189,778	169,298
Total Reporting Entity (Excluding Agency Funds)	\$ 6,106,310	0	12,911,030	13,092,017	5,925,323	323,857	6,249,180

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, 2019**County Treasurer**

Cash on Hand	\$	500	
Bad Checks		24	
Solutions North Bank, Stockton, Kansas			
N.O.W. Account		121,472	
Money Market Account		775,201	
N.O.W. Account - Wireless 911		61,537	
N.O.W. Account - Micro-Loan Program		68,065	
Money Market Account - Economic Development Existing Business Program		1,647	
Money Market Account - Register of Deeds Technology		35,901	
N.O.W. Account - Rooks County Airport Commission		12,060	
N.O.W. Account - Housing Authority		7,191	
Checking Account - Capital Outlay		1,266,086	
Checking Account - Treasurer Technology		6,398	
Checking Account - Clerk Technology		6,092	
Checking Account - E Community		2,896	
Checking Account - County Store		2,090	
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		819,968	
Municipal Investment Pool, Topeka, KS			
Overnight Pool		9,718,540	
First State Bank, Plainville, Kansas			
Money Market Account		1,246,225	
Total County Treasurer	\$		14,459,049

Clerk of the District Court

Solutions North Bank, Stockton, Kansas		
Checking Account - District Court		535,423
Checking Account - Law Library		13,304

Attorney Trust

Solutions North Bank, Stockton, Kansas		
Checking Account		0

Register of Deeds

Cash on Hand		100
Solutions North Bank, Stockton, Kansas		
Checking Account		0

Noxious Weed

Cash on Hand		10
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Sheriff

Cash on Hand		940
Checking Account		1,087

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, 2019**Sanitation**Solutions North Bank, Stockton, Kansas
Checking Account

11,538

County HealthSolutions North Bank, Stockton, Kansas
Checking Account\$ 50

Total Cash and Investments

15,021,501

Less Agency Funds - Schedule 3

(9,016,772)

Total Primary Government

6,004,729

Historical Society

Cash on Hand

\$ 25

Solutions North Bank, Stockton, Kansas

Checking Account

17,769

Savings Account

3,686

Certificates of Deposit

6,371

Total Historical Society

27,851

Free Fair

Solutions North Bank, Stockton, Kansas

Checking Account

19,437

Money Market Account

27,475

Savings Account

390

Total Free Fair

47,302

Senior Services

Cash on Hand

400

Astra Bank, Plainville, Kansas

Savings Account

1973

Astra Bank, Hays, Kansas

Checking Account

157,263

Money Market Accounts

9,662

Total Senior Services

169,298

Total Reporting Entity per Statement 1

\$ 6,249,180

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

ROOKS COUNTY, KANSAS
Notes to the Financial Statement
December 31, 2019

1. **Summary of Significant Accounting Policies**

Municipal Financial Reporting Entity

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

Rooks County Free Fair. The Rooks County Fair Board is organized and operated under K.S.A. 2-132 to operate the county free fair to promote education, and to encourage improvement in agriculture, horticulture, livestock, poultry, dairy products, liberal arts, mechanical fabrics, fine arts, domestic activities and 4-H club activities. The Fair Board is appointed by the County Commission to oversee operations. The County annually levies taxes for the board to be used for maintenance of the fairgrounds and buildings and for the payment of award premiums to fair exhibitors and contestants. Complete financial records for the Free Fair may be obtained by contacting the Treasurer at 11 Hillcrest Dr., Stockton, KS 67669.

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

Rooks County Senior Services, Inc. The Rooks County Senior Services Inc. is a not-for-profit corporation dedicated to serving the elderly, disabled or disadvantaged persons of Rooks County and surrounding communities with physical, mental, social, and spiritual assistance and care. The Senior Services is governed by a volunteer Board of Directors consisting of 5 voting members appointed from Rooks County. The County employs the Corporation to supervise, manage and operate the Redbud Village. The County retains ownership in and to the nursing home facilities including but not limited to the real estate, tangible and intangible personal property. Complete financial records for the Rooks County Senior Services, Inc. may be obtained by contacting 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 2019:

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
Florence Hinkhouse Trust	

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

Bonds and Warrants. Per K.S.A 10-130, bond and interest payments shall be remitted to the state fiscal agent at least 20 days before the day of maturity. It was noted by the Kansas State Treasurer's Office that the County's remittance of funds did not meet these requirements. This appears to be a violation of this statute.

Cash Basis Compliance. K.S.A 10-1113 requires that no indebtedness be created for a fund in excess of available monies in that fund. The Federal Airport Project Fund incurred indebtedness in excess of the available cash balances by \$72,841. 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, 2019. The deficient cash balances will be eliminated when the grant proceeds are received subsequent to December 31, 2019. Although not specifically allowed as an exception to the cash basis law in the statutes, that State of Kansas, Division of Accounts and Reports, as a matter of practice, has allowed deficit fund balances as long as the fund is subsequently reimbursed by federal or state grant proceeds.

Related Municipal Entity Compliance with Kansas Statutes

Cash Basis Compliance. K.S.A. 10-1113 requires that no indebtedness be created for a fund in excess of available monies in that fund. The Senior Services fund, a nonprofit, incurred indebtedness in excess of available cash balances by \$20,480. The KMAAG requires the County to present it's financial statement to show compliance with the cash basis and budget law of Kansas. The KMAAG regulatory basis does not recognize accrued receivables. The fund has sufficient receivables to cover the respective deficit cash balance as of December 31, 2019. Although not specifically allowed as an exception to the cash basis law in the statutes, that State of Kansas, Division of Accounts and Reports, as a matter of practice, has allowed deficit fund balances as long as accrued receivables are sufficient to eliminate the deficient balance.

3. **Deposits and Investments**

As of December 31, 2019, 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	\$ 9,718,540	9,718,540	0	N/A

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

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

Concentration of Credit Risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County's allocation of investments as of December 31, 2019, 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		Period	
	From	To	From	To
Solutions North Bank	December 1	January 29	April 15	June 14

At December 31, 2019, the County's carrying amount of deposits was \$5,300,250 and the bank balance was \$5,663,212. 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, \$1,263,574 was covered by federal depository insurance and \$4,339,638 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, 2019.

At December 31, 2019, the Free Fair's carrying amount of deposits was \$47,302 and the bank balance was \$48,392. 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, 2019, the Historical Society's carrying amount of deposits was \$27,851 and the bank balance was \$27,695. 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, 2019, the Senior Service's carrying amount of deposits was \$169,298 and the bank balance was \$224,558. The bank balance was held by one bank resulting in a concentration of credit risk. The bank balance was covered by federal depository insurance.

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

At December 31, 2019, the County had invested \$9,718,540 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

4. **Defined Benefit Pension Plan**

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for Death and Disability Program) and the statutory contribution rate was 8.89% for the fiscal year ended December 31, 2019. Contributions to the pension plan from Rooks County were \$299,732 for the year ended December 31, 2019.

Net Pension Liability

At December 31, 2019 Rooks County's proportionate share of the collective net pension liability reported by KPERS was \$2,177,903. 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, 2018, which was rolled forward to June 30, 2019. 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 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, 2019.

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

Completed Years of Service	Vacation Leave Earned
0 - 1 year	1/2 day per month
1 - 10 years	8 hours per month
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:

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, 2019 was \$48,856. The balance of the outstanding loans from other grants and local funds as of December 31, 2019 was \$19,160.

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

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

9. **Inter-fund Transactions**

Operating transfers were as follows:

From	To	Authority	Amount
Motor Vehicle Operating	General	K.S.A. 8-145	\$ 44,047
Motor Vehicle Operating	County Equipment	K.S.A. 19-119	2,557
General	County Equipment	K.S.A. 19-119	106,076
General	Employee Benefits	K.S.A. 79-1946	115,000
Economic Development Expandable Trust	Rooks County Airport	K.S.A. 79-1946	30,000
Noxious Weed	Noxious Weed Equipment Reserve	K.S.A. 2-1318	10,000
Road & Bridge	Road & Bridge Special Equipment	K.S.A. 68-141g	49,071
Rooks County Golf Course	County Equipment	K.S.A. 19-119	7,000

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 \$999,768. This liability is based on the use of 44.54 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post-closure care of \$1,014,456 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 2019. The County expects the landfill to continue to operate for approximately 33 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. **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	\$403,292	\$169,615

14. **Subsequent Events**

On March 11, 2020, the Novel Coronavirus Disease, COVID-19, was declared a pandemic by the World Health Organization. On March 13, 2020, a national emergency was declared in the United States concerning the COVID-19 outbreak. The extent of the COVID-19 impact on operational and financial conditions will depend on certain developments, including the duration and speed of the outbreak, impact on customers, employees, and vendors - all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact our financial conditions or results of operations is uncertain.

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, 2019, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Leases Payable:									
PBC Revenue Bonds	2.0-2.75%	5/1/2015	3,635,000	10/1/2030	<u>3,020,000</u>	<u>0</u>	<u>225,000</u>	<u>2,795,000</u>	<u>68,550</u>
Total Indebtedness					<u>\$3,020,000</u>	<u>0</u>	<u>225,000</u>	<u>2,795,000</u>	<u>68,550</u>

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

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025-2029</u>	<u>2,030</u>	<u>Total</u>
PRINCIPAL								
Capital Leases Payable:								
PBC Revenue Bonds	\$ 230,000	235,000	240,000	245,000	245,000	1,315,000	285,000	2,795,000
INTEREST								
Capital Leases Payable:								
PBC Revenue Bonds	\$ <u>64,050</u>	<u>59,450</u>	<u>54,750</u>	<u>49,950</u>	<u>45,050</u>	<u>141,625</u>	<u>7,838</u>	<u>422,713</u>
Total Principal and Interest	\$ <u>294,050</u>	<u>294,450</u>	<u>294,750</u>	<u>294,950</u>	<u>290,050</u>	<u>1,456,625</u>	<u>292,838</u>	<u>3,217,713</u>

ROOKS COUNTY, KANSAS
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2019

ROOKS COUNTY, KANSAS

SCHEDULE 1

Summary of Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:					
General	\$ 4,904,408	191,741	5,096,149	4,889,467	(206,682)
Special Purpose Funds					
Road and Bridge	1,700,000	13,462	1,713,462	1,631,680	(81,782)
Noxious Weed	450,000	0	450,000	309,650	(140,350)
Noxious Weed Capital Outlay	35,000	0	35,000	0	(35,000)
Health	669,387	0	669,387	618,064	(51,323)
Alcohol Program	20,000	0	20,000	3,527	(16,473)
Parks and Recreation	10,000	0	10,000	0	(10,000)
Land/Wireless 911	80,000	0	80,000	43,153	(36,847)
County Wide Economic Development Trust	175,000	14,690	189,690	172,160	(17,530)
Bond and Interest					
PBC Sales Tax	303,600	0	303,600	293,550	(10,050)
Business Funds					
Sanitation	349,420	651	350,071	155,460	(194,611)
Nursing Home	500	0	500	232	(268)
Golf Course	43,800	6,184	49,984	46,757	(3,227)

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, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>	<u>2019</u>	Variance
	Actual	Actual	Budget	Over (Under)
Receipts:				
Taxes				
Ad Valorem	\$ 3,900,074	3,840,807	3,863,701	(22,894)
Delinquent	90,166	69,787	0	69,787
Motor Vehicle	274,651	269,243	267,563	1,680
Recreational Vehicle	6,249	6,316	6,762	(446)
16/20M Vehicle	27,587	34,927	37,677	(2,750)
Commercial Vehicle Tax	28,691	26,367	30,650	(4,283)
Watercraft Tax	4,374	3,849	3,765	84
Vehicle Excise Tax	87	51	8	43
Intergovernmental				
Liquor Tax	0	70	18	52
Mineral Production Tax	39,371	31,608	20,000	11,608
Aid - Emergency Preparedness	11,456	11,840	10,000	1,840
CDC Juvenile Supervision	0	120	0	120
Federal Land Payment	19,460	20,387	19,000	1,387
Licenses, Fees and Permits				
Antique Vehicle Tags	4,150	3,940	3,900	40
CMB Licenses	100	175	300	(125)
Diversion Fees	1,550	4,450	0	4,450
District Court Fees	3,532	2,751	2,000	751
Mortgage Registration Fees	14,322	0	18,000	(18,000)
County Officer Fees	84,746	86,802	60,000	26,802
Sheriff VIN Fees	3,383	166	0	166
Township Bonds	1,848	2,409	1,500	909
Moving Permits	50	175	150	25
Drivers Licenses	952	1,281	700	581
Charges for Services:				
Prisoner Care	81,480	85,985	0	85,985
Commissary Commissions	17,099	11,037	0	11,037
Use of Money and Property				
Interest	147,852	198,740	86,000	112,740
Oil Production	1,390	0	900	(900)
Water Resources Rent	12,000	12,000	12,000	0
Miscellaneous	37,772	31,529	0	31,529
Health Insurance Reimb. from Other Funds	43,731	44,462	73,408	(28,946)
Reimbursed CDC Court Costs	6,130	4,127	0	4,127
Reimbursed Expenses	45,451	37,444	0	37,444
Transfer from Equipment Reserve	0	0	0	0
Transfer from Multi-year Capital Improvement Fund	0	0	300,000	(300,000)
Transfer from Motor Vehicle Operating	42,152	44,047	0	44,047
Total Receipts	<u>4,951,856</u>	<u>4,886,892</u>	<u>4,818,002</u>	<u>68,890</u>

(Continued)

ROOKS COUNTY, KANSAS

SCHEDULE 2

GENERAL FUND

Page 2

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory BasisFor the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018		2019		Variance Over (Under)
(Continued)	Actual	Actual	Budget		
Expenditures:					
County Commissioners					
Personal Services	\$ 51,626	58,424	67,050		(8,626)
Contractual Services	128,909	134,584	151,400		(16,816)
Commodities	4,666	1,067	5,350		(4,283)
Capital Outlay	4,242	25,766	10,000		15,766
Special Projects	11,496	17,200	76,000		(58,800)
Senior Services	89,569	53,415	72,650		(19,235)
Airport Commission	13,920	3,960	15,000		(11,040)
Transportation Van	9,000	9,000	9,000		0
Transfer to County Equipment	125,000	0	0		0
Water Resources Building	5,372	1,242	725		517
Fairgrounds Appropriation	0	0	20,000		(20,000)
ROZ	29,807	28,882	29,500		(618)
Historical Utilities	6,405	5,083	7,350		(2,267)
Child Advocacy Plan	1,300	1,300	1,300		0
Option Plus 250	250	250	250		0
Adjustments for Qualifying Budget Credits:					
Reimbursed Expenses	0	0	9,944		(9,944)
Total	481,562	340,173	475,519		(135,346)
County Clerk					
Personal Services	130,399	138,494	140,025		(1,531)
Contractual Services	2,892	3,841	3,800		41
Commodities	17,468	14,969	16,860		(1,891)
Capital Outlay	690	0	0		0
Transfer to County Equipment	8,500	0	0		0
Adjustment for Qualifying Budget Credits:					0
Reimbursed Expenses and Garnishment Fee	0	0	10,136		(10,136)
Total	159,949	157,304	170,821		(13,517)
County Treasurer					
Personal Services	191,472	201,031	155,384		45,647
Contractual Services	20,801	12,886	20,700		(7,814)
Commodities	309	620	2,140		(1,520)
Transfer to County Equipment	0	0	0		0
Adjustment for Qualifying Budget Credits:					0
Reimb. Expenses included in Motor Vehicle Transfer	0	0	44,231		(44,231)
Total	212,582	214,537	222,455		(7,918)

(Continued)

ROOKS COUNTY, KANSAS

SCHEDULE 2

GENERAL FUND

Page 3

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory BasisFor the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance
	Actual	Actual	Budget	Over (Under)
(Continued)				
County Attorney				
Personal Services	\$ 99,845	105,181	117,704	(12,523)
Contractual Services	12,369	8,247	11,355	(3,108)
Commodities	2,634	3,390	4,250	(860)
Transfer to County Equipment	14,000	6,556	0	6,556
Adjustment for Qualifying Budget Credits:				0
Diversion Fees	0	0	4,450	(4,450)
Total	128,848	123,374	137,759	(14,385)
Register of Deeds				
Personal Services	69,795	73,152	73,167	(15)
Contractual Services	1,180	1,171	1,381	(210)
Commodities	593	1,640	1,500	140
Transfer to County Equipment	6,180	5,020	0	5,020
Adjustment for Qualifying Budget Credits:				0
Copy Fees	0	0	5,069	(5,069)
Total	77,748	80,983	81,117	(134)
Sheriff				
Personal Services	656,252	697,190	676,414	20,776
Contractual Services	181,910	217,246	204,463	12,783
Commodities	62,691	66,352	76,750	(10,398)
Capital Outlay	106	12,238	20,000	(7,762)
Transfer to County Equipment Reserve	51,830	67,500		67,500
Adjustments for Qualifying Budget Credits:				0
VIN Fees	0	0	166	(166)
Booking Fees	0	0	3,081	(3,081)
Other Fees	0	0	5,710	(5,710)
Prisoner Care	0	0	85,985	(85,985)
Reimbursed Expenses	0	0	10,263	(10,263)
Total	952,789	1,060,526	1,082,832	(22,306)

(Continued)

ROOKS COUNTY, KANSAS

SCHEDULE 2

GENERAL FUND

Page 4

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory BasisFor the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

(Continued)	2018		2019		Variance Over (Under)
	Actual	Actual	Budget		
Emergency Management					
Personal Services	\$ 45,840	47,755	47,550		205
Contractual Services	10,875	13,607	11,750		1,857
Commodities	6,340	3,784	5,050		(1,266)
Transfer to County Equipment	13,500	14,000	0		14,000
Adjustment for Qualifying Budget Credits:					0
Reimbursed Expenses	0	0	5,797		(5,797)
Total	76,555	79,146	70,147		8,999
Unified Court					
Contractual Services	63,731	72,117	67,975		4,142
Commodities	9,887	4,871	5,000		(129)
Capital Outlay	4,337	706	3,000		(2,294)
Transfer to County Equipment Reserve	0	1,500	0		1,500
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses	0	0	4,127		(4,127)
Total	77,955	79,194	80,102		(908)
Courthouse Custodian					
Personal Services	60,299	65,313	63,625		1,688
Contractual Services	61,814	70,223	73,400		(3,177)
Commodities	15,730	19,456	20,000		(544)
Capital Outlay	0	2,044	2,500		(456)
Transfer to County Equipment Reserve	15,000	0	0		0
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses	0	0	339		(339)
Total	152,843	157,036	159,864		(2,828)
Appraiser's Cost					
Personal Services	133,000	138,366	138,550		(184)
Contractual Services	19,313	14,701	19,820		(5,119)
Commodities	6,039	4,967	4,000		967
Transfer to County Equipment	3,550	6,500	0		6,500
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses	0	0	2,159		(2,159)
Total	161,902	164,534	164,529		5

(Continued)

ROOKS COUNTY, KANSAS

SCHEDULE 2

GENERAL FUND

Page 5

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance
	Actual	Actual	Budget	Over (Under)
(Continued)				
Election				
Personal Services	\$ 22,381	19,236	19,620	(384)
Contractual Services	5,064	14,421	6,300	8,121
Commodities	8,513	5,611	26,900	(21,289)
Capital Outlay	9,640	0	700	(700)
Transfer to County Equipment	15,000	0	0	0
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	0	0	284	(284)
Total	60,598	39,268	53,804	(14,536)
Ambulance				
Contractual Services	60,331	49,467	64,500	(15,033)
Commodities	0	0	500	(500)
Transfer to Ambulance Equipment Reserve	3,500	0	0	0
Total	63,831	49,467	65,000	(15,533)
Service Programs				
Palco Meal Site	13,000	13,000	13,000	0
Stockton Meal Site	22,221	22,000	22,000	0
Plainville Meal Site	25,000	25,000	25,000	0
Senior Companion Program	8,028	8,100	8,100	0
Foster Care	4,014	4,000	4,000	0
CASA	3,000	3,000	3,000	0
NW KS Area Agency on Aging	7,000	7,000	7,000	0
Total	82,263	82,100	82,100	0
Employee Benefits				
Social Security	187,916	198,532	201,500	(2,968)
Health Insurance	1,084,397	1,143,000	1,100,000	43,000
Life Insurance	6,781	6,739	7,250	(511)
Retirement	231,470	254,530	231,500	23,030
Workers Compensation	82,339	104,227	80,000	24,227
Unemployment	2,374	2,507	2,500	7
Research Fees	0	0	500	(500)
Employee's Added Insurance	25	0	0	0
Transfer to Health Benefit Fund	175,000	115,000	150,000	(35,000)
Total	1,770,302	1,824,535	1,773,250	51,285

(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, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance
	Actual	Actual	Budget	Over (Under)
(Continued)				
Computers				
Software	\$ 41,929	39,295	45,000	(5,705)
Contractual Services	10,208	12,539	8,825	3,714
Commodities	379	0	500	(500)
Capital Outlay	10,000	0	5,000	(5,000)
Transfer to County Equipment	10,000	3,080	0	3,080
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	0	0	0	0
Total	<u>72,516</u>	<u>54,914</u>	<u>59,325</u>	<u>(4,411)</u>
GIS/GPS Sytem				
Personal Services	40,852	42,354	42,400	(46)
Contractual Services	6,775	5,337	9,200	(3,863)
Commodities	4,833	1,686	6,300	(4,614)
Transfer to County Equipment	<u>5,300</u>	<u>5,000</u>	<u>0</u>	<u>5,000</u>
Total	<u>57,760</u>	<u>54,377</u>	<u>57,900</u>	<u>(3,523)</u>
Conservation District	25,000	25,000	25,000	0
Mental Retardation	44,516	44,516	44,516	0
Mental Health	28,874	30,985	30,985	0
Free Fair	45,000	50,000	50,000	0
Economic Development	69,199	138,415	138,415	0
Tort Liability	21,792	21,474	33,000	(11,526)
Historical Society	14,259	14,909	14,909	0
Juvenile Detention Center	4,590	0	5,000	(5,000)
Abandoned Cemeteries	500	500	500	0
Federal Land Entitlement	<u>700</u>	<u>2,200</u>	<u>17,300</u>	<u>(15,100)</u>
Total Other Expenditures	<u>254,430</u>	<u>327,999</u>	<u>359,625</u>	<u>(31,626)</u>
Total Expenditures	<u>4,844,433</u>	<u>4,889,467</u>	<u>5,096,149</u>	<u>(206,682)</u>
Receipts Over (Under) Expenditures	107,423	(2,575)		
Unencumbered Cash, Beginning	<u>72,861</u>	<u>180,284</u>		
Unencumbered Cash, Ending	\$ <u>180,284</u>	<u>177,709</u>		

ROOKS COUNTY, KANSAS

SCHEDULE 2

ROAD AND BRIDGE FUND

Page 7

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory BasisFor the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance
	Actual	Actual	Budget	Over (Under)
Receipts:				
Taxes				
Ad Valorem	\$ 1,093,617	1,111,899	1,118,501	(6,602)
Delinquent	29,076	20,854	0	20,854
Motor Vehicle	88,920	77,142	75,028	2,114
16/20M Vehicle	11,243	10,654	10,565	89
Recreational Vehicle	2,025	1,795	1,896	(101)
Commercial Vehicle Tax	8,915	7,418	8,595	(1,177)
Watercraft Tax	1,334	1,079	1,055	24
Vehicle Excise Tax	27	14	0	14
Intergovernmental				
State - Special Highway	370,222	361,834	387,852	(26,018)
Miscellaneous	2,856	3,978	0	3,978
Reimbursed Expenses	19,781	13,462	0	13,462
Total Receipts	<u>1,628,016</u>	<u>1,610,129</u>	<u>1,603,492</u>	<u>6,637</u>
Expenditures:				
Personal Services	849,971	872,785	786,500	86,285
Commodities	511,180	449,814	411,500	38,314
Contractual Services	237,814	252,170	401,250	(149,080)
Capital Outlay	202,015	7,840	9,750	(1,910)
Transfer to R&B Special Equipment	10,000	49,071	80,000	(30,929)
Transfer to R&B Special Improvement	0	0	11,000	(11,000)
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>13,462</u>	<u>(13,462)</u>
Total Expenditures	<u>1,810,980</u>	<u>1,631,680</u>	<u>1,713,462</u>	<u>(81,782)</u>
Receipts Over (Under) Expenditures	(182,964)	(21,551)		
Unencumbered Cash, Beginning	<u>273,582</u>	<u>90,618</u>		
Unencumbered Cash, Ending	\$ <u><u>90,618</u></u>	<u><u>69,067</u></u>		

ROOKS COUNTY, KANSAS

SCHEDULE 2

NOXIOUS WEED FUND

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Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>		
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem	\$ 113,160	122,895	123,276	(381)
Delinquent	2,548	2,051	0	2,051
Motor Vehicle	7,506	7,591	7,760	(169)
16/20M Vehicle	955	897	1,093	(196)
Recreational Vehicle	171	180	196	(16)
Commercial Vehicle Tax	751	762	889	(127)
Watercraft Tax	112	112	109	3
Services and Reimbursements	181,051	229,333	268,589	(39,256)
Miscellaneous	4,243	4,895	0	4,895
Transfer from Special Noxious Weed	<u>0</u>	<u>9,962</u>	<u>0</u>	<u>9,962</u>
 Total Receipts	 <u>310,497</u>	 <u>378,678</u>	 <u>401,912</u>	 <u>(23,234)</u>
 Expenditures:				
Personal Services	61,721	76,601	75,750	851
Contractual Services	18,468	15,069	29,600	(14,531)
Commodities	305,825	207,980	334,650	(126,670)
Capital Outlay	8,341	0	0	0
Transfer to Noxious Weed Capital Outlay	30,000	10,000	10,000	0
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 Total Expenditures	 <u>424,355</u>	 <u>309,650</u>	 <u>450,000</u>	 <u>(140,350)</u>
 Receipts Over (Under) Expenditures	 (113,858)	 69,028		
Unencumbered Cash, Beginning	<u>143,520</u>	<u>29,662</u>		
 Unencumbered Cash, Ending	\$ <u>29,662</u>	<u>98,690</u>		

ROOKS COUNTY, KANSAS

SCHEDULE 2

NOXIOUS WEED CAPITAL OUTLAY FUND

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Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>		
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:				
Transfer from Noxious Weed	\$ <u>30,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
Expenditures:				
Capital Outlay	0	0	35,000	(35,000)
Transfer to Noxious Weed	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>35,000</u>	<u>(35,000)</u>
Receipts Over (Under) Expenditures	30,000	10,000		
Unencumbered Cash, Beginning	<u>42,513</u>	<u>72,513</u>		
Unencumbered Cash, Ending	\$ <u>72,513</u>	<u>82,513</u>		

ROOKS COUNTY, KANSAS

SCHEDULE 2

HEALTH FUND

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Schedule of Receipts and Expenditures - Actual and Budget
Regulatory BasisFor the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>		<u>2019</u>	
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem - Health Fund	\$ 36,767	38,095	38,290	(195)
Delinquent	885	674	0	674
Motor Vehicle	2,758	2,553	2,523	30
16/20M Vehicle	332	337	64	273
Recreational Vehicle	63	60	355	(295)
Commercial Vehicle Tax	280	249	289	(40)
Watercraft Tax	42	36	35	1
Grants	97,766	83,825	120,000	(36,175)
Services and Donations	136,921	115,442	105,000	10,442
Medicare-Medicaid Services	177,836	144,790	114,200	30,590
Miscellaneous	30	0	5,000	(5,000)
Reimbursed Expenses	<u>127,750</u>	<u>156,695</u>	<u>0</u>	<u>156,695</u>
Total Receipts	<u>581,430</u>	<u>542,756</u>	<u>385,756</u>	<u>157,000</u>
Expenditures:				
Personal Services	355,507	374,935	428,487	(53,552)
Contractual Services	67,259	83,617	84,600	(983)
Commodities	81,020	113,284	109,300	3,984
M & I Grant	42,378	46,228	45,000	1,228
Capital Outlay	<u>2,000</u>	<u>0</u>	<u>2,000</u>	<u>(2,000)</u>
Total Expenditures	<u>548,164</u>	<u>618,064</u>	<u>669,387</u>	<u>(51,323)</u>
Receipts Over (Under) Expenditures	33,266	(75,308)		
Unencumbered Cash, Beginning	<u>534,166</u>	<u>567,432</u>		
Unencumbered Cash, Ending	\$ <u>567,432</u>	<u>492,124</u>		

ROOKS COUNTY, KANSAS

SCHEDULE 2

ALCOHOL PROGRAM FUND

Page 11

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>		Variance
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Receipts:				
Intergovernmental	\$ <u>3,730</u>	<u>4,003</u>	<u>5,200</u>	<u>(1,197)</u>
Expenditures:				
Alcohol Programs	<u>2,478</u>	<u>3,527</u>	<u>20,000</u>	<u>(16,473)</u>
Receipts Over (Under) Expenditures	1,252	476		
Unencumbered Cash, Beginning	<u>10,344</u>	<u>11,596</u>		
Unencumbered Cash, Ending	\$ <u>11,596</u>	<u>12,072</u>		

ROOKS COUNTY, KANSAS
PARKS AND RECREATION FUND

SCHEDULE 2

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Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
			Variance Over (Under)
Receipts:			
Intergovernmental	\$ 0	70	<u>18</u>
			<u>52</u>
Expenditures:			
Contractual Services	0	0	<u>10,000</u>
			<u>(10,000)</u>
Receipts Over (Under) Expenditures	0	70	
Unencumbered Cash, Beginning	<u>10,331</u>	<u>10,331</u>	
Unencumbered Cash, Ending	\$ <u>10,331</u>	<u>10,401</u>	

ROOKS COUNTY, KANSAS

SCHEDULE 2

LAND/WIRELESS 911 FUND

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Schedule of Receipts and Expenditures - Actual and Budget
Regulatory BasisFor the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
			Variance Over (Under)
Receipts:			
911 Telephone Tax	\$ 50,000	52,550	50,500
Interest	<u>67</u>	<u>130</u>	<u>66</u>
Total Receipts	<u>50,067</u>	<u>52,680</u>	<u>50,566</u>
Expenditures:			
Contractual	44,798	43,153	80,000
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>44,798</u>	<u>43,153</u>	<u>80,000</u>
Receipts Over (Under) Expenditures	5,269	9,527	
Unencumbered Cash, Beginning	<u>46,631</u>	<u>51,900</u>	
Unencumbered Cash, Ending	\$ <u>51,900</u>	<u>61,427</u>	

ROOKS COUNTY, KANSAS
COUNTY WIDE ECONOMIC DEVELOPMENT TRUST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

SCHEDULE 2

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For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>		<u>2019</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:				
County Appropriation	\$ 61,675	129,764	129,764	0
City Appropriations	9,094	18,062	17,154	908
Interest Income	736	0	0	0
Reimbursed Expense	<u>3,974</u>	<u>14,690</u>	<u>0</u>	<u>14,690</u>
Total Receipts	<u>75,479</u>	<u>162,516</u>	<u>146,918</u>	<u>15,598</u>
Expenditures:				
Personal Services	72,774	74,704	76,600	(1,896)
Contractual Services	27,263	58,642	45,875	12,767
Commodities	20,563	8,814	25,950	(17,136)
Capital Outlay	2,646	0	26,575	(26,575)
Paid over to County Golf Course Fund	130,000	0	0	0
Paid over to the Airport Fund	0	30,000	0	30,000
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>14,690</u>	<u>(14,690)</u>
Total Expenditures	<u>253,246</u>	<u>172,160</u>	<u>189,690</u>	<u>(17,530)</u>
Receipts Over (Under) Expenditures	(177,767)	(9,644)		
Unencumbered Cash, Beginning	<u>356,164</u>	<u>178,397</u>		
Unencumbered Cash, Ending	\$ <u>178,397</u>	<u>168,753</u>		

ROOKS COUNTY, KANSAS

SCHEDULE 2

PBC SALES TAX

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Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance
	Actual	Actual	Budget	Over (Under)
Receipts:				
Intergovernmental	\$ 371,998	370,965	350,000	20,965
Interest Income	0	0	0	0
Total Receipts	<u>371,998</u>	<u>370,965</u>	<u>350,000</u>	<u>20,965</u>
Expenditures:				
Principal	220,000	225,000	225,000	0
Interest	72,950	68,550	68,550	0
Cash Basis Reserve	0	0	10,050	(10,050)
Total Expenditures	<u>292,950</u>	<u>293,550</u>	<u>303,600</u>	<u>(10,050)</u>
Receipts Over (Under) Expenditures	79,048	77,415		
Unencumbered Cash, Beginning	<u>327,922</u>	<u>406,970</u>		
Unencumbered Cash, Ending	\$ <u>406,970</u>	<u>484,385</u>		

ROOKS COUNTY, KANSAS

SCHEDULE 2

SANITATION FUND

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Schedule of Receipts and Expenditures - Actual and Budget
Regulatory BasisFor the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance Over (Under)
	Actual	Actual	Budget	
Receipts:				
Taxes				
Ad Valorem	\$ 37,746	0	0	0
Delinquent	851	607	0	607
Motor Vehicle	2,502	2,532	2,587	(55)
16/20M Vehicle	318	299	65	234
Recreational Vehicle	57	60	364	(304)
Commercial Vehicle Tax	251	254	296	(42)
Watercraft Tax	37	37	36	1
Charges for Services	126,085	131,511	134,000	(2,489)
Lease	650	650	750	(100)
Miscellaneous	0	60	0	60
Reimbursed Expenses	4,718	651	0	651
Total Receipts	173,215	136,661	138,098	(1,437)
Expenditures:				
Personal Services	94,459	100,659	84,600	16,059
Contractual Services	23,336	26,912	14,020	12,892
Commodities	16,456	21,686	41,200	(19,514)
Capital Outlay	0	0	200,000	(200,000)
State Tipping Fee	2,526	3,903	7,500	(3,597)
Closure-Post Closure	2,235	2,300	2,000	300
Hauling and Disposal	0	0	100	(100)
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	0	0	651	(651)
Total Expenditures	139,012	155,460	350,071	(194,611)
Receipts Over (Under) Expenditures	34,203	(18,799)		
Unencumbered Cash, Beginning	364,495	398,698		
Unencumbered Cash, Ending	\$ 398,698	379,899		

ROOKS COUNTY, KANSAS

SCHEDULE 2

NURSING HOME FUND

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Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance
	Actual	Actual	Budget	Over (Under)
Receipts:				
Taxes				
Delinquent	\$ 0	0	0	0
Interest	171	232	500	(268)
Total Receipts	171	232	500	(268)
Expenditures:				
Contractual Services	0	0	0	0
Appropriation to Rooks County Senior Services, Inc.	171	232	500	(268)
Total Expenditures	171	232	500	(268)
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, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

SCHEDULE 2

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	<u>2018</u>		<u>2019</u>	
	Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Annual Dues	\$ 15,835	25,874	32,360	(6,486)
Green Fees	0	4,070	0	4,070
Grant	0	6,000	0	6,000
County Wide Economic Development Trust	130,000	0	0	0
Reimbursed Expense	3,381	6,184	0	6,184
	<u>149,216</u>	<u>42,128</u>	<u>32,360</u>	<u>9,768</u>
Total Receipts				
Expenditures:				
Personal Services	2,227	11,977	19,800	(7,823)
Contractual Services	8,473	16,564	10,000	6,564
Commodities	0	3,059	8,000	(4,941)
Capital Outlay	127,076	9,157	0	9,157
Transfer to Equipment Reserve	6,000	6,000	0	6,000
Adjustment for Qualifying Budget Credits:				
Grant	0	0	6,000	(6,000)
Reimbursed Expenses	0	0	6,184	(6,184)
	<u>143,776</u>	<u>46,757</u>	<u>49,984</u>	<u>(3,227)</u>
Total Expenditures				
Receipts Over (Under) Expenditures	5,440	(4,629)		
Unencumbered Cash, Beginning	0	5,440		
Unencumbered Cash, Ending	\$ <u>5,440</u>	<u>811</u>		

ROOKS COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 2
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	Road & Bridge Special Improvements	Road & Bridge Special Equipment	Ambulance Equipment Reserve	County Equipment Reserve
Receipts:				
Transfer from General - Clerk	\$ 0	0	0	0
Transfer from General - Election	0	0	0	0
Transfer from General - Treasurer	0	0	0	0
Transfer from General - Register of Deeds	0	0	0	5,020
Transfer from General - Clerk of the District Court	0	0	0	1,500
Transfer from General - Sheriff	0	0	0	67,500
Transfer from General - Ambulance	0	0	0	0
Transfer from General - Motor Vehicle Operating	0	0	0	2,557
Transfer from General - Appraisers	0	0	0	6,500
Transfer from Road & Bridge	0	49,071	0	0
Department of Transportation	71,947	0	0	0
Transfer from General - Commissioners	0	0	0	0
Transfer from General - Computer	0	0	0	0
Transfer from General - Custodian	0	0	0	0
Transfer from General - Emergency Management	0	0	0	14,000
Transfer from General - GIS	0	0	0	5,000
Transfer from General - Attorney	0	0	0	6,556
Total Receipts	<u>71,947</u>	<u>49,071</u>	<u>0</u>	<u>108,633</u>
Expenditures:				
State Projects	0	0	0	0
Capital Outlay	<u>133,208</u>	<u>50,000</u>	<u>0</u>	<u>184,859</u>
Total Expenditures	<u>133,208</u>	<u>50,000</u>	<u>0</u>	<u>184,859</u>
Receipts Over (Under) Expenditures	(61,261)	(929)	0	(76,226)
Unencumbered Cash, Beginning	<u>426,753</u>	<u>280,221</u>	<u>167,429</u>	<u>855,638</u>
Unencumbered Cash, Ending	\$ <u><u>365,492</u></u>	<u><u>279,292</u></u>	<u><u>167,429</u></u>	<u><u>779,412</u></u>

ROOKS COUNTY, KANSAS
Any Nonbudgeted Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 2

Page 20

	Health Benefit	Special Noxious Weed	Utility Agreement	Motor Vehicle Operating
Receipts:				
Reimbursed from General - Employee Benefit	\$ 1,143,000	0	0	0
Transfer from General - Employee Benefit	115,000	0	0	0
Interest Income	1,214	0	0	0
Noxious Weed Collections	0	2,620	0	0
Motor Vehicle Fees	0	0	0	54,503
Total Receipts	1,259,214	2,620	0	54,503
Expenditures:				
Contractual Services	0	0	0	4,131
Commodities	0	0	0	3,768
Capital Outlay	0	0	0	0
Employee Health Cost	1,366,792	0	0	0
Transfer to Noxious Weed Fund	0	9,962	0	0
Transfer to County Equipment Fund	0	0	0	2,557
Transfer to General Fund	0	0	0	44,047
Total Expenditures	1,366,792	9,962	0	54,503
Receipts Over (Under) Expenditures	(107,578)	(7,342)	0	0
Unencumbered Cash, Beginning	927,546	7,342	8,400	0
Unencumbered Cash, Ending	\$ <u>819,968</u>	<u>0</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, 2019

SCHEDULE 2

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	Prosecutor's Training and Assistance	Economic Development Existing Business	Register of Deeds Technology	Sheriff's Forfeiture Seizure
Receipts:				
District Court Fees	\$ 1,045	0	0	0
Register of Deeds Fees	0	0	9,499	0
Interest on Idle Funds	0	6	59	0
Loan Repayments	0	4,525	0	0
Total Receipts	1,045	4,531	9,558	0
Expenditures:				
Capital Outlay	0	0	0	295
Prosecutor's Training	1,045	0	0	0
Technological Services	0	0	4,963	0
Drug Buy Money	0	0	0	1,000
Business Loans	0	10,000	0	0
Total Expenditures	1,045	10,000	4,963	1,295
Receipts Over (Under) Expenditures	0	(5,469)	4,595	(1,295)
Unencumbered Cash, Beginning	0	7,116	31,306	6,013
Unencumbered Cash, Ending	\$ 0	1,647	35,901	4,718

ROOKS COUNTY, KANSAS
Any Nonbudgeted Fund
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SCHEDULE 2

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	Sheriff Expendable Trust	Micro-Loan Repayment	Florence Hinkhouse	Insurance Claims Reimbursement
Receipts:				
Loan Repayments	\$ 0	1,599	0	0
Donations	500	0	0	0
Insurance Proceeds	0	0	0	9,293
Interest Income	0	148	229	0
	<u>500</u>	<u>1,747</u>	<u>229</u>	<u>9,293</u>
Total Receipts				
	<u>500</u>	<u>1,747</u>	<u>229</u>	<u>9,293</u>
Expenditures:				
Interest to Nursing Home Fund	0	0	229	0
Commodities	1,196	0	0	0
Capital Outlay	0	0	0	0
Program Expenditures	0	105	0	9,293
	<u>1,196</u>	<u>105</u>	<u>229</u>	<u>9,293</u>
Total Expenditures				
	<u>1,196</u>	<u>105</u>	<u>229</u>	<u>9,293</u>
Receipts Over (Under) Expenditures	(696)	1,642	0	0
Unencumbered Cash, Beginning	1,578	66,423	57,156	0
	<u>1,578</u>	<u>66,423</u>	<u>57,156</u>	<u>0</u>
Unencumbered Cash, Ending	\$ <u>882</u>	<u>68,065</u>	<u>57,156</u>	<u>0</u>

ROOKS COUNTY, KANSAS
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	County Store	Rooks County Housing Authority	E-Community	Rooks County Airport Commission
Receipts:				
Land Rent	\$ 0	0	0	14,795
Hanger Rent	0	0	0	1,450
Aviation Fuel Sales	0	0	0	23,004
Vending Machine Sales	1,624	0	0	0
Miscellaneous	0	0	0	100
Reimbursements	0	0	1,450	0
Rooks County Wide Economic Development Trust	0	0	0	30,000
Interest Income	2	13	3	26
	<u>1,626</u>	<u>13</u>	<u>1,453</u>	<u>69,375</u>
Total Receipts				
	<u>1,626</u>	<u>13</u>	<u>1,453</u>	<u>69,375</u>
Expenditures:				
Program Expenditures	0	0	1,450	0
Contractual Services	0	0	0	1,469
Commodities	953	0	0	20,813
Federal Airport Project Matching Funds	0	0	0	34,580
	<u>953</u>	<u>0</u>	<u>1,450</u>	<u>56,862</u>
Total Expenditures				
	<u>953</u>	<u>0</u>	<u>1,450</u>	<u>56,862</u>
Receipts Over (Under) Expenditures	673	13	3	12,513
Unencumbered Cash, Beginning	1,417	7,178	2,893	11,064
	<u>1,417</u>	<u>7,178</u>	<u>2,893</u>	<u>11,064</u>
Unencumbered Cash, Ending	\$ <u>2,090</u>	<u>7,191</u>	<u>2,896</u>	<u>23,577</u>

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	2,590	0
County Match from Airport Commission	0	0	0	34,580
FAA Grant	0	0	0	62,194
Interest Income	<u>0</u>	<u>5,053</u>	<u>0</u>	<u>0</u>
Total Receipts	<u>0</u>	<u>5,053</u>	<u>2,590</u>	<u>96,774</u>
Expenditures:				
Contractual Services	0	0	0	140,342
Commodities	0	0	0	0
Capital Outlay	<u>0</u>	<u>0</u>	<u>2,963</u>	<u>29,273</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>2,963</u>	<u>169,615</u>
Receipts Over (Under) Expenditures	0	5,053	(373)	(72,841)
Unencumbered Cash, Beginning	<u>300</u>	<u>1,261,033</u>	<u>3,472</u>	<u>0</u>
Unencumbered Cash, Ending	\$ <u>300</u>	<u>1,266,086</u>	<u>3,099</u>	<u>(72,841)</u>

ROOKS COUNTY, KANSAS
Any Nonbudgeted Fund
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	Sheriff VIN Registration Fees	County Clerk Technology	County Treasurer Technology	Golf Course Equipment Reserve
Receipts:				
Register of Deeds Fees	\$ 0	2,375	2,375	0
VIN Registration Fees	4,300	0	0	0
Transfer from Golf Course	0	0	0	7,000
Interest	<u>0</u>	<u>11</u>	<u>8</u>	<u>0</u>
 Total Receipts	 <u>4,300</u>	 <u>2,386</u>	 <u>2,383</u>	 <u>7,000</u>
Expenditures:				
Commodities	0	0	0	0
Capital Outlay	<u>0</u>	<u>1,522</u>	<u>0</u>	<u>11,200</u>
 Total Expenditures	 <u>0</u>	 <u>1,522</u>	 <u>0</u>	 <u>11,200</u>
 Receipts Over (Under) Expenditures	 4,300	 864	 2,383	 (4,200)
Unencumbered Cash, Beginning	<u>0</u>	<u>5,228</u>	<u>4,015</u>	<u>6,000</u>
 Unencumbered Cash, Ending	 <u>\$ 4,300</u>	 <u>6,092</u>	 <u>6,398</u>	 <u>1,800</u>

ROOKS COUNTY, KANSAS
Related Municipal Entities
Schedule of Receipts and Expenditures
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SCHEDULE 2

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	<u>Historical Society</u>
Receipts:	
County Appropriations	\$ 14,462
Dues	80
Gifts/Research	440
Book & Gift Shop Sales	252
Service Income	168
Sale of Assets	1,640
Donations	1,525
Grants	2,504
Refunds, Reimbursements, Insurance Proceeds	0
Miscellaneous	550
Interest Income	<u>80</u>
Total Receipts	<u>21,701</u>
Expenditures:	
Advertising	386
Renovation/Restoration	883
Repairs and Maintenance	2,414
Dues and Licenses	273
Insurance	216
Outside Services	178
Miscellaneous	1
Wages	7,081
Utilities	313
Telephone	1,682
Capital Outlay	1,028
Office Expense/Postage	608
Payroll Taxes	1,961
Sales Tax	<u>51</u>
Total Expenditures	<u>17,075</u>
Receipts Over (Under) Expenditures	4,626
Unencumbered Cash, Beginning	<u>22,732</u>
Unencumbered Cash, Ending	\$ <u><u>27,358</u></u>

ROOKS COUNTY, KANSAS
Related Municipal Entities
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SCHEDULE 2

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	Free Fair
Receipts:	
County Appropriations	\$ 50,000
Rent	12,866
Carnival	16,305
Grandstand	32,259
Advertising, Sponsors and Awards	28,393
Livestock Sale	117,806
Interest Income	59
Other	<u>2,596</u>
Total Receipts	<u>260,284</u>
Expenditures:	
Advertising	12,777
Repairs and Maintenance	8,564
Entertainment, Shows and Judges	45,202
Exhibit Premiums	23,235
Non-Wage Labor	3,017
Payroll and Taxes	9,544
Utilities	15,574
Supplies	1,652
Insurance	12,614
Office Expense and Postage	4,477
Board Expenses	1,307
Professional Fees	979
Penalties	19
Fair Book Expense	212
Livestock Sale	114,845
Sales Tax	3,832
Miscellaneous	<u>10,784</u>
Total Expenditures	<u>268,634</u>
Receipts Over (Under) Expenditures	(8,350)
Unencumbered Cash, Beginning	<u>49,594</u>
Unencumbered Cash, Ending	\$ <u><u>41,244</u></u>

ROOKS COUNTY, KANSAS
Related Municipal Entities
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SCHEDULE 2

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	<u>Senior Services</u>
Receipts:	
Patient Service Fees	\$ 2,577,237
County Appropriations	40,000
Interest Income	383
Insurance Proceeds	22,698
Other	17,178
Donations	<u>7,995</u>
Total Receipts	<u>2,665,491</u>
Expenditures:	
Salaries	1,443,069
Employee Benefits	362,846
Consultants	51,563
Professional Fees	1,063
Continuing Education	6,133
Advertising	2,359
Food	205,170
Utilities	84,853
Supplies and Small Equipment	174,998
Insurance	25,602
Linen	5,019
Repairs and Maintenance	33,490
Rent and Lease Expense	5,124
Resident Transportation	2,545
Licenses, Dues and Registrations	31,146
Miscellaneous	33,396
Office Supplies and Postage	30,451
Telephone	36,919
Travel	2,065
Capital Outlay	<u>32,782</u>
Total Expenditures	<u>2,570,593</u>
Receipts Over (Under) Expenditures	94,898
Unencumbered Cash, Beginning	<u>(115,378)</u>
Unencumbered Cash, Ending	\$ <u>(20,480)</u>

ROOKS COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 3
Page 1

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<u>County Treasurer</u>				
TAX COLLECTIONS				
Current Tax	\$ 8,057,618	12,298,942	12,416,162	7,940,398
Real Estate Redemptions	102,965	214,784	149,577	168,172
Delinquent Personal Property Tax	36,135	128,543	71,269	93,409
EZ Pay Tax	25,782	41,638	42,742	24,678
Escrow Tax	717	7,016	2,166	5,567
Escaped Tax	1,004	1,478	2,482	0
Judgment Fund	666	6,192	6,480	378
Neighborhood Revitalization	0	309,944	309,944	0
Rental Vehicle Excise Tax	16	237	225	28
Motor Vehicle Tax	211,488	967,037	980,454	198,071
Intergovernmental Taxes:				
Mineral Tax	0	63,215	63,215	0
Due to General Fund:				
Interest on Taxes	0	78,379	78,379	0
	<u>0</u>	<u>78,379</u>	<u>78,379</u>	<u>0</u>
 Total Tax Collections	 <u>8,436,391</u>	 <u>14,117,405</u>	 <u>14,123,095</u>	 <u>8,430,701</u>
TAX ACCOUNTS				
Unified School Districts	11,404	4,533,617	4,535,673	9,348
Cemeteries	1	87,123	87,124	0
State	0	135,141	135,141	0
Townships	(35)	327,136	327,101	0
Cities	0	1,667,164	1,667,164	0
Regional Library	0	142,409	142,409	0
Rooks County Medical Center	0	692,470	692,470	0
Irrigation District	0	17,739	17,739	0
Extension District	0	185,667	185,667	0
Fire Districts	0	32,144	32,144	0
	<u>0</u>	<u>32,144</u>	<u>32,144</u>	<u>0</u>
 Total Tax Accounts	 <u>11,370</u>	 <u>7,820,610</u>	 <u>7,822,632</u>	 <u>9,348</u>

ROOKS COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
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SCHEDULE 3
Page 2

<u>County Treasurer - (Continued)</u>	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
MOTOR VEHICLE FEES, SALES TAX COLLECTIONS AND DRIVERS LICENSE FEES				
Due to State - Mortgage Registrations	\$ 0	4,750	4,750	0
Due to State - Auto Fund	41	675,820	675,446	415
Due to State - Vehicle Sales Tax	22,066	265,009	262,289	24,786
Due to Auto License Trust Fund	0	10,737	10,737	0
Total Motor Vehicle Fees, Sales Tax Collections, and Drivers License Fees	22,107	956,316	953,222	25,201
KANSAS DEPT OF WILDLIFE & PARKS LICENSES & PERMITS				
Due to State	24	7,315	7,325	14
CEREAL MALT BEVERAGE STAMP				
Due to State	0	125	125	0
UNCLAIMED MONEY				
Due to State	654	0	0	654
<u>County Clerk</u>				
Due to Other Agency Funds:				
Fish and Game Licenses and Escrow	0	7,295	7,295	0
Due to General Fund:				
Clerk Fees	0	308	308	0
Clerk Reimbursements	0	1,354	1,354	0
Election Fees	0	810	810	0
Commissioner Miscellaneous	0	386	386	0
Commissioner Reimbursements	0	3,055	3,055	0
Employee Benefit Reimbursements	0	44,462	44,462	0
Insurance Claim Reimbursements	0	2,613	2,613	0
Election Reimbursements	0	284	284	0
Garnishment Fees	0	140	140	0
Postage Reimbursements	0	3,483	3,483	0
Township Bond Reimbursements	0	2,409	2,409	0
Beer Licenses and Stamps	0	300	300	0
Comp Reimbursement	0	965	965	0
Moving Permits	0	175	175	0
Total County Clerk	0	68,039	68,039	0

ROOKS COUNTY, KANSAS
Agency Funds
Schedule of Receipts and Disbursements
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SCHEDULE 3
Page 3

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<u>Sheriff</u>				
Due to General Fund:				
Accident Reports	\$ 0	166	166	0
V.I.N. Fees	0	2,900	2,900	0
Sheriff Fees	0	4,510	4,510	0
Fingerprint Fees	0	1,200	1,200	0
Commissions	0	11,037	11,037	0
Bookings	0	3,081	3,081	0
Prisoner Care	0	85,985	85,985	0
Reimbursements	0	6,333	6,333	0
Miscellaneous	0	6,721	6,721	0
Buy Money	640	1,000	700	940
Due to Others:				
Commissary	0	46,702	45,615	1,087
 Total Sheriff	<u>640</u>	<u>169,635</u>	<u>168,248</u>	<u>2,027</u>
<u>Register of Deeds</u>				
Due to General Fund:				
Mortgage Registration Fees	0	87,172	87,172	0
Copy Fees	100	5,069	5,069	100
 Total Register of Deeds	<u>100</u>	<u>92,241</u>	<u>92,241</u>	<u>100</u>
<u>Attorney Trust Fund</u>				
Due to General Fund:				
Diversionary Cost	0	4,450	4,450	0
Refunds	0	0	0	0
 Total Attorney Trust Fund	<u>0</u>	<u>4,450</u>	<u>4,450</u>	<u>0</u>
<u>Clerk of District Court</u>				
Judgments and Restitution	44,755	34,111	55,430	23,436
Bonds	27,189	47,250	66,591	7,848
Court Costs and Fees	0	184,074	184,074	0
Case Balances	6,000	555,260	57,121	504,139
Law Library	10,336	7,318	4,350	13,304
 Total Clerk of District Court	<u>88,280</u>	<u>828,013</u>	<u>367,566</u>	<u>548,727</u>
 Total Agency Fees	\$ <u>8,559,566</u>	<u>24,064,149</u>	<u>23,606,943</u>	<u>9,016,772</u>