

ROOKS COUNTY, KANSAS
Stockton, Kansas
Independent Audit Report
January 1, 2011 to December 31, 2011

MAPES & MILLER LLP
Certified Public Accountants
Stockton, Kansas

ROOKS COUNTY, KANSAS
 Audit Report
 For the Year Ended December 31, 2011

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MAPES & MILLER LLP

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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 summary schedule of cash receipts, expenditures, and unencumbered cash balances of Rooks County, Stockton, Kansas, as of and for the year ended December 31, 2011, which collectively comprises the County's basic financial statement as listed in the table of contents. This financial statement is the responsibility of Rooks County's management. Our responsibility is to express an opinion on the financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in the Government Auditing Standards, issued by the Comptroller General of the United States, and the Kansas Municipal Audit Guide. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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 this financial statement using 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 statement of the variances between these statutory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, is presumed to be material.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Rooks County, Stockton, Kansas, as of December 31, 2011, and the aggregate cash receipts and expenditures for the year then ended, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued our report dated August 28, 2012, 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 statement. The summary of expenditures-actual and budget, individual fund schedules of cash receipts and expenditures-actual and budget, and summary of cash receipts and cash disbursements-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the statutory financial statement. Also, 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 financial statement. 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 statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole.

We also have previously audited, in accordance with auditing standards generally accepted in the United States, the standards applicable to financial audits contained in the Governmental Auditing Standards, issued by the Comptroller General of the United States and the Kansas Municipal Audit Guide, Rooks County's financial statements for the year ended December 31, 2010, which are not presented with the accompanying financial statement. In our report dated September 27, 2011, we expressed an unqualified opinion on the financial statements. That audit was conducted for the purpose of forming an opinion on the financial statements. The 2010 prior year actual amounts presented in Schedule 2 are presented for purposes of additional analysis and are not a required part of the financial statement. The 2010 financial statements and our accompanying report are not presented herein, but are available in electronic format from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards, at <http://da.ks.gov/ar/muniserv/>. 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 2010 financial statements. The information has been subjected to the auditing procedures and applied in the audit of those 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 auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in the Governmental Auditing Standards, issued by the Comptroller General of the United States and the Kansas Municipal Audit Guide. In our opinion, the 2010 prior year actual amounts presented in Schedule 2 are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

Mapes & Miller LLP

Certified Public Accountants

Stockton, Kansas
August 28, 2012

ROOKS COUNTY, KANSAS

Summary of Cash Receipts, Expenditures and Unencumbered Cash
For the Year Ended December 31, 2011

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	\$ 670,028	0	4,324,611	4,408,197	586,442	18,495	604,937
Special Revenue:							
Road and Bridge	4,332	0	1,965,237	1,956,847	12,722	37,370	50,092
Noxious Weed	27,588	0	404,668	393,141	39,115	0	39,115
Noxious Weed Capital Outlay	50,000	0	0	0	50,000	0	50,000
Health	658,698	0	608,432	622,830	644,300	3,807	648,107
Alcohol Program	11,759	0	3,456	2,900	12,315	0	12,315
Parks and Recreation	5,035	0	1,369	0	6,404	0	6,404
911 Emergency	18,348	0	20,116	32,246	6,218	0	6,218
Wireless E-911	20,656	0	11,391	20,936	11,111	0	11,111
County Wide Economic Development Trust	207,389	0	154,547	135,513	226,423	264	226,687
Road and Bridge Special Improvements	303,815	0	14,000	0	317,815	0	317,815
Road and Bridge Special Equipment	691,929	0	0	148,668	543,261	0	543,261
Ambulance Equipment Reserve	83,840	0	144,000	0	227,840	0	227,840
County Equipment Reserve	259,557	0	423,850	90,429	592,978	988	593,966
Health Benefit	70,868	0	1,115,876	1,036,557	150,187	0	150,187
Special Noxious Weed	0	0	3,658	3,658	0	0	0
Utility Agreement	7,600	0	400	200	7,800	0	7,800
Motor Vehicle Operating	0	0	62,419	62,353	66	0	66
Prosecutor's Training and Assistance	0	0	994	994	0	0	0
Economic Development Existing Business	10,642	0	744	31	11,355	0	11,355
Register of Deeds Technology	37,325	0	14,638	17,374	34,589	0	34,589
Sheriff's Seizure	668	0	0	500	168	0	168
Sheriff Expendable Trust	6,465	0	314	0	6,779	0	6,779
Micro-Loan Repayment	22,602	0	14,046	365	36,283	0	36,283
Stockton/Plainville Ambulance Grant	0	0	221,208	221,208	0	0	0

(Continued)

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

ROOKS COUNTY, KANSAS

Summary of Cash Receipts, Expenditures and Unencumbered Cash
For the Year Ended December 31, 2011

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Special Revenue: (Continued)							
Rooks County Housing Authority	\$ 9,842	0	9	1,757	8,094	0	8,094
Economic Development Utility Grant	1,340	0	6,020	6,502	858	0	858
Rooks County Airport Commission	129,242	0	3,472,358	3,585,342	16,258	58,850	75,108
Sheriff Registration	1,280	0	1,943	0	3,223	0	3,223
Capital Projects Type Fund:							
Assisted Living Construction	5,553	0	0	0	5,553	0	5,553
Proprietary Type Funds:							
Enterprise:							
Sanitation	197,685	0	246,306	145,163	298,828	2,156	300,984
Nursing Home	0	0	1,853	1,853	0	0	0
Nursing Home - NFW	0	0	79	79	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	 3,571,242	 0	 13,239,828	 12,896,929	 3,914,141	 121,930	 4,036,071
 Component Units:							
Historical Society	19,026	0	16,271	19,408	15,889	1,050	16,939
Free Fair	33,316	0	339,210	327,107	45,419	2,084	47,503
Senior Services	26,176	0	2,467,627	2,344,850	148,953	177,200	326,153
 Total Reporting Entity (Excluding Agency Funds)	 \$ <u>3,649,760</u>	 <u>0</u>	 <u>16,062,936</u>	 <u>15,588,294</u>	 <u>4,124,402</u>	 <u>302,264</u>	 <u>4,426,666</u>

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

ROOKS COUNTY, KANSAS

Composition of Cash

December 31, 2011

STATEMENT 1

Page 3

County Treasurer

Cash on Hand	\$	500	
Bad Checks		124	
Stockton National Bank, Stockton, Kansas			
N.O.W. Account		465,290	
Money Market Account		100,228	
TLGP		800,000	
N.O.W. Account - Wireless 911		11,111	
N.O.W. Account - Micro-Loan Program		36,283	
Money Market Account - Economic Development Existing Business Program		11,355	
Money Market Account - Register of Deeds Technology		34,590	
N.O.W. Account - Rooks County Airport Commission		75,108	
N.O.W. Account - Housing Authority		8,094	
Midwest Community Bank, Plainville, Kansas			
Certificates of Deposit		250,000	
Certificates of Deposit - Hinkhouse		57,156	
Farmers National Bank, Stockton, Kansas			
Money Market Account		150,187	
Municipal Investment Pool, Topeka, KS			
Overnight Pool		8,901,109	
First State Bank, Plainville, Kansas			
Money Market Account		<u>1,695,000</u>	
Total County Treasurer	\$		12,596,135

Clerk of the District Court

Stockton National Bank, Stockton, Kansas			
Checking Account - District Court			13,140
Checking Account - Law Library			17,152

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			0
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Sanitation

Stockton National Bank, Stockton, Kansas			
Checking Account			15,509

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

ROOKS COUNTY, KANSAS

Composition of Cash

December 31, 2011

STATEMENT 1

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County Health

Stockton National Bank, Stockton, Kansas
 Checking Account
 N.O.W. Account

\$ 50
0

Total Cash and Investments
 Less Agency Funds - Statement 4

12,642,096
(8,606,025)

Total Primary Government

4,036,071

Historical Society

Cash on Hand
 Stockton National Bank, Stockton, Kansas
 Checking Account
 Savings Account
 Certificates of Deposit

\$ 25
 6,879
 3,664
6,371

Total Historical Society

16,939 16,939

Free Fair

Stockton National Bank, Stockton, Kansas
 Checking Account
 Money Market Account
 Savings Account

4,048
 42,864
591

Total Free Fair

47,503 47,503

Senior Services

Cash on Hand
 Midwest Community Bank, Plainville, Kansas
 Savings Account

340
 3581

First National Bank, Hays, Kansas
 Checking Account
 Money Market Accounts

242,910
79,322

Total Senior Services

326,153 326,153

Total Reporting Entity per Statement 1

\$ 4,426,666

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

ROOKS COUNTY, KANSAS

Notes to the Financial Statement

December 31, 2011

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 statement. Additional financial information may be obtained by contacting the component units at the following address:

Rooks County Free Fair (109 S. 1st, Damar, KS 67632). 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 statement 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 statement, 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 statement. Also, general long-term debt such as general obligation bonds, temporary notes, and compensated absences are not presented in the financial statement.

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:

	<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
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
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 statement 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, 2011, the County's carrying amount of deposits was \$12,641,362 and the bank balance was \$12,833,231. 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, \$1,083,369 was covered by federal depository insurance and \$11,749,862 was collateralized with securities held by the pledging financial institution's agents in the County's name. All deposits were legally secured at December 31, 2011.

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, 2011 was \$56,820 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, 2011 was \$96,526, and is included in compensated absences in Note 15.

Compensatory Time

The County's policy regarding compensatory time off allows employees to use comp time earned within 6 months of the month in which it was earned, otherwise the employee will be paid overtime pay. The compensatory time off policy has not been consistently followed by all departments.

The cost of accumulated compensatory time as of December 31, 2011 was \$4,135 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, 2011 through December 31, 2011 was 6.74 percent. The County's employer contribution to KPERS for the years ending December 31, 2011, 2010, and 2009 were \$175,103, \$135,122, and \$124,827, 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 this financial statement.

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

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>
Airport Construction	\$ 4,438,004	3,791,130

10. **Inter-fund Transfers**

Operating transfers were as follows:

From	To	Statutory Authority	Amount
Motor Vehicle Operating	General	K.S.A. 8-145	\$ 34,464
Motor Vehicle Operating	County Equipment	K.S.A. 19-119	11,445
General	County Equipment	K.S.A. 19-119	412,405
General	Ambulance Equipment Reserve	K.S.A. 19-119	144,000
Road and Bridge	Road and Bridge Special Highway	K.S.A. 68-141g	14,000
General	Airport Commission	K.S.A. 19-120	110,000
Special Noxious Weeds	Noxious Weed	K.S.A. 2-1318	3,658

11. **Comparative**

The amounts shown for 2010 in the accompanying financial statements are included, where practicable, only to provide a basis for comparison with 2011 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 2010 may have been restated to conform with presentation of similar amounts for 2011.

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 this financial statement, 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 \$704,252. This liability is based on the use of 58.09 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and postclosure care of \$550,088 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2011. The County expects the landfill to continue to operate for approximately 23 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, 2011 was \$86,338. The balance of the outstanding loans from other grants and local funds as of December 31, 2011 was \$40,205.

14. Long-term Debt

Changes in long-term liabilities for Rooks County, Kansas for the year ended December 31, 2011, 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:										
2011 CAT Reclaimer Mixer	4.20%	12/28/2010	368,500	2/1/2016	\$ 368,500	0	0		368,500	
63 Motorola 800MHz Radios	4.00%	12/22/2010	165,950	1/20/2016	165,950	0	0		165,950	0
D6T XL DS Tractor	4.00%	3/1/2011	239,410	3/1/2014	0	239,410	0		239,410	0
Total Bonded Indebtedness					534,450	239,410	0		773,860	0
Compensated Absences:										
Compensatory Time	N/A	N/A	N/A	N/A	0			4,135	4,135	
Vacation	N/A	N/A	N/A	N/A	57,194			(374)	56,820	
Sick Leave	N/A	N/A	N/A	N/A	101,366			(4,840)	96,526	
Total Compensated Absences					158,560			(1,079)	157,481	
Landfill Closure and Post Closure Cost	N/A	N/A	N/A	N/A	707,150			(2,898)	704,252	
Total Long-term Debt					\$ 1,400,160	239,410	0	(3,977)	1,635,593	0

(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>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017-2021</u>	<u>Total</u>
PRINCIPAL							
Capital Leases							
2011 CAT Reclaimer Mixer	\$ 66,609	70,855	73,866	76,969	80,201	0	368,500
63 Motorola 800MHz Radios	30,261	32,017	33,298	34,630	35,744	0	165,950
D6T XL DS Tractor	<u>76,715</u>	<u>79,783</u>	<u>82,642</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>239,140</u>
Total Principal	<u>173,585</u>	<u>182,655</u>	<u>189,806</u>	<u>111,599</u>	<u>115,945</u>	<u>0</u>	<u>773,590</u>
INTEREST							
Capital Leases							
2011 CAT Reclaimer Mixer	\$ 16,961	12,714	9,704	6,601	3,368	0	49,348
63 Motorola 800MHz Radios	7,184	5,428	4,147	2,815	1,700	0	21,274
D6T XL DS Tractor	<u>9,565</u>	<u>6,497</u>	<u>3,638</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>19,700</u>
Total Interest	<u>33,710</u>	<u>24,639</u>	<u>17,489</u>	<u>9,416</u>	<u>5,068</u>	<u>0</u>	<u>90,322</u>
Total Principal and Interest	<u><u>\$ 207,295</u></u>	<u><u>207,294</u></u>	<u><u>207,295</u></u>	<u><u>121,015</u></u>	<u><u>121,013</u></u>	<u><u>0</u></u>	<u><u>863,912</u></u>

ROOKS COUNTY, KANSAS

SCHEDULE 1

Summary of Expenditures - Actual and Budget

For the Year Ended December 31, 2011

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:					
General	\$ 4,265,512	153,621	4,419,133	4,408,197	(10,936)
Special Revenue:					
Road and Bridge	1,900,000	60,798	1,960,798	1,956,847	(3,951)
Noxious Weed	450,000	3,658	453,658	393,141	(60,517)
Noxious Weed Capital Outlay	35,525	0	35,525	0	(35,525)
Health	883,525	0	883,525	622,830	(260,695)
Alcohol Program	31,000	0	31,000	2,900	(28,100)
Parks and Recreation	5,061	0	5,061	0	(5,061)
911 Emergency	63,260	0	63,260	32,246	(31,014)
Wireless E-911	23,854	0	23,854	20,936	(2,918)
County Wide Economic Development Trust	138,000	2,504	140,504	135,513	(4,991)
Proprietary Type Funds:					
Enterprise:					
Sanitation	152,595	13,900	166,495	145,163	(21,332)
Nursing Home	2,101	0	2,101	1,853	(248)
Nursing Home-NFW	0	79	79	79	0

ROOKS COUNTY, KANSAS

GENERAL FUND

Schedule of Cash Receipts and Expenditures

Actual and Budget

For the Year Ended December 31, 2011

	2010		2011		Variance Over (Under)
	Actual	Actual	Budget		
Cash Receipts:					
Taxes					
Ad Valorem	\$ 2,915,584	3,375,083	3,389,376	(14,293)	
Delinquent	56,578	66,723	24,600	42,123	
Motor Vehicle	202,640	210,053	208,164	1,889	
Recreational Vehicle	4,956	5,321	4,684	637	
16/20M Vehicle	25,073	22,720	22,284	436	
LAVTR	0	0	0	0	
Vehicle Excise Tax	49	62	85	(23)	
Intergovernmental					
Liquor Tax	894	1,369	430	939	
Sales Tax	1	12	0	12	
Mineral Production Tax	62,342	104,783	70,000	34,783	
Aid - Emergency Preparedness	11,163	11,163	4,200	6,963	
Federal Land Payment	17,229	17,372	16,500	872	
Licenses, Fees and Permits					
Antique Vehicle Tags	2,935	2,995	2,000	995	
CMB Licenses	250	200	50	150	
Diversion Fees	1,900	3,200	1,000	2,200	
District Court Fees	3,039	6,048	3,000	3,048	
Mortgage Registration Fees	65,447	61,389	40,000	21,389	
County Officer Fees	42,358	42,196	34,500	7,696	
Sheriff VIN Fees	1,477	1,726	1,500	226	
Township Bonds	4,583	478	1,600	(1,122)	
Moving Permits	5	215	10	205	
Drivers Licenses	998	1,036	500	536	
Charges for Services:					
Prisoner Care	35,755	35,735	0	35,735	
Commissary Commissions	7,385	4,744	0	4,744	
Use of Money and Property					
Interest	93,260	62,029	82,000	(19,971)	
Oil Production	6,525	6,971	2,100	4,871	
Water Resources Rent	11,000	13,000	12,000	1,000	
Miscellaneous	111,960	42,367	0	42,367	
Grants	25,000	0	0	0	
Health Insurance Reimb. from Other Funds	136,483	136,603	183,505	(46,902)	
Employee Benefits - Refunds & Reimbursements	0	30	800	(770)	
Reimbursed CDC Court Costs	10,275	8,552	7,000	1,552	
Reimbursed Expenses	459,243	45,972	0	45,972	
Transfer from Motor Vehicle Operating	37,687	34,464	0	34,464	
Total Cash Receipts	<u>4,354,074</u>	<u>4,324,611</u>	<u>4,111,888</u>	<u>212,723</u>	

(Continued)

ROOKS COUNTY, KANSAS
GENERAL FUND
Schedule of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2011

SCHEDULE 2
Page 2

	2010		2011		Variance Over (Under)
	Actual	Actual	Budget		
(Continued)					
Expenditures:					
County Commissioners					
Personal Services	\$ 64,037	61,699	65,421		(3,722)
Contractual Services	103,717	100,604	137,930		(37,326)
Commodities	5,523	752	8,350		(7,598)
Capital Outlay	30,991	28,456	0		28,456
Special Projects	312,150	18,287	348,800		(330,513)
Senior Services	163,148	13,800	0		13,800
Transfer to Airport Commission	110,000	110,000	110,000		0
Transportation Van	8,900	8,900	9,000		(100)
Transfer to County Equipment	0	250,000	0		250,000
Water Resources Building	0	3,816	2,000		1,816
Fairgrounds Appropriation	38,000	38,000	38,000		0
Adjustments for Qualifying Budget Credits:					0
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>7,014</u>		<u>(7,014)</u>
Total	<u>836,466</u>	<u>634,314</u>	<u>726,515</u>		<u>(92,201)</u>
County Clerk					
Personal Services	119,613	125,488	127,856		(2,368)
Contractual Services	1,523	1,673	2,450		(777)
Commodities	17,661	32,654	25,700		6,954
Capital Outlay	0	0	500		(500)
Transfer to County Equipment	10,000	3,000	0		3,000
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses and Garnishment Fee	<u>0</u>	<u>0</u>	<u>7,558</u>		<u>(7,558)</u>
Total	<u>148,797</u>	<u>162,815</u>	<u>164,064</u>		<u>(1,249)</u>
County Treasurer					
Personal Services	148,601	155,874	123,270		32,604
Contractual Services	8,398	10,293	8,800		1,493
Commodities	8,197	7,557	10,640		(3,083)
Transfer to County Equipment	5,000	3,000	0		3,000
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses included in Motor Vehicle Transfe	<u>0</u>	<u>0</u>	<u>35,004</u>		<u>(35,004)</u>
Total	<u>170,196</u>	<u>176,724</u>	<u>177,714</u>		<u>(990)</u>

(Continued)

ROOKS COUNTY, KANSAS
GENERAL FUND
Schedule of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2011

SCHEDULE 2
Page 3

	2010		2011		Variance Over (Under)
	Actual	Actual	Budget		
(Continued)					
County Attorney					
Personal Services	\$ 78,377	103,670	103,670		0
Contractual Services	4,967	5,613	9,325		(3,712)
Commodities	2,277	4,272	5,875		(1,603)
Capital Outlay	0	0	1,000		(1,000)
Transfer to County Equipment	7,500	7,500	0		7,500
Adjustment for Qualifying Budget Credits:					
Diversion Fees	<u>0</u>	<u>0</u>	<u>3,290</u>		<u>(3,290)</u>
Total	<u>93,121</u>	<u>121,055</u>	<u>123,160</u>		<u>(2,105)</u>
Register of Deeds					
Personal Services	54,914	57,982	59,373		(1,391)
Contractual Services	1,245	1,134	1,105		29
Commodities	2,261	1,807	1,000		807
Transfer to County Equipment	5,700	6,270	0		6,270
Adjustment for Qualifying Budget Credits:					
Copy Fees	<u>0</u>	<u>0</u>	<u>5,801</u>		<u>(5,801)</u>
Total	<u>64,120</u>	<u>67,193</u>	<u>67,279</u>		<u>(86)</u>
Sheriff					
Personal Services	351,146	353,249	383,211		(29,962)
Contractual Services	52,609	60,698	64,600		(3,902)
Commodities	83,926	101,627	81,800		19,827
Capital Outlay	29,508	20,409	2,000		18,409
Transfer to County Equipment Reserve	47,378	56,735	0		56,735
Adjustments for Qualifying Budget Credits:					
VIN Fees	0	0	1,726		(1,726)
Booking Fees	0	0	5,121		(5,121)
Other Fees	0	0	3,205		(3,205)
Prisoner Care	0	0	35,735		(35,735)
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>15,162</u>		<u>(15,162)</u>
Total	<u>564,567</u>	<u>592,718</u>	<u>592,560</u>		<u>158</u>

(Continued)

ROOKS COUNTY, KANSAS
GENERAL FUND
Schedule of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2011

SCHEDULE 2
Page 4

(Continued)	2010		2011		Variance Over (Under)
	Actual	Actual	Budget		
Emergency Management					
Personal Services	\$ 35,121	37,179	38,000		(821)
Contractual Services	5,031	19,512	10,950		8,562
Commodities	2,626	3,793	5,650		(1,857)
Transfer to County Equipment	20,200	17,500	3,000		14,500
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>21,248</u>		<u>(21,248)</u>
Total	<u>62,978</u>	<u>77,984</u>	<u>78,848</u>		<u>(864)</u>
Unified Court					
Contractual Services	47,607	39,960	45,875		(5,915)
Commodities	7,192	6,516	6,100		416
Capital Outlay	640	1,785	2,000		(215)
Transfer to County Equipment Reserve	4,500	8,000	0		8,000
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>8,552</u>		<u>(8,552)</u>
Total	<u>59,939</u>	<u>56,261</u>	<u>62,527</u>		<u>(6,266)</u>
Courthouse Custodian					
Personal Services	34,200	43,249	37,806		5,443
Contractual Services	77,702	60,311	80,000		(19,689)
Commodities	12,434	13,438	16,000		(2,562)
Capital Outlay	1,477	1,583	1,000		583
Transfer to County Equipment Reserve	0	15,000	0		15,000
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>
Total	<u>125,813</u>	<u>133,581</u>	<u>134,806</u>		<u>(1,225)</u>
Appraiser's Cost					
Personal Services	119,338	122,816	122,880		(64)
Contractual Services	7,468	8,798	9,130		(332)
Commodities	4,510	7,950	5,600		2,350
Capital Outlay	0	0	0		0
Transfer to County Equipment	7,100	1,500	0		1,500
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>4,158</u>		<u>(4,158)</u>
Total	<u>138,416</u>	<u>141,064</u>	<u>141,768</u>		<u>(704)</u>

(Continued)

ROOKS COUNTY, KANSAS
GENERAL FUND
Schedule of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2011

SCHEDULE 2
Page 5

(Continued)	2010		2011		Variance Over (Under)
	Actual	Actual	Budget		
Election					
Personal Services	\$ 20,536	15,479	23,433		(7,954)
Contractual Services	2,784	2,021	11,600		(9,579)
Commodities	19,532	17,406	25,150		(7,744)
Capital Outlay	2,216	0	0		0
Transfer to County Equipment	19,000	25,000	4,200		20,800
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>47</u>		<u>(47)</u>
Total	<u>64,068</u>	<u>59,906</u>	<u>64,430</u>		<u>(4,524)</u>
 Ambulance					
Contractual Services	49,759	48,280	62,100		(13,820)
Commodities	0	95	2,000		(1,905)
Debt Service	0	0	0		0
Capital Outlay	39,318	14,400	0		14,400
Transfer to Ambulance Equipment Reserve	<u>82,785</u>	<u>144,000</u>	<u>142,785</u>		<u>1,215</u>
Total	<u>171,862</u>	<u>206,775</u>	<u>206,885</u>		<u>(110)</u>
 Service Programs					
Palco Meal Site	13,000	13,000	13,000		0
Stockton Meal Site	19,000	19,000	19,000		0
Plainville Meal Site	23,270	23,270	23,270		0
Senior Companion Program	7,878	7,878	7,878		0
Foster Care	3,939	3,939	3,939		0
CASA	3,000	3,000	3,000		0
NW KS Area Agency on Aging	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>		<u>0</u>
Total	<u>76,587</u>	<u>76,587</u>	<u>76,587</u>		<u>0</u>
 Employee Benefits					
Social Security	142,918	149,184	167,220		(18,036)
Health Insurance	950,612	1,115,730	968,258		147,472
Life Insurance	6,478	6,172	7,061		(889)
Retirement	129,341	145,813	152,115		(6,302)
Workers Compensation	70,533	60,584	75,000		(14,416)
Unemployment	1,889	11,564	1,851		9,713
Transfer to Health Benefit Fund	<u>70,868</u>	<u>0</u>	<u>0</u>		<u>0</u>
Total	<u>1,372,639</u>	<u>1,489,047</u>	<u>1,371,505</u>		<u>117,542</u>

(Continued)

ROOKS COUNTY, KANSAS
GENERAL FUND
Schedule of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2011

SCHEDULE 2
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	<u>2010</u>	<u>2011</u>		
(Continued)	Actual	Actual	Budget	Variance Over (Under)
Computers				
Software	\$ 9,393	43,263	31,525	11,738
Contractual Services	31,927	2,747	8,975	(6,228)
Commodities	419	1,925	9,500	(7,575)
Capital Outlay	1,200	7,567	10,000	(2,433)
Transfer to County Equipment	<u>0</u>	<u>4,900</u>	<u>0</u>	<u>4,900</u>
Total	<u>42,939</u>	<u>60,402</u>	<u>60,000</u>	<u>402</u>
 GIS/GPS Sytem				
Personal Services	0	0	0	0
Contractual Services	0	7,484	1,500	5,984
Commodities	1,247	3,779	4,000	(221)
Capital Outlay	1,302	0	20,000	(20,000)
Transfer to County Equipment	<u>35,000</u>	<u>14,000</u>	<u>0</u>	<u>14,000</u>
Total	<u>37,549</u>	<u>25,263</u>	<u>25,500</u>	<u>(237)</u>
 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	118,309	136,560	136,560	0
Tort Liability	19,553	20,864	22,000	(1,136)
Historical Society	14,000	14,000	14,000	0
Juvenile Detention Center	4,926	0	5,000	(5,000)
Abandoned Cemeteries	400	425	425	0
Federal Land Entitlement	<u>16,000</u>	<u>3,659</u>	<u>16,000</u>	<u>(12,341)</u>
Total Other Expenditures	<u>324,188</u>	<u>326,508</u>	<u>344,985</u>	<u>(18,477)</u>
 Total Expenditures	<u>4,354,245</u>	<u>4,408,197</u>	<u>4,419,133</u>	<u>(10,936)</u>
 Cash Receipts Over (Under) Expenditures	(171)	(83,586)		
Unencumbered Cash, Beginning	<u>670,199</u>	<u>670,028</u>		
 Unencumbered Cash, Ending	\$ <u>670,028</u>	<u>586,442</u>		

ROOKS COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2011

SCHEDULE 2
Page 7

	2010	2011		Variance Over (Under)
	Actual	Actual	Budget	(Under)
Cash Receipts:				
Taxes				
Ad Valorem	\$ 1,609,645	1,393,657	1,399,625	(5,968)
Delinquent	26,593	30,845	12,537	18,308
Motor Vehicle	88,632	111,293	114,768	(3,475)
16/20M Vehicle	9,639	10,333	12,285	(1,952)
Recreational Vehicle	2,181	2,821	2,582	239
Vehicle Excise Tax	21	30	0	30
Intergovernmental				
State - Special Highway	362,558	355,148	358,203	(3,055)
FEMA Assistance				
Federal	318,192	0	0	0
State	42,426	0	0	0
Miscellaneous	5,063	312	0	312
Reimbursed Expenses	53,200	60,798	0	60,798
Total Cash Receipts	2,518,150	1,965,237	1,900,000	65,237
Expenditures:				
Personal Services	740,150	757,604	824,000	(66,396)
Commodities	692,957	963,539	752,518	211,021
Contractual Services	199,996	193,099	302,882	(109,783)
Capital Outlay	260,711	28,605	20,600	8,005
Transfer to R&B Special Equipment	470,004	0	0	0
Transfer to R&B Special Improvement	150,000	14,000	0	14,000
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	0	0	60,798	(60,798)
Total Expenditures	2,513,818	1,956,847	1,960,798	(3,951)
Cash Receipts Over (Under) Expenditures	4,332	8,390		
Unencumbered Cash, Beginning	0	4,332		
Unencumbered Cash, Ending	\$ 4,332	12,722		

ROOKS COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2011

	2010	2011		Variance Over (Under)
	Actual	Actual	Budget	(Under)
Cash Receipts:				
Taxes				
Ad Valorem	\$ 107,621	121,124	121,624	(500)
Delinquent	2,045	2,397	1,072	1,325
Motor Vehicle	7,258	7,745	7,680	65
16/20M Vehicle	830	834	822	12
Recreational Vehicle	178	196	173	23
Services and Reimbursements	180,351	262,962	301,282	(38,320)
Miscellaneous	6,280	5,752	0	5,752
Transfer from Special Noxious Weed	5,384	3,658	0	3,658
Total Cash Receipts	309,947	404,668	432,653	(27,985)
Expenditures:				
Personal Services	66,247	69,491	70,000	(509)
Contractual Services	11,183	10,272	20,000	(9,728)
Commodities	241,893	313,378	350,000	(36,622)
Transfer to Noxious Weed Capital Outlay	0	0	10,000	(10,000)
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	0	0	3,658	(3,658)
Total Expenditures	319,323	393,141	453,658	(60,517)
Cash Receipts Over (Under) Expenditures	(9,376)	11,527		
Unencumbered Cash, Beginning	36,964	27,588		
Unencumbered Cash, Ending	\$ 27,588	39,115		

ROOKS COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Schedule of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2011

	<u>2010</u>		<u>2011</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:				
Transfer from Noxious Weed	\$ 0	0	<u>0</u>	<u>0</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>		

ROOKS COUNTY, KANSAS
HEALTH FUND
Schedule of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2011

	2010		2011		
	Actual	Actual	Budget		Variance Over (Under)
Cash Receipts:					
Taxes					
Ad Valorem - Health Fund	\$ 35,785	35,113	35,289		(176)
Delinquent	590	741	659		82
Motor Vehicle	1,937	2,436	2,545		(109)
16/20M Vehicle	259	211	272		(61)
Recreational Vehicle	47	62	57		5
Grants	122,481	143,886	105,000		38,886
Services and Donations	101,138	103,888	190,600		(86,712)
Medicare-Medicaid Services	147,378	130,921	123,344		7,577
Miscellaneous	5,079	3,868	0		3,868
Reimbursed Expenses	203,880	187,306	0		187,306
Total Cash Receipts	618,574	608,432	457,766		150,666
Expenditures:					
Personal Services	454,809	449,822	635,600		(185,778)
Contractual Services	45,125	41,805	81,500		(39,695)
Commodities	81,877	85,670	109,350		(23,680)
M & I Grant	49,341	45,533	49,575		(4,042)
Capital Outlay	0	0	7,500		(7,500)
Total Expenditures	631,152	622,830	883,525		(260,695)
Cash Receipts Over (Under) Expenditures	(12,578)	(14,398)			
Unencumbered Cash, Beginning	671,276	658,698			
Unencumbered Cash, Ending	\$ 658,698	644,300			

ROOKS COUNTY, KANSAS
ALCOHOL PROGRAM FUND
Schedule of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2011

	<u>2010</u>	<u>2011</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
			Variance Over (Under)
Cash Receipts:			
Intergovernmental	\$ <u>5,833</u>	<u>3,456</u>	<u>6,000</u> <u>(2,544)</u>
Expenditures:			
Alcohol Programs	<u>4,735</u>	<u>2,900</u>	<u>31,000</u> <u>(28,100)</u>
Cash Receipts Over (Under) Expenditures	1,098	556	
Unencumbered Cash, Beginning	<u>10,661</u>	<u>11,759</u>	
Unencumbered Cash, Ending	\$ <u>11,759</u>	<u>12,315</u>	

ROOKS COUNTY, KANSAS
PARKS AND RECREATION FUND
Schedule of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2011

	<u>2010</u>	<u>2011</u>		
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:				
Intergovernmental	\$ <u>894</u>	<u>1,369</u>	<u>580</u>	<u>789</u>
Expenditures:				
Contractual Services	<u>0</u>	<u>0</u>	<u>5,061</u>	<u>(5,061)</u>
Cash Receipts Over (Under) Expenditures	894	1,369		
Unencumbered Cash, Beginning	<u>4,141</u>	<u>5,035</u>		
Unencumbered Cash, Ending	\$ <u><u>5,035</u></u>	<u><u>6,404</u></u>		

ROOKS COUNTY, KANSAS
911 EMERGENCY FUND
Schedule of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2011

	<u>2010</u>		<u>2011</u>	
	Actual	Actual	Budget	Variance Over (Under)
Cash Receipts:				
911 Telephone Tax	\$ 21,390	20,116	23,950	(3,834)
Interest	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Cash Receipts	<u>21,390</u>	<u>20,116</u>	<u>23,950</u>	<u>(3,834)</u>
Expenditures:				
Emergency Telephone Service	<u>21,239</u>	<u>32,246</u>	<u>63,260</u>	<u>(31,014)</u>
Cash Receipts Over (Under) Expenditures	151	(12,130)		
Unencumbered Cash, Beginning	<u>18,197</u>	<u>18,348</u>		
Unencumbered Cash, Ending	\$ <u>18,348</u>	<u>6,218</u>		

ROOKS COUNTY, KANSAS
WIRELESS E-911 FUND
Schedule of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2011

	<u>2010</u>	<u>2011</u>		
	Actual	Actual	Budget	Variance Over (Under)
Cash Receipts:				
911 Telephone Tax	\$ 11,477	11,364	11,000	364
Reimbursements	0	0	0	0
Interest	<u>30</u>	<u>27</u>	<u>0</u>	<u>27</u>
Total Cash Receipts	<u>11,507</u>	<u>11,391</u>	<u>11,000</u>	<u>391</u>
Expenditures:				
Emergency Telephone Service	<u>13,168</u>	<u>20,936</u>	<u>23,854</u>	<u>(2,918)</u>
Cash Receipts Over (Under) Expenditures	(1,661)	(9,545)		
Unencumbered Cash, Beginning	<u>22,317</u>	<u>20,656</u>		
Unencumbered Cash, Ending	\$ <u>20,656</u>	<u>11,111</u>		

ROOKS COUNTY, KANSAS
COUNTY WIDE ECONOMIC DEVELOPMENT TRUST FUND
Schedule of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2011

	<u>2010</u>	<u>2011</u>		
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:				
County Appropriation	\$ 110,915	128,025	128,025	0
City Appropriations	13,176	24,018	13,546	10,472
Reimbursed Expense	<u>2,050</u>	<u>2,504</u>	<u>0</u>	<u>2,504</u>
Total Cash Receipts	<u>126,141</u>	<u>154,547</u>	<u>141,571</u>	<u>12,976</u>
Expenditures:				
Personal Services	63,071	65,620	69,925	(4,305)
Contractual Services	10,540	37,700	49,275	(11,575)
Commodities	12,920	9,795	17,300	(7,505)
Capital Outlay	0	22,398	1,500	20,898
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>2,504</u>	<u>(2,504)</u>
Total Expenditures	<u>86,531</u>	<u>135,513</u>	<u>140,504</u>	<u>(4,991)</u>
Cash Receipts Over (Under) Expenditures	39,610	19,034		
Unencumbered Cash, Beginning	<u>167,779</u>	<u>207,389</u>		
Unencumbered Cash, Ending	\$ <u>207,389</u>	<u>226,423</u>		

ROOKS COUNTY, KANSAS
SANITATION FUND
Schedule of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2011

	2010	2011		
	Actual	Actual	Budget	Variance Over (Under)
Cash Receipts:				
Taxes				
Ad Valorem	\$ 35,927	40,679	40,541	138
Delinquent	526	640	0	640
Motor Vehicle	1,865	2,584	2,560	24
16/20M Vehicle	0	0	274	(274)
Recreational Vehicle	48	66	58	8
Charges for Services	156,886	188,437	21,640	166,797
Lease	0	0	850	(850)
Reimbursed Expenses	6,841	13,900	0	13,900
Total Cash Receipts	202,093	246,306	65,923	180,383
Expenditures:				
Personal Services	74,648	76,974	77,765	(791)
Contractual Services	26,285	34,894	35,690	(796)
Commodities	16,450	16,680	14,935	1,745
Capital Outlay	0	8,272	0	8,272
State Tipping Fee	5,241	6,503	7,725	(1,222)
Closure-Post Closure	1,755	1,840	15,450	(13,610)
Hauling and Disposal	0	0	1,030	(1,030)
Adjustment for Qualifying Budget Credits:				
Reimbursed Expenses	0	0	13,900	(13,900)
Total Expenditures	124,379	145,163	166,495	(21,332)
Cash Receipts Over (Under) Expenditures	77,714	101,143		
Unencumbered Cash, Beginning	119,971	197,685		
Unencumbered Cash, Ending	\$ 197,685	298,828		

ROOKS COUNTY, KANSAS
NURSING HOME FUND
Schedule of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2011

	2010	2011		
	Actual	Actual	Budget	Variance Over (Under)
Cash Receipts:				
Taxes				
Delinquent	\$ 298	567	100	467
Interest	1,286	1,286	1,900	(614)
Total Cash Receipts	1,584	1,853	2,000	(147)
Expenditures:				
Contractual Services	1,286	1,286	0	1,286
Appropriation to Rooks County Senior Services, Inc.	298	567	2,101	(1,534)
Total Expenditures	1,584	1,853	2,101	(248)
Cash Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Unencumbered Cash, Ending	\$ 0	0		

ROOKS COUNTY, KANSAS
NURSING HOME - NFW
Schedule of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended December 31, 2011

	<u>2010</u>		<u>2011</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:				
Taxes				
Delinquent	\$ <u>0</u>	<u>79</u>	<u>0</u>	<u>79</u>
Expenditures:				
Appropriation to Rooks County Senior Services, Inc.	0	79	0	79
Adjustment for Qualifying Budget Credits:				
Residual Equity Transfer	<u>0</u>	<u>0</u>	<u>79</u>	<u>(79)</u>
Total Expenditures	<u>0</u>	<u>79</u>	<u>79</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>		

ROOKS COUNTY, KANSAS

Any Nonbudgeted Fund

Schedule of Cash Receipts and Expenditures
For the Year Ended December 31, 2011

	Road & Bridge Special Improvements	Road & Bridge Special Equipment	Ambulance Equipment Reserve	County Equipment Reserve
Cash Receipts:				
Transfer from General - Clerk	\$ 0	0	0	3,000
Transfer from General - Election	0	0	0	25,000
Transfer from General - Treasurer	0	0	0	3,000
Transfer from General - Reigister of Deeds	0	0	0	6,270
Transfer from General - Sheriff	0	0	0	56,735
Transfer from General - Ambulance	0	0	144,000	0
Transfer from General - Motor Vehicle Operating	0	0	0	11,445
Transfer from General - Appraisers	0	0	0	1,500
Transfer from Road & Bridge	14,000	0	0	0
Reimbursements	0	0	0	0
Transfer from General - Commissioners	0	0	0	250,000
Transfer from General - Computer	0	0	0	4,900
Transfer from General - Custodian	0	0	0	15,000
Transfer from General - Clerk of the District Court	0	0	0	8,000
Transfer from General - Emergency Management	0	0	0	17,500
Transfer from General - GIS	0	0	0	14,000
Transfer from General - Attorney	0	0	0	7,500
Total Cash Receipts	14,000	0	144,000	423,850
Expenditures:				
State Projects	0	0	0	0
Capital Outlay	0	148,668	0	90,429
Total Expenditures	0	148,668	0	90,429
Cash Receipts Over (Under) Expenditures	14,000	(148,668)	144,000	333,421
Unencumbered Cash, Beginning	303,815	691,929	83,840	259,557
Unencumbered Cash, Ending	\$ 317,815	543,261	227,840	592,978

ROOKS COUNTY, KANSAS

Any Nonbudgeted Fund

Schedule of Cash Receipts and Expenditures
For the Year Ended December 31, 2011

	Health Benefit	Special Noxious Weed	Utility Agreement	Motor Vehicle Operating
Cash Receipts:				
Reimbursed from General - Employee Benefit	\$ 1,115,699	0	0	0
Interest Income	177	0	0	0
Noxious Weed Collections	0	3,658	0	0
Utility Agreement	0	0	400	0
Motor Vehicle Fees	0	0	0	62,419
	<u>1,115,876</u>	<u>3,658</u>	<u>400</u>	<u>62,419</u>
Total Cash Receipts				
Expenditures:				
Contractual Services	0	0	0	5,508
Commodities	0	0	0	9,051
Capital Outlay	0	0	0	1,885
Employee Health Cost	1,036,557	0	0	0
Utility Deposit	0	0	200	0
Transfer to Noxious Weed	0	3,658	0	0
Transfer to County Equipment Fund	0	0	0	11,445
Transfer to General Fund	0	0	0	34,464
	<u>1,036,557</u>	<u>3,658</u>	<u>200</u>	<u>62,353</u>
Total Expenditures				
Cash Receipts Over (Under) Expenditures	79,319	0	200	66
Unencumbered Cash, Beginning	<u>70,868</u>	<u>0</u>	<u>7,600</u>	<u>0</u>
Unencumbered Cash, Ending	\$ <u>150,187</u>	<u>0</u>	<u>7,800</u>	<u>66</u>

ROOKS COUNTY, KANSAS

Any Nonbudgeted Fund

Schedule of Cash Receipts and Expenditures
For the Year Ended December 31, 2011

	Prosecutor's Training and Assistance	Economic Development Existing Business	Register of Deeds Technology	Sheriff's Seizure
Cash Receipts:				
District Court Fees	\$ 994	0	0	0
Register of Deeds Fees	0	0	14,559	0
Interest on Idle Funds	0	17	79	0
Loan Repayments	0	727	0	0
Total Cash Receipts	<u>994</u>	<u>744</u>	<u>14,638</u>	<u>0</u>
Expenditures:				
Commodities	0	0	0	0
Capital Outlay	0	0	319	500
Prior Year Error Correction	0	31	0	0
Prosecutor's Training	994	0	0	0
Technological Services	0	0	17,055	0
Business Loans	0	0	0	0
Total Expenditures	<u>994</u>	<u>31</u>	<u>17,374</u>	<u>500</u>
Cash Receipts Over (Under) Expenditures	0	713	(2,736)	(500)
Unencumbered Cash, Beginning	<u>0</u>	<u>10,642</u>	<u>37,325</u>	<u>668</u>
Unencumbered Cash, Ending	\$ <u>0</u>	<u>11,355</u>	<u>34,589</u>	<u>168</u>

ROOKS COUNTY, KANSAS

Any Nonbudgeted Fund

Schedule of Cash Receipts and Expenditures
For the Year Ended December 31, 2011

	Sheriff Expendable Trust	Micro-Loan Repayment	Florence Hinkhouse	Stockton/ Plainville Ambulance Grant
Cash Receipts:				
Loan Repayments	\$ 0	13,989	0	0
Grant	314	0	0	221,208
Interest Income	<u>0</u>	<u>57</u>	<u>1,286</u>	<u>0</u>
 Total Cash Receipts	 <u>314</u>	 <u>14,046</u>	 <u>1,286</u>	 <u>221,208</u>
Expenditures:				
Sheriff Expendable Trust	0	0	0	0
Business Loans	0	0	0	0
Interest to Nursing Home Fund	0	0	1,286	0
Capital Outlay	0	0	0	221,208
Program Expenditures	<u>0</u>	<u>365</u>	<u>0</u>	<u>0</u>
 Total Expenditures	 <u>0</u>	 <u>365</u>	 <u>1,286</u>	 <u>221,208</u>
 Cash Receipts Over (Under) Expenditures	 314	 13,681	 0	 0
Unencumbered Cash, Beginning	<u>6,465</u>	<u>22,602</u>	<u>57,156</u>	<u>0</u>
 Unencumbered Cash, Ending	 <u>\$ 6,779</u>	 <u>36,283</u>	 <u>57,156</u>	 <u>0</u>

ROOKS COUNTY, KANSAS

Any Nonbudgeted Fund

Schedule of Cash Receipts and Expenditures
For the Year Ended December 31, 2011

	Rooks County Housing Authority	Economic Development Utility Grant	Rooks County Airport Commission
Cash Receipts:			
Grants	\$ 0	0	0
Economic Development Utility Rent	0	6,020	0
FAA Grant	0	0	3,352,937
Land Rent	0	0	8,576
Sale of Assets	0	0	0
Reimbursements	0	0	425
Transfer from General	0	0	110,000
Interest Income	9	0	420
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	9	6,020	3,472,358
Expenditures:			
Program Expenditures	1,757	6,502	0
Capital Outlay	0	0	3,585,342
	<hr/>	<hr/>	<hr/>
Total Expenditures	1,757	6,502	3,585,342
Cash Receipts Over (Under) Expenditures	(1,748)	(482)	(112,984)
Unencumbered Cash, Beginning	9,842	1,340	129,242
	<hr/>	<hr/>	<hr/>
Unencumbered Cash, Ending	\$ <u>8,094</u>	<u>858</u>	<u>16,258</u>

ROOKS COUNTY, KANSAS
 Any Nonbudgeted Fund
 Schedule of Cash Receipts and Expenditures
For the Year Ended December 31, 2011

	Sheriff Registration	Assisted Living Construction
Cash Receipts:		
Sheriff Fees	\$ 1,943	0
Interest Income	0	0
Total Cash Receipts	1,943	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	1,943	0
Unencumbered Cash, Beginning	1,280	5,553
Unencumbered Cash, Ending	\$ 3,223	5,553

ROOKS COUNTY, KANSAS
Component Units
Schedule of Cash Receipts and Expenditures
For the Year Ended December 31, 2011

SCHEDULE 2

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	<u>Historical Society</u>
Cash Receipts:	
County Appropriations	\$ 14,000
Dues	248
Gifts/Research	405
Book & Gift Shop Sales	279
Grants & Awards	200
Service Income	230
Donations	499
Refunds, Reimbursements, Insurance Proceeds	1
Miscellaneous	311
Interest Income	<u>98</u>
Total Cash Receipts	<u>16,271</u>
Expenditures:	
Advertising	607
Renovation/Restoration	462
Repairs and Maintenance	2,073
Dues and Licenses	60
Research Resource Expense	321
Fundraising	50
Merchandise	77
Community Enrichment	350
Education	20
Miscellaneous	403
Contract Labor	291
Wages	6,050
Utilities	4,949
Telephone	1,274
Insurance	1,400
Office Expense/Postage	558
Payroll Taxes	463
Sales Tax	<u>0</u>
Total Expenditures	<u>19,408</u>
Cash Receipts Over (Under) Expenditures	(3,137)
Unencumbered Cash, Beginning	<u>19,026</u>
Unencumbered Cash, Ending	<u>\$ <u>15,889</u></u>

ROOKS COUNTY, KANSAS
 Component Units
 Schedule of Cash Receipts and Expenditures
For the Year Ended December 31, 2011

SCHEDULE 2
 Page 26

	Free Fair
Cash Receipts:	
County Appropriations	\$ 95,000
Grant	4,233
Rent	14,922
Carnival	10,076
Grandstand	47,437
Advertising, Sponsors and Awards	17,674
Livestock Sale	143,289
Interest Income	167
Other	6,412
Total Cash Receipts	339,210
Expenditures:	
Advertising	1,718
Repairs and Maintenance	9,293
Dues and Sanctions	0
Entertainment, Shows and Judges	69,756
Exhibit Premiums	15,477
Non-Wage Labor	2,450
Payroll and Taxes	6,117
Utilities	14,519
Supplies	3,999
Insurance	8,053
Awards	8,578
Office Expense and Postage	1,405
Board Expenses	370
Contributions	25
Capital Improvements	1,700
Equipment	1,573
Fair Book Expense	28,523
Lunchstand	0
Livestock Sale	137,390
Sales Tax	3,803
Miscellaneous	12,358
Total Expenditures	327,107
Cash Receipts Over (Under) Expenditures	12,103
Unencumbered Cash, Beginning	33,316
Unencumbered Cash, Ending	\$ 45,419

ROOKS COUNTY, KANSAS
Component Units
Schedule of Cash Receipts and Expenditures
For the Year Ended December 31, 2011

SCHEDULE 2

Page 27

	Senior Services
Cash Receipts:	
Patient Service Fees	\$ 2,370,596
County Appropriations	28,590
Interest Income	42
Other	7,530
Insurance Proceeds	58,774
Donations	2,095
Total Cash Receipts	2,467,627
Expenditures:	
Salaries	1,229,429
Employee Benefits	455,593
Consultants	40,672
Professional Fees	1,055
Continuing Education	7,718
Advertising	6,583
Food	184,064
Utilities	76,790
Supplies and Small Equipment	175,566
Insurance	18,818
Property Taxes	147
Linen	4,201
Repairs and Maintenance	20,737
Rent and Lease Expense	7,332
Resident Transportation	5,250
Licenses, Dues and Registrations	8,206
Miscellaneous	415
Office Supplies and Postage	17,508
Telephone	13,441
Travel	3,341
Bed Tax Expense	5,157
Capital Outlay	62,827
Total Expenditures	2,344,850
Cash Receipts Over (Under) Expenditures	122,777
Unencumbered Cash, Beginning	26,176
Unencumbered Cash, Ending	\$ 148,953

ROOKS COUNTY, KANSAS

Agency Funds

Schedule of Cash Receipts and Cash Disbursements

For the Year Ended December 31, 2011

	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
<u>County Treasurer</u>				
TAX COLLECTIONS				
Current Tax	\$ 7,737,428	12,055,010	11,572,406	8,220,032
Real Estate Redemptions	96,271	108,539	141,685	63,125
Delinquent Personal Property Tax	38,867	107,751	104,190	42,428
EZ Pay Tax	15,726	34,959	39,188	11,497
Escrow Tax	3,859	7,784	6,874	4,769
Escaped Tax	0	2,610	2,505	105
Advanced Tax	0	2,904	2,904	0
Judgment Fund	121	2,077	2,125	73
Protested Taxes	0	598	598	0
Neighborhood Revitalization	0	314,440	314,440	0
Rental Vehicle Excise Tax	145	316	271	190
Motor Vehicle Tax	162,401	858,808	835,836	185,373
Intergovernmental Taxes:				
Mineral Tax	23,987	185,580	209,567	0
Due to General Fund:				
Interest on Taxes	0	34,923	34,923	0
	<u>8,078,805</u>	<u>13,716,299</u>	<u>13,267,512</u>	<u>8,527,592</u>
TAX ACCOUNTS				
Unified School Districts	0	4,539,807	4,512,379	27,428
Cemeteries	0	102,197	102,211	(14)
State	0	131,979	131,979	0
Townships	0	269,911	269,911	0
Cities	0	1,330,909	1,330,909	0
Regional Library	0	109,420	109,420	0
Rooks County Medical Center	0	422,445	422,445	0
Irrigation District	0	15,601	15,601	0
Extension District	0	133,389	133,389	0
Fire Districts	0	28,179	28,179	0
	<u>0</u>	<u>7,083,837</u>	<u>7,056,423</u>	<u>27,414</u>

ROOKS COUNTY, KANSAS

Agency Funds

Schedule of Cash Receipts and Cash Disbursements

For the Year Ended December 31, 2011

<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	2,500	2,500	0
Due to State - Auto Fund	182	522,058	522,028	212
Due to State - Vehicle Sales Tax	15,574	258,825	254,893	19,506
Due to State - Drivers License Fees	0	350	350	0
Due to Auto License Trust Fund	259	13,100	13,247	112
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>16,015</u>	 <u>796,833</u>	 <u>793,018</u>	 <u>19,830</u>
 KANSAS DEPT OF WILDLIFE & PARKS LICENSES & PERMITS				
Due to State	<u>209</u>	<u>15,664</u>	<u>15,730</u>	<u>143</u>
 CEREAL MALT BEVERAGE STAMP				
Due to State	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 UNCLAIMED MONEY				
Due to State	<u>2,296</u>	<u>0</u>	<u>1,642</u>	<u>654</u>
 STRAY ANIMAL				
Due to State	<u>277</u>	<u>0</u>	<u>277</u>	<u>0</u>
 <u>County Clerk</u>				
Due to Other Agency Funds:				
Fish and Game Licenses and Escrow	0	15,665	15,665	0
Kansas Commission on Government	0	0	0	0
Due to General Fund:				
Clerk Fees	0	623	623	0
Clerk Reimbursements	0	726	726	0
Election Fees	0	175	175	0
State of Kansas Water Resources Reimbursements	0	1,500	1,500	0
Election Reimbursements	0	47	47	0
Postage Reimbursements	0	117	117	0
Township Bond Reimbursements	0	132	132	0
Beer Licenses and Stamps	0	200	200	0
Moving Permits	<u>0</u>	<u>215</u>	<u>215</u>	<u>0</u>
 Total County Clerk	 <u>0</u>	 <u>19,400</u>	 <u>19,400</u>	 <u>0</u>

ROOKS COUNTY, KANSAS

Agency Funds

Schedule of Cash Receipts and Cash Disbursements

For the Year Ended December 31, 2011

	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
<u>Sheriff</u>				
Due to General Fund:				
Accident Reports	\$ 0	125	125	0
Driver's License Reports	0	420	420	0
V.I.N. Fees	0	1,713	1,713	0
Sheriff Fees	0	2,865	2,865	0
Fingerprint Fees	0	340	340	0
Out of State Fees	0	375	375	0
Commissions	0	4,773	4,773	0
Bookings	0	5,121	5,121	0
Prisoner Care	0	35,735	35,735	0
Reimbursments	0	18,631	18,631	0
Miscellaneous	0	53	53	0
Buy Money	730	0	730	0
Due to Others:				
Bonds	0	30,415	30,415	0
	<u>730</u>	<u>100,566</u>	<u>101,296</u>	<u>0</u>
Total Sheriff				
<u>Register of Deeds</u>				
Due to General Fund:				
Mortgage Registration Fees	0	81,192	81,192	0
Copy Fees	100	5,786	5,786	100
	<u>100</u>	<u>86,978</u>	<u>86,978</u>	<u>100</u>
Total Register of Deeds				
<u>Attorney Trust Fund</u>				
Due to General Fund:				
Diversionary Cost	0	3,200	3,200	0
Refunds	0	90	90	0
Delinquent Taxes	0	40	40	0
	<u>0</u>	<u>3,330</u>	<u>3,330</u>	<u>0</u>
Total Attorney Trust Fund				
<u>Clerk of District Court</u>				
Judgments and Restitution	7,032	79,655	80,096	6,591
Bonds	6,014	19,856	20,608	5,262
Court Costs and Fees	5,990	4,764	9,466	1,288
Law Library	14,628	6,724	4,201	17,151
	<u>33,664</u>	<u>110,999</u>	<u>114,371</u>	<u>30,292</u>
Total Clerk of District Court				
Total Agency Fees	\$ <u>8,132,096</u>	<u>21,933,906</u>	<u>21,459,977</u>	<u>8,606,025</u>

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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 financial statement of Rooks County, Kansas, Stockton, Kansas, as of and for the year ended December 31, 2011, as listed in the table of contents, and have issued our report thereon dated August 28, 2012. Our report on the financial statement disclosed that, as described in Note 1 to the financial statement, the County prepares its financial statement 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 statement, 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 statement 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 (2011-1).

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Rooks County, Kansas's financial statement is 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 LLP

Certified Public Accountants

Stockton, Kansas
August 28, 2012

MAPES & MILLER LLP

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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

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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, 2011. 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, 2011.

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 LLP

Certified Public Accountants

Stockton, Kansas
August 28, 2012

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2011

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>3,352,937</u>
U.S. Department of Homeland Security Passed through the Kansas Division of Emergency Management Emergency Management Performance Grants	97.042	11,163
Hazard Mitigation Grant	97.039	<u>4,687</u>
Total U.S. Department of Homeland Security		<u>15,850</u>
U.S. Department of Housing and Urban Development Passed through the Kansas Department of Commerce Community Development Block Grant	14.228	<u>221,208</u>
U.S. Department of Transportation Passed through the Kansas Department of Transportation State and Community Highway Safety	20.600	<u>874</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	1,866
Family Planning Services	93.217	7,590
Maternal and Child Health Services Block Grant to States	93.994	29,666
Public Health Emergency Preparedness	93.069	16,864
Immunization Grants	93.268	1,042
Prevention and Wellness - ARRA	93.723	2,000
Center for Disease Control and Prevention	93.283	<u>2,209</u>
Total U.S. Department of Health and Human Services		<u>61,237</u>
Total Expenditures of Federal Awards		<u><u>\$ 3,652,106</u></u>

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2011

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, 2011

SECTION 1 – SUMMARY OF AUDITORS’ RESULTS

FINANCIAL STATEMENT

Type of auditors’ report issued:

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

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 statement 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

NAME OF FEDERAL PROGRAM
Airport Improvement Program

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

\$300,000

Auditee qualified as low-risk auditee?

x Yes ___ No

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2011

SECTION II – FINANCIAL STATEMENT FINDINGS

2011-1 Financial Statement Preparation

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

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

Effect: The control deficiency allows for omission/misstatements in the financial statement 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 statement 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

Not applicable.