

ROOKS COUNTY, KANSAS
Stockton, Kansas
Independent Audit Report
January 1, 2009 to December 31, 2009

MAPES & MILLER
Certified Public Accountants
Stockton, Kansas

ROOKS COUNTY, KANSAS
 Financial Statements
For the Year Ended December 31, 2009

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MAPES & MILLER

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A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

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

We have audited the accompanying financial statements of the County of Rooks, Stockton, Kansas, as of and for the year ended December 31, 2009, as listed in the table of contents. These financial statements are the responsibility of Rooks County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the guidance in the Kansas Municipal Audit Guide, and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards and guidance require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the County of Rooks, Stockton, Kansas, has prepared these financial statements in conformity with accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effect on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Rooks County, Stockton, Kansas, as of December 31, 2009, or the changes in financial position or, where applicable, its cash flows for the year then ended.

Also in our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of Rooks County, Stockton, Kansas, as of December 31, 2009, and its cash receipts and expenditures, and budget to actual comparisons for the year then ended, taken as a whole, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued our report dated September 28, 2010, on our consideration of Rooks County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the financial statements of Rooks County, Kansas, taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations, and is also not a required part of the financial statements. The Schedule of Expenditures of Federal Awards has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole on the basis of accounting described in Note 1.

This report is intended solely for the information and use of the governing body and management of Rooks County, Kansas, and for filing with the Kansas Department of Administration, Division of Accounts and Reports, the cognizant federal agency and any other federal and state agencies to whose jurisdiction the County is subject, and should not be used by anyone other than these specified parties. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the County Commissioners, is a matter of public record.

Mapes & Miller

Certified Public Accountants

Stockton, Kansas
September 28, 2010

ROOKS COUNTY, KANSAS

Summary of Cash Receipts, Expenditures and Unencumbered Cash
For the Year Ended December 31, 2009

Funds	Beginning	Prior Year	Cash		Ending	Add	Ending
	Unencumbered	Cancelled	Receipts	Expenditures	Unencumbered	Outstanding	Ending
	Cash Balance	Encumbrances			Cash Balance	Encumbrances	Cash Balance
						and Accounts	
						Payable	
Governmental Type Funds:							
General	\$ 120,741	0	4,552,518	4,003,060	670,199	11,214	681,413
Special Revenue:							
Road and Bridge	34,194	0	2,135,991	2,170,185	0	21,306	21,306
Noxious Weed	37,460	0	424,345	424,841	36,964	0	36,964
Noxious Weed Capital Outlay	50,000	0	0	0	50,000	0	50,000
Health	718,624	0	598,540	645,888	671,276	14,206	685,482
Alcohol Program	16,031	0	5,828	11,198	10,661	0	10,661
Parks and Recreation	3,562	0	579	0	4,141	0	4,141
911 Emergency	16,632	0	23,643	22,078	18,197	0	18,197
Wireless E-911	19,926	0	17,044	14,653	22,317	0	22,317
County Wide Economic Development Trust	93,942	0	165,527	91,690	167,779	3,043	170,822
Road and Bridge Special Improvements	168,107	0	0	40,400	127,707	0	127,707
Road and Bridge Special Equipment	540,251	0	90,836	315,662	315,425	0	315,425
Ambulance Equipment Reserve	0	0	49,000	0	49,000	0	49,000
County Equipment Reserve	0	0	172,567	41,601	130,966	1,912	132,878
Risk Management Reserve #1	596	0	0	596	0	0	0
Special Noxious Weed	0	0	6,585	6,585	0	0	0
Utility Agreement	7,400	0	200	0	7,600	0	7,600
Motor Vehicle Operating	11,947	0	56,497	68,444	0	0	0
Prosecutor's Training and Assistance	0	0	605	605	0	0	0
Economic Development Existing Business	15,614	0	14,649	5,050	25,213	0	25,213
Register of Deeds Technology	33,839	0	12,897	3,685	43,051	0	43,051
Sheriff's Seizure	1,526	0	0	858	668	0	668
Sheriff Expendable Trust	4,846	0	0	0	4,846	0	4,846
Micro-Loan Repayment	33,470	0	14,777	17,019	31,228	0	31,228
Water District #3 Grant	0	0	396,003	396,003	0	0	0

(Continued)

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

ROOKS COUNTY, KANSAS

STATEMENT 1

Summary of Cash Receipts, Expenditures and Unencumbered Cash
For the Year Ended December 31, 2009

Page 2

Funds	Beginning	Prior Year	Cash		Ending	Add	Ending
	Unencumbered Cash Balance	Cancelled Encumbrances	Receipts	Expenditures	Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Cash Balance
Special Revenue: (Continued)							
Emergency Management Grant	\$ 0	0	500	397	103	0	103
Rooks County Housing Authority	15,959	0	63	6,835	9,187	0	9,187
Economic Development Utility Grant	509	0	5,050	5,484	75	0	75
Rooks County Airport Commission	15,968	0	597,280	546,363	66,885	22,906	89,791
Sheriff Registration	1,540	0	760	1,960	340	0	340
Governor E911 Grant	1	0	2	3	0	0	0
Capital Projects Type Fund:							
Assisted Living Construction	8,903	0	0	3,350	5,553	0	5,553
Proprietary Type Funds:							
Enterprise:							
Sanitation	60,018	0	204,299	144,346	119,971	4,109	124,080
Nursing Home	8,857	0	7,295	16,152	0	0	0
Nursing Home - NFW	0	0	341	341	0	0	0
Fiduciary Type Funds:							
Private Purpose Trust:							
Florence Hinkhouse	57,156	0	2,780	2,780	57,156	0	57,156
Total Primary Government	2,097,619	0	9,557,001	9,008,112	2,646,508	78,696	2,725,204
Component Units:							
Historical Society	26,149	0	25,854	30,527	21,476	890	22,366
Free Fair	72,826	0	367,260	388,220	51,866	138	52,004
Senior Services	(66,213)	0	2,139,917	2,092,819	(19,115)	140,503	121,388
Total Reporting Entity (Excluding Agency Funds)	\$ 2,130,381	0	12,090,032	11,519,678	2,700,735	220,227	2,920,962

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

ROOKS COUNTY, KANSAS

Composition of Cash

December 31, 2009

STATEMENT 1

Page 3

County Treasurer

Cash on Hand	\$	500	
Bad Checks		264	
Stockton National Bank, Stockton, Kansas			
N.O.W. Account		311,595	
Money Market Account		1,801,561	
TLGP		1,521,000	
N.O.W. Account - Wireless 911		16,683	
N.O.W. Account - Micro-Loan Program		31,228	
Money Market Account - Economic Development Existing Business Program		25,182	
Money Market Account - Register of Deeds Technology		43,051	
N.O.W. Account - Rooks County Airport Commission		89,790	
N.O.W. Account - Housing Authority		9,187	
Midwest Community Bank, Plainville, Kansas			
Certificates of Deposit		250,000	
Certificates of Deposit - Hinkhouse		57,156	
Farmers National Bank, Stockton, Kansas			
Money Market Account		250,013	
First National Bank, Plainville, Kansas			
Money Market Account		500,000	
First State Bank, Plainville, Kansas			
Money Market Account		<u>2,250,000</u>	
Total County Treasurer	\$		7,157,210

Clerk of the District Court

Stockton National Bank, Stockton, Kansas			
Checking Account - District Court			13,615
Checking Account - Law Library			22,149

Attorney Trust

Stockton National Bank, Stockton, Kansas			
Checking Account			0

Register of Deeds

Cash on Hand			100
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Noxious Weed

Cash on Hand			10
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Sheriff

Cash on Hand			335
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Sanitation

Stockton National Bank, Stockton, Kansas			
Checking Account			10,292

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

ROOKS COUNTY, KANSAS

Composition of Cash
December 31, 2009

STATEMENT 1
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County Health

Stockton National Bank, Stockton, Kansas		
Checking Account		\$ 50
N.O.W. Account		<u>0</u>
Total Cash and Investments		7,203,761
Less Agency Funds - Statement 4		<u>(4,478,557)</u>
Total Primary Government		2,725,204

Historical Society

Cash on Hand	\$ 25	
Stockton National Bank, Stockton, Kansas		
Checking Account	12,317	
Savings Account	3,653	
Certificates of Deposit	<u>6,371</u>	
Total Historical Society	22,366	22,366

Free Fair

Stockton National Bank, Stockton, Kansas		
Checking Account	14,668	
Money Market Account	36,700	
Savings Account	<u>636</u>	
Total Free Fair	52,004	52,004

Senior Services

Cash on Hand	17,462	
Midwest Community Bank, Plainville, Kansas		
Savings Account	993	
First National Bank, Hays, Kansas		
Checking Account	98,199	
Money Market Accounts	<u>4,734</u>	
Total Senior Services	121,388	<u>121,388</u>
Total Reporting Entity per Statement 1		\$ <u><u>2,920,962</u></u>

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

ROOKS COUNTY, KANSAS

STATEMENT 2

Summary of Expenditures - Actual and Budget

For the Year Ended December 31, 2009

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:					
General	\$ 4,525,710	132,288	4,657,998	4,003,060	(654,938)
Special Revenue:					
Road and Bridge	2,200,000	18,479	2,218,479	2,170,185	(48,294)
Noxious Weed	425,000	7,305	432,305	424,841	(7,464)
Noxious Weed Capital Outlay	35,525	0	35,525	0	(35,525)
Health	775,492	0	775,492	645,888	(129,604)
Alcohol Program	27,500	0	27,500	11,198	(16,302)
Parks and Recreation	4,000	0	4,000	0	(4,000)
911 Emergency	36,210	0	36,210	22,078	(14,132)
Wireless E-911	16,543	0	16,543	14,653	(1,890)
County Wide Economic Development Trust	86,950	8,563	95,513	91,690	(3,823)
Proprietary Type Funds:					
Enterprise:					
Sanitation	152,595	39,017	191,612	144,346	(47,266)
Nursing Home	16,200	0	16,200	16,152	(48)
Nursing Home-NFW	0	341	341	341	0

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

ROOKS COUNTY, KANSAS
GENERAL FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

STATEMENT 3

Page 1

	<u>2008</u>		<u>2009</u>		Variance Over (Under)
	Actual	Actual	Budget	Budget	
Cash Receipts:					
Taxes					
Ad Valorem	\$ 3,378,393	3,633,516	3,715,510		(81,994)
Delinquent	61,288	64,279	24,600		39,679
Motor Vehicle	160,929	213,263	254,039		(40,776)
Recreational Vehicle	3,839	5,055	5,277		(222)
16/20M Vehicle	20,596	22,223	22,302		(79)
LAVTR	0	0	15,300		(15,300)
Vehicle Excise Tax	22	49	85		(36)
Intergovernmental					
Liquor Tax	430	579	800		(221)
Sales Tax	0	44	0		44
Mineral Production Tax	71,572	83,297	80,000		3,297
Aid - Emergency Preparedness	4,217	6,686	3,300		3,386
Federal Land Payment	16,456	16,846	10,500		6,346
Licenses, Fees and Permits					
Antique Vehicle Tags	2,085	2,050	1,800		250
CMB Licenses	250	250	50		200
Diversion Fees	1,500	4,600	1,000		3,600
District Court Fees	3,350	3,413	3,000		413
Mortgage Registration Fees	48,873	52,460	45,000		7,460
County Officer Fees	48,774	34,828	40,000		(5,172)
Sheriff VIN Fees	1,922	1,823	1,500		323
Township Bonds	1,588	1,975	1,100		875
Moving Permits	25	20	10		10
Drivers Licenses	548	626	1,000		(374)
Charges for Services:					
Prisoner Care	200	9,555	0		9,555
Commissary Commissions	0	969	0		969
Use of Money and Property					
Interest	175,111	108,457	147,000		(38,543)
Oil Production	5,941	2,143	4,500		(2,357)
Water Resources Rent	19,500	11,500	12,000		(500)
Miscellaneous	11,081	21,240	0		21,240
Grants	0	20,650	0		20,650
Health Insurance Reimb. from Other Funds	83,982	112,852	146,137		(33,285)
Employee Benefits - Refunds & Reimbursements	1,246	818	1,400		(582)
Reimbursed CDC Court Costs	6,753	7,131	3,800		3,331
Reimbursed Expenses	87,356	60,994	0		60,994
Transfer from Equipment Reserve	92,337	0	0		0
Transfer from Courthouse Windows	80,675	0	0		0
Transfer from Airport Commission	92,308	0	0		0
Transfer from Motor Vehicle Operating	36,151	48,327	0		48,327
Total Cash Receipts	<u>4,519,298</u>	<u>4,552,518</u>	<u>4,541,010</u>		<u>11,508</u>

(Continued)

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

ROOKS COUNTY, KANSAS
GENERAL FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

STATEMENT 3

Page 2

	2008		2009		Variance Over (Under)
	Actual	Actual	Budget		
(Continued)					
Expenditures:					
County Commissioners					
Personal Services	\$ 45,295	57,341	83,020		(25,679)
Contractual Services	38,674	105,462	121,000		(15,538)
Commodities	3,084	940	38,350		(37,410)
Capital Outlay	3,456	72,322	170,000		(97,678)
Special Projects	7,119	13,530	819,000		(805,470)
Senior Services	1,368,475	213,514	0		213,514
Transfer to Airport Commission	3,000	92,309	0		92,309
Transportation Van	3,816	4,000	4,000		0
Transfer to County Equipment	0	92,337	0		92,337
GIS/GPS System	23,100	23,642	0		23,642
Fairgrounds Appropriation	38,000	47,324	47,324		0
Fire Department Pagers	0	10,000	10,000		0
Adjustments for Qualifying Budget Credits:					
Reimbursed Expenses	0	0	18,913		(18,913)
Total	1,534,019	732,721	1,311,607		(578,886)
County Clerk					
Personal Services	103,393	119,054	113,600		5,454
Contractual Services	1,240	1,352	1,600		(248)
Commodities	14,953	24,309	19,800		4,509
Capital Outlay	0	0	0		0
Transfer to County Equipment	0	3,500	0		3,500
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses and Garnishment Fee	0	0	14,519		(14,519)
Total	119,586	148,215	149,519		(1,304)
County Treasurer					
Personal Services	124,859	147,321	117,676		29,645
Contractual Services	7,228	8,763	9,800		(1,037)
Commodities	2,608	9,040	9,640		(600)
Transfer to County Equipment	5,650	0	0		0
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses included in Motor Vehicle Transfer	0	0	37,415		(37,415)
Total	140,345	165,124	174,531		(9,407)

(Continued)

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

ROOKS COUNTY, KANSAS
GENERAL FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	2008		2009		Variance Over (Under)
	Actual	Actual	Budget		
(Continued)					
County Attorney					
Personal Services	\$ 82,657	75,945	94,000		(18,055)
Contractual Services	4,438	4,021	5,000		(979)
Commodities	1,260	3,459	6,000		(2,541)
Transfer to County Equipment	6,000	9,000	0		9,000
Adjustment for Qualifying Budget Credits:					
Diversion Fees	<u>0</u>	<u>0</u>	<u>5,058</u>		<u>(5,058)</u>
Total	<u>94,355</u>	<u>92,425</u>	<u>110,058</u>		<u>(17,633)</u>
Register of Deeds					
Personal Services	51,092	55,859	55,609		250
Contractual Services	1,166	1,156	1,025		131
Commodities	1,330	2,319	1,350		969
Transfer to County Equipment	0	2,350	0		2,350
Adjustment for Qualifying Budget Credits:					
Copy Fees	<u>0</u>	<u>0</u>	<u>3,792</u>		<u>(3,792)</u>
Total	<u>53,588</u>	<u>61,684</u>	<u>61,776</u>		<u>(92)</u>
Sheriff					
Personal Services	388,651	370,019	371,425		(1,406)
Contractual Services	41,543	48,435	35,257		13,178
Commodities	45,799	43,681	52,828		(9,147)
Capital Outlay	0	30,269	31,000		(731)
Transfer to County Equipment Reserve	13,726	27,384	0		27,384
Adjustments for Qualifying Budget Credits:					
VIN Fees	0	0	1,823		(1,823)
Booking Fees	0	0	3,780		(3,780)
Other Fees	0	0	2,735		(2,735)
Prisoner Care	0	0	9,555		(9,555)
Emergency Preparedness	0	0	7,136		(7,136)
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>6,223</u>		<u>(6,223)</u>
Total	<u>489,719</u>	<u>519,788</u>	<u>521,762</u>		<u>(1,974)</u>
Emergency Management					
Personal Services	0	21,878	14,286		7,592
Contractual Services	0	2,221	4,781		(2,560)
Commodities	0	863	2,423		(1,560)
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>7,135</u>		<u>(7,135)</u>
Total	<u>0</u>	<u>24,962</u>	<u>28,625</u>		<u>(3,663)</u>

(Continued)

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

ROOKS COUNTY, KANSAS
GENERAL FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

STATEMENT 3

Page 4

	2008		2009		Variance Over (Under)
	Actual	Actual	Budget		
(Continued)					
Unified Court					
Contractual Services	\$ 42,270	43,522	38,075		5,447
Commodities	6,828	6,587	6,300		287
Capital Outlay	5,338	1,773	7,000		(5,227)
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>3,734</u>		<u>(3,734)</u>
Total	<u>54,436</u>	<u>51,882</u>	<u>55,109</u>		<u>(3,227)</u>
Courthouse Custodian					
Personal Services	35,689	34,315	28,777		5,538
Contractual Services	69,824	71,812	85,536		(13,724)
Commodities	18,253	15,281	13,409		1,872
Capital Outlay	34,650	438	1,030		(592)
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>4,720</u>		<u>(4,720)</u>
Total	<u>158,416</u>	<u>121,846</u>	<u>133,472</u>		<u>(11,626)</u>
Appraiser's Cost					
Personal Services	100,416	118,264	115,800		2,464
Contractual Services	6,838	7,614	10,000		(2,386)
Commodities	6,794	5,767	5,000		767
Capital Outlay	0	0	1,200		(1,200)
Transfer to County Equipment	6,800	5,300	0		5,300
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>5,335</u>		<u>(5,335)</u>
Total	<u>120,848</u>	<u>136,945</u>	<u>137,335</u>		<u>(390)</u>

(Continued)

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

ROOKS COUNTY, KANSAS
GENERAL FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

STATEMENT 3
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	2008		2009		Variance Over (Under)
	Actual	Actual	Budget		
(Continued)					
Election					
Personal Services	\$ 21,592	14,873	21,540		(6,667)
Contractual Services	5,247	1,598	4,520		(2,922)
Commodities	29,922	13,545	28,940		(15,395)
Capital Outlay	0	1,912	0		1,912
Transfer to County Equipment	0	23,000	0		23,000
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>415</u>		<u>(415)</u>
Total	<u>56,761</u>	<u>54,928</u>	<u>55,415</u>		<u>(487)</u>
Ambulance					
Contractual Services	46,766	45,751	71,100		(25,349)
Commodities	0	0	0		0
Debt Service	5,114	4,982	5,115		(133)
Capital Outlay	0	0	0		0
Transfer to Ambulance Equipment Reserve	<u>0</u>	<u>49,000</u>	<u>23,785</u>		<u>25,215</u>
Total	<u>51,880</u>	<u>99,733</u>	<u>100,000</u>		<u>(267)</u>
Service Programs					
Palco Meal Site	11,000	13,000	13,000		0
Stockton Meal Site	17,000	18,500	18,500		0
Plainville Meal Site	19,000	23,270	23,270		0
Senior Companion Program	7,804	8,378	8,378		0
Foster Care	3,500	4,439	4,439		0
NW KS Area Agency on Aging	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>		<u>0</u>
Total	<u>64,804</u>	<u>74,087</u>	<u>74,087</u>		<u>0</u>
Employee Benefits					
Social Security	133,940	142,803	159,114		(16,311)
Health Insurance	883,123	1,003,096	891,829		111,267
Life Insurance	6,806	6,336	7,580		(1,244)
Retirement	97,597	103,634	117,110		(13,476)
Workers Compensation	61,701	66,757	70,000		(3,243)
Unemployment	12,269	3,191	14,731		(11,540)
Pharmacy Expense	<u>0</u>	<u>5,000</u>	<u>0</u>		<u>5,000</u>
Total	<u>1,195,436</u>	<u>1,330,817</u>	<u>1,260,364</u>		<u>70,453</u>

(Continued)

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

ROOKS COUNTY, KANSAS
GENERAL FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	2008	2009		Variance Over (Under)
(Continued)	Actual	Actual	Budget	(Under)
Tuition				
University	\$ 0	0	6,000	(6,000)
Computers				
Software	32,772	5,022	25,000	(19,978)
Contractual Services	4,176	24,108	23,975	133
Commodities	4,480	2,407	9,500	(7,093)
Capital Outlay	0	4,821	6,525	(1,704)
Total	41,428	36,358	65,000	(28,642)
GIS/GPS Sytem				
Personal Services	0	0	18,000	(18,000)
Contractual Services	0	630	0	630
Commodities	0	166	1,635	(1,469)
Capital Outlay	0	6,365	38,365	(32,000)
Total	0	7,161	58,000	(50,839)
Conservation District	22,000	22,000	22,000	0
Mental Retardation	37,739	42,000	42,000	0
Mental Health	25,000	30,000	30,000	0
Free Fair	56,650	57,000	57,000	0
Economic Development	123,508	151,438	151,438	0
Tort Liability	19,287	22,166	22,000	166
Historical Society	13,500	15,000	15,000	0
Juvenile Detention Center	1,435	3,080	5,000	(1,920)
Abandoned Cemeteries	300	400	400	0
Federal Land Entitlement	10,241	1,300	10,500	(9,200)
Total Other Expenditures	309,660	344,384	355,338	(10,954)
Total Expenditures	4,485,281	4,003,060	4,657,998	(654,938)
Cash Receipts Over (Under) Expenditures	34,017	549,458		
Unencumbered Cash, Beginning	86,724	120,741		
Unencumbered Cash, Ending	\$ 120,741	670,199		

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

ROOKS COUNTY, KANSAS
ROAD AND BRIDGE FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

STATEMENT 3
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	2008	2009		Variance Over (Under)
	Actual	Actual	Budget	(Under)
Cash Receipts:				
Taxes				
Ad Valorem	\$ 1,298,184	1,652,615	1,689,709	(37,094)
Delinquent	24,905	27,107	12,537	14,570
Motor Vehicle	69,025	83,846	97,665	(13,819)
16/20M Vehicle	8,685	9,508	8,574	934
Recreational Vehicle	1,642	1,990	2,029	(39)
Vehicle Excise Tax	0	20	0	20
Intergovernmental				
State - Special Highway	376,991	334,219	389,486	(55,267)
Miscellaneous	8,503	8,207	0	8,207
Reimbursed Expenses	463,679	18,479	0	18,479
Total Cash Receipts	2,251,614	2,135,991	2,200,000	(64,009)
Expenditures:				
Personal Services	678,306	720,488	924,000	(203,512)
Commodities	759,325	685,483	825,120	(139,637)
Contractual Services	197,363	245,720	302,882	(57,162)
Capital Outlay	129,322	427,658	20,600	407,058
Transfer to R&B Special Equipment	360,000	90,836	12,350	78,486
Transfer to R&B Special Improvement	100,000	0	115,048	(115,048)
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	0	0	18,479	(18,479)
Total Expenditures	2,224,316	2,170,185	2,218,479	(48,294)
Cash Receipts Over (Under) Expenditures	27,298	(34,194)		
Unencumbered Cash, Beginning	6,896	34,194		
Unencumbered Cash, Ending	\$ 34,194	0		

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

ROOKS COUNTY, KANSAS
NOXIOUS WEED FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	2008	2009		
	Actual	Actual	Budget	Variance Over (Under)
Cash Receipts:				
Taxes				
Ad Valorem	\$ 111,834	133,335	136,294	(2,959)
Delinquent	2,135	2,255	1,072	1,183
Motor Vehicle	6,119	7,270	8,414	(1,144)
16/20M Vehicle	788	842	739	103
Recreational Vehicle	145	173	175	(2)
Services and Reimbursements	232,019	267,767	260,462	7,305
Miscellaneous	4,724	6,118	0	6,118
Transfer from Special Noxious Weed	9,969	6,585	0	6,585
Total Cash Receipts	367,733	424,345	407,156	17,189
Expenditures:				
Personal Services	63,786	66,835	66,500	335
Contractual Services	11,020	12,498	18,500	(6,002)
Commodities	266,176	345,508	330,000	15,508
Transfer to Noxious Weed Capital Outlay	10,000	0	10,000	(10,000)
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	0	0	7,305	(7,305)
Total Expenditures	350,982	424,841	432,305	(7,464)
Cash Receipts Over (Under) Expenditures	16,751	(496)		
Unencumbered Cash, Beginning	20,709	37,460		
Unencumbered Cash, Ending	\$ 37,460	36,964		

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

ROOKS COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	<u>2008</u>		<u>2009</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:				
Transfer from Noxious Weed	\$ 10,000	0	<u>10,000</u>	<u>(10,000)</u>
Expenditures:				
Capital Outlay	<u>0</u>	<u>0</u>	<u>35,525</u>	<u>(35,525)</u>
Cash Receipts Over (Under) Expenditures	10,000	0		
Unencumbered Cash, Beginning	<u>40,000</u>	<u>50,000</u>		
Unencumbered Cash, Ending	\$ <u>50,000</u>	<u>50,000</u>		

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

ROOKS COUNTY, KANSAS
HEALTH FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

STATEMENT 3
Page 10

	<u>2008</u>		<u>2009</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:				
Taxes				
Ad Valorem - Health Fund	\$ 34,901	33,841	34,571	(730)
Delinquent	698	660	390	270
Motor Vehicle	1,820	2,239	2,624	(385)
16/20M Vehicle	295	248	230	18
Recreational Vehicle	43	53	55	(2)
Grants	127,549	104,312	105,000	(688)
Services and Donations	123,238	103,757	67,000	36,757
Medicare-Medicaid Services	106,581	149,061	165,000	(15,939)
Miscellaneous	8,283	1,905	0	1,905
Reimbursed Expenses	<u>199,729</u>	<u>202,464</u>	<u>0</u>	<u>202,464</u>
Total Cash Receipts	<u>603,137</u>	<u>598,540</u>	<u>374,870</u>	<u>223,670</u>
Expenditures:				
Personal Services	436,730	452,915	544,537	(91,622)
Contractual Services	62,557	66,064	79,700	(13,636)
Commodities	80,039	79,911	94,680	(14,769)
M & I Grant	53,526	46,998	49,075	(2,077)
Capital Outlay	<u>13,192</u>	<u>0</u>	<u>7,500</u>	<u>(7,500)</u>
Total Expenditures	<u>646,044</u>	<u>645,888</u>	<u>775,492</u>	<u>(129,604)</u>
Cash Receipts Over (Under) Expenditures	(42,907)	(47,348)		
Unencumbered Cash, Beginning	<u>761,531</u>	<u>718,624</u>		
Unencumbered Cash, Ending	\$ <u><u>718,624</u></u>	<u><u>671,276</u></u>		

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

ROOKS COUNTY, KANSAS
ALCOHOL PROGRAM FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

STATEMENT 3

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	<u>2008</u>	<u>2009</u>		
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:				
Intergovernmental	\$ <u>6,716</u>	<u>5,828</u>	<u>5,000</u>	<u>828</u>
Expenditures:				
Alcohol Programs	<u>8,521</u>	<u>11,198</u>	<u>27,500</u>	<u>(16,302)</u>
Cash Receipts Over (Under) Expenditures	(1,805)	(5,370)		
Unencumbered Cash, Beginning	<u>17,836</u>	<u>16,031</u>		
Unencumbered Cash, Ending	\$ <u>16,031</u>	<u>10,661</u>		

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

ROOKS COUNTY, KANSAS
PARKS AND RECREATION FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	<u>2008</u>	<u>2009</u>		
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:				
Intergovernmental	\$ <u>429</u>	<u>579</u>	<u>860</u>	<u>(281)</u>
Expenditures:				
Contractual Services	<u>0</u>	<u>0</u>	<u>4,000</u>	<u>(4,000)</u>
Cash Receipts Over (Under) Expenditures	429	579		
Unencumbered Cash, Beginning	<u>3,133</u>	<u>3,562</u>		
Unencumbered Cash, Ending	\$ <u><u>3,562</u></u>	<u><u>4,141</u></u>		

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

ROOKS COUNTY, KANSAS
911 EMERGENCY FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	2008	2009		
	Actual	Actual	Budget	Variance Over (Under)
Cash Receipts:				
911 Telephone Tax	\$ 23,767	22,623	28,000	(5,377)
Interest	857	1,020	0	1,020
Total Cash Receipts	24,624	23,643	28,000	(4,357)
Expenditures:				
Emergency Telephone Service	28,616	22,078	36,210	(14,132)
Cash Receipts Over (Under) Expenditures	(3,992)	1,565		
Unencumbered Cash, Beginning	20,624	16,632		
Unencumbered Cash, Ending	\$ 16,632	18,197		

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

ROOKS COUNTY, KANSAS
WIRELESS E-911 FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	2008	2009		Variance Over (Under)
	Actual	Actual	Budget	(Under)
Cash Receipts:				
911 Telephone Tax	\$ 10,609	11,327	11,000	327
Reimbursements	0	5,635	0	5,635
Interest	165	82	0	82
Total Cash Receipts	10,774	17,044	11,000	6,044
Expenditures:				
Emergency Telephone Service	2,461	14,653	16,543	(1,890)
Cash Receipts Over (Under) Expenditures	8,313	2,391		
Unencumbered Cash, Beginning	11,613	19,926		
Unencumbered Cash, Ending	\$ 19,926	22,317		

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

ROOKS COUNTY, KANSAS
COUNTY WIDE ECONOMIC DEVELOPMENT TRUST FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

STATEMENT 3

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	<u>2008</u>	<u>2009</u>		
	Actual	Actual	Budget	Variance Over (Under)
Cash Receipts:				
County Appropriation	\$ 115,789	141,973	141,973	0
City Appropriations	13,922	14,991	13,546	1,445
Reimbursed Expense	<u>19,687</u>	<u>8,563</u>	<u>0</u>	<u>8,563</u>
Total Cash Receipts	<u>149,398</u>	<u>165,527</u>	<u>155,519</u>	<u>10,008</u>
Expenditures:				
Personal Services	61,907	65,545	67,100	(1,555)
Contractual Services	14,641	11,033	11,775	(742)
Commodities	16,070	15,112	5,575	9,537
Capital Outlay	24,962	0	2,500	(2,500)
Appropriation to Rooks County Housing Authority	25,000	0	0	0
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>8,563</u>	<u>(8,563)</u>
Total Expenditures	<u>142,580</u>	<u>91,690</u>	<u>95,513</u>	<u>(3,823)</u>
Cash Receipts Over (Under) Expenditures	6,818	73,837		
Unencumbered Cash, Beginning	<u>87,124</u>	<u>93,942</u>		
Unencumbered Cash, Ending	\$ <u>93,942</u>	<u>167,779</u>		

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

ROOKS COUNTY, KANSAS
SANITATION FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

STATEMENT 3
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	2008	2009		
	Actual	Actual	Budget	Variance Over (Under)
Cash Receipts:				
Taxes				
Ad Valorem	\$ 0	44,446	45,431	(985)
Delinquent	0	326	0	326
Charges for Services	130,727	120,510	50,028	70,482
Lease	0	0	850	(850)
Grant	9,274	0	0	0
Reimbursed Expenses	41,188	39,017	0	39,017
Total Cash Receipts	181,189	204,299	96,309	107,990
Expenditures:				
Personal Services	69,408	75,205	77,765	(2,560)
Contractual Services	48,021	23,351	35,690	(12,339)
Commodities	45,590	23,508	14,935	8,573
Capital Outlay	18,710	16,896	0	16,896
State Tipping Fee	5,666	5,386	7,725	(2,339)
Closure-Post Closure	1,645	0	15,450	(15,450)
Hauling and Disposal	787	0	1,030	(1,030)
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	0	0	39,017	(39,017)
Total Expenditures	189,827	144,346	191,612	(47,266)
Cash Receipts Over (Under) Expenditures	(8,638)	59,953		
Unencumbered Cash, Beginning	68,656	60,018		
Unencumbered Cash, Ending	\$ 60,018	119,971		

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

ROOKS COUNTY, KANSAS
NURSING HOME FUND
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

STATEMENT 3
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	2008	2009		Variance Over (Under)
	Actual	Actual	Budget	(Under)
Cash Receipts:				
Taxes				
Delinquent	\$ 1,162	1,146	100	1,046
Motor Vehicle	10,439	2,735	0	2,735
Recreational Vehicle	247	69	0	69
16/20 M Vehicle	1,762	1,419	1,316	103
Interest	2,780	1,575	1,175	400
Miscellaneous	0	10	0	10
Transfer from Nursing Home - NFW	202	341	0	341
Total Cash Receipts	16,592	7,295	2,591	4,704
Expenditures:				
Contractual Services	12,054	0	0	0
Appropriation to Rooks County Senior Services, Inc.	4,343	16,152	16,200	(48)
Total Expenditures	16,397	16,152	16,200	(48)
Cash Receipts Over (Under) Expenditures	195	(8,857)		
Unencumbered Cash, Beginning	8,662	8,857		
Unencumbered Cash, Ending	\$ 8,857	0		

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

ROOKS COUNTY, KANSAS
NURSING HOME - NFW
Statement of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2009

	<u>2008</u>	<u>2009</u>		
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:				
Taxes				
Delinquent	\$ <u>202</u>	<u>341</u>	<u>0</u>	<u>341</u>
Expenditures:				
Transfer to Nursing Home	202	341	0	341
Adjustment for Qualifying Budget Credits:				
Residual Equity Transfer	<u>0</u>	<u>0</u>	<u>341</u>	<u>(341)</u>
Total Expenditures	<u>202</u>	<u>341</u>	<u>341</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	\$ <u><u>0</u></u>	<u><u>0</u></u>		

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

ROOKS COUNTY, KANSAS

Any Nonbudgeted Fund

Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2009

	Road & Bridge Special Improvements	Road & Bridge Special Equipment	Ambulance Equipment Reserve	County Equipment Reserve
Cash Receipts:				
Transfer from General - Commissioners	\$ 0	0	0	92,337
Transfer from General - Clerk	0	0	0	3,500
Transfer from General - Election	0	0	0	23,000
Transfer from General - Reigister of Deeds	0	0	0	2,350
Transfer from General - Sheriff	0	0	0	27,383
Transfer from General - Ambulance	0	0	49,000	0
Transfer from General - Motor Vehicle Operating	0	0	0	9,697
Transfer from General - Appraisers	0	0	0	5,300
Transfer from Road & Bridge	0	90,836	0	0
Transfer from General - Attorney	0	0	0	9,000
Total Cash Receipts	<u>0</u>	<u>90,836</u>	<u>49,000</u>	<u>172,567</u>
Expenditures:				
State Projects	40,400	0	0	0
Capital Outlay	<u>0</u>	<u>315,662</u>	<u>0</u>	<u>41,601</u>
Total Expenditures	<u>40,400</u>	<u>315,662</u>	<u>0</u>	<u>41,601</u>
Cash Receipts Over (Under) Expenditures	(40,400)	(224,826)	49,000	130,966
Unencumbered Cash, Beginning	<u>168,107</u>	<u>540,251</u>	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	\$ <u><u>127,707</u></u>	<u><u>315,425</u></u>	<u><u>49,000</u></u>	<u><u>130,966</u></u>

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

ROOKS COUNTY, KANSAS

Any Nonbudgeted Fund

Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2009

	Risk Management Reserve #1	Special Noxious Weed	Utility Agreement	Motor Vehicle Operating
Cash Receipts:				
Deposits	\$ 0	0	200	0
Noxious Weed Collections	0	6,585	0	0
Motor Vehicle Fees	0	0	0	56,497
Total Cash Receipts	0	6,585	200	56,497
Expenditures:				
Contractual Services	0	0	0	3,093
Commodities	0	0	0	6,535
Capital Outlay	0	0	0	792
Employee Health Cost	596	0	0	0
Transfer to Noxious Weed	0	6,585	0	0
Transfer to County Equipment Fund	0	0	0	9,697
Transfer to General Fund	0	0	0	48,327
Total Expenditures	596	6,585	0	68,444
Cash Receipts Over (Under) Expenditures	(596)	0	200	(11,947)
Unencumbered Cash, Beginning	596	0	7,400	11,947
Unencumbered Cash, Ending	\$ <u>0</u>	<u>0</u>	<u>7,600</u>	<u>0</u>

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

ROOKS COUNTY, KANSAS

Any Nonbudgeted Fund

Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2009

	Prosecutor's Training and Assistance	Economic Development Existing Business	Register of Deeds Technology	Sheriff's Seizure
Cash Receipts:				
District Court Fees	\$ 605	0	0	0
Register of Deeds Fees	0	0	12,564	0
Interest on Idle Funds	0	174	333	0
Loan Repayments	0	14,475	0	0
Total Cash Receipts	<u>605</u>	<u>14,649</u>	<u>12,897</u>	<u>0</u>
Expenditures:				
Commodities	0	0	0	858
Capital Outlay	0	0	139	0
Prosecutor's Training	605	0	0	0
Technological Services	0	0	3,546	0
Business Loans	0	5,050	0	0
Total Expenditures	<u>605</u>	<u>5,050</u>	<u>3,685</u>	<u>858</u>
Cash Receipts Over (Under) Expenditures	0	9,599	9,212	(858)
Unencumbered Cash, Beginning	0	15,614	33,839	1,526
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>25,213</u>	<u>43,051</u>	<u>668</u>

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

ROOKS COUNTY, KANSAS

Any Nonbudgeted Fund

Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2009

	Sheriff Expendable Trust	Micro-Loan Repayment	Florence Hinkhouse	Water District #3 Grant
Cash Receipts:				
Loan Repayments	\$ 0	14,566	0	0
Grant		0	0	396,003
Interest Income	<u>0</u>	<u>211</u>	<u>2,780</u>	<u>0</u>
 Total Cash Receipts	 <u>0</u>	 <u>14,777</u>	 <u>2,780</u>	 <u>396,003</u>
Expenditures:				
Sheriff Expendable Trust	0	0	0	0
Business Loans	0	17,019	0	0
Interest to Nursing Home Fund	0	0	2,780	0
Program Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>396,003</u>
 Total Expenditures	 <u>0</u>	 <u>17,019</u>	 <u>2,780</u>	 <u>396,003</u>
 Cash Receipts Over (Under) Expenditures	 0	 (2,242)	 0	 0
Unencumbered Cash, Beginning	<u>4,846</u>	<u>33,470</u>	<u>57,156</u>	<u>0</u>
 Unencumbered Cash, Ending	 <u>\$ 4,846</u>	 <u>31,228</u>	 <u>57,156</u>	 <u>0</u>

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

ROOKS COUNTY, KANSAS

Any Nonbudgeted Fund

Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2009

	Emergency Management Grant	Rooks County Housing Authority	Economic Development Utility Grant	Rooks County Airport Commission
Cash Receipts:				
Grants	\$ 500	0	0	0
Economic Development Utility Rent	0	0	5,050	0
FAA Grant	0	0	0	496,619
Land Rent	0	0	0	7,453
Transfer from General	0	0	0	92,309
Interest Income	0	63	0	899
	<u>500</u>	<u>63</u>	<u>5,050</u>	<u>597,280</u>
Total Cash Receipts				
Expenditures:				
Program Expenditures	397	6,835	5,484	0
Capital Outlay	0	0	0	546,363
	<u>397</u>	<u>6,835</u>	<u>5,484</u>	<u>546,363</u>
Total Expenditures				
Cash Receipts Over (Under) Expenditures	103	(6,772)	(434)	50,917
Unencumbered Cash, Beginning	0	15,959	509	15,968
	<u>0</u>	<u>15,959</u>	<u>509</u>	<u>15,968</u>
Unencumbered Cash, Ending	\$ <u>103</u>	<u>9,187</u>	<u>75</u>	<u>66,885</u>

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

ROOKS COUNTY, KANSAS

Any Nonbudgeted Fund

Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2009

	Sheriff Registration	Governor E911 Grant	Assisted Living Construction
Cash Receipts:			
Sheriff Fees	\$ 760	0	0
Interest Income	<u>0</u>	<u>2</u>	<u>0</u>
Total Cash Receipts	<u>760</u>	<u>2</u>	<u>0</u>
Expenditures:			
Capital Outlay	1,960	0	0
Returned to State	0	3	0
Appropriation to Rooks County Senior Services, Inc.	<u>0</u>	<u>0</u>	<u>3,350</u>
Total Expenditures	<u>1,960</u>	<u>3</u>	<u>3,350</u>
Cash Receipts Over (Under) Expenditures	(1,200)	(1)	(3,350)
Unencumbered Cash, Beginning	<u>1,540</u>	<u>1</u>	<u>8,903</u>
Unencumbered Cash, Ending	\$ <u>340</u>	<u>0</u>	<u>5,553</u>

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

ROOKS COUNTY, KANSAS
Component Units
Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2009

STATEMENT 3

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	<u>Historical Society</u>
Cash Receipts:	
County Appropriations	\$ 15,000
Dues	89
Gifts/Research	341
Book & Gift Shop Sales	38
Grants & Awards	3,972
Service Income	86
Donations	684
Refunds, Reimbursements, Insurance Proceeds	5,375
Miscellaneous	61
Interest Income	<u>208</u>
Total Cash Receipts	<u>25,854</u>
Expenditures:	
Advertising	176
Reimbursed Expenses	1,832
Repairs and Maintenance	14,813
Dues and Licenses	60
Research Resource Expense	299
Miscellaneous	450
Education	20
Rent	100
Community Enrichment	709
Wages	4,862
Utilities	4,127
Telephone	1,083
Insurance	1,276
Office Expense/Postage	300
Payroll Taxes	377
Penalties	25
Sales Tax	<u>18</u>
Total Expenditures	<u>30,527</u>
Cash Receipts Over (Under) Expenditures	(4,673)
Unencumbered Cash, Beginning	<u>26,149</u>
Unencumbered Cash, Ending	<u>\$ 21,476</u>

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

ROOKS COUNTY, KANSAS
 Component Units
 Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2009

STATEMENT 3

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		Free Fair
Cash Receipts:		
County Appropriations	\$	104,324
Concessions		15,138
Rent		14,664
Carnival		10,626
Grandstand		67,130
Advertising, Sponsors and Awards		13,726
Livestock Sale		137,255
Interest Income		502
Other		3,895
Total Cash Receipts		367,260
 Expenditures:		
Advertising		1,433
Repairs and Maintenance		16,650
Dues and Sanctions		0
Entertainment, Shows and Judges		82,418
Exhibit Premiums		15,687
Non-Wage Labor		4,142
Payroll and Taxes		6,182
Utilities		17,167
Supplies		5,197
Insurance		7,638
Awards		4,802
Office Expense and Postage		3,108
Board Expenses		1,163
Contributions		0
Capital Improvements		32,076
Equipment		0
Fair Book Expense		26,081
Lunchstand		9,959
Livestock Sale		135,378
Sales Tax		5,068
Miscellaneous		14,071
Total Expenditures		388,220
 Cash Receipts Over (Under) Expenditures		(20,960)
Unencumbered Cash, Beginning		72,826
 Unencumbered Cash, Ending	\$	51,866

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

ROOKS COUNTY, KANSAS
 Component Units
 Statement of Cash Receipts and Expenditures
For the Year Ended December 31, 2009

STATEMENT 3

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	Senior Services
Cash Receipts:	
Patient Service Fees	\$ 1,887,991
County Appropriations	233,016
Interest Income	219
Other	18,676
Donations	15
Total Cash Receipts	2,139,917
Expenditures:	
Salaries	1,102,368
Employee Benefits	391,346
Consultants	38,400
Professional Fees	6,766
Continuing Education	938
Advertising	1,596
Food	125,915
Utilities	66,008
Supplies and Small Equipment	140,957
Insurance	47,157
Property Taxes	204
Linen	2,637
Repairs and Maintenance	17,149
Rent and Lease Expense	2,100
Resident Transportation	2,741
Licenses, Dues and Registrations	7,909
Miscellaneous	1,118
Office Supplies and Postage	17,850
Telephone	9,772
Travel	7,823
Capital Outlay	102,065
Total Expenditures	2,092,819
Cash Receipts Over (Under) Expenditures	47,098
Unencumbered Cash, Beginning	(66,213)
Unencumbered Cash, Ending	\$ (19,115)

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

ROOKS COUNTY, KANSAS

Agency Funds

Statement of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2009

	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
<u>County Treasurer</u>				
TAX COLLECTIONS				
Current Tax	\$ 7,929,372	8,261,276	12,053,817	4,136,831
Real Estate Redemptions	68,730	65,653	92,087	42,296
Delinquent Personal Property Tax	27,157	142,266	110,145	59,278
EZ Pay Tax	17,436	31,370	31,221	17,585
Escrow Tax	1,000	6,219	2,277	4,942
Escaped Tax	3,659	2,514	6,173	0
Advanced Tax	0	131	131	0
Judgment Fund	70	1,159	1,109	120
Neighborhood Revitalization	0	186,467	186,467	0
Rental Vehicle Excise Tax	67	221	200	88
Motor Vehicle Tax	152,174	754,438	743,215	163,397
Intergovernmental Taxes:				
Mineral Tax	87,998	89,536	166,595	10,939
Due to General Fund:				
Interest on Taxes	<u>0</u>	<u>32,410</u>	<u>32,410</u>	<u>0</u>
Total Tax Collections	<u>8,287,663</u>	<u>9,573,660</u>	<u>13,425,847</u>	<u>4,435,476</u>
TAX ACCOUNTS				
Unified School Districts	0	4,380,473	4,380,473	0
Cemeteries	0	74,144	74,144	0
State	0	144,195	144,195	0
Townships	0	251,215	251,215	0
Cities	0	1,200,567	1,200,567	0
Regional Library	0	99,232	99,232	0
Rooks County Medical Center	0	399,471	399,471	0
Irrigation District	0	14,288	14,288	0
Extension District	0	130,777	130,777	0
Fire Districts	<u>0</u>	<u>33,257</u>	<u>33,189</u>	<u>68</u>
Total Tax Accounts	<u>0</u>	<u>6,727,619</u>	<u>6,727,551</u>	<u>68</u>

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

ROOKS COUNTY, KANSAS
 Agency Funds
 Statement of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2009

<u>County Treasurer - (Continued)</u>	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
MOTOR VEHICLE FEES, SALES TAX COLLECTIONS AND DRIVERS LICENSE FEES				
Due to State - Mortgage Registrations	\$ 0	2,208	2,208	0
Due to State - Auto Fund	155	489,600	489,347	408
Due to State - Vehicle Sales Tax	15,329	136,282	149,135	2,476
Due to State - Drivers License Fees	0	306	306	0
Due to Auto License Trust Fund	0	6,924	6,870	54
Due to General Fund - Vehicle Postage	<u>72</u>	<u>0</u>	<u>72</u>	<u>0</u>
Total Motor Vehicle Fees, Sales Tax Collections, and Drivers License Fees	<u>15,556</u>	<u>635,320</u>	<u>647,938</u>	<u>2,938</u>
KANSAS DEPT OF WILDLIFE & PARKS LICENSES & PERMITS				
Due to State	<u>76</u>	<u>16,098</u>	<u>15,705</u>	<u>469</u>
CEREAL MALT BEVERAGE STAMP				
Due to State	<u>0</u>	<u>25</u>	<u>25</u>	<u>0</u>
UNCLAIMED MONEY				
Due to State	<u>3,019</u>	<u>111</u>	<u>0</u>	<u>3,130</u>
STRAY ANIMAL				
Due to State	<u>0</u>	<u>277</u>	<u>0</u>	<u>277</u>
<u>County Clerk</u>				
Due to Other Agency Funds:				
Fish and Game Licenses and Escrow	0	16,098	16,098	0
Kansas Commission on Government	0	0	0	0
Due to General Fund:				
Clerk Fees	0	652	652	0
Clerk Reimbursements	0	340	340	0
Election Fees	0	167	167	0
Election Reimbursements	0	257	257	0
Postage Reimbursements	0	138	138	0
Beer Licenses and Stamps	0	275	275	0
Moving Permits	<u>0</u>	<u>20</u>	<u>20</u>	<u>0</u>
Total County Clerk	<u>0</u>	<u>17,947</u>	<u>17,947</u>	<u>0</u>

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

ROOKS COUNTY, KANSAS
Agency Funds
Statement of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2009

	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
<u>Sheriff</u>				
Due to General Fund:				
Accident Reports	\$ 0	120	120	0
Driver's License Reports	0	362	362	0
V.I.N. Fees	0	1,840	1,840	0
Sheriff Fees	0	2,735	2,735	0
Out of State Fees	0	250	250	0
Commissions	0	2,372	2,372	0
Bookings	0	3,780	3,780	0
Prisoner Care	0	1,050	1,050	0
Miscellaneous	0	5,302	5,302	0
Buy Money	695	0	360	335
Due to Others:				
Bonds	0	19,769	19,769	0
	695	37,580	37,940	335
Total Sheriff				
	695	37,580	37,940	335
<u>Register of Deeds</u>				
Due to General Fund:				
Mortgage Registration Fees	0	88,192	88,192	0
Copy Fees	100	3,792	3,792	100
	100	91,984	91,984	100
Total Register of Deeds				
	100	91,984	91,984	100
<u>Attorney Trust Fund</u>				
Due to General Fund:				
Diversionary Cost	100	4,700	4,800	0
Refunds	0	521	521	0
Delinquent Taxes	1,026	118	1,144	0
	1,126	5,339	6,465	0
Total Attorney Trust Fund				
	1,126	5,339	6,465	0
<u>Clerk of District Court</u>				
Judgments and Restitution	322,900	1,088,602	1,405,462	6,040
Bonds	10,450	18,458	25,058	3,850
Court Costs and Fees	4,303	1,200	1,778	3,725
Law Library	28,487	6,652	12,990	22,149
	366,140	1,114,912	1,445,288	35,764
Total Clerk of District Court				
	366,140	1,114,912	1,445,288	35,764
Total Agency Fees	\$ <u>8,674,375</u>	<u>18,220,595</u>	<u>22,416,690</u>	<u>4,478,557</u>

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

ROOKS COUNTY, KANSAS
Notes to the Financial Statements
December 31, 2009

1. **Summary of Significant Accounting Policies**

Reporting Entity

Rooks County, Kansas operates as a county in accordance with the laws of the State of Kansas. The County operates under a commission form of government and provides the following services: public safety (sheriff and emergency preparedness), highway, sanitation, health and social services, culture and recreation, public improvements, and general administrative services.

Generally accepted accounting principles require government financial statements to include the primary government and its component units. Component units of a governmental entity are legally separate entities for which the primary government is considered to be financially accountable and for which the nature and significance of their relationship with the primary government are such that exclusion would cause the combined financial statements to be misleading or incomplete. The primary government is considered to be financially accountable if it appoints a majority of an organization's governing body and imposes its will on that organization. The primary government may also be financial accountable if an organization is fiscally dependent on the primary government, regardless of the authority of the organization's governing board.

Based on the application of the criteria set forth by the Governmental Accounting Standards Board, management has determined that the following are component units of the County:

Rooks County Free Fair
Rooks County Historical Society
Rooks County Senior Services, Inc.

Financial information for the component units have been reported in the County's financial statements. Additional financial information may be obtained by contacting the component units at the following address:

Rooks County Free Fair: 2225 16 Road, Plainville, KS 67663
Rooks County Historical Society: 921 S. Cedar, Stockton, KS 67669
Rooks County Senior Services, Inc.: 1000 S. Washington, Plainville, KS 67663

Fund Descriptions

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The following types of funds comprise the financial activities of the County for the year 2009:

Governmental Funds:

General Fund--To account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds--To account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

Capital Projects Funds--To account for financial resources segregated for the acquisition of major capital facilities (other than those financed by enterprise funds).

Debt Service Funds--To account for the accumulation of resources for, and the payment of, interest and principal on general long-term debt, and the financing of special assessments which are general obligations of the County.

Proprietary Funds:

Enterprise Funds--To account for operations that are financed and operated in a manner similar to private business enterprises--where the stated intent is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges--or where periodic determination of revenues earned, expenses incurred and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Fiduciary Funds:

Private Purpose Trust Funds and Agency Funds--To account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include agency funds and private purpose trust funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Private purpose trust funds are used to report trust agreements where both the principal and interest are used to benefit individuals, private organizations and other governmental units.

Reimbursed Expenditures

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Statutory Basis of Accounting

The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund and an expenditure is charged in the fund from which the transfer is made.

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 statutory basis of accounting.

Departure from Accounting Principles Generally Accepted in the United States of America

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories, and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year-end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with accounting principles generally accepted in the United States of America. General fixed assets that account for the land, building, and equipment owned by the municipality are not presented in the financial statements. Also, general long-term debt such as general obligation bonds, temporary notes, and compensated absences are not presented in the financial statements.

2. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds and enterprise funds.

The statutes provide for the following sequence and timetable in adoption of budgets:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
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 revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The Nursing Home Fund was amended for the year ended December 31, 2009.

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 statutory basis of accounting, in which, revenues 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 related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. Any unused budgeted expenditure authority lapses at year-end.

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

	<u>Statutory Authority for Exemption</u>
Special Revenue Funds:	
Road and Bridge Special Improvements	K.S.A. 68-590
Road and Bridge Special Equipment	K.S.A. 68-141(g)
Risk Management Reserve	K.S.A. 12-2615
County Equipment Reserve	K.S.A. 19-119
Special Noxious Weed	K.S.A. 2-1318
Motor Vehicle Operating	K.S.A. 8-145
Register of Deeds Technology	K.S.A. 28-115a
Prosecutor's Training and Assistance	K.S.A. 28-170a
Utility Agreement	K.S.A. 12-1663
Courthouse Windows	K.S.A. 12-1663
Economic Development Existing Business	K.S.A. 12-1663
Sheriff's Seizure	K.S.A. 60-4117
Emergency Management Cities Grant	K.S.A. 12-1663
Sheriff Expenditure Trust	K.S.A. 12-1663
Micro-Loan Repayment	K.S.A. 12-1663
Economic Development Utility Grant	K.S.A. 12-1663
Rooks County Airport Commission	K.S.A. 12-1663
Harzard Moble Trailer Grant	K.S.A. 12-1663
Federal Home Loan Jobs Grant	K.S.A. 12-1663

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

3. Property Taxes

Property taxes are levied November 1st of the calendar year. A lien is placed on the property when the taxes are levied. The taxes are due 1/2 on December 20th and 1/2 the following May 10th. Any taxes unpaid at the due dates are considered delinquent. Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year: such procedure being in conformity with governing state statutes. Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current year operation of the County and therefore are not susceptible to accrual.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and, further, the amounts thereof are not material to the financial statements taken as a whole.

4. Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase.

5. **Deposits and Investments**

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 and the banks provide an acceptable rate of return on the 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.

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.

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 has not designated any "peak periods" with eligible depositories. All deposits except \$12.80 at Farmer's National Bank were legally secured at December 31, 2009.

At December 31, 2009, the County's carrying amount of deposits was \$7,202,888 and the bank balance was \$7,469,568. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$2,792,712 was covered by federal depository insurance and \$2,307,156 was collateralized with securities held by the pledging financial institution's agents in the County's name. \$2,369,687 was secured by an irrevocable letter of credit issued by Federal Home Loan Bank of Topeka for the Stockton National Bank.

Custodial Credit Risk - Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the Government 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.

6. **Compensated Absences:**

Vacation Pay

The County's policy regarding vacation pay allows employees to accumulate and carry over to the next calendar year a maximum of ten days of vacation pay.

The County employees earn vacation based on the following schedule for calendar years of completed service:

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

The County will pay \$25.00 per day to buy back an employee's vacation not used in a calendar year. The maximum to be paid is:

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

The cost of accumulated vacation pay as of December 31, 2009 was \$57,955 and is included in compensated absences in Note 15.

Sick Leave

The County's policy regarding sick leave allows all full time employees to earn one day of sick leave per month worked and to accumulate 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 \$30.00 per day for any sick leave above the 90 days up to a maximum of twelve days.

The cost of accumulated sick leave as of December 31, 2008 was \$98,718, and is included in compensated absences in Note 15.

7. 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, etc. seq. KPERs provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERs (611 South Kansas, Suite 100, Topeka, Kansas 66603) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4 percent of covered salary. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The employer rate established by statute for the period January 1, 2009 through December 31, 2009 was 6.54 percent. The County's employer contribution to KPERS for the years ending December 31, 2009, 2008, and 2007 were \$124,827, \$116,312, and \$102,414, respectively, equal to the statutory required contributions for each year.

8. 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 these financial statements.

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.

9. Capital Projects

At year end, capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

<u>Construction Fund</u>	<u>Project Authorization</u>	<u>Cash Disbursements and Accounts Payable to Date</u>
Assisted Living	\$ 2,162,437	2,156,884

10. Inter-fund Transfers

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
Motor Vehicle Operating	General	K. S.A. 8-145	\$ 48,327
Motor Vehicle Operating	County Equipment	K. S.A. 19-119	9,697
General	County Equipment	K. S.A. 19-119	162,870
General	Ambulance Equipment Reserve	K. S.A. 19-119	49,000
Nursing Home - NFW	Nursing Home	K. S.A. 79-2934	341
Road and Bridge	Road and Bridge Special Equipment	K. S.A. 68-141g	90,836
General	Airport Commission	K. S.A. 19-120	92,308
Special Noxious Weeds	Noxious Weed	K. S.A. 2-1318	6,585

11. Comparative

The amounts shown for 2008 in the accompanying financial statements are included, where practicable, only to provide a basis for comparison with 2009 and are not intended to present all information necessary for a fair presentation in accordance with generally accepted accounting principles.

Certain account descriptions or amounts for 2008 may have been restated to conform with presentation of similar amounts for 2009.

12. Liability for Landfill Closure and Postclosure 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 these financial statements, the County is incurring a liability based on the future closure and postclosure care costs that will be incurred near or after the date the landfill no longer accepts waste.

The estimate of closure and postclosure care liability at year-end would be \$687,734. This liability is based on the use of 56.83 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and postclosure care of \$566,606 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2009. The County expects the landfill to continue to operate for approximately 29 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 postclosure 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. 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, 2009 was \$86,970. The balance of the outstanding loans from other grants and local funds as of December 31, 2009 was \$41,117.

14. Compliance with Finance Related Legal and Contractual Provisions**Cash Basis Compliance**

K.S.A. 10-1112 states, unless otherwise provided, that it is unlawful to create an indebtedness in excess of the funds actually on hand. As of December 31, 2008 the Rooks County Senior Services, Inc., a component unit of Rooks County, had a negative unencumbered fund balance of \$19,115. K.S.A. 10-1116 allows certain municipal funds to be indebted up to an amount equal to 100% of the accrued revenue of the current year plus any balances carried forward. Rooks County Senior Services, Inc.'s accounts receivable balance as of December 31, 2009 was \$40,576 and is sufficient to meet the exception provided by K.S.A. 10-1116. Rooks County Senior Services, Inc. is a non-profit corporation and not a municipal fund, therefore the Rooks County Senior Services, Inc. is not subject to K.S.A. 10-1112.

15. Long-term Debt

Changes in long-term liabilities for Rooks County, Kansas for the year ended December 31, 2009, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds:										
Ambulance	4.63%	12/12/2002	30,000	12/12/2009	\$ 4,888	0	4,888		0	94
Capital Leases:										
2002 and 2003 CAT Motor Graders	4.00%	6/1/2008	304,000	6/2/2010	304,000	0	304,000		0	8,162
2004 CAT Motor Grader	4.50%	6/24/2009	144,000	2/1/2011	<u>0</u>	<u>144,000</u>	<u>144,000</u>		<u>0</u>	<u>3,107</u>
Total Bonded Indebtedness					<u>308,888</u>	<u>144,000</u>	<u>452,888</u>		<u>0</u>	<u>11,363</u>
Compensated Absences:										
Vacation	N/A	N/A	N/A	N/A	51,302			6,653	57,955	
Sick Leave	N/A	N/A	N/A	N/A	<u>102,836</u>			<u>(4,118)</u>	<u>98,718</u>	
Total Compensated Absences					154,138			2,535	156,673	
Landfill Closure and Post Closure Cost	N/A	N/A	N/A	N/A	<u>668,028</u>			19,706	<u>687,734</u>	
Total Long-term Debt					\$ <u>1,131,054</u>	<u>144,000</u>	<u>452,888</u>	<u>22,241</u>	<u>844,407</u>	<u>11,363</u>

(Continued)

15. Long-term Debt - (Continued)

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

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015-2019</u>	<u>Total</u>
PRINCIPAL							
General Obligation Bonds:							
Ambulance	\$ 0	0	0	0	0	0	0
Capital Leases							
2002 CAT 140HNA Motor Grader	0	0	0	0	0	0	0
2002 & 2003 CAT Motor Graders	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 Total Principal	 <u>0</u>	 <u>0</u>	 <u>0</u>	 <u>0</u>	 <u>0</u>	 <u>0</u>	 <u>0</u>
 INTEREST							
General Obligation Bonds:							
Ambulance	0	0	0	0	0	0	0
Capital Leases							
2002 CAT 140HNA Motor Grader	0	0	0	0	0	0	0
2002 & 2003 CAT Motor Graders	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 Total Interest	 <u>0</u>	 <u>0</u>	 <u>0</u>	 <u>0</u>	 <u>0</u>	 <u>0</u>	 <u>0</u>
 Total Principal and Interest	 \$ <u>0</u>	 <u>0</u>	 <u>0</u>	 <u>0</u>	 <u>0</u>	 <u>0</u>	 <u>0</u>

MAPES & MILLER

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

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

We have audited the accompanying financial statements of Rooks County, Kansas, Stockton, Kansas, as of and for the year ended December 31, 2009, as listed in the table of contents, and have issued our report thereon dated September 28, 2010. Our report on the financial statements disclosed that, as described in Note 1 to the financial statements, the County prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than generally accepted accounting principles. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the guidance in the Kansas Municipal Audit Guide.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Rooks County, Kansas's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies, or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies (2009-1).

Compliance and Other Matters

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

The County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended for the information and use of the governing body and management of the County, others within the entity, federal awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than these specific parties.

Mapes & Miller

Certified Public Accountants
September 28, 2010

MAPES & MILLER

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

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

Compliance

We have audited the compliance of Rooks County, Kansas, Stockton, Kansas, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2009. Rooks County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements referred to above is the responsibility of Rooks County's management. Our responsibility is to express an opinion on Rooks County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program identified in the accompanying Schedule of Findings and Questioned Costs occurred. An audit includes examining, on a test basis, evidence about Rooks County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Rooks County's compliance with those requirements.

In our opinion, Rooks County, Stockton, Kansas, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs identified in the accompanying Schedule of Findings and Questioned Costs for the year ended December 31, 2009.

Internal Control Over Compliance

The management of Rooks County, Stockton, Kansas, is responsible for establishing and maintaining effective internal control over compliance with requirements referred to above. In planning and performing our audit, we considered Rooks County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Rooks County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses in internal control over compliance. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying Schedule of Findings and Questioned Costs as item 2009-1. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

The County's response to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the County's response and, accordingly, we express no opinion on the responses.

This report is intended for the information and use of the governing body and management of the County, others within the entity, federal awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than these specific parties.

Mapes & Miller

Certified Public Accountants
September 28, 2010

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2009

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Federal Expenditures
U.S. Department of Transportation Passed Through the Federal Aviation Administration Airport Improvement Program	20.106	<u>496,619</u>
U.S. Department of Homeland Security Passed through the Kansas Division of Emergency Management Hazard Mitigation Grant	97.039	14,062
Emergency Management Performance Grants	97.042	<u>7,186</u>
Total U.S. Department of Homeland Security		<u>21,248</u>
U.S. Department of Agriculture Passed through the Kansas Conservation Commission Soil and Water Conservation	10.902	<u>4,644</u>
U.S. Department of Housing and Urban Development Passed through the Kansas Department of Commerce Community Development Block Grant	14.228	<u>396,003</u>
U.S. Department of Transportation Passed through the Kansas Department of Transportation State and Community Highway Safety	20.600	<u>390</u>
U.S. Department of Health and Human Services Passed through the Kansas Department of Health & Environment Child Care and Development Block Grant	93.575	2,939
Preventive Health and Health Services Block Grant	93.991	6,283
Family Planning Services	93.217	9,546
Maternal and Child Health Services Block Grant to States	93.994	23,733
Public Health Emergency Preparedness	93.069	12,781
Immunization Grants	93.268	1,089
Center for Disease Control and Prevention	93.283	6,257
Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer	93.919	<u>1,703</u>
Total U.S. Department of Health and Human Services		<u>64,331</u>
Total Expenditures of Federal Awards		<u><u>\$ 983,235</u></u>

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2009

Note 1. Organization

Rooks County, Kansas (the County) is the recipient of several federal grants. Various County departments administer these grant programs. Grants are accounted for in the General Fund and Special Revenue Funds of the County department benefiting from the grant.

Note 2. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County and is presented on the modified accrual basis of accounting. The information presented in this schedule is in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 3. Local Government Contributions

Local cost sharing, as defined by the OMB Circular A-102, Attachment F, is required by certain federal grants. The amount of cost sharing varies with each program. Only the federal share of expenditures is presented in the Schedule of Expenditures of Federal Awards.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2009

SECTION 1 – SUMMARY OF AUDITORS’ RESULTS

FINANCIAL STATEMENTS

Type of auditors’ report issued:

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

Unqualified

Internal control over financial reporting:

- Material weaknesses identified? ___ Yes _x_ No
- Significant deficiencies identified that are not considered to be material weaknesses? _x_ Yes ___ No
- Noncompliance material to financial statements noted? ___ Yes _x_ No

FEDERAL AWARDS

Internal control over major programs:

- Material weaknesses identified? ___ Yes _x_ No
- Significant deficiencies identified that are not considered to be material weaknesses? _x_ Yes ___ No

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

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?

x Yes ___ No

Identification of major programs:

Unqualified

CFDA NUMBER
20.106
14.228

NAME OF FEDERAL PROGRAM
Airport Improvement Program
Community Development Block Grant

Dollar threshold used to distinguish between type A and type B programs:

\$300,000

Auditee qualified as low-risk auditee?

___ Yes _x_ No

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2009

SECTION II – FINANCIAL STATEMENT FINDINGS

2009-1 Financial Statement Preparation

Condition: Management does not have the qualifications and training necessary to prepare the financial statements which would include the related footnote disclosures.

Criteria: Management must have controls over the preparation of the financial statements including footnote disclosures which would prevent or detect an omission/misstatement in the financial statements.

Effect: The control deficiency allows for omission/misstatements in the financial statements including footnotes that may not be prevented, detected, or corrected.

Recommendations: Management would need to attend training classes and annual continuing education classes to gain an understanding on proper and complete preparation of the financial statements and footnote disclosures and to be aware of all of the current accounting standards by purchasing annual accounting subscriptions.

Management's Response: We concur with the recommendation. However, the cost of annual subscription services and the continuing education/training classes do not make it practical to obtain the competency and expertise required to correct the deficiency.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. Internal control findings: Airport Improvement Program CFDA No. 20.106 and Community Development Block Grant CFDA No. 14.228 for the year ended December 31, 2009.

2009-1 Financial Statement Preparation

Condition: Management does not have the qualifications and training necessary to prepare the financial statements which would include the related footnote disclosures.

Criteria: Management must have controls over the preparation of the financial statements including footnote disclosures which would prevent or detect an omission/misstatement in the financial statements.

Effect: The control deficiency allows for omission/misstatements in the financial statements including footnotes that may not be prevented, detected, or corrected.

Recommendations: Management would need to attend training classes and annual continuing education classes to gain an understanding on proper and complete preparation of the financial statements and footnote disclosures and to be aware of all of the current accounting standards by purchasing annual accounting subscriptions.

Management's Response: We concur with the recommendation. However, the cost of annual subscription services and the continuing education/training classes do not make it practical to obtain the competency and expertise required to correct the deficiency.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2009

2. Compliance findings – None found.
3. Questioned costs – None found.

SECTION IV – SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Not applicable