

**ROOKS COUNTY, KANSAS**

Stockton, Kansas

Financial Statement with Independent Auditor's Report

For the Year Ended December 31, 2012

**MAPES & MILLER LLP**

Certified Public Accountants

Stockton, Kansas

**ROOKS COUNTY, KANSAS**

Financial Statement with Independent Auditor's Report  
For the Year Ended December 31, 2012

TABLE OF CONTENTS

	<u>Page Number</u>
Independent Auditor's Report	1
Independent Auditor's 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	4
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	6
<u>Financial Section</u>	
STATEMENT 1	
Summary Statement of Receipts, Expenditures and Unencumbered Cash	8
Composition of Cash	10
Notes to the Financial Statement	12
<u>Regulatory – Required Supplementary Information</u>	
SCHEDULE 1	
Summary of Expenditures – Actual and Budget	22
SCHEDULE 2	
Schedule of Receipts and Expenditures – Actual and Budget	
General	23
Road and Bridge	29
Noxious Weed	30
Noxious Weed Capital Outlay	31
Health	32
Alcohol Program	33
Parks and Recreation	34
911 Emergency	35
Wireless E-911	36
Land/Wireless 911	37
County Wide Economic Development Trust	38
Sanitation	39
Nursing Home	40
Nursing Home – NFW	41
Schedule of Receipts and Expenditures - Actual	
Road and Bridge Special Improvements	42
Road and Bridge Special Equipment	42
Ambulance Equipment Reserve	42
County Equipment Reserve	42
Health Benefit	43
Special Noxious Weed	43
Utility Agreement	43
Motor Vehicle Operating	43
Prosecutor's Training and Assistance	44
Economic Development Existing Business	44
Register of Deeds Technology	44

TABLE OF CONTENTS - (Continued)

	<u>Page Number</u>
Sheriff's Seizure	44
Sheriff Expendable Trust	45
Micro-Loan Replacement	45
Florence Hinkhouse	45
Dane G. Hansen Foundation Grant	45
Rooks County Oil and Gas Valuation	46
Rooks County Housing Authority	46
Economic Development Utility Grant	46
Rooks County Airport Commission	46
Sheriff Registration	47
Assisted Living Construction	47
Federal Airport Project	47
Schedule of Cash Receipts and Expenditures – Component Units	
Historical Society	48
Free Fair	49
Senior Services	50
SCHEDULE 3	
Schedule of Receipts and Disbursements - Agency Funds	51
<u>Single Audit Section</u>	
SCHEDULE 4	
Schedule of Expenditures of Federal Awards	55
SCHEDULE 5	
Schedule of Findings and Questioned Costs	57

# MAPES & MILLER LLP

CERTIFIED PUBLIC ACCOUNTANTS

A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

JOHN D. MAPES, CPA, CHTD  
DENIS W. MILLER, CPA, PA  
THOMAS B. CARPENTER, CPA, PA  
DON E. TILTON, CPA, PA

BRIAN S. THOMPSON, CPA, PA  
REBECCA A. LIX, CPA, PA  
STEPHANIE M. HEIER, CPA, PA

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

## INDEPENDENT AUDITOR'S REPORT

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

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

711 3<sup>rd</sup> Street  
P.O. Box 266  
Phillipsburg, KS 67661-0266  
(785) 543-6561  
FAX - (785) 543-6563  
email - [mmpburg@ruraltel.net](mailto:mmpburg@ruraltel.net)

We have audited the accompanying summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the County of Rooks, Stockton, Kansas as of and for the year ended December 31, 2012 and the related notes to the financial statement.

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

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due fraud or error.

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

### Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

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

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal

control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles**

As described in Note 1 of the financial statement, the financial statement is prepared by Rooks County, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

### **Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Rooks County, Kansas, as of December 31, 2012, or changes in financial position and cash flows thereof for the year then ended.

### **Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Rooks County, Kansas as of December 31, 2012, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

### **Report on Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget and regulatory basis summary of receipts and 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 basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. 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 also 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 basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic

financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2011 actual column presented in the individual fund schedules of regulatory basis receipts and expenditures (Schedules 1 and 2 as listed in the table of contents) are presented for comparative analysis and are not a required part of the 2011 basic financial statement upon which we rendered an unqualified opinion dated August 28, 2012. The 2011 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards at the following link <http://da.ks.gov/ar/muniserv/>. Such 2011 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2011 basic financial statement. The 2011 comparative information was subjected to the auditing procedures applied in the audit of the 2011 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2011 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2011 comparative information is fairly stated in all material respects in relation to the 2011 basic financial statement as a whole, on the basis of accounting described in Note 1.

#### **Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated September 24, 2013, on our consideration of Rooks County, Kansas'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 in considering Rooks County, Kansas's internal control over financial reporting and compliance.

# Mapes & Miller LLP

Certified Public Accountants

September 24, 2013  
Stockton, Kansas

# MAPES & MILLER LLP

CERTIFIED PUBLIC ACCOUNTANTS

A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

JOHN D. MAPES, CPA, CHTD  
DENIS W. MILLER, CPA, PA  
THOMAS B. CARPENTER, CPA, PA  
DON E. TILTON, CPA, PA

BRIAN S. THOMPSON, CPA, PA  
REBECCA A. LIX, CPA, PA  
STEPHANIE M. HEIER, CPA, PA

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

## INDEPENDENT AUDITOR'S 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](mailto:mmcpas@ruraltel.net)

711 3<sup>rd</sup> Street  
P.O. Box 266  
Phillipsburg, KS 67661-0266  
(785) 543-6561  
FAX - (785) 543-6563  
email - [mmpburg@ruraltel.net](mailto:mmpburg@ruraltel.net)

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

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

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

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

We have audited, in accordance with the 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 Kansas Municipal Audit and Accounting Guide, the financial statement of Rooks County (County) as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated September 24, 2013.

### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

Our consideration of internal control 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 material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies. Those are listed as 2012-1.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statement is free from 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.

### **Rooks County's Response to Findings**

The County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely 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

Norton, Kansas  
September 24, 2013

# MAPES & MILLER LLP

CERTIFIED PUBLIC ACCOUNTANTS

A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

JOHN D. MAPES, CPA, CHTD  
DENIS W. MILLER, CPA, PA  
THOMAS B. CARPENTER, CPA, PA  
DON E. TILTON, CPA, PA

BRIAN S. THOMPSON, CPA, PA  
REBECCA A. LIX, CPA, PA  
STEPHANIE M. HEIER, CPA, PA

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

## 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](mailto:mmcpas@ruraltel.net)

711 3<sup>rd</sup> Street  
P.O. Box 266  
Phillipsburg, KS 67661-0266  
(785) 543-6561  
FAX - (785) 543-6563  
email - [mmpburg@ruraltel.net](mailto: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](mailto: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](mailto: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](mailto:mapeswak@ruraltel.net)

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

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

### Report on Compliance for Each Major Federal Program

We have audited Rooks County's compliance with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2012. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

### Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. 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 have occurred. An audit includes examining, on a test basis, evidence about the 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 on compliance for each major federal program. However, our audit does not provide a legal determination on the County's compliance.

## **Opinion on Each Major Federal Program**

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012.

## **Report on Internal Control Over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 the 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. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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 over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing on internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

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

This report is intended solely for the information and use of governing body and management, 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

Norton, Kansas  
September 24, 2013

ROOKS COUNTY, KANSAS

STATEMENT 1

Summary Statement of Receipts, Expenditures and Unencumbered Cash  
 Regulatory Basis  
For the Year Ended December 31, 2012

Page 1

Funds	Beginning	Prior Year	Receipts	Expenditures	Ending	Add	Ending
	Unencumbered	Cancelled			Unencumbered	Encumbrances	Cash Balance
	Cash Balance	Encumbrances			Cash Balance	Payable	Cash Balance
Governmental Type Funds:							
General	\$ 586,442	0	4,374,605	4,653,868	307,179	96,217	403,396
Special Purpose Funds							
Road and Bridge	12,722	0	2,375,479	2,285,246	102,955	20,738	123,693
Noxious Weed	39,115	0	389,463	405,498	23,080	0	23,080
Noxious Weed Capital Outlay	50,000	0	10,000	0	60,000	0	60,000
Health	644,300	0	589,699	643,919	590,080	12,741	602,821
Alcohol Program	12,315	0	5,776	6,642	11,449	42	11,491
Parks and Recreation	6,404	0	530	0	6,934	0	6,934
911 Emergency	6,218	0	4,804	11,022	0	0	0
Wireless E-911	11,111	0	1,972	13,083	0	0	0
Land/Wireless 911	0	0	40,817	18,023	22,794	0	22,794
County Wide Economic Development Trust	226,423	0	151,012	101,564	275,871	176	276,047
Road and Bridge Special Improvements	317,815	0	30,000	0	347,815	0	347,815
Road and Bridge Special Equipment	543,261	0	150,000	365,300	327,961	0	327,961
Ambulance Equipment Reserve	227,840	0	50,000	0	277,840	0	277,840
County Equipment Reserve	592,978	0	245,708	254,547	584,139	531	584,670
Health Benefit	150,187	0	1,249,074	1,057,299	341,962	0	341,962
Special Noxious Weed	0	0	1,269	1,269	0	0	0
Utility Agreement	7,800	0	200	0	8,000	0	8,000
Motor Vehicle Operating	65	0	60,138	60,203	0	0	0
Prosecutor's Training and Assistance	0	0	1,024	1,024	0	0	0
Economic Development Existing Business	11,355	0	5,927	12,000	5,282	0	5,282
Register of Deeds Technology	34,590	0	13,319	8,317	39,592	0	39,592
Sheriff's Seizure	168	0	2,800	0	2,968	0	2,968
Sheriff Expendable Trust	6,779	0	448	0	7,227	0	7,227
Micro-Loan Repayment	36,283	0	28,474	25,358	39,399	0	39,399

(Continued)

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

**ROOKS COUNTY, KANSAS**

Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2012

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add		
						Encumbrances and Accounts Payable	Ending Cash Balance	
Special Purpose Funds								
Dane G. Hansen Foundation Grant	0	0	50,000	50,000	0	0	0	0
Rooks County Oil & Gas Valuation	\$ 0	0	776,080	0	776,080	0	0	776,080
Rooks County Housing Authority	8,094	0	6	360	7,740	0	0	7,740
Economic Development Utility Grant	858	0	4,700	5,475	83	0	0	83
Rooks County Airport Commission	16,258	0	210,273	188,576	37,955	27,315	0	65,270
Sheriff Registration	3,223	0	1,975	0	5,198	0	0	5,198
Capital Projects Funds								
Assisted Living Construction	5,553	0	0	5,553	0	0	0	0
Federal Airport Project	0	0	676,058	676,058	0	0	0	0
Business Funds								
Sanitation	298,828	0	200,302	206,809	292,321	308	0	292,629
Nursing Home	0	0	828	828	0	0	0	0
Nursing Home - NFW	0	0	0	0	0	0	0	0
Trust Funds								
Private Purpose Trust								
Florence Hinkhouse	57,156	0	802	802	57,156	0	0	57,156
<b>Total Primary Government</b>	<b>3,914,141</b>	<b>0</b>	<b>11,703,562</b>	<b>11,058,643</b>	<b>4,559,060</b>	<b>158,068</b>	<b>0</b>	<b>4,717,128</b>
Related Municipal Entities:								
Historical Society	15,889	0	17,272	17,564	15,597	1,208	0	16,805
Free Fair	45,419	0	355,574	356,377	44,616	3,605	0	48,221
Senior Services	148,953	0	2,320,941	2,408,951	60,943	135,626	0	196,569
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<b>\$ 4,124,402</b>	<b>0</b>	<b>14,397,349</b>	<b>13,841,535</b>	<b>4,680,216</b>	<b>298,507</b>	<b>0</b>	<b>4,978,723</b>

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

**ROOKS COUNTY, KANSAS**

Composition of Cash

Regulatory Basis

December 31, 2013

STATEMENT 1

Page 3

**County Treasurer**

Cash on Hand	\$	500	
Bad Checks		200	
Stockton National Bank, Stockton, Kansas			
N.O.W. Account		428,836	
Money Market Account		0	
TLGP		0	
N.O.W. Account - Wireless 911		22,794	
N.O.W. Account - Micro-Loan Program		39,399	
Money Market Account - Economic Development Existing Business Program		5,282	
Money Market Account - Register of Deeds Technology		39,592	
N.O.W. Account - Rooks County Airport Commission		65,270	
N.O.W. Account - Housing Authority		7,740	
Checking Account - Oil & Gas Depletion		776,080	
Midwest Community Bank, Plainville, Kansas			
Certificates of Deposit		250,000	
Certificates of Deposit - Hinkhouse		57,156	
Farmers National Bank, Stockton, Kansas			
Money Market Account		341,962	
Municipal Investment Pool, Topeka, KS			
Overnight Pool		10,252,168	
First State Bank, Plainville, Kansas			
Money Market Account		<u>1,695,001</u>	
Total County Treasurer			\$ 13,981,980

**Clerk of the District Court**

Stockton National Bank, Stockton, Kansas			
Checking Account - District Court			12,261
Checking Account - Law Library			19,294

**Attorney Trust**

Stockton National Bank, Stockton, Kansas			
Checking Account			0

**Register of Deeds**

Cash on Hand			100
--------------	--	--	-----

**Noxious Weed**

Cash on Hand			10
--------------	--	--	----

**Sheriff**

Cash on Hand			20
--------------	--	--	----

**Sanitation**

Stockton National Bank, Stockton, Kansas			
Checking Account			13,752

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

ROOKS COUNTY, KANSAS

Composition of Cash

Regulatory Basis

December 31, 2013

STATEMENT 1

Page 4

**County Health**

Stockton National Bank, Stockton, Kansas Checking Account	\$ <u>2,049</u>
Total Cash and Investments	14,029,466
Less Agency Funds - Schedule 3	<u>(9,312,338)</u>
Total Primary Government	4,717,128

**Historical Society**

Cash on Hand	\$ 25
Stockton National Bank, Stockton, Kansas Checking Account	6,741
Savings Account	3,668
Certificates of Deposit	<u>6,371</u>
Total Historical Society	16,805

**Free Fair**

Stockton National Bank, Stockton, Kansas Checking Account	1,596
Money Market Account	46,033
Savings Account	<u>592</u>
Total Free Fair	48,221

**Senior Services**

Cash on Hand	372
Midwest Community Bank, Plainville, Kansas Savings Account	2518
First National Bank, Hays, Kansas Checking Account	153,424
Money Market Accounts	<u>40,255</u>
Total Senior Services	<u>196,569</u>
Total Reporting Entity per Statement 1	\$ <u>4,978,723</u>

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

## ROOKS COUNTY, KANSAS

Notes to the Financial Statement

December 31, 2012

### 1. Summary of Significant Accounting Policies

#### Reporting Entity

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

Rooks County Free Fair. The Rooks County Fair Board is organized and operated under K.S.A. 2-132 to operate the county free fair to promote education, and to encourage improvement in agriculture, horticulture, livestock, poultry, dairy products, liberal arts, mechanical fabrics, fine arts, domestic activities and 4-H club activities. The Fair Board is appointed by the County Commission to oversee operations. The County annually levies taxes for the board to be used for maintenance of the fairgrounds and buildings and for the payment of award premiums to fair exhibitors and contestants. Complete financial records for the Free Fair may be obtained by contacting the Treasurer at 109 S. 1<sup>st</sup>, Damar, KS 67632.

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

Rooks County Senior Services, Inc. The Rooks County Senior Services Inc. is a not-for-profit corporation dedicated to serving the elderly, disabled or disadvantaged persons of Rooks County and surrounding communities with physical, mental, social, and spiritual assistance and care. The Senior Services is governed by a volunteer Board of Directors consisting of 5 voting members appointed from Rooks County. The County employs the Corporation to supervise, manage and operate the Redbud Village. The County retains ownership in and to the nursing home facilities including but not limited to the real estate, tangible and intangible personal property. The County will pay to the Corporation out of the revenues of the Redbud Village or other legally available funds the sum of \$30,000.00 per year in quarterly installments of \$7,500.00 per quarter on the first day of each calendar quarter. Complete financial records for the Rooks County Senior Services, Inc. may be obtained by contacting Fontella Fant at 1000 S. Washington, Plainville, KS 67663.

#### Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the County for the year 2012:

General Fund - the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund - used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specific purposes.

Bond and Interest Fund - used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Fund - used to account for the debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

Business Fund - funds financed in whole or part by fees charged to users of the goods or services (i.e. enterprise and internal serviced fund, etc.).

Trust Fund - funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection amounts, etc.).

#### Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United State of America

The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash equivalents, marketable securities, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

#### Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory and not mandatory, the statutes provide for the following sequence and timetable in adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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 County Wide Economic Development Trust was amended in this manner during the year ended December 31, 2012.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, 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 by the municipality for future payments and are supported by a document evidencing the commitment, such as purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

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

	<u>Statutory Authority for Exemption</u>
Special Purpose 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 is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

## 2. 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 or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on 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:

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

At December 31, 2012, the County's carrying amount of deposits was \$14,028,636 and the bank balance was \$14,526,091. The bank balance was held by four banks and the State of Kansas Municipal Investment Pool resulting in a concentration of credit risk. Of the bank balance, \$875,555 was covered by federal depository insurance and \$13,650,536 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, 2012.

Custodial Credit Risk – Investments For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. At December 31, 2012 the County held no investments except for certificates of deposit which are considered as a component of deposits.

3. **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 Kansas law. KPERS provides 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 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. 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. Kansas law sets a limitation on annual increases in the employer contribution rates.

#### 4. Other Long-Term Obligations from Operations

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

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

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

<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

A maximum of ten days of vacation pay may be accumulated and carried over to the next calendar year. The County will pay \$30.00 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, 2012 was \$56,841..

The County's policy regarding sick leave allows all full time employees to earn one day of sick leave per month worked and carry over to the next calendar year a maximum of 90 days of sick leave. At the end of each calendar year, full time employees with over 90 days sick leave will be paid \$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, 2012 was \$97,118.

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, 2012 was \$2,083.

5. **Capital Projects**

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

		Cash
		Disbursements
		and
	Project	Accounts Payable
Construction Fund	Authorization	to Date
Airport Construction	\$ 4,417,009	4,415,533
HVAC Upgrade	541,562	500,622

6. **Special Items**

Revolving Loan Fund. Rooks County was awarded a \$100,000 Community Development Block Grant from the Kansas Department of Commerce and Housing in 2001 for the purpose of establishing a Micro-loan Revolving Loan Fund to provide loans to businesses in Rooks County for which the loan proceeds would result in the creation and/or retention of jobs. The balance of the outstanding loans from this grant as of December 31, 2012 was \$89,809. The balance of the outstanding loans from other grants and local funds as of December 31, 2012 was \$36,068.

7. **Inter-fund Transactions**

Operating transfers were as follows:

From	To	Statutory Authority	Amount
Motor Vehicle Operating	General	K.S.A. 8-145	\$ 33,874
Motor Vehicle Operating	County Equipment	K.S.A. 19-119	6,939
General	County Equipment	K.S.A. 19-119	238,769
General	Ambulance Equipment Reserve	K.S.A. 12-110d	50,000
Road and Bridge	Road and Bridge Special Highway	K.S.A. 68-590	30,000
General	Airport Commission	K.S.A. 19-120	90,000
Special Noxious Weed	Noxious Weed	K.S.A. 2-1318	1,269
General	Rooks County Health Benefit	K.S.A. 12-16,102	150,000
Noxious Weed	Noxious Weed Equipment Reserve	K.S.A. 2-1318	10,000
Road and Bridge	Road and Bridge Special Equipment	K.S.A. 68-141g	150,000

8. **Stewardship, Compliance and Accountability**

Compliance with Kansas Statutes. K.S.A. 79-2935 states that expenditures are controlled so that no indebtedness is created in excess of budgeted limits. The funds that were over budget are as follows:

Sanitation Fund  
Land/Wireless 911 Fund

9. **Claims and Judgments**

The County participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the County may be required to reimburse the grantor government. As of the date of this report, the grant expenditures have not been audited, but the County believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect of any of the individual government funds or the overall financial position of the County.

During the ordinary course of its operations the County is a party to various claims, legal actions, and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material financial impact on the County.

10. **Risk Management**

Rooks County is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disaster. The County continues to carry insurance coverage to cover these risks. The County has had no significant reduction in insurance coverage from prior years. Settled claims resulting from these risks have not exceeded commercial insurance coverage for each of the past three years.

11. **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 \$544,898. This liability is based on the use of 59.19 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and postclosure care of \$465,965 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2012. The County expects the landfill to continue to operate for approximately 22 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.

12. Long-term Debt

Changes in long-term liabilities for Rooks County, Kansas for the year ended December 31, 2012, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Leases:									
2011 CAT Reclaimer Mixer	4.20%	12/28/2010	368,500	2/1/2016	368,500	0	150,178	218,322	16,961
63 Motorola 800MHz Radios	4.00%	12/22/2010	165,950	1/20/2016	165,950	0	63,371	102,579	11,519
D6T XL DS Tractor	4.00%	3/1/2011	239,410	3/1/2014	<u>239,410</u>	<u>0</u>	<u>239,410</u>	<u>0</u>	<u>11,485</u>
Total Bonded Indebtedness					\$ <u><u>773,860</u></u>	<u><u>0</u></u>	<u><u>452,959</u></u>	<u><u>320,901</u></u>	<u><u>39,965</u></u>

(Continued)

12. Long-term Debt - (Continued)

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

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018-2022</u>	<u>Total</u>
<b>PRINCIPAL</b>							
Capital Leases							
2011 CAT Reclaimer Mixer	\$ 74,400	77,525	66,397	0	0	0	218,322
63 Motorola 800MHz Radios	33,342	34,675	34,562	0	0	0	102,579
D6T XL DS Tractor	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Principal	<u><b>107,742</b></u>	<u><b>112,200</b></u>	<u><b>100,959</b></u>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>320,901</b></u>
<b>INTEREST</b>							
Capital Leases							
2011 CAT Reclaimer Mixer	\$ 9,170	6,045	2,789	0	0	0	18,004
63 Motorola 800MHz Radios	4,103	2,769	1,382	0	0	0	8,254
D6T XL DS Tractor	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Interest	<u><b>13,273</b></u>	<u><b>8,814</b></u>	<u><b>4,171</b></u>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>26,258</b></u>
Total Principal and Interest	<u><u><b>\$ 121,015</b></u></u>	<u><u><b>121,014</b></u></u>	<u><u><b>105,130</b></u></u>	<u><u><b>0</b></u></u>	<u><u><b>0</b></u></u>	<u><u><b>0</b></u></u>	<u><u><b>347,159</b></u></u>

**ROOKS COUNTY, KANSAS**  
REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2012

**ROOKS COUNTY, KANSAS**

SCHEDULE 1

Summary of Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:					
General	\$ 4,448,209	302,741	4,750,950	4,653,868	(97,082)
Special Purpose Funds					
Road and Bridge	2,100,000	204,701	2,304,701	2,285,246	(19,455)
Noxious Weed	450,000	1,469	451,469	405,498	(45,971)
Noxious Weed Capital Outlay	35,000	0	35,000	0	(35,000)
Health	878,395	0	878,395	643,919	(234,476)
Alcohol Program	37,000	0	37,000	6,642	(30,358)
Parks and Recreation	6,000	0	6,000	0	(6,000)
911 Emergency	48,310	0	48,310	11,022	(37,288)
Wireless E-911	22,328	0	22,328	13,083	(9,245)
Land/Wireless 911	0	0	0	18,023	18,023
County Wide Economic Development Trust	138,000	0	138,000	101,564	(36,436)
Business Funds					
Sanitation	152,595	750	153,345	206,809	53,464
Nursing Home	2,000	0	2,000	828	(1,172)
Nursing Home-NFW	0	0	0	0	0

ROOKS COUNTY, KANSAS

SCHEDULE 2

GENERAL FUND

Page 1

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011		2012		Variance Over (Under)
	Actual	Actual	Budget		
Cash Receipts:					
Taxes					
Ad Valorem	\$ 3,375,083	3,326,213	3,319,575		6,638
Delinquent	66,723	53,990	24,600		29,390
Motor Vehicle	210,053	221,716	209,418		12,298
Recreational Vehicle	5,321	5,229	5,314		(85)
16/20M Vehicle	22,720	24,088	26,440		(2,352)
Vehicle Excise Tax	62	62	85		(23)
Intergovernmental					
Liquor Tax	1,369	530	430		100
Sales Tax	12	0	0		0
Mineral Production Tax	104,783	103,854	60,000		43,854
Aid - Emergency Preparedness	11,163	11,163	4,200		6,963
Federal Land Payment	17,372	17,731	17,300		431
Licenses, Fees and Permits					
Antique Vehicle Tags	2,995	3,140	2,000		1,140
CMB Licenses	200	275	50		225
Diversion Fees	3,200	900	1,000		(100)
District Court Fees	6,048	3,868	3,000		868
Mortgage Registration Fees	61,389	178,294	40,000		138,294
County Officer Fees	42,196	48,800	34,500		14,300
Sheriff VIN Fees	1,726	2,708	1,500		1,208
Township Bonds	478	151	1,600		(1,449)
Moving Permits	215	300	10		290
Drivers Licenses	1,036	960	500		460
Scrap Metal Permit	0	250	0		250
Charges for Services:					
Prisoner Care	35,735	46,100	0		46,100
Commissary Commissions	4,744	3,887	0		3,887
Use of Money and Property					
Interest	62,029	44,072	72,000		(27,928)
Oil Production	6,971	7,214	2,100		5,114
Water Resources Rent	13,000	12,000	11,000		1,000
Miscellaneous	42,367	38,507	0		38,507
Health Insurance Reimb. from Other Funds	136,603	136,978	0		136,978
Employee Benefits - Refunds & Reimbursements	30	0	0		0
Reimbursed CDC Court Costs	8,552	2,564	7,000		(4,436)
Reimbursed Expenses	45,972	45,187	0		45,187
Transfer from Motor Vehicle Operating	34,464	33,874	0		33,874
Total Cash Receipts	<u>4,324,611</u>	<u>4,374,605</u>	<u>3,843,622</u>		<u>530,983</u>

(Continued)

ROOKS COUNTY, KANSAS

SCHEDULE 2

GENERAL FUND

Page 2

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

(Continued)	2011		2012		Variance Over (Under)
	Actual	Actual	Budget		
Expenditures:					
County Commissioners					
Personal Services	\$ 61,699	55,590	84,271	(28,681)	
Contractual Services	100,604	122,305	110,400	11,905	
Commodities	752	3,154	7,350	(4,196)	
Capital Outlay	28,456	78,346	60,000	18,346	
Special Projects	18,287	330,758	248,800	81,958	
Senior Services	13,800	8,407	30,000	(21,593)	
Transfer to Airport Commission	110,000	100,059	110,000	(9,941)	
Transportation Van	8,900	8,900	8,900	0	
Transfer to County Equipment	250,000	60,000	0	60,000	
Water Resources Building	3,816	302	1,000	(698)	
Fairgrounds Appropriation	38,000	38,000	38,000	0	
GIS	0	0	20,000	(20,000)	
Adjustments for Qualifying Budget Credits:					
Reimbursed Expenses	0	0	6,372	(6,372)	
Total	634,314	805,821	725,093	80,728	
County Clerk					
Personal Services	125,488	130,821	132,697	(1,876)	
Contractual Services	1,673	1,434	2,250	(816)	
Commodities	32,654	23,603	23,700	(97)	
Capital Outlay	0	60	300	(240)	
Transfer to County Equipment	3,000	10,000	0	10,000	
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses and Garnishment Fee	0	0	10,679	(10,679)	
Total	162,815	165,918	169,626	(3,708)	
County Treasurer					
Personal Services	155,874	161,249	128,181	33,068	
Contractual Services	10,293	7,770	9,800	(2,030)	
Commodities	7,557	7,019	10,640	(3,621)	
Transfer to County Equipment	3,000	8,500	0	8,500	
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses included in Motor Vehicle Transfe	0	0	36,181	(36,181)	
Total	176,724	184,538	184,802	(264)	

(Continued)

ROOKS COUNTY, KANSAS

SCHEDULE 2

GENERAL FUND

Page 3

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

(Continued)	2011		2012		Variance Over (Under)
	Actual	Actual	Budget		
County Attorney					
Personal Services	\$ 103,670	110,091	106,030		4,061
Contractual Services	5,613	4,869	10,525		(5,656)
Commodities	4,272	2,386	5,875		(3,489)
Capital Outlay	0	0	1,000		(1,000)
Transfer to County Equipment	7,500	6,500	0		6,500
Adjustment for Qualifying Budget Credits:					
Diversion Fees	<u>0</u>	<u>0</u>	<u>2,053</u>		<u>(2,053)</u>
Total	<u>121,055</u>	<u>123,846</u>	<u>125,483</u>		<u>(1,637)</u>
Register of Deeds					
Personal Services	57,982	62,147	61,160		987
Contractual Services	1,134	1,284	1,265		19
Commodities	1,807	1,810	1,000		810
Transfer to County Equipment	6,270	13,846	0		13,846
Adjustment for Qualifying Budget Credits:					
Copy Fees	<u>0</u>	<u>0</u>	<u>15,772</u>		<u>(15,772)</u>
Total	<u>67,193</u>	<u>79,087</u>	<u>79,197</u>		<u>(110)</u>
Sheriff					
Personal Services	353,249	352,197	389,084		(36,887)
Contractual Services	60,698	62,016	72,800		(10,784)
Commodities	101,627	60,658	86,000		(25,342)
Capital Outlay	20,409	34,650	18,968		15,682
Transfer to County Equipment Reserve	56,735	67,910	0		67,910
Adjustments for Qualifying Budget Credits:					
VIN Fees	0	0	2,708		(2,708)
Booking Fees	0	0	2,865		(2,865)
Other Fees	0	0	4,450		(4,450)
Prisoner Care	0	0	46,100		(46,100)
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>13,805</u>		<u>(13,805)</u>
Total	<u>592,718</u>	<u>577,431</u>	<u>636,780</u>		<u>(59,349)</u>

(Continued)

ROOKS COUNTY, KANSAS

SCHEDULE 2

GENERAL FUND

Page 4

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

(Continued)	2011		2012		Variance Over (Under)
	Actual	Actual	Budget		
Emergency Management					
Personal Services	\$ 37,179	38,675	38,000		675
Contractual Services	19,512	14,570	11,700		2,870
Commodities	3,793	4,667	6,100		(1,433)
Transfer to County Equipment	17,500	17,513	5,000		12,513
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses	0	0	14,815		(14,815)
Total	<u>77,984</u>	<u>75,425</u>	<u>75,615</u>		<u>(190)</u>
Unified Court					
Contractual Services	39,960	42,775	45,875		(3,100)
Commodities	6,516	6,361	6,100		261
Capital Outlay	1,785	7,290	2,000		5,290
Transfer to County Equipment Reserve	8,000	0	0		0
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses	0	0	2,564		(2,564)
Total	<u>56,261</u>	<u>56,426</u>	<u>56,539</u>		<u>(113)</u>
Courthouse Custodian					
Personal Services	43,249	48,552	50,682		(2,130)
Contractual Services	60,311	67,411	80,000		(12,589)
Commodities	13,438	14,834	16,000		(1,166)
Capital Outlay	1,583	425	1,000		(575)
Transfer to County Equipment Reserve	15,000	15,000	0		15,000
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses	0	0	30		(30)
Total	<u>133,581</u>	<u>146,222</u>	<u>147,712</u>		<u>(1,490)</u>
Appraiser's Cost					
Personal Services	122,816	126,826	126,560		266
Contractual Services	8,798	12,683	10,520		2,163
Commodities	7,950	6,126	6,050		76
Capital Outlay	0	0	0		0
Transfer to County Equipment	1,500	2,500	0		2,500
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses	0	0	5,896		(5,896)
Total	<u>141,064</u>	<u>148,135</u>	<u>149,026</u>		<u>(891)</u>

(Continued)

ROOKS COUNTY, KANSAS

SCHEDULE 2

GENERAL FUND

Page 5

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

(Continued)	2011		2012		Variance Over (Under)
	Actual	Actual	Budget		
Election					
Personal Services	\$ 15,479	21,525	24,970		(3,445)
Contractual Services	2,021	4,439	6,200		(1,761)
Commodities	17,406	12,006	13,713		(1,707)
Capital Outlay	0	586	0		586
Transfer to County Equipment	25,000	10,000	4,200		5,800
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>1,473</u>		<u>(1,473)</u>
Total	<u>59,906</u>	<u>48,556</u>	<u>50,556</u>		<u>(2,000)</u>
Ambulance					
Contractual Services	48,280	48,055	59,500		(11,445)
Commodities	95	0	2,000		(2,000)
Capital Outlay	14,400	0	40,000		(40,000)
Transfer to Ambulance Equipment Reserve	<u>144,000</u>	<u>50,000</u>	<u>0</u>		<u>50,000</u>
Total	<u>206,775</u>	<u>98,055</u>	<u>101,500</u>		<u>(3,445)</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	20,000	20,000		0
Senior Companion Program	7,878	7,994	7,994		0
Foster Care	3,939	3,997	3,997		0
CASA	3,000	3,000	3,000		0
NW KS Area Agency on Aging	<u>6,500</u>	<u>7,000</u>	<u>7,000</u>		<u>0</u>
Total	<u>76,587</u>	<u>73,991</u>	<u>73,991</u>		<u>0</u>
Employee Benefits					
Social Security	149,184	150,433	174,547		(24,114)
Health Insurance	1,115,730	1,098,906	1,159,645		(60,739)
Life Insurance	6,172	5,553	6,580		(1,027)
Retirement	145,813	159,648	184,507		(24,859)
Workers Compensation	60,584	63,585	60,584		3,001
Unemployment	11,564	11,845	11,337		508
Transfer to Health Benefit Fund	0	150,000	0		150,000
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>136,978</u>		<u>(136,978)</u>
Total	<u>1,489,047</u>	<u>1,639,970</u>	<u>1,734,178</u>		<u>(94,208)</u>

(Continued)

ROOKS COUNTY, KANSAS

SCHEDULE 2

GENERAL FUND

Page 6

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

(Continued)	2011		2012		Variance Over (Under)
	Actual	Actual	Budget		
Computers					
Software	\$ 43,263	36,329	40,875		(4,546)
Contractual Services	2,747	3,128	6,883		(3,755)
Commodities	1,925	2,946	5,117		(2,171)
Capital Outlay	7,567	1,113	10,000		(8,887)
Transfer to County Equipment	<u>4,900</u>	<u>15,000</u>	<u>0</u>		<u>15,000</u>
Total	<u>60,402</u>	<u>58,516</u>	<u>62,875</u>		<u>(4,359)</u>
GIS/GPS Sytem					
Contractual Services	7,484	586	1,500		(914)
Commodities	3,779	885	4,000		(3,115)
Capital Outlay	0	1,000	10,000		(9,000)
Transfer to County Equipment	<u>14,000</u>	<u>12,000</u>	<u>0</u>		<u>12,000</u>
Total	<u>25,263</u>	<u>14,471</u>	<u>15,500</u>		<u>(1,029)</u>
Conservation District	22,000	22,000	22,000		0
Mental Retardation	42,000	44,100	44,100		0
Mental Health	30,000	31,500	31,500		0
Free Fair	57,000	57,000	57,000		0
Economic Development	136,560	143,688	148,377		(4,689)
Tort Liability	20,864	26,422	22,000		4,422
Historical Society	14,000	14,700	14,700		0
Juvenile Detention Center	0	250	5,000		(4,750)
Abandoned Cemeteries	425	500	500		0
Federal Land Entitlement	<u>3,659</u>	<u>17,300</u>	<u>17,300</u>		<u>0</u>
Total Other Expenditures	<u>326,508</u>	<u>357,460</u>	<u>362,477</u>		<u>(5,017)</u>
Total Expenditures	<u>4,408,197</u>	<u>4,653,868</u>	<u>4,750,950</u>		<u>(97,082)</u>
Cash Receipts Over (Under) Expenditures	(83,586)	(279,263)			
Unencumbered Cash, Beginning	<u>670,028</u>	<u>586,442</u>			
Unencumbered Cash, Ending	\$ <u><u>586,442</u></u>	<u><u>307,179</u></u>			

ROOKS COUNTY, KANSAS

SCHEDULE 2

ROAD AND BRIDGE FUND

Page 7

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011		2012		Variance Over (Under)
	Actual	Actual	Budget		
Cash Receipts:					
Taxes					
Ad Valorem	\$ 1,393,657	1,642,092	1,638,202		3,890
Delinquent	30,845	24,803	12,537		12,266
Motor Vehicle	111,293	98,078	86,478		11,600
16/20M Vehicle	10,333	13,280	10,918		2,362
Recreational Vehicle	2,821	2,288	2,195		93
Vehicle Excise Tax	30	31	0		31
Intergovernmental					
State - Special Highway	355,148	357,814	349,670		8,144
Miscellaneous	312	32,392	0		32,392
Reimbursed Expenses	60,798	204,701	0		204,701
Total Cash Receipts	<u>1,965,237</u>	<u>2,375,479</u>	<u>2,100,000</u>		<u>275,479</u>
Expenditures:					
Personal Services	757,604	761,399	799,000		(37,601)
Commodities	963,539	808,847	820,000		(11,153)
Contractual Services	193,099	352,811	253,600		99,211
Capital Outlay	28,605	182,189	22,400		159,789
Transfer to R&B Special Equipment	0	150,000	150,000		0
Transfer to R&B Special Improvement	14,000	30,000	55,000		(25,000)
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses	0	0	204,701		(204,701)
Total Expenditures	<u>1,956,847</u>	<u>2,285,246</u>	<u>2,304,701</u>		<u>(19,455)</u>
Cash Receipts Over (Under) Expenditures	8,390	90,233			
Unencumbered Cash, Beginning	<u>4,332</u>	<u>12,722</u>			
Unencumbered Cash, Ending	\$ <u>12,722</u>	<u>102,955</u>			

ROOKS COUNTY, KANSAS

SCHEDULE 2

NOXIOUS WEED FUND

Page 8

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011		2012		Variance
	Actual	Actual	Budget		Over
					(Under)
Cash Receipts:					
Taxes					
Ad Valorem	\$ 121,124	132,501	132,148		353
Delinquent	2,397	2,009	1,072		937
Motor Vehicle	7,745	8,005	7,515		490
16/20M Vehicle	834	889	949		(60)
Recreational Vehicle	196	188	191		(3)
Services and Reimbursements	262,962	238,045	280,538		(42,493)
Miscellaneous	5,752	6,557	0		6,557
Transfer from Special Noxious Weed	3,658	1,269	0		1,269
Total Cash Receipts	<u>404,668</u>	<u>389,463</u>	<u>422,413</u>		<u>(32,950)</u>
Expenditures:					
Personal Services	69,491	72,111	72,000		111
Contractual Services	10,272	11,219	20,000		(8,781)
Commodities	313,378	312,168	348,000		(35,832)
Transfer to Noxious Weed Capital Outlay	0	10,000	10,000		0
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>1,469</u>		<u>(1,469)</u>
Total Expenditures	<u>393,141</u>	<u>405,498</u>	<u>451,469</u>		<u>(45,971)</u>
Cash Receipts Over (Under) Expenditures	11,527	(16,035)			
Unencumbered Cash, Beginning	<u>27,588</u>	<u>39,115</u>			
Unencumbered Cash, Ending	\$ <u>39,115</u>	<u>23,080</u>			

ROOKS COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011		2012		Variance Over (Under)
	Actual	Actual	Budget		
Cash Receipts:					
Transfer from Noxious Weed	\$ 0	10,000	<u>10,000</u>		<u>0</u>
Expenditures:					
Capital Outlay	0	0	<u>35,000</u>		<u>(35,000)</u>
Cash Receipts Over (Under) Expenditures	0	10,000			
Unencumbered Cash, Beginning	<u>50,000</u>	<u>50,000</u>			
Unencumbered Cash, Ending	\$ <u>50,000</u>	<u>60,000</u>			

ROOKS COUNTY, KANSAS

SCHEDULE 2

HEALTH FUND

Page 10

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011		2012		Variance Over (Under)
	Actual	Actual	Budget		
Cash Receipts:					
Taxes					
Ad Valorem - Health Fund	\$ 35,113	35,829	35,789	40	
Delinquent	741	572	550	22	
Motor Vehicle	2,436	2,394	2,180	214	
16/20M Vehicle	211	295	275	20	
Recreational Vehicle	62	56	55	1	
Grants	143,886	123,814	125,000	(1,186)	
Services and Donations	103,888	96,832	164,000	(67,168)	
Medicare-Medicaid Services	130,921	141,364	141,200	164	
Miscellaneous	3,868	3,761	0	3,761	
Reimbursed Expenses	187,306	184,782	0	184,782	
Total Cash Receipts	<u>608,432</u>	<u>589,699</u>	<u>469,049</u>	<u>120,650</u>	
Expenditures:					
Personal Services	449,822	445,506	647,620	(202,114)	
Contractual Services	41,805	42,650	67,500	(24,850)	
Commodities	85,670	106,127	106,200	(73)	
M & I Grant	45,533	49,636	49,575	61	
Capital Outlay	0	0	7,500	(7,500)	
Total Expenditures	<u>622,830</u>	<u>643,919</u>	<u>878,395</u>	<u>(234,476)</u>	
Cash Receipts Over (Under) Expenditures	(14,398)	(54,220)			
Unencumbered Cash, Beginning	<u>658,698</u>	<u>644,300</u>			
Unencumbered Cash, Ending	\$ <u>644,300</u>	<u>590,080</u>			

ROOKS COUNTY, KANSAS

SCHEDULE 2

ALCOHOL PROGRAM FUND

Page 11

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>2011</u>	<u>2012</u>		
	Actual	Actual	Budget	Variance Over (Under)
Cash Receipts:				
Intergovernmental	\$ 3,456	5,776	<u>6,000</u>	<u>(224)</u>
Expenditures:				
Alcohol Programs	<u>2,900</u>	<u>6,642</u>	<u>37,000</u>	<u>(30,358)</u>
Cash Receipts Over (Under) Expenditures	556	(866)		
Unencumbered Cash, Beginning	<u>11,759</u>	<u>12,315</u>		
Unencumbered Cash, Ending	\$ <u>12,315</u>	<u>11,449</u>		

**ROOKS COUNTY, KANSAS**

SCHEDULE 2

**PARKS AND RECREATION FUND**

Page 12

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011		2012	
	Actual	Actual	Budget	Variance Over (Under)
Cash Receipts:				
Intergovernmental	\$ 1,369	530	<b>900</b>	<b>(370)</b>
Expenditures:				
Contractual Services	0	0	<b>6,000</b>	<b>(6,000)</b>
Cash Receipts Over (Under) Expenditures	1,369	530		
Unencumbered Cash, Beginning	<u>5,035</u>	<u>6,404</u>		
Unencumbered Cash, Ending	\$ <u><b>6,404</b></u>	<u><b>6,934</b></u>		

ROOKS COUNTY, KANSAS

SCHEDULE 2

911 EMERGENCY FUND

Page 13

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011		2012		Variance Over (Under)
	Actual	Actual	Budget		
Cash Receipts:					
911 Telephone Tax	\$ 20,116	4,804	21,390		(16,586)
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>8,572</u>		<u>(8,572)</u>
Total Cash Receipts	<u>20,116</u>	<u>4,804</u>	<u>29,962</u>		<u>(25,158)</u>
Expenditures:					
Emergency Telephone Service	<u>32,246</u>	<u>11,022</u>	<u>48,310</u>		<u>(37,288)</u>
Cash Receipts Over (Under) Expenditures	(12,130)	(6,218)			
Unencumbered Cash, Beginning	<u>18,348</u>	<u>6,218</u>			
Unencumbered Cash, Ending	\$ <u><u>6,218</u></u>	<u><u>0</u></u>			

ROOKS COUNTY, KANSAS

SCHEDULE 2

WIRELESS E-911 FUND

Page 14

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011		2012		Variance Over (Under)
	Actual	Actual	Budget		
Cash Receipts:					
911 Telephone Tax	\$ 11,364	1,966	11,500		(9,534)
Interest	27	6	0		6
	<u>11,391</u>	<u>1,972</u>	<u>11,500</u>		<u>(9,528)</u>
Total Cash Receipts					
Expenditures:					
Emergency Telephone Service	20,936	13,083	22,328		(9,245)
Cash Receipts Over (Under) Expenditures	(9,545)	(11,111)			
Unencumbered Cash, Beginning	<u>20,656</u>	<u>11,111</u>			
Unencumbered Cash, Ending	\$ <u>11,111</u>	<u>0</u>			

ROOKS COUNTY, KANSAS

SCHEDULE 2

LAND/WIRELESS 911 FUND

Page 15

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011		2012		Variance Over (Under)
	Actual	Actual	Budget		
Cash Receipts:					
911 Telephone Tax	\$ 0	40,804	0		40,804
Interest	0	13	0		13
Total Cash Receipts	0	40,817	0		40,817
Expenditures:					
Emergency Telephone Service	0	18,023	0		18,023
Cash Receipts Over (Under) Expenditures	0	22,794			
Unencumbered Cash, Beginning	0	0			
Unencumbered Cash, Ending	\$ 0	22,794			

ROOKS COUNTY, KANSAS

SCHEDULE 2

COUNTY WIDE ECONOMIC DEVELOPMENT TRUST FUND

Page 16

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011		2012		Variance Over (Under)
	Actual	Actual	Budget		
Cash Receipts:					
County Appropriation	\$ 128,025	134,414	128,025		6,389
City Appropriations	24,018	14,593	13,546		1,047
Reimbursed Expense	<u>2,504</u>	<u>2,005</u>	<u>0</u>		<u>2,005</u>
Total Cash Receipts	<u>154,547</u>	<u>151,012</u>	<u>141,571</u>		<u>9,441</u>
Expenditures:					
Personal Services	65,620	67,312	69,925		(2,613)
Contractual Services	37,700	21,222	49,275		(28,053)
Commodities	9,795	12,350	17,300		(4,950)
Capital Outlay	22,398	680	1,500		(820)
Appropriation to Rooks County Housing Authority	0	0	0		0
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>
Total Expenditures	<u>135,513</u>	<u>101,564</u>	<u>138,000</u>		<u>(36,436)</u>
Cash Receipts Over (Under) Expenditures	19,034	49,448			
Unencumbered Cash, Beginning	<u>207,389</u>	<u>226,423</u>			
Unencumbered Cash, Ending	\$ <u>226,423</u>	<u>275,871</u>			

ROOKS COUNTY, KANSAS

SCHEDULE 2

SANITATION FUND

Page 17

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011		2012		Variance Over (Under)
	Actual	Actual	Budget		
Cash Receipts:					
Taxes					
Ad Valorem	\$ 40,679	44,406	44,050		356
Delinquent	640	652	0		652
Motor Vehicle	2,584	2,671	2,505		166
16/20M Vehicle	0	0	316		(316)
Recreational Vehicle	66	63	64		(1)
Charges for Services	188,437	150,910	10,728		140,182
Lease	0	850	850		0
Reimbursed Expenses	13,900	750	0		750
Total Cash Receipts	<u>246,306</u>	<u>200,302</u>	<u>58,513</u>		<u>141,789</u>
Expenditures:					
Personal Services	76,974	80,952	78,900		2,052
Contractual Services	34,894	39,319	40,545		(1,226)
Commodities	16,680	47,440	24,650		22,790
Capital Outlay	8,272	31,092	0		31,092
State Tipping Fee	6,503	6,106	6,000		106
Closure-Post Closure	1,840	1,900	2,000		(100)
Hauling and Disposal	0	0	500		(500)
Adjustment for Qualifying Budget Credits:					
Reimbursed Expenses	0	0	750		(750)
Total Expenditures	<u>145,163</u>	<u>206,809</u>	<u>153,345</u>		<u>53,464</u>
Cash Receipts Over (Under) Expenditures	101,143	(6,507)			
Unencumbered Cash, Beginning	<u>197,685</u>	<u>298,828</u>			
Unencumbered Cash, Ending	\$ <u>298,828</u>	<u>292,321</u>			

ROOKS COUNTY, KANSAS

SCHEDULE 2

NURSING HOME FUND

Page 18

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011		2012		Variance Over (Under)
	Actual	Actual	Budget		
Cash Receipts:					
Taxes					
Delinquent	\$ 567	26	100		(74)
Interest	1,286	802	1,900		(1,098)
Total Cash Receipts	<u>1,853</u>	<u>828</u>	<u>2,000</u>		<u>(1,172)</u>
Expenditures:					
Contractual Services	1,286	802	0		802
Appropriation to Rooks County Senior Services, Inc.	<u>567</u>	<u>26</u>	<u>2,000</u>		<u>(1,974)</u>
Total Expenditures	<u>1,853</u>	<u>828</u>	<u>2,000</u>		<u>(1,172)</u>
Cash Receipts Over (Under) Expenditures	0	0			
Unencumbered Cash, Beginning	<u>0</u>	<u>0</u>			
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>0</u>			

ROOKS COUNTY, KANSAS

NURSING HOME - NFW

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011		2012		Variance Over (Under)
	Actual	Actual	Budget		
Cash Receipts:					
Taxes					
Delinquent	\$ 79	0	0	0	0
Expenditures:					
Transfer to Nursing Home	79	0	0	0	0
Adjustment for Qualifying Budget Credits:					
Residual Equity Transfer	0	0	0	0	0
Total Expenditures	79	0	0	0	0
Cash Receipts Over (Under) Expenditures	0	0			
Unencumbered Cash, Beginning	0	0			
Unencumbered Cash, Ending	\$ 0	0			

**ROOKS COUNTY, KANSAS**  
 Any Nonbudgeted Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
For the Year Ended December 31, 2012

SCHEDULE 2

Page 20

	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	10,000
Transfer from General - Treasurer	0	0	0	8,500
Transfer from General - Reigister of Deeds	0	0	0	13,846
Transfer from General - Sheriff	0	0	0	67,910
Transfer from General - Ambulance	0	0	50,000	0
Transfer from General - Motor Vehicle Operating	0	0	0	6,939
Transfer from General - Appraisers	0	0	0	2,500
Transfer from Road & Bridge	30,000	150,000	0	0
Transfer from General - Commissioners	0	0	0	60,000
Transfer from General - Computer	0	0	0	15,000
Transfer from General - Custodian	0	0	0	15,000
Transfer from General - Emergency Management	0	0	0	17,513
Transfer from General - GIS	0	0	0	12,000
Transfer from General - Attorney	0	0	0	6,500
	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,500</u>
 Total Cash Receipts	 <u>30,000</u>	 <u>150,000</u>	 <u>50,000</u>	 <u>245,708</u>
Expenditures:				
State Projects	0	0	0	0
Capital Outlay	0	365,300	0	254,547
	<u>0</u>	<u>365,300</u>	<u>0</u>	<u>254,547</u>
 Total Expenditures	 <u>0</u>	 <u>365,300</u>	 <u>0</u>	 <u>254,547</u>
 Cash Receipts Over (Under) Expenditures	 30,000	 (215,300)	 50,000	 (8,839)
Unencumbered Cash, Beginning	<u>317,815</u>	<u>543,261</u>	<u>227,840</u>	<u>592,978</u>
 Unencumbered Cash, Ending	 \$ <u>347,815</u>	 <u>327,961</u>	 <u>277,840</u>	 <u>584,139</u>

**ROOKS COUNTY, KANSAS**  
 Any Nonbudgeted Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
For the Year Ended December 31, 2012

SCHEDULE 2

Page 21

	<u>Health Benefit</u>	<u>Special Noxious Weed</u>	<u>Utility Agreement</u>	<u>Motor Vehicle Operating</u>
<b>Cash Receipts:</b>				
Reimbursed from General - Employee Benefit	\$ 1,098,905	0	0	0
Transfer from General - Employee Benefit	150,000	0	0	0
Interest Income	169	0	0	0
Noxious Weed Collections	0	1,269	0	0
Utility Agreement	0	0	200	0
Motor Vehicle Fees	0	0	0	60,138
	<u>1,249,074</u>	<u>1,269</u>	<u>200</u>	<u>60,138</u>
<b>Total Cash Receipts</b>				
<b>Expenditures:</b>				
Contractual Services	0	0	0	3,593
Commodities	0	0	0	8,622
Capital Outlay	0	0	0	7,175
Employee Health Cost	1,057,299	0	0	0
Transfer to Noxious Weed	0	1,269	0	0
Transfer to County Equipment Fund	0	0	0	6,939
Transfer to General Fund	0	0	0	33,874
	<u>1,057,299</u>	<u>1,269</u>	<u>0</u>	<u>60,203</u>
<b>Total Expenditures</b>				
Cash Receipts Over (Under) Expenditures	191,775	0	200	(65)
Unencumbered Cash, Beginning	<u>150,187</u>	<u>0</u>	<u>7,800</u>	<u>65</u>
Unencumbered Cash, Ending	<u>\$ 341,962</u>	<u>0</u>	<u>8,000</u>	<u>0</u>

**ROOKS COUNTY, KANSAS**  
 Any Nonbudgeted Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
For the Year Ended December 31, 2012

	Prosecutor's Training and Assistance	Economic Development Existing Business	Register of Deeds Technology	Sheriff's Seizure
Cash Receipts:				
District Court Fees	\$ 1,024	0	0	0
Register of Deeds Fees	0	0	13,078	0
Interest on Idle Funds	0	7	65	0
Reimbursements	0	0	176	2,800
Loan Repayments	0	5,920	0	0
Total Cash Receipts	1,024	5,927	13,319	2,800
Expenditures:				
Capital Outlay	0	0	2,790	0
Prosecutor's Training	1,024	0	0	0
Technological Services	0	0	5,527	0
Business Loans	0	12,000	0	0
Total Expenditures	1,024	12,000	8,317	0
Cash Receipts Over (Under) Expenditures	0	(6,073)	5,002	2,800
Unencumbered Cash, Beginning	0	11,355	34,590	168
Unencumbered Cash, Ending	\$ 0	5,282	39,592	2,968

**ROOKS COUNTY, KANSAS**  
 Any Nonbudgeted Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
For the Year Ended December 31, 2012

	Sheriff Expendable Trust	Micro-Loan Repayment	Florence Hinkhouse	Dane Hansen Foundation Grant
Cash Receipts:				
Loan Repayments	\$ 0	28,410	0	0
Grant	448	0	0	50,000
Interest Income	0	64	802	0
Total Cash Receipts	448	28,474	802	50,000
Expenditures:				
Interest to Nursing Home Fund	0	0	802	0
Capital Outlay	0	0	0	25,000
Program Expenditures	0	25,358	0	25,000
Total Expenditures	0	25,358	802	50,000
Cash Receipts Over (Under) Expenditures	448	3,116	0	0
Unencumbered Cash, Beginning	6,779	36,283	57,156	0
Unencumbered Cash, Ending	\$ 7,227	39,399	57,156	0

**ROOKS COUNTY, KANSAS**  
 Any Nonbudgeted Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
For the Year Ended December 31, 2012

SCHEDULE 2  
 Page 24

	Rooks County Oil & Gas Valuation	Rooks County Housing Authority	Economic Development Utility Grant	Rooks County Airport Commission
Cash Receipts:				
State of Kansas	\$ 775,665	0	0	0
Economic Development Utility Rent	0	0	4,700	0
Sale of Plainville Airport	0	0	0	19,893
State Grant	0	0	0	82,800
Land Rent	0	0	0	11,297
Hanger Rent	0	0	0	750
Aviation Fuel Sales	0	0	0	3,574
Miscellaneous	0	0	0	1,825
Reimbursements	0	0	0	18
Transfer from General	0	0	0	90,000
Interest Income	415	6	0	116
	<u>776,080</u>	<u>6</u>	<u>4,700</u>	<u>210,273</u>
Expenditures:				
Program Expenditures	0	360	5,475	0
Local Funding to Federal Airport Project	0	0	0	33,803
Capital Outlay	0	0	0	154,773
	<u>0</u>	<u>360</u>	<u>5,475</u>	<u>188,576</u>
Cash Receipts Over (Under) Expenditures	776,080	(354)	(775)	21,697
Unencumbered Cash, Beginning	0	8,094	858	16,258
	<u>0</u>	<u>8,094</u>	<u>858</u>	<u>16,258</u>
Unencumbered Cash, Ending	\$ <u>776,080</u>	<u>7,740</u>	<u>83</u>	<u>37,955</u>

**ROOKS COUNTY, KANSAS**  
 Any Nonbudgeted Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
For the Year Ended December 31, 2012

SCHEDULE 2  
 Page 25

	Sheriff Registration	Assisted Living Construction	Federal Airport Project
Cash Receipts:			
Sheriff Fees	\$ 1,975	0	0
FAA Grant	0	0	642,255
Local Funding Federal Airport Project	0	0	33,803
Total Cash Receipts	1,975	0	676,058
Federal Expenditures:			
Construction	0	0	574,271
Contractual Services	0	0	67,984
Non-Federal Expenditures:			
Capital Outlay	0	5,553	0
Construction	0	0	30,224
Contractual Services	0	0	3,579
Total Expenditures	0	5,553	676,058
Cash Receipts Over (Under) Expenditures	1,975	(5,553)	0
Unencumbered Cash, Beginning	3,223	5,553	0
Unencumbered Cash, Ending	\$ 5,198	0	0

**ROOKS COUNTY, KANSAS**  
 Related Municipal Entities  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
For the Year Ended December 31, 2012

SCHEDULE 2  
 Page 26

		Historical Society
Cash Receipts:		
County Appropriations	\$	14,700
Dues		228
Gifts/Research		193
Book & Gift Shop Sales		369
Grants & Awards		0
Fundraising Income		239
Donations		1,067
Refunds, Reimbursements, Insurance Proceeds		61
Miscellaneous		333
Interest Income		82
Total Cash Receipts		17,272
Expenditures:		
Advertising		270
Renovation/Restoration		203
Repairs and Maintenance		3,229
Dues and Licenses		35
Research Resource Expense		335
Fundraising		186
Merchandise		570
Community Enrichment		0
Education		0
Miscellaneous		54
Contract Labor		0
Wages		6,815
Utilities		2,179
Telephone		895
Insurance		1,673
Office Expense/Postage		236
Payroll Taxes		794
Sales Tax		90
Total Expenditures		17,564
Cash Receipts Over (Under) Expenditures		(292)
Unencumbered Cash, Beginning		15,889
Unencumbered Cash, Ending	\$	15,597

**ROOKS COUNTY, KANSAS**  
 Related Municipal Entities  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
For the Year Ended December 31, 2012

SCHEDULE 2  
 Page 27

		Free Fair
Cash Receipts:		
County Appropriations	\$	95,000
Grant		0
Rent		12,654
Carnival		10,340
Grandstand		47,511
Advertising, Sponsors and Awards		17,066
Livestock Sale		161,533
Interest Income		170
Other		<u>11,300</u>
Total Cash Receipts		<u>355,574</u>
Expenditures:		
Advertising		21,839
Repairs and Maintenance		8,006
Dues and Sanctions		0
Entertainment, Shows and Judges		69,590
Exhibit Premiums		21,469
Non-Wage Labor		1,965
Payroll and Taxes		6,597
Utilities		16,279
Supplies		8,006
Insurance		9,932
Awards		0
Office Expense and Postage		2,821
Board Expenses		1,014
Contributions		450
Capital Improvements		5,962
Equipment Rental		379
Fair Book Expense		9,580
Lunchstand		0
Livestock Sale		160,803
Sales Tax		4,638
Miscellaneous		<u>7,047</u>
Total Expenditures		<u>356,377</u>
Cash Receipts Over (Under) Expenditures		(803)
Unencumbered Cash, Beginning		<u>45,419</u>
Unencumbered Cash, Ending	\$	<u><u>44,616</u></u>

**ROOKS COUNTY, KANSAS**  
 Related Municipal Entities  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
For the Year Ended December 31, 2012

SCHEDULE 2  
 Page 28

		<u>Senior Services</u>
Cash Receipts:		
Patient Service Fees	\$	2,295,991
County Appropriations		9,035
Interest Income		93
Other		13,947
Insurance Proceeds		0
Donations		<u>1,875</u>
Total Cash Receipts		<u>2,320,941</u>
 Expenditures:		
Salaries		1,257,199
Employee Benefits		465,641
Consultants		40,273
Professional Fees		385
Continuing Education		6,775
Advertising		3,666
Food		191,434
Utilities		66,769
Supplies and Small Equipment		226,349
Insurance		23,188
Property Taxes		147
Linen		2,592
Repairs and Maintenance		24,254
Rent and Lease Expense		5,955
Resident Transportation		5,518
Licenses, Dues and Registrations		11,481
Miscellaneous		780
Office Supplies and Postage		17,375
Telephone		19,927
Travel		901
Bed Tax Expense		4,281
Capital Outlay		<u>34,061</u>
Total Expenditures		<u>2,408,951</u>
 Cash Receipts Over (Under) Expenditures		(88,010)
Unencumbered Cash, Beginning		<u>148,953</u>
 Unencumbered Cash, Ending	\$	<u><u>60,943</u></u>

**ROOKS COUNTY, KANSAS**  
 Agency Funds  
 Schedule of Receipts and Disbursements  
 Regulatory Basis  
For the Year Ended December 31, 2012

	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
<b><u>County Treasurer</u></b>				
<b>TAX COLLECTIONS</b>				
Current Tax	\$ 8,220,032	12,746,774	12,027,985	8,938,821
Real Estate Redemptions	63,125	100,208	105,515	57,818
Delinquent Personal Property Tax	42,428	86,588	100,285	28,731
EZ Pay Tax	11,497	41,784	37,937	15,344
Escrow Tax	4,769	6,783	9,273	2,279
Escaped Tax	105	0	105	0
Advanced Tax	0	5,211	5,211	0
Judgment Fund	73	3,161	3,185	49
Protested Taxes	0	0	0	0
Neighborhood Revitalization	0	310,025	310,025	0
Rental Vehicle Excise Tax	190	219	280	129
Motor Vehicle Tax	185,373	988,328	988,761	184,940
Intergovernmental Taxes:				
Mineral Tax	0	207,708	207,708	0
Due to General Fund:				
Interest on Taxes	0	31,504	31,504	0
	<u>8,527,592</u>	<u>14,528,293</u>	<u>13,827,774</u>	<u>9,228,111</u>
<b>TAX ACCOUNTS</b>				
Unified School Districts	27,428	4,724,331	4,726,380	25,379
Cemeteries	(14)	73,693	73,679	0
State	0	141,615	141,615	0
Townships	0	276,605	276,605	0
Cities	0	1,336,990	1,336,990	0
Regional Library	0	123,002	123,002	0
Rooks County Medical Center	0	429,837	429,837	0
Irrigation District	0	16,820	16,820	0
Extension District	0	137,810	137,810	0
Fire Districts	0	28,405	28,405	0
	<u>27,414</u>	<u>7,289,108</u>	<u>7,291,143</u>	<u>25,379</u>

**ROOKS COUNTY, KANSAS**  
Agency Funds  
Schedule of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended December 31, 2012

SCHEDULE 3  
Page 2

<u>County Treasurer - (Continued)</u>	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
<b>MOTOR VEHICLE FEES, SALES TAX COLLECTIONS AND DRIVERS LICENSE FEES</b>				
Due to State - Mortgage Registrations	\$ 0	7,717	7,717	0
Due to State - Auto Fund	212	540,454	540,466	200
Due to State - Vehicle Sales Tax	19,506	317,498	311,150	25,854
Due to State - Drivers License Fees	0	160	160	0
Due to Auto License Trust Fund	112	11,486	11,598	0
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>19,830</u>	 <u>877,315</u>	 <u>871,091</u>	 <u>26,054</u>
 <b>KANSAS DEPT OF WILDLIFE &amp; PARKS LICENSES &amp; PERMITS</b>				
Due to State	<u>143</u>	<u>16,690</u>	<u>16,368</u>	<u>465</u>
 <b>CEREAL MALT BEVERAGE STAMP</b>				
Due to State	<u>0</u>	<u>50</u>	<u>50</u>	<u>0</u>
 <b>UNCLAIMED MONEY</b>				
Due to State	<u>654</u>	<u>0</u>	<u>0</u>	<u>654</u>
 <b>STRAY ANIMAL</b>				
Due to State	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 <b>County Clerk</b>				
Due to Other Agency Funds:				
Fish and Game Licenses and Escrow	0	16,690	16,690	0
Kansas Commission on Government	0	385	385	0
Due to General Fund:				
Clerk Fees	0	659	659	0
Clerk Reimbursements	0	778	778	0
Election Fees	0	2,367	2,367	0
State of Kansas Water Resources Reimbursements	0	0	0	0
Election Reimbursements	0	452	452	0
Postage Reimbursements	0	162	162	0
Township Bond Reimbursements	0	0	0	0
Beer Licenses and Stamps	0	325	325	0
Moving Permits	<u>0</u>	<u>300</u>	<u>300</u>	<u>0</u>
 Total County Clerk	 <u>0</u>	 <u>22,118</u>	 <u>22,118</u>	 <u>0</u>

**ROOKS COUNTY, KANSAS**  
 Agency Funds  
 Schedule of Receipts and Disbursements  
 Regulatory Basis  
For the Year Ended December 31, 2012

SCHEDULE 3  
 Page 3

	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
<b><u>Sheriff</u></b>				
Due to General Fund:				
Accident Reports	\$ 0	218	218	0
Driver's License Reports	0	188	188	0
V.I.N. Fees	0	2,735	2,735	0
Sheriff Fees	0	4,210	4,210	0
Fingerprint Fees	0	240	240	0
Out of State Fees	0	50	50	0
Commissions	0	5,791	5,791	0
Bookings	0	2,865	2,865	0
Prisoner Care	0	46,100	46,100	0
Reimbursements	0	12,093	12,093	0
Miscellaneous	0	22	22	0
Buy Money	0	20	0	20
Due to Others:				
Bonds	0	21,457	21,457	0
Total Sheriff	0	95,989	95,969	20
<b><u>Register of Deeds</u></b>				
Due to General Fund:				
Mortgage Registration Fees	0	110,417	110,417	0
Copy Fees	100	15,778	15,778	100
Total Register of Deeds	100	126,195	126,195	100
<b><u>Attorney Trust Fund</u></b>				
Due to General Fund:				
Diversionary Cost	0	3,200	3,200	0
Refunds	0	90	90	0
Delinquent Taxes	0	40	40	0
Total Attorney Trust Fund	0	3,330	3,330	0
<b><u>Clerk of District Court</u></b>				
Judgments and Restitution	6,591	414,849	415,629	5,811
Bonds	5,262	18,513	19,575	4,200
Court Costs and Fees	1,288	487	600	1,175
Unapplied Receipts Payable	0	4,220	3,145	1,075
Law Library	17,151	6,700	4,557	19,294
Total Clerk of District Court	30,292	444,769	443,506	31,555
Total Agency Fees	\$ <b>8,606,025</b>	<b>23,403,857</b>	<b>22,697,544</b>	<b>9,312,338</b>

**ROOKS COUNTY, KANSAS**  
SINGLE AUDIT SECTION  
FOR THE YEAR ENDED DECMEBER 31, 2012

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2012

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>642,255</u>
U.S. Department of Homeland Security Passed through the Kansas Division of Emergency Management Emergency Management Performance Grants	97.042	11,163
Disaster Grants - Public Assistance	97.036	<u>80,641</u>
Total U.S. Department of Homeland Security		<u>91,804</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	3,980
Family Planning Services	93.217	10,070
Maternal and Child Health Services Block Grant to States	93.994	23,733
Public Health Emergency Preparedness	93.069	3,464
Immunization Grants	93.268	1,255
Environmental Public Health and Emergency Response	93.070	1,151
Center for Disease Control and Prevention	93.283	<u>1,935</u>
Total U.S. Department of Health and Human Services		<u>45,588</u>
Total Expenditures of Federal Awards		<u><u>\$ 779,647</u></u>

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2012

**Note A - Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Rooks County, Kansas, under programs of the federal government for the year ended December 31, 2012. 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 B - Summary of Significant Accounting Policies**

Expenditures reported on the schedule of expenditures of federal awards is prepared using the regulatory basis of accounting to comply with the cash basis laws of the State of Kansas. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances.

**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, 2012

---

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:

Unqualified

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:

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, 2012

---

SECTION II – FINANCIAL STATEMENT FINDINGS

---

2012-1 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.