

ROOKS COUNTY, KANSAS
Stockton, Kansas
Independent Audit Report
January 1, 2010 to December 31, 2010

MAPES & MILLER
Certified Public Accountants
Stockton, Kansas

ROOKS COUNTY, KANSAS
Financial Statements
For the Year Ended December 31, 2010

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MAPES & MILLER

CERTIFIED PUBLIC ACCOUNTANTS

A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

Members of American Institute of Certified Public Accountants
and the Kansas Society of Certified Public Accountants

JOHN D. MAPES, CPA
DENIS W. MILLER, CPA

THOMAS CARPENTER, CPA
DON TILTON, CPA

INDEPENDENT AUDITOR'S REPORT

418 E. Holme
Norton, KS 67654-1412
(785) 877-5833
FAX - (785) 877-5442
email - mmcpas@ruraltel.net

711 3rd Street
P.O. Box 266
Phillipsburg, KS 67661-0266
(785) 543-6561
FAX - (785) 543-6563
email - mmpburg@ruraltel.net

503 Main St.
P.O. Box 508
Stockton, KS 67669-0508
(785) 425-6764
FAX - (785) 425-6765
email - mmstkn@ruraltel.net

230 Main St.
P.O. Box 412
Quinter, KS 67752-0412
(785) 754-2111
FAX - (785) 754-2112
email - mapes@ruraltel.net

117 N. Main St.
P.O. Box 73
WaKeeney, KS 67672-0073
(785) 743-5512
FAX - (785) 743-5513
email - mapeswak@ruraltel.net

306 N. Pomeroy
Hill City, KS 67642-1720
(785) 421-2163
FAX - (785) 421-2164
email - mapeshc@ruraltel.net

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

We have audited the accompanying financial statements of Rooks County, Stockton, Kansas, as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements 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, the standards applicable to financial audits contained in the Government Auditing Standards, issued by the Comptroller General of the United States, and the guidance in the Kansas Municipal Audit Guide. 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 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, is presumed to be material.

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, 2010, and its cash receipts and expenditures, and budgetary 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 27, 2011, on our consideration of the 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 that collectively comprise Rooks County's basic financial statements. The 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 not a required part of the basic financial statements. 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with the 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 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, and other federal and state agencies to whose jurisdiction the County is subject and is not intended to be and should not be used by any one 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 27, 2011

ROOKS COUNTY, KANSAS

Summary of Cash Receipts, Expenditures and Unencumbered Cash
For the Year Ended December 31, 2010

Funds	Beginning	Prior Year	Cash		Ending	Add	Ending
	Unencumbered	Cancelled	Receipts	Expenditures	Unencumbered	Outstanding	Cash
	Cash Balance	Encumbrances			Cash Balance	Encumbrances	Balance
						and Accounts	
						Payable	Ending
							Cash Balance
Governmental Type Funds:							
General	\$ 670,199	0	4,354,074	4,354,245	670,028	18,214	688,242
Special Revenue:							
Road and Bridge	0	0	2,518,150	2,513,818	4,332	40,679	45,011
Noxious Weed	36,964	0	309,947	319,323	27,588	0	27,588
Noxious Weed Capital Outlay	50,000	0	0	0	50,000	0	50,000
Health	671,276	0	618,574	631,152	658,698	1,871	660,569
Alcohol Program	10,661	0	5,833	4,735	11,759	0	11,759
Parks and Recreation	4,141	0	894	0	5,035	0	5,035
911 Emergency	18,197	0	21,390	21,239	18,348	8,044	26,392
Wireless E-911	22,317	0	11,507	13,168	20,656	0	20,656
County Wide Economic Development Trust	167,779	0	126,141	86,531	207,389	1,013	208,402
Road and Bridge Special Improvements	127,707	0	176,108	0	303,815	0	303,815
Road and Bridge Special Equipment	315,425	0	470,004	93,500	691,929	0	691,929
Ambulance Equipment Reserve	49,000	0	82,785	47,945	83,840	24,568	108,408
County Equipment Reserve	130,966	0	174,380	45,789	259,557	0	259,557
Health Benefit	0	0	70,868	0	70,868	0	70,868
Special Noxious Weed	0	0	5,384	5,384	0	0	0
Utility Agreement	7,600	0	0	0	7,600	0	7,600
Motor Vehicle Operating	0	0	58,355	58,355	0	0	0
Prosecutor's Training and Assistance	0	0	793	793	0	0	0
Economic Development Existing Business	25,213	0	429	15,000	10,642	0	10,642
Register of Deeds Technology	43,051	0	14,888	20,614	37,325	0	37,325
Sheriff's Seizure	668	0	0	0	668	0	668
Sheriff Expendable Trust	4,846	0	1,927	308	6,465	0	6,465
Micro-Loan Repayment	31,228	0	22,662	31,288	22,602	0	22,602
Water District #3 Grant	0	0	20,000	20,000	0	0	0

(Continued)

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

ROOKS COUNTY, KANSAS

Summary of Cash Receipts, Expenditures and Unencumbered Cash
For the Year Ended December 31, 2010

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	\$ 103	0	500	603	0	0	0
Rooks County Housing Authority	9,187	0	2,513	1,858	9,842	0	9,842
Economic Development Utility Grant	75	0	7,270	6,005	1,340	0	1,340
Rooks County Airport Commission	66,885	0	607,194	544,837	129,242	41,734	170,976
Sheriff Registration	340	0	940	0	1,280	0	1,280
Capital Projects Type Fund:							
Assisted Living Construction	5,553	0	0	0	5,553	0	5,553
Proprietary Type Funds:							
Enterprise:							
Sanitation	119,971	0	202,093	124,379	197,685	5,270	202,955
Nursing Home	0	0	1,584	1,584	0	0	0
Nursing Home - NFW	0	0	0	0	0	0	0
Fiduciary Type Funds:							
Private Purpose Trust:							
Florence Hinkhouse	57,156	0	1,286	1,286	57,156	0	57,156
 Total Primary Government	 <u>2,646,508</u>	 <u>0</u>	 <u>9,888,473</u>	 <u>8,963,739</u>	 <u>3,571,242</u>	 <u>141,393</u>	 <u>3,712,635</u>
 Component Units:							
Historical Society	21,476	0	15,841	18,291	19,026	941	19,967
Free Fair	51,866	0	335,563	354,113	33,316	74	33,390
Senior Services	(19,115)	0	2,253,009	2,207,718	26,176	156,783	182,959
 Total Reporting Entity (Excluding Agency Funds)	 \$ <u><u>2,700,735</u></u>	 <u><u>0</u></u>	 <u><u>12,492,886</u></u>	 <u><u>11,543,861</u></u>	 <u><u>3,649,760</u></u>	 <u><u>299,191</u></u>	 <u><u>3,948,951</u></u>

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

ROOKS COUNTY, KANSAS

Composition of Cash

December 31, 2010

STATEMENT 1

Page 3

County Treasurer

Cash on Hand	\$	500	
Bad Checks		1,256	
Stockton National Bank, Stockton, Kansas			
N.O.W. Account		955,358	
Money Market Account		0	
TLGP		0	
N.O.W. Account - Wireless 911		15,021	
N.O.W. Account - Micro-Loan Program		22,602	
Money Market Account - Economic Development Existing Business Program		10,611	
Money Market Account - Register of Deeds Technology		37,325	
N.O.W. Account - Rooks County Airport Commission		170,976	
N.O.W. Account - Housing Authority		9,842	
Midwest Community Bank, Plainville, Kansas			
Certificates of Deposit		250,000	
Certificates of Deposit - Hinkhouse		57,156	
Farmers National Bank, Stockton, Kansas			
Money Market Account		70,868	
Municipal Investment Pool, Topeka, KS			
Overnight Pool		8,500,237	
First State Bank, Plainville, Kansas			
Money Market Account		<u>1,695,000</u>	
Total County Treasurer			\$ 11,796,752

Clerk of the District Court

Stockton National Bank, Stockton, Kansas			
Checking Account - District Court			19,036
Checking Account - Law Library			14,628

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			730
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Sanitation

Stockton National Bank, Stockton, Kansas			
Checking Account			13,425

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

ROOKS COUNTY, KANSAS

Composition of Cash
December 31, 2010

STATEMENT 1
 Page 4

County Health

Stockton National Bank, Stockton, Kansas		
Checking Account		\$ 50
N.O.W. Account		<u>0</u>
Total Cash and Investments		11,844,731
Less Agency Funds - Statement 4		<u>(8,132,096)</u>
Total Primary Government		3,712,635

Historical Society

Cash on Hand	\$ 25	
Stockton National Bank, Stockton, Kansas		
Checking Account	9,912	
Savings Account	3,659	
Certificates of Deposit	<u>6,371</u>	
Total Historical Society	19,967	19,967

Free Fair

Stockton National Bank, Stockton, Kansas		
Checking Account	3,077	
Money Market Account	29,699	
Savings Account	<u>614</u>	
Total Free Fair	33,390	33,390

Senior Services

Cash on Hand	8,624	
Midwest Community Bank, Plainville, Kansas		
Savings Account	2287	
First National Bank, Hays, Kansas		
Checking Account	171,959	
Money Market Accounts	<u>89</u>	
Total Senior Services	182,959	<u>182,959</u>
Total Reporting Entity per Statement 1		\$ <u><u>3,948,951</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, 2010

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:					
General	\$ 4,114,422	563,213	4,677,635	4,354,245	(323,390)
Special Revenue:					
Road and Bridge	2,100,000	413,818	2,513,818	2,513,818	0
Noxious Weed	425,000	5,384	430,384	319,323	(111,061)
Noxious Weed Capital Outlay	35,525	0	35,525	0	(35,525)
Health	830,675	0	830,675	631,152	(199,523)
Alcohol Program	27,500	0	27,500	4,735	(22,765)
Parks and Recreation	4,000	0	4,000	0	(4,000)
911 Emergency	42,710	0	42,710	21,239	(21,471)
Wireless E-911	20,463	0	20,463	13,168	(7,295)
County Wide Economic Development Trust	87,950	2,050	90,000	86,531	(3,469)
Proprietary Type Funds:					
Enterprise:					
Sanitation	152,595	6,841	159,436	124,379	(35,057)
Nursing Home	6,725	0	6,725	1,584	(5,141)
Nursing Home-NFW	0	0	0	0	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, 2010

STATEMENT 3
Page 1

	<u>2009</u>		<u>2010</u>		Variance Over (Under)
	Actual	Actual	Budget	Budget	
Cash Receipts:					
Taxes					
Ad Valorem	\$ 3,633,516	2,915,584	2,885,918		29,666
Delinquent	64,279	56,578	24,600		31,978
Motor Vehicle	213,263	202,640	205,559		(2,919)
Recreational Vehicle	5,055	4,956	5,001		(45)
16/20M Vehicle	22,223	25,073	24,851		222
LAVTR	0	0	0		0
Vehicle Excise Tax	49	49	85		(36)
Intergovernmental					
Liquor Tax	579	894	430		464
Sales Tax	44	1	0		1
Mineral Production Tax	83,297	62,342	70,000		(7,658)
Aid - Emergency Preparedness	6,686	11,163	3,300		7,863
Federal Land Payment	16,846	17,229	16,000		1,229
Licenses, Fees and Permits					
Antique Vehicle Tags	2,050	2,935	2,000		935
CMB Licenses	250	250	50		200
Diversion Fees	4,600	1,900	1,000		900
District Court Fees	3,413	3,039	3,000		39
Mortgage Registration Fees	52,460	65,447	40,000		25,447
County Officer Fees	34,828	42,358	45,000		(2,642)
Sheriff VIN Fees	1,823	1,477	1,500		(23)
Township Bonds	1,975	4,583	1,100		3,483
Moving Permits	20	5	10		(5)
Drivers Licenses	626	998	500		498
Charges for Services:					
Prisoner Care	9,555	35,755	0		35,755
Commissary Commissions	969	7,385	0		7,385
Use of Money and Property					
Interest	108,457	93,260	122,000		(28,740)
Oil Production	2,143	6,525	4,500		2,025
Water Resources Rent	11,500	11,000	12,000		(1,000)
Miscellaneous	21,240	111,960	0		111,960
Grants	20,650	25,000	0		25,000
Health Insurance Reimb. from Other Funds	112,852	136,483	168,618		(32,135)
Employee Benefits - Refunds & Reimbursements	818	0	1,400		(1,400)
Reimbursed CDC Court Costs	7,131	10,275	4,000		6,275
Reimbursed Expenses	60,994	459,243	0		459,243
Transfer from Motor Vehicle Operating	48,327	37,687	0		37,687
Total Cash Receipts	<u>4,552,518</u>	<u>4,354,074</u>	<u>3,642,422</u>		<u>711,652</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, 2010

STATEMENT 3
Page 2

	2009	2010		Variance
(Continued)	Actual	Actual	Budget	Over (Under)
Expenditures:				
County Commissioners				
Personal Services	\$ 57,341	64,037	63,500	537
Contractual Services	105,462	103,717	142,200	(38,483)
Commodities	940	5,523	18,350	(12,827)
Capital Outlay	72,322	30,991	200,000	(169,009)
Special Projects	13,530	312,150	250,000	62,150
Senior Services	213,514	163,148	0	163,148
Transfer to Airport Commission	92,309	110,000	110,000	0
Transportation Van	4,000	8,900	7,300	1,600
Transfer to County Equipment	92,337	0	0	0
GIS/GPS System	23,642	0	0	0
Fairgrounds Appropriation	47,324	38,000	38,000	0
Fire Department Pagers	10,000	0	0	0
Adjustments for Qualifying Budget Credits:				0
Reimbursed Expenses	0	0	411,613	(411,613)
Total	732,721	836,466	1,240,963	(404,497)
 County Clerk				
Personal Services	119,054	119,613	116,950	2,663
Contractual Services	1,352	1,523	2,350	(827)
Commodities	24,309	17,661	21,700	(4,039)
Capital Outlay	0	0	0	0
Transfer to County Equipment	3,500	10,000	0	10,000
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses and Garnishment Fee	0	0	8,841	(8,841)
Total	148,215	148,797	149,841	(1,044)
 County Treasurer				
Personal Services	147,321	148,601	118,160	30,441
Contractual Services	8,763	8,398	8,700	(302)
Commodities	9,040	8,197	10,640	(2,443)
Transfer to County Equipment	0	5,000	0	5,000
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses included in Motor Vehicle Transfe	0	0	38,027	(38,027)
Total	165,124	170,196	175,527	(5,331)

(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, 2010

STATEMENT 3
Page 3

	2009		2010		Variance Over (Under)
	Actual	Actual	Budget		
(Continued)					
County Attorney					
Personal Services	\$ 75,945	78,377	76,670		1,707
Contractual Services	4,021	4,967	9,325		(4,358)
Commodities	3,459	2,277	5,875		(3,598)
Capital Outlay	0	0	1,000		(1,000)
Transfer to County Equipment	9,000	7,500	0		7,500
Adjustment for Qualifying Budget Credits:					
Diversion Fees	<u>0</u>	<u>0</u>	<u>2,507</u>		<u>(2,507)</u>
Total	<u>92,425</u>	<u>93,121</u>	<u>95,377</u>		<u>(2,256)</u>
Register of Deeds					
Personal Services	55,859	54,914	56,724		(1,810)
Contractual Services	1,156	1,245	1,215		30
Commodities	2,319	2,261	1,300		961
Transfer to County Equipment	2,350	5,700	0		5,700
Adjustment for Qualifying Budget Credits:					
Copy Fees	<u>0</u>	<u>0</u>	<u>5,435</u>		<u>(5,435)</u>
Total	<u>61,684</u>	<u>64,120</u>	<u>64,674</u>		<u>(554)</u>
Sheriff					
Personal Services	370,019	351,146	384,578		(33,432)
Contractual Services	48,435	52,609	61,122		(8,513)
Commodities	43,681	83,926	54,900		29,026
Capital Outlay	30,269	29,508	0		29,508
Transfer to County Equipment Reserve	27,384	47,378	0		47,378
Adjustments for Qualifying Budget Credits:					
VIN Fees	0	0	1,477		(1,477)
Booking Fees	0	0	4,589		(4,589)
Other Fees	0	0	3,065		(3,065)
Prisoner Care	0	0	35,755		(35,755)
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>25,470</u>		<u>(25,470)</u>
Total	<u>519,788</u>	<u>564,567</u>	<u>570,956</u>		<u>(6,389)</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, 2010

STATEMENT 3
Page 4

(Continued)	2009		2010		Variance Over (Under)
	Actual	Actual	Budget		
Emergency Management					
Personal Services	\$ 21,878	35,121	35,000		121
Contractual Services	2,221	5,031	10,600		(5,569)
Commodities	863	2,626	6,400		(3,774)
Transfer to County Equipment	0	20,200	0		20,200
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>12,316</u>		<u>(12,316)</u>
Total	<u>24,962</u>	<u>62,978</u>	<u>64,316</u>		<u>(1,338)</u>
 Unified Court					
Contractual Services	43,522	47,607	45,875		1,732
Commodities	6,587	7,192	6,100		1,092
Capital Outlay	1,773	640	2,000		(1,360)
Transfer to County Equipment Reserve	0	4,500	0		4,500
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>6,512</u>		<u>(6,512)</u>
Total	<u>51,882</u>	<u>59,939</u>	<u>60,487</u>		<u>(548)</u>
 Courthouse Custodian					
Personal Services	34,315	34,200	35,583		(1,383)
Contractual Services	71,812	77,702	80,023		(2,321)
Commodities	15,281	12,434	15,000		(2,566)
Capital Outlay	438	1,477	1,000		477
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>26</u>		<u>(26)</u>
Total	<u>121,846</u>	<u>125,813</u>	<u>131,632</u>		<u>(5,819)</u>
 Appraiser's Cost					
Personal Services	118,264	119,338	119,310		28
Contractual Services	7,614	7,468	8,320		(852)
Commodities	5,767	4,510	5,000		(490)
Capital Outlay	0	0	0		0
Transfer to County Equipment	5,300	7,100	0		7,100
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>5,792</u>		<u>(5,792)</u>
Total	<u>136,945</u>	<u>138,416</u>	<u>138,422</u>		<u>(6)</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, 2010

STATEMENT 3
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(Continued)	2009		2010		Variance Over (Under)
	Actual	Actual	Budget		
Election					
Personal Services	\$ 14,873	20,536	23,133		(2,597)
Contractual Services	1,598	2,784	11,330		(8,546)
Commodities	13,545	19,532	25,050		(5,518)
Capital Outlay	1,912	2,216	4,200		(1,984)
Transfer to County Equipment	23,000	19,000	0		19,000
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses	0	0	1,788		(1,788)
Total	54,928	64,068	65,501		(1,433)
 Ambulance					
Contractual Services	45,751	49,759	62,100		(12,341)
Commodities	0	0	2,000		(2,000)
Debt Service	4,982	0	0		0
Capital Outlay	0	39,318	0		39,318
Transfer to Ambulance Equipment Reserve	49,000	82,785	82,785		0
Total	99,733	171,862	146,885		24,977
 Service Programs					
Palco Meal Site	13,000	13,000	13,000		0
Stockton Meal Site	18,500	19,000	19,000		0
Plainville Meal Site	23,270	23,270	23,270		0
Senior Companion Program	8,378	7,878	7,878		0
Foster Care	4,439	3,939	3,939		0
CASA	0	3,000	3,000		0
NW KS Area Agency on Aging	6,500	6,500	6,500		0
Total	74,087	76,587	76,587		0
 Employee Benefits					
Social Security	142,803	142,918	167,383		(24,465)
Health Insurance	1,003,096	950,612	859,291		91,321
Life Insurance	6,336	6,478	7,041		(563)
Retirement	103,634	129,341	146,633		(17,292)
Workers Compensation	66,757	70,533	75,000		(4,467)
Unemployment	3,191	1,889	9,410		(7,521)
Pharmacy Expense	5,000	0	0		0
Transfer to Health Benefit Fund	0	70,868	0		70,868
Total	1,330,817	1,372,639	1,264,758		107,881

(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, 2010

STATEMENT 3
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	2009	2010		Variance
(Continued)	Actual	Actual	Budget	Over Under
Tuition				
University	\$ 0	0	0	0
Computers				
Software	5,022	9,393	31,525	(22,132)
Contractual Services	24,108	31,927	8,975	22,952
Commodities	2,407	419	9,500	(9,081)
Capital Outlay	4,821	1,200	15,000	(13,800)
Total	36,358	42,939	65,000	(22,061)
GIS/GPS Sytem				
Personal Services	0	0	18,000	(18,000)
Contractual Services	630	0	0	0
Commodities	166	1,247	1,635	(388)
Capital Outlay	6,365	1,302	20,365	(19,063)
Transfer to County Equipment	0	35,000	0	35,000
Total	7,161	37,549	40,000	(2,451)
Conservation District	22,000	22,000	22,000	0
Mental Retardation	42,000	42,000	42,000	0
Mental Health	30,000	30,000	30,000	0
Free Fair	57,000	57,000	57,000	0
Economic Development	151,438	118,309	118,309	0
Tort Liability	22,166	19,553	22,000	(2,447)
Historical Society	15,000	14,000	14,000	0
Juvenile Detention Center	3,080	4,926	5,000	(74)
Abandoned Cemeteries	400	400	400	0
Federal Land Entitlement	1,300	16,000	16,000	0
Total Other Expenditures	344,384	324,188	326,709	(2,521)
Total Expenditures	4,003,060	4,354,245	4,677,635	(323,390)
Cash Receipts Over (Under) Expenditures	549,458	(171)		
Unencumbered Cash, Beginning	120,741	670,199		
Unencumbered Cash, Ending	\$ 670,199	670,028		

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, 2010

STATEMENT 3
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	2009	2010		Variance Over (Under)
Cash Receipts:	Actual	Actual	Budget	(Under)
Taxes				
Ad Valorem	\$ 1,652,615	1,609,645	1,591,105	18,540
Delinquent	27,107	26,593	12,537	14,056
Motor Vehicle	83,846	88,632	93,482	(4,850)
16/20M Vehicle	9,508	9,639	11,302	(1,663)
Recreational Vehicle	1,990	2,181	2,274	(93)
Vehicle Excise Tax	20	21	0	21
Intergovernmental				
State - Special Highway	334,219	362,558	389,300	(26,742)
FEMA Assistance				
Federal	0	318,192	0	318,192
State	0	42,426	0	42,426
Miscellaneous	8,207	5,063	0	5,063
Reimbursed Expenses	18,479	53,200	0	53,200
 Total Cash Receipts	 2,135,991	 2,518,150	 2,100,000	 418,150
 Expenditures:				
Personal Services	720,488	740,150	824,000	(83,850)
Commodities	685,483	692,957	825,120	(132,163)
Contractual Services	245,720	199,996	302,882	(102,886)
Capital Outlay	427,658	260,711	20,600	240,111
Transfer to R&B Special Equipment	90,836	470,004	12,350	457,654
Transfer to R&B Special Improvement	0	150,000	115,048	34,952
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	0	0	413,818	(413,818)
 Total Expenditures	 2,170,185	 2,513,818	 2,513,818	 0
 Cash Receipts Over (Under) Expenditures	 (34,194)	 4,332		
Unencumbered Cash, Beginning	34,194	0		
 Unencumbered Cash, Ending	 \$ 0	 4,332		

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, 2010

	2009	2010		Variance Over (Under)
	Actual	Actual	Budget	(Under)
Cash Receipts:				
Taxes				
Ad Valorem	\$ 133,335	107,621	106,478	1,143
Delinquent	2,255	2,045	1,072	973
Motor Vehicle	7,270	7,258	7,540	(282)
16/20M Vehicle	842	830	912	(82)
Recreational Vehicle	173	178	183	(5)
Services and Reimbursements	267,767	180,351	289,199	(108,848)
Miscellaneous	6,118	6,280	0	6,280
Transfer from Special Noxious Weed	6,585	5,384	0	5,384
Total Cash Receipts	424,345	309,947	405,384	(95,437)
Expenditures:				
Personal Services	66,835	66,247	70,000	(3,753)
Contractual Services	12,498	11,183	20,000	(8,817)
Commodities	345,508	241,893	325,000	(83,107)
Transfer to Noxious Weed Capital Outlay	0	0	10,000	(10,000)
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	0	0	5,384	(5,384)
Total Expenditures	424,841	319,323	430,384	(111,061)
Cash Receipts Over (Under) Expenditures	(496)	(9,376)		
Unencumbered Cash, Beginning	37,460	36,964		
Unencumbered Cash, Ending	\$ 36,964	27,588		

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, 2010

	<u>2009</u>		<u>2010</u>		
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Over</u>
				<u>(Under)</u>	
Cash Receipts:					
Transfer from Noxious Weed	\$ 0	0	<u>10,000</u>	<u>(10,000)</u>	
Expenditures:					
Capital Outlay	0	0	<u>35,525</u>	<u>(35,525)</u>	
Cash Receipts Over (Under) Expenditures	0	0			
Unencumbered Cash, Beginning	<u>50,000</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, 2010

STATEMENT 3
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	2009	2010		Variance
	Actual	Actual	Budget	Over (Under)
Cash Receipts:				
Taxes				
Ad Valorem - Health Fund	\$ 33,841	35,785	35,289	496
Delinquent	660	590	697	(107)
Motor Vehicle	2,239	1,937	1,913	24
16/20M Vehicle	248	259	231	28
Recreational Vehicle	53	47	47	0
Grants	104,312	122,481	105,000	17,481
Services and Donations	103,757	101,138	188,100	(86,962)
Medicare-Medicaid Services	149,061	147,378	155,000	(7,622)
Miscellaneous	1,905	5,079	0	5,079
Reimbursed Expenses	202,464	203,880	0	203,880
Total Cash Receipts	598,540	618,574	486,277	132,297
Expenditures:				
Personal Services	452,915	454,809	602,350	(147,541)
Contractual Services	66,064	45,125	64,400	(19,275)
Commodities	79,911	81,877	106,850	(24,973)
M & I Grant	46,998	49,341	49,575	(234)
Capital Outlay	0	0	7,500	(7,500)
Total Expenditures	645,888	631,152	830,675	(199,523)
Cash Receipts Over (Under) Expenditures	(47,348)	(12,578)		
Unencumbered Cash, Beginning	718,624	671,276		
Unencumbered Cash, Ending	\$ 671,276	658,698		

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, 2010

	<u>2008</u>	<u>2009</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
			Variance Over (Under)
Cash Receipts:			
Intergovernmental	\$ <u>5,828</u>	<u>5,833</u>	<u>6,000</u> <u>(167)</u>
Expenditures:			
Alcohol Programs	<u>11,198</u>	<u>4,735</u>	<u>27,500</u> <u>(22,765)</u>
Cash Receipts Over (Under) Expenditures	(5,370)	1,098	
Unencumbered Cash, Beginning	<u>16,031</u>	<u>10,661</u>	
Unencumbered Cash, Ending	\$ <u>10,661</u>	<u>11,759</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, 2010

	<u>2009</u>		<u>2010</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:				
Intergovernmental	\$ <u>579</u>	<u>894</u>	<u>430</u>	<u>464</u>
Expenditures:				
Contractual Services	<u>0</u>	<u>0</u>	<u>4,000</u>	<u>(4,000)</u>
Cash Receipts Over (Under) Expenditures	579	894		
Unencumbered Cash, Beginning	<u>3,562</u>	<u>4,141</u>		
Unencumbered Cash, Ending	\$ <u><u>4,141</u></u>	<u><u>5,035</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, 2010

	<u>2009</u>	<u>2010</u>		
	Actual	Actual	Budget	Variance Over (Under)
Cash Receipts:				
911 Telephone Tax	\$ 22,623	21,390	21,950	(560)
Interest	<u>1,020</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Cash Receipts	<u>23,643</u>	<u>21,390</u>	<u>21,950</u>	<u>(560)</u>
Expenditures:				
Emergency Telephone Service	<u>22,078</u>	<u>21,239</u>	<u>42,710</u>	<u>(21,471)</u>
Cash Receipts Over (Under) Expenditures	1,565	151		
Unencumbered Cash, Beginning	<u>16,632</u>	<u>18,197</u>		
Unencumbered Cash, Ending	\$ <u>18,197</u>	<u>18,348</u>		

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, 2010

	<u>2009</u>	<u>2010</u>		
	Actual	Actual	Budget	Variance Over (Under)
Cash Receipts:				
911 Telephone Tax	\$ 11,327	11,477	11,000	477
Reimbursements	5,635	0	0	0
Interest	<u>82</u>	<u>30</u>	<u>0</u>	<u>30</u>
 Total Cash Receipts	 <u>17,044</u>	 <u>11,507</u>	 <u>11,000</u>	 <u>507</u>
 Expenditures:				
Emergency Telephone Service	<u>14,653</u>	<u>13,168</u>	<u>20,463</u>	<u>(7,295)</u>
 Cash Receipts Over (Under) Expenditures	 2,391	 (1,661)		
Unencumbered Cash, Beginning	<u>19,926</u>	<u>22,317</u>		
 Unencumbered Cash, Ending	 \$ <u>22,317</u>	 <u>20,656</u>		

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, 2010

	<u>2009</u>	<u>2010</u>		
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:				
County Appropriation	\$ 141,973	110,915	110,915	0
City Appropriations	14,991	13,176	13,546	(370)
Reimbursed Expense	<u>8,563</u>	<u>2,050</u>	<u>0</u>	<u>2,050</u>
Total Cash Receipts	<u>165,527</u>	<u>126,141</u>	<u>124,461</u>	<u>1,680</u>
Expenditures:				
Personal Services	65,545	63,071	67,275	(4,204)
Contractual Services	11,033	10,540	11,625	(1,085)
Commodities	15,112	12,920	6,550	6,370
Capital Outlay	0	0	2,500	(2,500)
Appropriation to Rooks County Housing Authority	0	0	0	0
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>2,050</u>	<u>(2,050)</u>
Total Expenditures	<u>91,690</u>	<u>86,531</u>	<u>90,000</u>	<u>(3,469)</u>
Cash Receipts Over (Under) Expenditures	73,837	39,610		
Unencumbered Cash, Beginning	<u>93,942</u>	<u>167,779</u>		
Unencumbered Cash, Ending	\$ <u><u>167,779</u></u>	<u><u>207,389</u></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, 2010

STATEMENT 3
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	2009	2010		Variance
	Actual	Actual	Budget	Over
				(Under)
Cash Receipts:				
Taxes				
Ad Valorem	\$ 44,446	35,927	35,493	434
Delinquent	326	526	0	526
Motor Vehicle	0	1,865	2,513	(648)
16/20M Vehicle	0	0	304	(304)
Recreational Vehicle	0	48	61	(13)
Charges for Services	120,510	156,886	85,245	71,641
Lease	0	0	850	(850)
Grant	0	0	0	0
Reimbursed Expenses	39,017	6,841	0	6,841
 Total Cash Receipts	 204,299	 202,093	 124,466	 77,627
 Expenditures:				
Personal Services	75,205	74,648	77,765	(3,117)
Contractual Services	23,351	26,285	35,690	(9,405)
Commodities	23,508	16,450	14,935	1,515
Capital Outlay	16,896	0	0	0
State Tipping Fee	5,386	5,241	7,725	(2,484)
Closure-Post Closure	0	1,755	15,450	(13,695)
Hauling and Disposal	0	0	1,030	(1,030)
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	0	0	6,841	(6,841)
 Total Expenditures	 144,346	 124,379	 159,436	 (35,057)
 Cash Receipts Over (Under) Expenditures	 59,953	 77,714		
Unencumbered Cash, Beginning	60,018	119,971		
 Unencumbered Cash, Ending	 \$ 119,971	 197,685		

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, 2010

STATEMENT 3
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	<u>2009</u>		<u>2010</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:				
Taxes				
Delinquent	\$ 1,146	298	100	198
Motor Vehicle	2,735	0	0	0
Recreational Vehicle	69	0	0	0
16/20 M Vehicle	1,419	0	0	0
Interest	1,575	1,286	1,900	(614)
Miscellaneous	10	0	0	0
Transfer from Nursing Home - NFW	<u>341</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Cash Receipts	<u>7,295</u>	<u>1,584</u>	<u>2,000</u>	<u>(416)</u>
Expenditures:				
Contractual Services	0	1,286	0	1,286
Appropriation to Rooks County Senior Services, Inc.	<u>16,152</u>	<u>298</u>	<u>6,725</u>	<u>(6,427)</u>
Total Expenditures	<u>16,152</u>	<u>1,584</u>	<u>6,725</u>	<u>(5,141)</u>
Cash Receipts Over (Under) Expenditures	(8,857)	0		
Unencumbered Cash, Beginning	<u>8,857</u>	<u>0</u>		
Unencumbered Cash, Ending	\$ <u>0</u>	<u>0</u>		

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, 2010

	2009	2010		Variance Over (Under)
	Actual	Actual	Budget	(Under)
Cash Receipts:				
Taxes				
Delinquent	\$ <u>341</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Transfer to Nursing Home	341	0	0	0
Adjustment for Qualifying Budget Credits:				
Residual Equity Transfer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>341</u>	<u>0</u>	<u>0</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, 2010

	Road & Bridge Special Improvements	Road & Bridge Special Equipment	Ambulance Equipment Reserve	County Equipment Reserve
Cash Receipts:				
Transfer from General - Clerk	\$ 0	0	0	10,000
Transfer from General - Election	0	0	0	19,000
Transfer from General - Treasurer	0	0	0	5,000
Transfer from General - Reigister of Deeds	0	0	0	5,700
Transfer from General - Sheriff	0	0	0	47,378
Transfer from General - Ambulance	0	0	82,785	0
Transfer from General - Motor Vehicle Operating	0	0	0	13,002
Transfer from General - Appraisers	0	0	0	7,100
Transfer from Road & Bridge	150,000	470,004	0	0
Reimbursements	26,108	0	0	0
Transfer from General - Clerk of the District Court	0	0	0	4,500
Transfer from General - Emergency Management	0	0	0	20,200
Transfer from General - GIS	0	0	0	35,000
Transfer from General - Attorney	0	0	0	7,500
Total Cash Receipts	176,108	470,004	82,785	174,380
Expenditures:				
State Projects	0	0	0	0
Capital Outlay	0	93,500	47,945	45,789
Total Expenditures	0	93,500	47,945	45,789
Cash Receipts Over (Under) Expenditures	176,108	376,504	34,840	128,591
Unencumbered Cash, Beginning	127,707	315,425	49,000	130,966
Unencumbered Cash, Ending	\$ 303,815	691,929	83,840	259,557

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, 2010

	Health Benefit	Special Noxious Weed	Utility Agreement	Motor Vehicle Operating
Cash Receipts:				
Transfer from General - Employee Benefit	\$ 70,868	0	0	0
Noxious Weed Collections	0	5,384	0	0
Motor Vehicle Fees	0	0	0	58,355
Total Cash Receipts	<u>70,868</u>	<u>5,384</u>	<u>0</u>	<u>58,355</u>
Expenditures:				
Contractual Services	0	0	0	2,624
Commodities	0	0	0	4,632
Capital Outlay	0	0	0	409
Employee Health Cost	0	0	0	0
Transfer to Noxious Weed	0	5,384	0	0
Transfer to County Equipment Fund	0	0	0	13,002
Transfer to General Fund	0	0	0	37,688
Total Expenditures	<u>0</u>	<u>5,384</u>	<u>0</u>	<u>58,355</u>
Cash Receipts Over (Under) Expenditures	70,868	0	0	0
Unencumbered Cash, Beginning	0	0	7,600	0
Unencumbered Cash, Ending	<u>\$ 70,868</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, 2010

	Prosecutor's Training and Assistance	Economic Development Existing Business	Register of Deeds Technology	Sheriff's Seizure
Cash Receipts:				
District Court Fees	\$ 793	0	0	0
Register of Deeds Fees	0	0	14,756	0
Interest on Idle Funds	0	79	132	0
Loan Repayments	0	350	0	0
Total Cash Receipts	<u>793</u>	<u>429</u>	<u>14,888</u>	<u>0</u>
Expenditures:				
Commodities	0	0	0	0
Capital Outlay	0	0	8,872	0
Prosecutor's Training	793	0	0	0
Technological Services	0	0	11,742	0
Business Loans	0	15,000	0	0
Total Expenditures	<u>793</u>	<u>15,000</u>	<u>20,614</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	0	(14,571)	(5,726)	0
Unencumbered Cash, Beginning	0	25,213	43,051	668
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>10,642</u>	<u>37,325</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, 2010

	Sheriff Expendable Trust	Micro-Loan Repayment	Florence Hinkhouse	Dane G. Hansen Foundation Grant
Cash Receipts:				
Loan Repayments	\$ 0	22,600	0	0
Grant	1,927	0	0	20,000
Interest Income	<u>0</u>	<u>62</u>	<u>1,286</u>	<u>0</u>
 Total Cash Receipts	 <u>1,927</u>	 <u>22,662</u>	 <u>1,286</u>	 <u>20,000</u>
Expenditures:				
Sheriff Expendable Trust	308	0	0	0
Business Loans	0	31,288	0	0
Interest to Nursing Home Fund	0	0	1,286	0
Fire District Grant	0	0	0	20,000
Program Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 Total Expenditures	 <u>308</u>	 <u>31,288</u>	 <u>1,286</u>	 <u>20,000</u>
Cash Receipts Over (Under) Expenditures	1,619	(8,626)	0	0
Unencumbered Cash, Beginning	<u>4,846</u>	<u>31,228</u>	<u>57,156</u>	<u>0</u>
 Unencumbered Cash, Ending	 <u>\$ 6,465</u>	 <u>22,602</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, 2010

	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	7,270	0
FAA Grant	0	0	0	491,499
Land Rent	0	0	0	5,410
Sale of Assets	0	2,500	0	0
Transfer from General	0	0	0	110,000
Interest Income	0	13	0	285
	<u>0</u>	<u>13</u>	<u>0</u>	<u>285</u>
Total Cash Receipts	<u>500</u>	<u>2,513</u>	<u>7,270</u>	<u>607,194</u>
Expenditures:				
Program Expenditures	603	1,858	6,005	0
Capital Outlay	0	0	0	544,837
	<u>0</u>	<u>0</u>	<u>0</u>	<u>544,837</u>
Total Expenditures	<u>603</u>	<u>1,858</u>	<u>6,005</u>	<u>544,837</u>
Cash Receipts Over (Under) Expenditures	(103)	655	1,265	62,357
Unencumbered Cash, Beginning	<u>103</u>	<u>9,187</u>	<u>75</u>	<u>66,885</u>
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>9,842</u>	<u>1,340</u>	<u>129,242</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, 2010

	Sheriff Registration	Assisted Living Construction
Cash Receipts:		
Sheriff Fees	\$ 940	0
Interest Income	0	0
Total Cash Receipts	940	0
Expenditures:		
Capital Outlay	0	0
Returned to State	0	0
Appropriation to Rooks County Senior Services, Inc.	0	0
Total Expenditures	0	0
Cash Receipts Over (Under) Expenditures	940	0
Unencumbered Cash, Beginning	340	5,553
Unencumbered Cash, Ending	\$ 1,280	5,553

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, 2010

STATEMENT 3

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	<u>Historical Society</u>
Cash Receipts:	
County Appropriations	\$ 14,000
Dues	200
Gifts/Research	160
Book & Gift Shop Sales	263
Grants & Awards	500
Service Income	178
Donations	286
Refunds, Reimbursements, Insurance Proceeds	0
Miscellaneous	3
Interest Income	<u>251</u>
Total Cash Receipts	<u>15,841</u>
Expenditures:	
Advertising	378
Renovation/Restoration	406
Repairs and Maintenance	3,062
Dues and Licenses	60
Research Resource Expense	375
Miscellaneous	58
Contract Labor	416
Wages	5,554
Utilities	4,918
Telephone	1,183
Insurance	1,256
Office Expense/Postage	202
Payroll Taxes	423
Sales Tax	<u>0</u>
Total Expenditures	<u>18,291</u>
Cash Receipts Over (Under) Expenditures	(2,450)
Unencumbered Cash, Beginning	<u>21,476</u>
Unencumbered Cash, Ending	<u>\$ 19,026</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, 2010

STATEMENT 3

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		Free Fair
Cash Receipts:		
County Appropriations	\$	95,000
Concessions		12,326
Rent		14,017
Carnival		9,982
Grandstand		49,150
Advertising, Sponsors and Awards		17,400
Livestock Sale		133,124
Interest Income		234
Other		4,330
Total Cash Receipts		335,563
 Expenditures:		
Advertising		3,230
Repairs and Maintenance		0
Dues and Sanctions		0
Entertainment, Shows and Judges		76,705
Exhibit Premiums		15,815
Non-Wage Labor		2,844
Payroll and Taxes		5,853
Utilities		15,119
Supplies		3,774
Insurance		7,225
Awards		6,900
Office Expense and Postage		2,029
Board Expenses		911
Contributions		1,525
Capital Improvements		20,232
Equipment		7,627
Fair Book Expense		28,061
Lunchstand		9,139
Livestock Sale		129,191
Sales Tax		4,709
Miscellaneous		13,224
Total Expenditures		354,113
 Cash Receipts Over (Under) Expenditures		(18,550)
Unencumbered Cash, Beginning		51,866
 Unencumbered Cash, Ending	\$	33,316

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, 2010

STATEMENT 3

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	Senior Services
Cash Receipts:	
Patient Service Fees	\$ 2,070,902
County Appropriations	173,020
Interest Income	197
Other	7,539
Donations	1,351
Total Cash Receipts	2,253,009
 Expenditures:	
Salaries	1,172,364
Employee Benefits	484,675
Consultants	41,945
Professional Fees	1,084
Continuing Education	6,055
Advertising	2,756
Food	153,678
Utilities	74,468
Supplies and Small Equipment	157,594
Insurance	1,751
Property Taxes	149
Linen	4,509
Repairs and Maintenance	20,394
Rent and Lease Expense	6,222
Resident Transportation	3,274
Licenses, Dues and Registrations	7,245
Miscellaneous	699
Office Supplies and Postage	19,207
Telephone	9,656
Travel	5,321
Capital Outlay	34,672
Total Expenditures	2,207,718
 Cash Receipts Over (Under) Expenditures	45,291
Unencumbered Cash, Beginning	(19,115)
 Unencumbered Cash, Ending	\$ 26,176

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, 2010

	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
<u>County Treasurer</u>				
TAX COLLECTIONS				
Current Tax	\$ 4,136,831	14,559,139	10,958,542	7,737,428
Real Estate Redemptions	42,296	126,027	72,052	96,271
Delinquent Personal Property Tax	59,278	100,373	120,784	38,867
EZ Pay Tax	17,585	31,094	32,953	15,726
Escrow Tax	4,942	9,588	10,671	3,859
Escaped Tax	0	2,282	2,282	0
Advanced Tax	0	4,018	4,018	0
Judgment Fund	120	1,207	1,206	121
Neighborhood Revitalization	0	276,186	276,186	0
Rental Vehicle Excise Tax	88	259	202	145
Motor Vehicle Tax	163,397	726,586	727,582	162,401
Intergovernmental Taxes:				
Mineral Tax	10,939	137,732	124,684	23,987
Due to General Fund:				
Interest on Taxes	<u>0</u>	<u>44,824</u>	<u>44,824</u>	<u>0</u>
Total Tax Collections	<u>4,435,476</u>	<u>16,019,315</u>	<u>12,375,986</u>	<u>8,078,805</u>
TAX ACCOUNTS				
Unified School Districts	0	4,140,220	4,140,220	0
Cemeteries	0	99,084	99,084	0
State	0	116,280	116,280	0
Townships	0	266,833	266,833	0
Cities	0	1,297,192	1,297,192	0
Regional Library	0	118,643	118,643	0
Rooks County Medical Center	0	423,321	423,321	0
Irrigation District	0	14,629	14,629	0
Extension District	0	126,616	126,616	0
Fire Districts	<u>68</u>	<u>28,709</u>	<u>28,777</u>	<u>0</u>
Total Tax Accounts	<u>68</u>	<u>6,631,527</u>	<u>6,631,595</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, 2010

<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	2,630	2,630	0
Due to State - Auto Fund	408	514,021	514,247	182
Due to State - Vehicle Sales Tax	2,476	182,414	169,316	15,574
Due to State - Drivers License Fees	0	350	350	0
Due to Auto License Trust Fund	54	12,282	12,077	259
Due to General Fund - Vehicle Postage	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 Total Motor Vehicle Fees, Sales Tax Collections, and Drivers License Fees	 <u>2,938</u>	 <u>711,697</u>	 <u>698,620</u>	 <u>16,015</u>
 KANSAS DEPT OF WILDLIFE & PARKS LICENSES & PERMITS				
Due to State	<u>469</u>	<u>13,815</u>	<u>14,075</u>	<u>209</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>3,130</u>	<u>0</u>	<u>834</u>	<u>2,296</u>
 STRAY ANIMAL				
Due to State	<u>277</u>	<u>0</u>	<u>0</u>	<u>277</u>
 <u>County Clerk</u>				
Due to Other Agency Funds:				
Fish and Game Licenses and Escrow	0	13,814	13,814	0
Kansas Commission on Government	0	70	70	0
Due to General Fund:				
Clerk Fees	0	586	586	0
Clerk Reimbursements	0	798	798	0
Election Fees	0	162	162	0
Employee Benefit Reimbursements	0	1,475	1,475	0
Election Reimbursements	0	1,773	1,773	0
Postage Reimbursements	0	218	218	0
Beer Licenses and Stamps	0	275	275	0
Moving Permits	<u>0</u>	<u>5</u>	<u>5</u>	<u>0</u>
 Total County Clerk	 <u>0</u>	 <u>19,176</u>	 <u>19,176</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, 2010

	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	420	420	0
V.I.N. Fees	0	1,430	1,430	0
Sheriff Fees	0	3,065	3,065	0
Out of State Fees	0	300	300	0
Commissions	0	6,999	6,999	0
Bookings	0	4,589	4,589	0
Prisoner Care	0	23,555	23,555	0
Miscellaneous	0	25,954	25,954	0
Buy Money	335	1,300	905	730
Due to Others:				
Bonds	0	33,249	33,249	0
	335	100,981	100,586	730
<u>Register of Deeds</u>				
Due to General Fund:				
Mortgage Registration Fees	0	103,612	103,612	0
Copy Fees	100	5,435	5,435	100
	100	109,047	109,047	100
<u>Attorney Trust Fund</u>				
Due to General Fund:				
Diversionary Cost	0	1,900	1,900	0
Refunds	0	1,607	1,607	0
Delinquent Taxes	0	90	90	0
	0	3,597	3,597	0
<u>Clerk of District Court</u>				
Judgments and Restitution	6,040	384,195	383,203	7,032
Bonds	3,850	42,091	39,927	6,014
Court Costs and Fees	3,725	2,265	0	5,990
Law Library	22,149	5,866	13,387	14,628
	35,764	434,417	436,517	33,664
Total Agency Fees	\$ 4,478,557	24,043,597	20,390,058	8,132,096

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

ROOKS COUNTY, KANSAS
Notes to the Financial Statements
December 31, 2010

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). The Rooks County Free Fair administers the county fair. The County annually levies a tax for the fair.

Rooks County Historical Society (921 S. Cedar, Stockton, KS 67669). The Historical Society operates the County's museum. The County annually levies a tax for the Historical Society.

Rooks County Senior Services, Inc. (1000 S. Washington, Plainville, KS 67663). The Senior Services provides nursing home and assisted living services. The County is responsible for any operating loss for a 5 year period beginning April 18, 2006.

Payments Between the County and Component Units

Resource flows between a primary government and its discretely presented component units are reported as external transactions – that is as revenues and expenditures.

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 2010:

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 or, 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 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:

	Statutory Authority for Exemption
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
Health Benefit	K.S.A. 12-2615
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
Hazard Mobile Trailer 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's designated "peak periods" are as follows:

<u>Financial Institution</u>	<u>Period</u>		<u>Period</u>	
	<u>From</u>	<u>To</u>	<u>From</u>	<u>To</u>
Stockton National Bank	December 1	January 29	April 15	June 14

At December 31, 2010, the County's carrying amount of deposits was \$11,842,136 and the bank balance was \$12,232,057. The bank balance was held by three banks and the State of Kansas Municipal Investment Pool resulting in a concentration of credit risk. Of the bank balance, \$848,139 was covered by federal depository insurance and \$11,283,918 was collateralized with securities held by the pledging financial institution's agents in the County's name. \$100,000 was secured by an irrevocable letter of credit issued by Federal Home Loan Bank of Topeka for the Stockton National Bank. All deposits were legally secured at December 31, 2010.

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, 2010 was \$57,194 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, 2010 was \$101,366, 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, 2010 through December 31, 2010 was 6.14 percent. The County's employer contribution to KPERS for the years ending December 31, 2010, 2009, and 2008 were \$135,122, \$124,827, and \$116,312, 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:

Construction Fund	Project Authorization	Cash Disbursements and Accounts Payable to Date
Airport Construction	\$ 4,438,004	651,736

10. Inter-fund Transfers

Operating transfers were as follows:

From	To	Statutory Authority	Amount
Motor Vehicle Operating	General	K.S.A 8-145	\$ 37,688
Motor Vehicle Operating	County Equipment	K.S.A 19-119	13,002
General	County Equipment	K.S.A 19-119	161,378
General	Ambulance Equipment Reserve	K.S.A 19-119	82,785
General	Health Benefit	K.S.A 12-2615	70,868
Road and Bridge	Road and Bridge Special Equipment	K.S.A 68-141g	470,004
Road and Bridge	Road and Bridge Special Highway	K.S.A 68-141g	150,000
General	Airport Commission	K.S.A 19-120	110,000
Special Noxious Weeds	Noxious Weed	K.S.A 2-1318	5,384

11. Comparative

The amounts shown for 2009 in the accompanying financial statements are included, where practicable, only to provide a basis for comparison with 2010 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 2009 may have been restated to conform with presentation of similar amounts for 2010.

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 \$707,150. This liability is based on the use of 58.31 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and postclosure care of \$547,190 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2010. 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, 2010 was \$103,091. The balance of the outstanding loans from other grants and local funds as of December 31, 2010 was \$34,945.

14. Long-term Debt

Changes in long-term liabilities for Rooks County, Kansas for the year ended December 31, 2010, 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
Capital Leases:										
2005 CAT 140H Motor Grader	4.25%	3/17/2010	145,500	2/1/2012	0	145,500	145,500		0	4,879
2011 CAT Reclaimer Mixer	4.20%	12/28/2010	368,500	2/1/2016	0	368,500	0		368,500	0
63 Motorola 800MHz Radios	4.00%	12/22/2010	165,950	1/20/2016	0	165,950	0		165,950	0
Total Bonded Indebtedness					0	679,950	145,500		534,450	4,879
Compensated Absences:										
Vacation	N/A	N/A	N/A	N/A	57,955			(761)	57,194	
Sick Leave	N/A	N/A	N/A	N/A	98,718			2,648	101,366	
Total Compensated Absences					156,673			1,887	158,560	
Landfill Closure and Post Closure Cost	N/A	N/A	N/A	N/A	687,734			19,416	707,150	
Total Long-term Debt					\$ 844,407	679,950	145,500	21,303	1,400,160	4,879

(Continued)

14. Long-term Debt - (Continued)

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

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016-2020</u>	<u>Total</u>
PRINCIPAL							
Capital Leases							
2005 CAT 140H Motor Grader	\$ 0	0	0	0	0	0	0
2011 CAT Reclaimer Mixer	0	66,609	70,855	73,866	76,969	80,201	368,500
63 Motorola 800MHz Radios	<u>0</u>	<u>30,261</u>	<u>32,017</u>	<u>33,298</u>	<u>34,630</u>	<u>35,744</u>	<u>165,950</u>
Total Principal	<u>0</u>	<u>96,870</u>	<u>102,872</u>	<u>107,164</u>	<u>111,599</u>	<u>115,945</u>	<u>534,450</u>
INTEREST							
Capital Leases							
2005 CAT 140H Motor Grader	\$ 0	0	0	0	0	0	0
2011 CAT Reclaimer Mixer	0	16,961	12,714	9,704	6,601	3,368	49,348
63 Motorola 800MHz Radios	<u>0</u>	<u>7,184</u>	<u>5,428</u>	<u>4,147</u>	<u>2,815</u>	<u>1,700</u>	<u>21,274</u>
Total Interest	<u>0</u>	<u>24,145</u>	<u>18,142</u>	<u>13,851</u>	<u>9,416</u>	<u>5,068</u>	<u>70,622</u>
Total Principal and Interest	<u>\$ 0</u>	<u>121,015</u>	<u>121,014</u>	<u>121,015</u>	<u>121,015</u>	<u>121,013</u>	<u>605,072</u>

MAPES & MILLER

CERTIFIED PUBLIC ACCOUNTANTS

A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

Members of American Institute of Certified Public Accountants
and the Kansas Society of Certified Public Accountants

JOHN D. MAPES, CPA
DENIS W. MILLER, CPA

THOMAS CARPENTER, CPA
DON TILTON, CPA

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

418 E. Holme
Norton, KS 67654-1412
(785) 877-5833
FAX - (785) 877-5442
email - mmcpas@ruraltel.net

711 3rd Street
P.O. Box 266
Phillipsburg, KS 67661-0266
(785) 543-6561
FAX - (785) 543-6563
email - mmoburg@ruraltel.net

503 Main St.
P.O. Box 508
Stockton, KS 67669-0508
(785) 425-6764
FAX - (785) 425-6765
email - mmstkn@ruraltel.net

230 Main St.
P.O. Box 412
Quinter, KS 67752-0412
(785) 754-2111
FAX - (785) 754-2112
email - mapes@ruraltel.net

117 N. Main St.
P.O. Box 73
WaKeeney, KS 67672-0073
(785) 743-5512
FAX - (785) 743-5513
email - mapeswak@ruraltel.net

306 N. Pomeroy
Hill City, KS 67642-1720
(785) 421-2163
FAX - (785) 421-2164
email - mapeshc@ruraltel.net

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

We have audited the financial statements of Rooks County, Kansas, Stockton, Kansas, as of and for the year ended December 31, 2010, as listed in the table of contents, and have issued our report thereon dated September 27, 2011. 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.

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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. 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 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 deficiencies described in the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies (2010-1).

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

Stockton, Kansas
September 27, 2011

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THOMAS CARPENTER, CPA
DON TILTON, CPA

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

418 E. Holme
Norton, KS 67654-1412
(785) 877-5833
FAX - (785) 877-5442
email - mmcpas@ruraltel.net

711 3rd Street
P.O. Box 266
Phillipsburg, KS 67661-0266
(785) 543-6561
FAX - (785) 543-6563
email - mmpburg@ruraltel.net

503 Main St.
P.O. Box 508
Stockton, KS 67669-0508
(785) 425-6764
FAX - (785) 425-6765
email - mmstkn@ruraltel.net

230 Main St.
P.O. Box 412
Quinter, KS 67752-0412
(785) 754-2111
FAX - (785) 754-2112
email - mapes@ruraltel.net

117 N. Main St.
P.O. Box 73
WaKeeney, KS 67672-0073
(785) 743-5512
FAX - (785) 743-5513
email - mapeswak@ruraltel.net

306 N. Pomeroy
Hill City, KS 67642-1720
(785) 421-2163
FAX - (785) 421-2164
email - mapeshc@ruraltel.net

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, 2010. 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 the 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 the 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, 2010.

Internal Control Over Compliance

The management of Rooks County, Stockton, Kansas, is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. 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.

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

Stockton, Kansas
September 27, 2011

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2010

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>491,499</u>
U.S. Department of Homeland Security Passed through the Kansas Division of Emergency Management Emergency Management Performance Grants	97.042	<u>11,663</u>
U.S. Department of Housing and Urban Development Passed through the Kansas Department of Commerce Community Development Block Grant	14.228	<u>318,192</u>
U.S. Department of Transportation Passed through the Kansas Department of Transportation State and Community Highway Safety	20.600	<u>317</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	2,930
Family Planning Services	93.217	9,888
Maternal and Child Health Services Block Grant to States	93.994	23,733
Public Health Emergency Preparedness	93.069	29,319
Immunization Grants	93.268	1,589
Immunization Grants - ARRA	93.712	500
Center for Disease Control and Prevention	93.283	<u>5,583</u>
Total U.S. Department of Health and Human Services		<u>73,542</u>
Total Expenditures of Federal Awards		<u>\$ 895,213</u>

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2010

Note A - 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 B - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County and is presented on the statutory basis of accounting to demonstrate compliance with the cash basis laws of the State of Kansas. Expenditures include disbursements, accounts payable and encumbrances. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

Note C - 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, 2010

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? ___ Yes _x_ 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?

___ Yes _x_ No

Identification of major programs:

Unqualified

CFDA NUMBER
20.106
97.036

NAME OF FEDERAL PROGRAM
Airport Improvement Program
Disaster Grants-Public Assistance

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, 2010

SECTION II – FINANCIAL STATEMENT FINDINGS

2010-1 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

Internal control findings – None found.

Compliance findings – None found.

Questioned costs – None found.

SECTION IV – SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2009-1

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

Recommendation: Management would need to attend training classes and annual continuing education classes to educate 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.

Current Status: The cost of annual subscription services and the continuous education/training classes do not make it practical to obtain the competency and expertise required to correct the deficiency.