

TREGO COUNTY, KANSAS

Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report

For the Year Ended December 31, 2018

MAPES & MILLER LLP
Certified Public Accountants

TREGO COUNTY, KANSAS

Financial Statement and Regulatory-Required Supplementary Information with Independent Auditor's Report

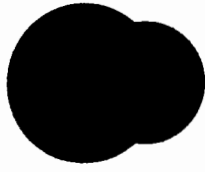
For the Year Ended December 31, 2018

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Trego County, Kansas
WaKeeney, Kansas 67672

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Trego County, Kansas, as of and for the year ended December 31, 2018, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Trego County, Kansas, as of December 31, 2018, or changes in financial position and cash flows thereof for the year then ended.

Basis for Qualified Opinion

We were unable to obtain sufficient audit evidence from the accounting records to support the amount reported by Trego County, Kansas, as receipts in the County Health Fund.

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinion" paragraph, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Trego County, Kansas, as of December 31, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2, and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information

directly to the underlying accounting and other records used to prepare the 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, except for the effects on the supplementary information of the qualified opinion on the basic financial statement as explained in the "Basis for Qualified Opinion" paragraph, 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.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Trego County, Kansas, as of and for the year ended December 31, 2017 (not presented herein), and have issued our report thereon dated July 31, 2018, which contained an unmodified opinion on the basic financial statement. The 2017 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2018 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2017 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 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 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 2017 basic financial statement or to the 2017 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 2017 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2017, on the basis of accounting described in Note 1.

Mapes & Miller LLP

Certified Public Accountants

Quinter, Kansas

July 23, 2019

TREGO COUNTY, KANSAS

Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2018

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds							
General Fund	\$ 729,860	0	2,559,914	2,335,966	953,808	183,623	1,137,431
Special Purpose Funds							
Road and Bridge Fund	193,334	0	1,686,767	1,807,204	72,897	5,186	78,083
Special Bridge Fund	36,965	0	76,926	600	113,291	0	113,291
Fair Fund	4,416	0	50,798	52,415	2,799	0	2,799
County Health Fund	119,491	0	212,137	197,971	133,657	1,305	134,962
Historical Society Fund	381	0	11,792	12,000	173	0	173
Noxious Weed Fund	59,361	0	227,132	220,668	65,825	590	66,415
Election Fund	14,030	0	24,123	25,791	12,362	0	12,362
Appraiser Fund	28,170	0	173,088	186,154	15,104	2,539	17,643
County Hospital Fund	7,808	0	297,727	300,000	5,535	0	5,535
Mental Health Fund	0	0	25,710	25,710	0	0	0
Mental Retardation Fund	0	0	20,052	20,052	0	0	0
Trego Manor Fund	9,482	0	150,550	24,378	135,654	318	135,972
EMS Ambulance Fund	117	0	466,923	382,906	84,134	1,442	85,576
Economic Development Fund	242,224	0	184,417	138,245	288,396	543	288,939
Community College Fund	26	0	0	0	26	0	26
Special Alcohol and Drug Fund	18,697	0	5,195	6,600	17,292	0	17,292
Special Parks and Recreation Fund	955	0	1,118	794	1,279	0	1,279
Rural Fire District Fund	24,315	0	157,242	163,857	17,700	2,883	20,583
Rural Fire District - Special Equipment Fund	206,696	0	76,095	20,950	261,841	0	261,841
Landfill Fund	30,753	0	156,582	129,870	57,465	1,171	58,636
Juvenile Detention Fund	0	0	0	0	0	0	0
Secure Care Fund	49	0	0	0	49	0	49
911 Emergency Fund	110,756	0	49,931	56,374	104,313	2,313	106,626
E-911 Emergency Fund	4,396	0	1	4,397	0	0	0
Noxious Weed Capital Outlay Fund	110,625	0	6,761	36,205	81,181	5,392	86,573
Healthcare Sales Tax Fund	130,709	0	606,216	400,000	336,925	0	336,925
Health Capital Outlay Fund	41,054	0	0	38,456	2,598	38,456	41,054
Balance Carried Forward	2,124,670	0	7,227,197	6,587,563	2,764,304	245,761	3,010,065

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

TREGO COUNTY, KANSAS

Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2018

Funds	Beginning	Prior Year	Receipts	Expenditures	Ending	Add	Ending
	Unencumbered	Cancelled			Unencumbered	Encumbrances	Cash Balance
	Cash Balance	Encumbrances			Cash Balance	Payable	Cash Balance
Balance Brought Forward	2,124,670		7,227,197	6,587,563	2,764,304	245,761	3,010,065
Special Purpose Funds (continued)							
Equipment Reserve Fund	269,187	0	45,022	75,500	238,709	0	238,709
Special Machinery Fund	410,054	0	74,464	273,660	210,858	0	210,858
Special Highway Improvement Fund	534,475	0	45,668	0	580,143	0	580,143
Capital Improvement Reserve Fund	1,548,902	67,312	508,459	704,412	1,420,261	482,348	1,902,609
Ambulance Capital Outlay Fund	143,368	0	15,000	13,965	144,403	0	144,403
Concealed Weapon Fund	1,160	0	130	0	1,290	0	1,290
Clerk Technology Fund	2,458	0	2,056	0	4,514	0	4,514
Treasurer Technology Fund	3,743	0	2,058	0	5,801	0	5,801
Register of Deeds Technology Fund	8,303	0	8,227	1,318	15,212	0	15,212
Women, Infants and Children (WIC) Fund	11,821	0	10,448	9,580	12,689	359	13,048
Treasurer's Special Auto Fund	23,741	0	36,621	36,459	23,903	0	23,903
Nemechek Trial Fund	3,377	0	0	0	3,377	0	3,377
Special Law Enforcement Fund	51	0	0	0	51	0	51
Prosecuting Attorney Fund	4,027	0	3,549	3,830	3,746	0	3,746
Special Prosecutor's Trust Fund	2,522	0	4,126	0	6,648	0	6,648
Sheriff Asset Forfeiture Fund	69,349	0	11,465	395	80,419	0	80,419
Kansas Hazardous Material Grant Fund	2,204	0	0	0	2,204	0	2,204
Federal Asset Forfeiture Fund	1,581	0	2	1,458	125	0	125
Ambulance Memorial Fund	4,266	0	1,475	0	5,741	0	5,741
Exhibit Building Fund	1,600	0	0	0	1,600	0	1,600
Emergency Management Performance Grant Fund	2,300	0	5,976	4,740	3,536	0	3,536
Fair Donation Fund	77,262	0	0	13,879	63,383	0	63,383
Bike Rodeo Program Fund	908	0	0	0	908	0	908
Bond and Interest Funds							
Bond and Interest Fund	22,855	0	629,534	619,778	32,611	0	32,611
Bond and Interest - Rural Fire District Fund	15,622	0	17,218	17,560	15,280	0	15,280
No Fund Warrants Fund	6,072	0	40,856	0	46,928	0	46,928
Capital Project Funds							
Nursing Home Fund	397	0	0	0	397	0	397
Total Primary Government	5,296,275	67,312	8,689,551	8,364,097	5,689,041	728,468	6,417,509

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

TREGO COUNTY, KANSAS

Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2018

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Balance Brought Forward	5,296,275	67,312	8,689,551	8,364,097	5,689,041	728,468	6,417,509
Related Municipal Entity: Trego County Fair Association	164,892	0	188,834	180,524	173,202	0	173,202
Total Reporting Entity (Excluding Agency Funds)	\$ 5,461,167	67,312	8,878,385	8,544,621	5,862,243	728,468	6,590,711

Composition of Cash:

Cash on Hand	\$ 600
Checking Account - Solutions North Bank	277,396
Checking Account - Peoples State Bank	11,974
Savings Accounts - Solutions North Bank	6,176,922
Savings Account - Peoples State Bank	249,442
Certificates of Deposit - Solutions North Bank	3,000,000
Certificates of Deposit - First Federal - Bank of Lyons	2,000,000
Certificates of Deposit - Peoples State Bank	1,000,000
Trego County Fair Association	173,202
Total Cash	12,889,536
Less Agency Funds per Schedule 3	(6,298,825)
Total Reporting Entity (Excluding Agency Funds)	\$ 6,590,711

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

TREGO COUNTY, KANSAS
Notes to the Financial Statement
December 31, 2018

1) Summary of Significant Accounting Policies

(a) Municipal Financial Reporting Entity

Trego County, Kansas, is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Trego County, Kansas, (the municipality) and one of its related municipal entities. The following related municipal entity is included in the County's reporting entity because it was established to benefit the County and/or its constituents:

Trego County Fair Association. The Trego County Fair Association administers the Trego County Free Fair. The County annually levies a tax for the fair.

(b) Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the County for the year ended December 31, 2018:

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

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

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

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

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 accounts, etc.).

(c) Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless

they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County 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.

(d) 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 rather than mandatory, the statutes provide for the following sequence and timetable in the 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 final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. Budget amendments for this year were made for the following funds: Road and Bridge Fund, E-911 Fund, and Rural Fire General Fund.

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 schedules, Schedule 2 as listed in the table of contents, 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 regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditures authority lapses at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds: Health Capital Outlay Fund, Equipment Reserve Fund, Special Machinery Fund, Special Highway Improvement Fund, Capital Improvement Reserve Fund, Ambulance Capital Outlay Fund, Concealed Weapon Fund, Clerk Technology Fund, Treasurer Technology Fund, Register of Deeds Technology Fund, Women, Infants, and Children (WIC) Fund, Treasurer's Special Auto Fund, Nemechek Trial Fund, Special Law Enforcement Fund, Prosecuting Attorney Fund, Special Prosecutors Trust Fund, Sheriff Asset Forfeiture Fund, Kansas Hazardous Material Grant Fund, Federal Asset Forfeiture Fund, Ambulance Memorial Fund, Exhibit Building Fund, Emergency Management Performance Grant Fund, Fair Donation Fund, and Bike Rodeo Program Fund.

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.

(e) Property Taxes

Property taxes are levied November 1st of the calendar year. A lien is placed on the property when the taxes are levied. The taxes are due one-half on December 20th and one-half the following May 10th. Any taxes unpaid at the due dates are considered delinquent. Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year; such procedure being in conformity with governing state statutes. Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current year operation of the County and therefore are not susceptible to accrual. It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and, further, the amounts thereof are not material to the financial statement taken as a whole.

(f) Reimbursements

The County records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that received the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis of accounting.

2. Deposits and Investments

K.S.A. 9-1401 establishes the depositories that 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 County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investments 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 the 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 County, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County did not use "peak periods" during 2018.

At December 31, 2018, the County's carrying amount of deposits was \$12,889,536 and the bank balance was \$13,119,423. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$860,904 was covered by federal depository insurance, \$2,818,933 was collateralized with securities held by the pledging financial institutions' agents in the County's name, \$9,000,000 was guaranteed with letters of credit issued by Federal Home Loan Bank of Topeka, and \$439,586 of the bank balance was unsecured.

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, 2018, the County held no investments.

3. Defined Benefit Pension Plan

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

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

State law provides that the employer contribution rates for KPERs 1, KPERs 2 and KPERs 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contributions rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for Death and Disability Program) and the statutory contribution rate was 8.39% for the fiscal year ended December 31, 2018. Contributions to the pension plan from Trego County, Kansas, were \$166,157 for the year ended December 31, 2018.

Net Pension Liability

At December 31, 2018, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,637,438. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in the financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net position liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

4. Other Long-Term Obligations from Operations**(a) Other Post Employment Benefits**

As provided by K.S.A. 12-5040, the municipality allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the municipality 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 municipality 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.

(b) Death and Disability Other Post Employment Benefits

As provided by K.S.A 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2018.

(c) Compensated Absences

Each full-time employee, upon completion of one full year of continuous employment, is entitled to paid vacation leave as follows:

0 – 5 years	1 day per month
6 – 15 years	1 and ¼ days per month
16 or more years	1 and ½ days per month

Vacation may be accumulated to a maximum of twenty-four working days. Employees who leave or are terminated after the training period shall be compensated for all accumulated unused vacation leave at their final rate of pay.

The estimated liability for vacation leave was \$73,557 at December 31, 2018. This amount is not reflected in the financial statement.

Sick leave with pay is granted to all full-time employees at the rate of one day per month. Sick leave may be accumulated to a maximum of 50 working days. Employees having five years of service may accumulate three additional days for each year of service up to a maximum of ninety working days. Sick leave is not paid upon termination of employment.

(d) Landfill Closure and Post-Closure Cost

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 30 years after closure. In addition to current year expenditures relating to the operation of the landfill, as provided in the Landfill Fund in the financial statement, the County is incurring a liability based on the future closure and post-closure care costs that will be incurred near or after the date the landfill no longer accepts waste.

The estimate of closure and post-closure care liability at year-end is \$673,743. This liability is based on the use of 54.83% of the estimated capacity of the landfill and a total closure and post-closure cost estimate of \$1,228,785. The County will recognize the remaining estimated cost of closure and post-closure care of \$555,042 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 2018. The County expects the landfill to continue to operate for approximately 34 years. Actual costs may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. The County has not restricted any of its assets for payment of closure and post-closure care costs.

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.

5. Stewardship, Compliance and Accountability

(a) Deposits adequately secured

K.S.A. 9-1402 and K.S.A. 9-1405 require the County's deposits in financial institutions, at any given time, to be entirely covered by the federal depository insurance or by collateral held under a joint custody receipt. The bank balance in Solution North Bank was not adequately secured as of December 31, 2018. This is a violation of this statute.

(b) Cash Basis Law

10-1118 requires the Treasurer of the County to keep a record of the amount of the money on hand in the treasury and to account for the money in each particular fund. The Rural Fire District Chief did not remit receipts to the County Treasurer for the Trego County Fire and Rescue Fund bank account. This is a violation of this statute.

(c) Contractor Surety Bond

K.S.A 60-1111 requires the County to take a surety bond from the contractor when any contract is signed exceeding \$100,000 for making any public improvements. The County did not obtain the appropriate surety bonds from Deines Construction and A-lert Roof Systems. This is a violation of this statute.

6. Interfund Transfers

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	Equipment Reserve	19-119	34,393
General Fund	Capital Improvement Reserve Fund	19-120	50,000
General Fund	Landfill Fund	79-2934	76,500
Road & Bridge Fund	Capital Improvement Reserve Fund	68-590 seq	10,000
Road & Bridge Fund	Special Machinery Fund	68-141g	71,595
Noxious Weed Fund	Noxious Weed Capital Outlay Fund	2-1318	5,000
EMS Ambulance Fund	Ambulance Capital Outlay Fund	12-110d	15,000
Economic Development Fund	Capital Improvement Reserve Fund	19-120	72,918
Rural Fire District Fund	Rural Fire District - Special Equipment Fund	19-3623e	76,095
Landfill fund	Equipment Reserve Fund	19-119	10,000
Treasurer's Special Auto Fund	General Fund	8-145	23,741

7. Risk Management

The 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 disasters. The County has been unable to obtain workers' compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties (KWORCC), a public entity risk pool currently operating as a common risk management and insurance program for 84 participating members.

The County pays an annual premium to KWORCC for its workers' compensation insurance coverage. The agreement to participate provides that KWORCC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORCC management.

The County has also been unable to obtain property and casualty insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multi-line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 92 participating members.

The County pays an annual premium to KCAMP for its property and casualty insurance coverage. The agreement to participate provides that KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$500,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management.

The County continues to carry commercial insurance for all other risks of loss, including boiler and airport insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

8. Claims and Judgments

The County participates in federal and state 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 July 23, 2019, 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 on any of the individual governmental 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.

9. Long-term Debt

Changes in long-term liabilities for Trego County, Kansas, for the year ended December 31, 2018 were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
General Obligation Bonds:									
2006 Hospital Bonds	3.65%	06/28/06	\$ 3,200,000	07/01/26	\$ 1,760,000	0	165,000	1,595,000	74,800
2008 Nursing Home Bonds	4.70%	12/01/08	350,000	12/01/19	70,000	0	35,000	35,000	2,975
2011 Fire District Bonds	4.00%	04/13/11	141,550	03/13/21	64,000	0	15,000	49,000	2,560
Capital Leases Payable:									
2009 Ford 1 Ton F550 Brush Truck	6.15%	02/16/09	71,445	02/16/19	17,886	0	8,676	9,210	1,100
Trego Manor - Energy Savings Impro	2.65%	04/28/15	1,570,843	11/01/20	980,060	0	318,125	661,935	23,878
Caterpillar 938M	2.70%	09/19/16	80,300	09/16/20	61,020	0	19,800	41,220	1,648
3 - 2018 Caterpillar 12M3	2.99%	05/05/17	735,317	05/05/21	579,464	0	138,538	440,926	17,312
Total Contractual Indebtedness:					\$ 3,532,430	0	700,139	2,832,291	124,273

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

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024-2028</u>	<u>Total</u>
Principal							
General Obligation Bonds	\$ 221,000	196,000	202,000	195,000	205,000	660,000	1,679,000
Capital Leases Payable	<u>498,822</u>	<u>503,141</u>	<u>151,328</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,153,291</u>
Total Principal	<u>719,822</u>	<u>699,141</u>	<u>353,328</u>	<u>195,000</u>	<u>205,000</u>	<u>660,000</u>	<u>2,832,291</u>
Interest							
General Obligation Bonds	71,235	61,883	53,593	45,050	36,763	56,950	325,474
Capital Leases Payable	<u>38,898</u>	<u>16,161</u>	<u>4,525</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>59,584</u>
Total Interest	<u>110,133</u>	<u>78,044</u>	<u>58,118</u>	<u>45,050</u>	<u>36,763</u>	<u>56,950</u>	<u>385,058</u>
Total Principal and Interest	<u>\$ 829,955</u>	<u>777,185</u>	<u>411,446</u>	<u>240,050</u>	<u>241,763</u>	<u>716,950</u>	<u>3,217,349</u>

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

TREGO COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

SCHEDULE 1
Page 1

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds					
General Fund	\$ 2,645,958	0	2,645,958	2,335,966	(309,992)
Special Purpose Funds					
Road and Bridge Fund	1,807,204	0	1,807,204	1,807,204	0
Special Bridge Fund	80,000	0	80,000	600	(79,400)
Fair Fund	52,415	0	52,415	52,415	0
County Health Fund	263,411	0	263,411	197,971	(65,440)
Historical Society Fund	12,000	0	12,000	12,000	0
Noxious Weed Fund	223,960	0	223,960	220,668	(3,292)
Election Fund	28,511	0	28,511	25,791	(2,720)
Appraiser Fund	192,270	0	192,270	186,154	(6,116)
County Hospital Fund	300,000	0	300,000	300,000	0
Mental Health Fund	26,000	0	26,000	25,710	*
Mental Retardation Fund	20,303	0	20,303	20,052	*
Trego Manor Fund	85,000	0	85,000	24,378	(60,622)
EMS Ambulance Fund	441,361	0	441,361	382,906	(58,455)
Economic Development Fund	154,856	0	154,856	138,245	(16,611)
Special Alcohol and Drug Fund	12,559	0	12,559	6,600	(5,959)
Special Parks and Recreation Fund	2,637	0	2,637	794	(1,843)
Rural Fire District Fund	161,250	11,172	172,422	163,857	(8,565)
Rural Fire District - Special Equipment Fund	40,000	0	40,000	20,950	(19,050)
Landfill Fund	143,745	0	143,745	129,870	(13,875)
Juvenile Detention Fund	0	0	0	0	0
911 Emergency Fund	80,000	0	80,000	56,374	(23,626)
E-911 Emergency Fund	4,397	0	4,397	4,397	0
Noxious Weed Capital Outlay Fund	46,532	0	46,532	36,205	(10,327)
Healthcare Sales Tax Fund	435,000	0	435,000	400,000	(35,000)
Bond and Interest Funds:					
Bond and Interest Fund	644,779	0	644,779	619,778	(25,001)
Bond and Interest - Rural Fire District Fund	32,560	0	32,560	17,560	(15,000)
No Fund Warrants Fund	0	0	0	0	0

* Exempt from Budget law per K.S.A. 19-4007

TREGO COUNTY, KANSAS

SCHEDULE 2

GENERAL FUND

Page 1

Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 1,485,595	1,866,341	1,872,447	(6,106)
Neighborhood Revitalization	0	0	(21,726)	21,726
Delinquent Tax	17,778	7,378	0	7,378
Motor Vehicle Tax	109,534	111,386	109,084	2,302
Recreational Motor Vehicle Tax	2,633	2,983	3,939	(956)
16/20M Vehicle Tax	12,929	13,221	15,653	(2,432)
Commercial Vehicle Tax	0	9,228	8,891	337
Watercraft Tax	1,996	2,107	1,948	159
Intergovernmental				
Local Alcoholic Liquor Tax	1,122	1,118	1,627	(509)
Severance Tax	15,130	20,598	20,000	598
Federal Land Entitlement	40,117	40,956	38,000	2,956
District Coroner	300	289	500	(211)
Licenses, Permits, and Fees				
Antique Auto	3,555	3,635	3,000	635
Mortgage Registration Fees	11,507	8,404	20,000	(11,596)
County Official Fees	21,149	15,114	4,000	11,114
Prosecuting Attorney Diversion Fees	55,202	52,469	35,000	17,469
Beer Licenses	250	250	225	25
Fish and Game Fees	284	287	400	(113)
Sheriff VIN Fees	5,100	3,698	2,500	1,198
Prisoner Keep	110,340	93,870	80,000	13,870
Wind Energy Donation	16,338	20,020	14,000	6,020
Airport Grant	10,693	1,213	0	1,213
Airport Rent	5,590	1,580	4,000	(2,420)
Airport Maintenance from City	2,500	2,500	2,500	0
Miscellaneous	38,225	10,892	0	10,892
Insurance Claim	0	4,297	0	4,297
Interest on Idle Funds	26,614	72,233	8,700	63,533
Penalties and Interest on Delinquent Tax	13,659	22,203	9,000	13,203
Bond Forfeiture	6,733	5,623	500	5,123
Rents and Leases	46,800	46,800	46,800	0
Reimbursed Expenses	4,893	1,578	4,000	(2,422)
Recording Fees	37,261	57,952	30,000	27,952
Booking Fees	8,892	8,096	5,000	3,096
Sheriff Commissary	29,352	27,854	36,000	(8,146)
Oil Depletion	200,000	0	0	0
Residual Equity Transfer from Juvenile Detention Fund	166,405	0	0	0
Transfer from Treasurer's Special Auto Fund	21,920	23,741	20,000	3,741
Total Receipts	\$ 2,530,396	2,559,914	2,375,988	183,926

GENERAL FUND

Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures:				
County Commissioners	\$ 91,171	82,242	104,420	(22,178)
County Clerk	123,642	123,109	160,243	(37,134)
County Treasurer	189,776	199,797	200,091	(294)
County Attorney	138,867	173,175	162,439	10,736
Register of Deeds	83,576	72,816	98,110	(25,294)
Sheriff	449,130	444,115	498,090	(53,975)
Sheriff Commissary	13,923	14,142	36,000	(21,858)
Emergency Management	66,478	70,225	74,619	(4,394)
General Judicial	63,976	66,919	73,000	(6,081)
Courthouse General	556,660	441,230	567,304	(126,074)
Maintenance	124,263	123,402	137,387	(13,985)
Airport	5,426	3,643	12,500	(8,857)
Communications	257,267	255,365	259,863	(4,498)
Prosecuting Attorney Diversion	48,997	35,736	35,000	736
Plainville Rescue	250	250	250	0
Northwest Kansas Area Agency on Aging	3,500	3,500	3,500	0
Senior Companion Program	8,168	8,152	8,152	0
Services for the Elderly	3,600	3,600	3,600	0
Juvenile Detention Service	930	540	3,000	(2,460)
Conservation District Appropriation	17,500	20,000	20,000	0
State Unemployment	1,842	1,786	2,000	(214)
Miscellaneous	1,132	1,421	0	1,421
Refund Interest on Taxes	5	388	0	388
Northwest Local Environmental Protection Group	2,350	2,930	3,300	(370)
Silver Haired Legislature	250	250	250	0
Foster Grandparent Program	4,086	4,076	4,076	0
Family Shelter (Options)	500	500	500	0
WKCAC Child Advocacy	2,500	2,500	2,500	0
CASA of the High Plains	500	500	500	0
City Pool	18,764	18,764	18,764	0
Transfer to Equipment Reserve Fund	44,451	34,393	30,000	4,393
Transfer to Capital Improvement Reserve Fund	180,000	50,000	50,000	0
Transfer to Landfill Fund	64,500	76,500	76,500	0
Total Expenditures	2,567,980	2,335,966	2,645,958	(309,992)
Receipts Over (Under) Expenditures	(37,584)	223,948		
Unencumbered Cash, Beginning	767,444	729,860		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 729,860	953,808		

TREGO COUNTY, KANSAS

SCHEDULE 2

ROAD AND BRIDGE FUND

Page 3

Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 1,188,003	1,188,275	1,215,997	(27,722)
Neighborhood Revitalization	0	0	(13,833)	13,833
Delinquent Tax	16,791	6,330	0	6,330
Motor Vehicle Tax	121,353	90,105	87,237	2,868
Recreational Vehicle Tax	2,902	2,410	3,151	(741)
16/20M Vehicle Tax	11,533	14,749	12,520	2,229
Commercial Vehicle Tax	0	7,382	7,110	272
Watercraft Tax	2,227	1,685	1,558	127
Intergovernmental				
Special City/County Highway	261,775	267,932	257,065	10,867
Wind Energy Donation	13,066	12,747	13,000	(253)
Sale of Surplus Equipment	0	63,700	63,700	0
Insurance Claim Proceeds	6,469	10,198	5,019	5,179
Grants	1,307	0	0	0
Miscellaneous	11	327	0	327
Service Fees	4,445	350	0	350
Reimbursements	35,314	20,577	20,487	90
Total Receipts	1,665,196	1,686,767	1,673,011	13,756
Expenditures:				
Personal Services	913,422	928,437	974,648	(46,211)
Supplies and Services	580,836	589,537	489,206	100,331
Special Projects	0	0	10,000	(10,000)
Road Material and Culverts	18,022	16,245	30,000	(13,755)
Equipment Lease	195,350	155,850	193,350	(37,500)
Capital Outlay	28,006	35,540	0	35,540
Transfer to Capital Improvement Reserve Fund	10,000	10,000	10,000	0
Transfer to Special Machinery Fund	36,000	71,595	100,000	(28,405)
Total Expenditures	1,781,636	1,807,204	1,807,204	0
Receipts Over (Under) Expenditures	(116,440)	(120,437)		
Unencumbered Cash, Beginning	309,774	193,334		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 193,334	72,897		

TREGO COUNTY, KANSAS

SPECIAL BRIDGE FUND

Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 78,552	69,175	69,405	(230)
Neighborhood Revitalization Rebate	0	0	(805)	805
Delinquent Tax	612	262	0	262
Motor Vehicle Tax	1,943	5,772	5,766	6
Recreational Vehicle Tax	49	155	208	(53)
16/20M Vehicle Tax	611	221	828	(607)
Commercial Vehicle Tax	0	488	470	18
Watercraft Tax	33	111	103	8
Miscellaneous	864	742	800	(58)
Total Receipts	82,664	76,926	76,775	151
Expenditures:				
Capital Outlay	46,655	600	80,000	(79,400)
Receipts Over (Under) Expenditures	36,009	76,326		
Unencumbered Cash, Beginning	956	36,965		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 36,965	113,291		

FAIR FUND

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 48,917	45,493	45,656	(163)
Neighborhood Revitalization	0	0	(530)	530
Delinquent Tax	671	237	0	237
Motor Vehicle Tax	3,740	3,669	3,592	77
Recreational Vehicle Tax	91	98	130	(32)
16/20M Vehicle Tax	744	440	515	(75)
Commercial Vehicle Tax	0	304	293	11
Watercraft Tax	66	69	64	5
Miscellaneous	538	488	500	(12)
Total Receipts	54,767	50,798	50,220	578
Expenditures:				
Personal Services	1,550	1,550	1,615	(65)
Supplies and Services	2,593	3,165	2,600	565
Appropriation to Fair Board - Capital Improvement Fund	20,000	19,500	20,000	(500)
Appropriation to Fair Board - General Fund	26,208	28,200	28,200	0
Total Expenditures	50,351	52,415	52,415	0
Receipts Over (Under) Expenditures	4,416	(1,617)		
Unencumbered Cash, Beginning	0	4,416		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 4,416	2,799		

TREGO COUNTY, KANSAS
COUNTY HEALTH FUND

SCHEDULE 2

Page 6

Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 119,143	130,439	130,881	(442)
Neighborhood Revitalization Rebate	0	0	(1,519)	1,519
Delinquent Tax	1,401	550	0	550
Motor Vehicle Tax	8,118	8,913	8,747	166
Recreational Vehicle Tax	195	239	316	(77)
16/20M Vehicle Tax	981	979	1,255	(276)
Commercial Vehicle Tax	0	740	713	27
Watercraft Tax	148	169	156	13
Intergovernmental				
State Aid	7,091	8,020	7,000	1,020
Federal Aid	12,524	8,206	0	8,206
Grants	3,271	4,648	15,005	(10,357)
Wind Energy Donation	1,310	1,399	1,300	99
Insurance Claims Proceeds	0	5,242	0	5,242
Miscellaneous	214	471	0	471
Donations	25,050	0	0	0
Medicare	4,474	1,068	3,500	(2,432)
Medicaid	1	0	2,000	(2,000)
Equipment Rental	212	375	550	(175)
Patient Services	45,329	40,679	40,000	679
Total Receipts	229,462	212,137	209,904	2,233
Expenditures:				
Personal Services	160,137	131,069	179,411	(48,342)
Supplies and Services	54,151	58,318	75,000	(16,682)
Cleaning Supplies	701	663	1,500	(837)
Contracted Services - Cleaning	6,233	7,104	7,500	(396)
Capital Outlay	0	817	0	817
Total Expenditures	221,222	197,971	263,411	(65,440)
Receipts Over (Under) Expenditures	8,240	14,166		
Unencumbered Cash, Beginning	111,251	119,491		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 119,491	133,657		

TREGO COUNTY, KANSAS
HISTORICAL SOCIETY FUND

SCHEDULE 2
Page 7

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 11,255	10,585	10,614	(29)
Neighborhood Revitalization Rebate	0	0	(123)	123
Delinquent Tax	112	49	0	49
Motor Vehicle Tax	773	842	828	14
Recreational Vehicle Tax	18	22	30	(8)
16/20M Vehicle Tax	85	94	119	(25)
Commercial Vehicle Tax	0	70	67	3
Watercraft Tax	14	16	15	1
Wind Energy Donation	124	114	100	14
Reimbursements	10,651	0	0	0
Total Receipts	23,032	11,792	11,650	142
Expenditures:				
Appropriation to Historical Society Board	12,000	12,000	12,000	0
Capital Outlay	10,651	0	0	0
Total Expenditures	22,651	12,000	12,000	0
Receipts Over (Under) Expenditures	381	(208)		
Unencumbered Cash, Beginning	0	381		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 381	173		

TREGO 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, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 93,264	104,191	104,549	(358)
Neighborhood Revitalization Rebate	0	0	(1,213)	1,213
Delinquent Tax	1,192	458	0	458
Motor Vehicle Tax	7,155	7,000	6,850	150
Recreational Vehicle Tax	172	187	247	(60)
16/20M Vehicle Tax	942	860	983	(123)
Commercial Vehicle Tax	0	579	558	21
Watercraft Tax	130	132	122	10
Wind Energy Donation	1,026	1,118	1,000	118
Grants	0	575	0	575
Chemical Sales	105,661	112,032	80,000	32,032
Total Receipts	209,542	227,132	193,096	34,036
Expenditures:				
Personal Services	94,065	98,747	98,960	(213)
Supplies and Services	21,026	21,685	25,000	(3,315)
Chemicals	103,299	95,236	95,000	236
Transfer to Noxious Weed Capital Outlay Fund	0	5,000	5,000	0
Total Expenditures	218,390	220,668	223,960	(3,292)
Receipts Over (Under) Expenditures	(8,848)	6,464		
Unencumbered Cash, Beginning	68,209	59,361		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 59,361	65,825		

TREGO COUNTY, KANSAS

SCHEDULE 2

ELECTION FUND

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Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 22,558	18,497	18,583	(86)
Neighborhood Revitalization	0	0	(216)	216
Delinquent Tax	253	102	0	102
Motor Vehicle Tax	1,844	1,697	1,657	40
Recreational Vehicle Tax	44	46	60	(14)
16/20M Vehicle Tax	138	225	238	(13)
Commercial Vehicle Tax	0	140	135	5
Watercraft Tax	34	32	30	2
County Filing Fees	280	340	0	340
Wind Energy Donation	248	198	200	(2)
Reimbursements	0	2,780	0	2,780
Miscellaneous	0	66	0	66
Total Receipts	25,399	24,123	20,687	3,436
Expenditures:				
Personal Services	2,332	2,602	3,511	(909)
Supplies and Services	7,977	18,739	20,000	(1,261)
Election Board Workers	1,744	4,450	5,000	(550)
Transfer to Equipment Reserve Fund	10,000	0	0	0
Total Expenditures	22,053	25,791	28,511	(2,720)
Receipts Over (Under) Expenditures	3,346	(1,668)		
Unencumbered Cash, Beginning	10,684	14,030		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 14,030	12,362		

TREGO COUNTY, KANSAS

SCHEDULE 2

APPRAISER FUND

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Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 168,254	154,976	155,486	(510)
Neighborhood Revitalization	0	0	(1,804)	1,804
Delinquent Tax	1,747	718	0	718
Motor Vehicle Tax	10,673	12,563	12,355	208
Recreational Vehicle Tax	257	337	446	(109)
16/20M Vehicle Tax	1,278	1,288	1,773	(485)
Commercial Vehicle Tax	0	1,045	1,007	38
Watercraft Tax	194	239	221	18
Wind Energy Donation	1,850	1,662	1,800	(138)
Service Fees	782	0	0	0
Miscellaneous	1,920	260	0	260
Total Receipts	186,955	173,088	171,284	1,804
Expenditures:				
Personal Services	166,773	172,622	171,270	1,352
Transportation & Education	0	0	5,500	(5,500)
Supplies and Services	10,924	10,721	11,000	(279)
Capital Outlay	0	2,811	4,500	(1,689)
Total Expenditures	177,697	186,154	192,270	(6,116)
Receipts Over (Under) Expenditures	9,258	(13,066)		
Unencumbered Cash, Beginning	18,912	28,170		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 28,170	15,104		

TREGO COUNTY, KANSAS
COUNTY HOSPITAL FUND

SCHEDULE 2

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Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 251,558	269,912	270,780	(868)
Neighborhood Revitalization	0	0	(3,142)	3,142
Delinquent Tax	2,943	1,202	0	1,202
Motor Vehicle Tax	19,721	18,899	18,471	428
Recreational Vehicle Tax	472	506	667	(161)
16/20M Vehicle Tax	1,986	2,393	2,651	(258)
Commercial Vehicle Tax	0	1,563	1,506	57
Watercraft Tax	361	357	330	27
Wind Energy Donation	2,767	2,895	2,500	395
Total Receipts	279,808	297,727	293,763	3,964
Expenditures:				
Appropriation to Hospital Board	272,000	300,000	300,000	0
Receipts Over (Under) Expenditures	7,808	(2,273)		
Unencumbered Cash, Beginning	0	7,808		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 7,808	5,535		

TREGO COUNTY, KANSAS
MENTAL HEALTH FUND

SCHEDULE 2
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Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 24,145	23,094	23,154	(60)
Neighborhood Revitalization	0	0	(269)	269
Delinquent Tax	264	109	0	109
Motor Vehicle Tax	1,777	1,811	1,774	37
Recreational Vehicle Tax	43	48	64	(16)
16/20M Vehicle Tax	174	216	255	(39)
Commercial Vehicle Tax	0	150	145	5
Watercraft Tax	33	34	32	2
Wind Energy Donation	266	248	250	(2)
Total Receipts	26,702	25,710	25,405	305
Expenditures:				
Appropriation to High Plains Mental Health Board	26,702	25,710	26,000	(290)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 0	0		

TREGO COUNTY, KANSAS
MENTAL RETARDATION FUND

SCHEDULE 2
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Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 18,952	18,015	18,082	(67)
Neighborhood Revitalization	0	0	(210)	210
Delinquent Tax	208	85	0	85
Motor Vehicle Tax	1,305	1,418	1,391	27
Recreational Vehicle Tax	31	38	50	(12)
16/20M Vehicle Tax	137	158	200	(42)
Commercial Vehicle Tax	0	118	113	5
Watercraft Tax	24	27	25	2
Wind Energy Donation	208	193	200	(7)
Total Receipts	20,865	20,052	19,851	201
Expenditures:				
Appropriation to DSNWK Board	20,865	20,052	20,303	(251)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 0	0		

TREGO COUNTY, KANSAS

TREGO MANOR FUND

Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 84,325	74,200	74,419	(219)
Neighborhood Revitalization	0	0	(863)	863
Delinquent Tax	604	255	0	255
Motor Vehicle Tax	1,313	6,175	6,192	(17)
Recreational Vehicle Tax	32	166	224	(58)
16/20M Vehicle Tax	271	154	889	(735)
Commercial Vehicle Tax	0	523	505	18
Watercraft Tax	23	120	111	9
Service Fees	6,541	22,841	0	22,841
Miscellaneous	2,958	45,320	0	45,320
Wind Energy Donation	927	796	900	(104)
Total Receipts	96,994	150,550	82,377	68,173
Expenditures:				
Appropriation to Trego Manor Board	87,000	0	85,000	(85,000)
Supplies and Services	512	24,378	0	24,378
Total Expenditures	87,512	24,378	85,000	(60,622)
Receipts Over (Under) Expenditures	9,482	126,172		
Unencumbered Cash, Beginning	0	9,482		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 9,482	135,654		

TREGO COUNTY, KANSAS

SCHEDULE 2

EMS AMBULANCE FUND

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Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 113,128	198,812	199,484	(672)
Neighborhood Revitalization Rebate	0	0	(2,315)	2,315
Delinquent Tax	1,240	649	0	649
Motor Vehicle Tax	9,627	8,521	8,306	215
Recreational Vehicle Tax	231	228	300	(72)
16/20M Vehicle Tax	1,111	1,163	1,192	(29)
Commercial Vehicle Tax	0	703	677	26
Watercraft Tax	176	160	148	12
Charges for Services	238,863	225,824	213,000	12,824
Wind Energy Donation	1,244	2,133	1,100	1,033
Miscellaneous	1,387	300	0	300
State Aid	1,150	28,430	15,000	13,430
Total Receipts	368,157	466,923	436,892	30,031
Expenditures:				
Personal Services	299,157	285,255	355,861	(70,606)
Supplies and Services	40,827	58,246	70,500	(12,254)
Capital Outlay	0	691	0	691
Contractual Services	17,989	23,714	0	23,714
Transfer to Ambulance Capital Outlay Fund	12,000	15,000	15,000	0
Total Expenditures	369,973	382,906	441,361	(58,455)
Receipts Over (Under) Expenditures	(1,816)	84,017		
Unencumbered Cash, Beginning	1,933	117		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 117	84,134		

TREGO COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND

SCHEDULE 2
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Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Reimbursements	\$ 2,667	597	0	597
Local Sales Tax	150,988	183,820	132,000	51,820
Total Receipts	153,655	184,417	132,000	52,417
Expenditures:				
Personal Services	54,348	57,353	56,891	462
Supplies and Services	14,888	7,974	23,547	(15,573)
Capital Outlay	0	0	1,500	(1,500)
Transfer to Capital Improvement Reserve Fund	75,585	72,918	72,918	0
Total Expenditures	144,821	138,245	154,856	(16,611)
Receipts Over (Under) Expenditures	8,834	46,172		
Unencumbered Cash, Beginning	233,390	242,224		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 242,224	288,396		

TREGO COUNTY, KANSAS
COMMUNITY COLLEGE FUND

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts	\$ 0	0	0	0
Expenditures	0	0	0	0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	26	26		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 26	26		

TREGO COUNTY, KANSAS
SPECIAL ALCOHOL AND DRUG FUND

SCHEDULE 2

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Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Local Alcohol Liquor Tax	\$ 5,606	5,195	6,434	(1,239)
Expenditures:				
Contractual Services	5,600	4,600	0	4,600
Supplies and Services	0	0	12,559	(12,559)
Capital Outlay	0	2,000	0	2,000
Total Expenditures	5,600	6,600	12,559	(5,959)
Receipts Over (Under) Expenditures	6	(1,405)		
Unencumbered Cash, Beginning	18,691	18,697		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 18,697	17,292		

TREGO COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND

SCHEDULE 2

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Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Local Alcohol Liquor Tax	\$ 1,122	1,118	1,627	(509)
Expenditures:				
Supplies and Services	1,550	794	2,637	(1,843)
Receipts Over (Under) Expenditures	(428)	324		
Unencumbered Cash, Beginning	1,383	955		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 955	1,279		

TREGO COUNTY, KANSAS
RURAL FIRE DISTRICT FUND

SCHEDULE 2
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Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 131,990	121,044	122,104	(1,060)
Delinquent Tax	1,035	267	0	267
Motor Vehicle Tax	7,684	6,316	6,242	74
Recreational Vehicle Tax	219	202	265	(63)
16/20M Vehicle Tax	1,081	1,759	1,833	(74)
Commercial Tax	0	463	558	(95)
Watercraft Tax	259	212	198	14
Miscellaneous	1	1,171	0	1,171
Donations	10,000	11,172	0	11,172
Wind Energy Donation	1,896	1,664	1,700	(36)
Reimbursements	11,083	12,972	12,972	0
Total Receipts	165,248	157,242	145,872	11,370
Expenditures:				
Personal Services	23,506	26,282	24,368	1,914
Supplies and Services	44,277	51,704	49,134	2,570
Capital Outlay - Equipment Leases	9,776	9,776	9,776	0
Transfer to Rural Fire District - Special Equipment Fund	95,000	76,095	77,972	(1,877)
Adjustment for Qualifying Budget Credits				
Donations	0	0	11,172	(11,172)
Total Expenditures	172,559	163,857	172,422	(8,565)
Receipts Over (Under) Expenditures	(7,311)	(6,615)		
Unencumbered Cash, Beginning	31,626	24,315		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 24,315	17,700		

TREGO COUNTY, KANSAS
RURAL FIRE DISTRICT - SPECIAL EQUIPMENT FUND
 Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Insurance Claim Proceeds	\$ 35,955	0	0	0
Transfer from Rural Fire District Fund	95,000	76,095	40,000	36,095
Total Receipts	130,955	76,095	40,000	36,095
Expenditures:				
Capital Outlay	117	20,950	40,000	(19,050)
Receipts Over (Under) Expenditures	130,838	55,145		
Unencumbered Cash, Beginning	75,858	206,696		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 206,696	261,841		

TREGO COUNTY, KANSAS

LANDFILL FUND

Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
User Fees	\$ 80,403	79,867	58,000	21,867
Miscellaneous	392	215	0	215
Transfer from General Fund	64,500	76,500	76,500	0
Total Receipts	145,295	156,582	134,500	22,082
Expenditures:				
Personal Services	63,910	58,431	72,297	(13,866)
Supplies and Services	37,276	39,991	40,000	(9)
Equipment Lease	21,448	21,448	21,448	0
Transfer to Equipment Reserve Fund	7,000	10,000	10,000	0
Total Expenditures	129,634	129,870	143,745	(13,875)
Receipts Over (Under) Expenditures	15,661	26,712		
Unencumbered Cash, Beginning	15,092	30,753		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 30,753	57,465		

TREGO COUNTY, KANSAS
JUVENILE DETENTION FUND

SCHEDULE 2
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Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Sale of Buildings & Equipment	\$ 64,755	0	0	0
Miscellaneous	12	0	0	0
Reimbursements	44	0	0	0
Total Receipts	64,811	0	0	0
Expenditures:				
Personal Services	0	0	0	0
Contractual Services	3,059	0	0	0
Secure Care	2,440	0	0	0
Transfer to General Fund - Residual Equity	166,405	0	0	0
Total Expenditures	171,904	0	0	0
Receipts Over (Under) Expenditures	(107,093)	0		
Unencumbered Cash, Beginning	107,093	0		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 0	0		

SECURE CARE FUND

Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts	\$ 0	0	0	0
Expenditures	0	0	0	0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	49	49		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 49	49		

TREGO COUNTY, KANSAS
911 EMERGENCY FUND

Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
911 Telephone Tax	\$ 50,455	49,931	42,000	7,931
Expenditures:				
Supplies and Services	61,657	56,374	80,000	(23,626)
Receipts Over (Under) Expenditures	(11,202)	(6,443)		
Unencumbered Cash, Beginning	121,958	110,756		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 110,756	104,313		

TREGO COUNTY, KANSAS
E-911 EMERGENCY FUND

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Interest on Idle Funds	\$ 10	1	0	1
Expenditures:				
Supplies and Services	8,697	4,397	0	4,397
Capital Outlay	0	0	4,397	(4,397)
Total Expenditures	8,697	4,397	4,397	0
Receipts Over (Under) Expenditures	(8,687)	(4,396)		
Unencumbered Cash, Beginning	13,083	4,396		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 4,396	0		

TREGO COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND

SCHEDULE 2

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Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Insurance Claim Proceeds	\$ 19,093	1,761	0	1,761
Transfer from Noxious Weed Fund	0	5,000	5,000	0
Total Receipts	19,093	6,761	5,000	1,761
Expenditures:				
Supplies and Services	0	349	0	349
Capital Outlay	0	35,856	46,532	(10,676)
Total Expenditures	0	36,205	46,532	(10,327)
Receipts Over (Under) Expenditures	19,093	(29,444)		
Unencumbered Cash, Beginning	91,532	110,625		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 110,625	81,181		

TREGO COUNTY, KANSAS
HEALTHCARE SALES TAX FUND

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Local Sales Tax	\$ 497,337	606,216	435,000	171,216
Expenditures:				
Appropriation to Hospital	428,000	400,000	400,000	0
Appropriation to Trego Manor	95,000	0	35,000	(35,000)
Total Expenditures	523,000	400,000	435,000	(35,000)
Receipts Over (Under) Expenditures	(25,663)	206,216		
Unencumbered Cash, Beginning	156,372	130,709		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 130,709	336,925		

TREGO COUNTY, KANSAS

SCHEDULE 2

Schedule of Receipts and Expenditures

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Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>2018</u>
Health Capital Outlay Fund		
Receipts:		
Insurance Claim Proceeds	\$ 34,772	0
Expenditures:		
Capital Outlay	0	38,456
Receipts Over (Under) Expenditures	34,772	(38,456)
Unencumbered Cash, Beginning	6,282	41,054
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	<u>\$ 41,054</u>	<u>2,598</u>
Equipment Reserve Fund		
Receipts:		
Insurance Claim Proceeds	\$ 82,680	629
Transfer from General Fund	44,451	34,393
Transfer from Election Fund	10,000	0
Transfer from Landfill Fund	7,000	10,000
Total Receipts	<u>144,131</u>	<u>45,022</u>
Expenditures:		
Capital Outlay	53,907	75,500
Receipts Over (Under) Expenditures	90,224	(30,478)
Unencumbered Cash, Beginning	178,963	269,187
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	<u>\$ 269,187</u>	<u>238,709</u>
Special Machinery Fund		
Receipts:		
Insurance Claim Proceeds	\$ 86,664	2,869
Transfer from Road and Bridge Fund	36,000	71,595
Total Receipts	<u>122,664</u>	<u>74,464</u>
Expenditures:		
Capital Outlay	47,366	273,660
Receipts Over (Under) Expenditures	75,298	(199,196)
Unencumbered Cash, Beginning	334,756	410,054
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	<u>\$ 410,054</u>	<u>210,858</u>

TREGO COUNTY, KANSAS

SCHEDULE 2

Schedule of Receipts and Expenditures

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Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>2018</u>
Special Highway Improvement Fund		
Receipts:		
KDOT - Connecting Links	\$ 76,387	45,668
Expenditures		
	0	0
Receipts Over (Under) Expenditures	76,387	45,668
Unencumbered Cash, Beginning	458,088	534,475
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	<u>\$ 534,475</u>	<u>580,143</u>
 Capital Improvement Reserve Fund		
Receipts:		
Insurance Claim Proceeds	\$ 1,225,175	17,172
State Aid	60,581	358,369
Transfer from General Fund	180,000	50,000
Transfer from Economic Development Fund	75,585	72,918
Transfer from Road and Bridge Fund	10,000	10,000
Total Receipts	<u>1,551,341</u>	<u>508,459</u>
Expenditures:		
Capital Outlay	706,772	704,412
Receipts Over (Under) Expenditures	844,569	(195,953)
Unencumbered Cash, Beginning	704,333	1,548,902
Prior Year Cancelled Encumbrances	0	67,312
Unencumbered Cash, Ending	<u>\$ 1,548,902</u>	<u>1,420,261</u>
 Ambulance Capital Outlay Fund		
Receipts:		
Transfer from EMS Ambulance Fund	\$ 12,000	15,000
Expenditures		
Capital Outlay	0	13,965
Receipts Over (Under) Expenditures	12,000	1,035
Unencumbered Cash, Beginning	131,368	143,368
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	<u>\$ 143,368</u>	<u>144,403</u>

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

SCHEDULE 2
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	2017	2018
Concealed Weapon Fund		
Receipts:		
Concealed Weapon Fees	\$ 33	130
Expenditures	0	0
Receipts Over (Under) Expenditures	33	130
Unencumbered Cash, Beginning	1,127	1,160
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 1,160	1,290
Clerk Technology Fund		
Receipts:		
Technology Fees	\$ 1,635	2,052
Interest on Idle Funds	1	4
Total Receipts	1,636	2,056
Expenditures:		
Capital Outlay	3,156	0
Receipts Over (Under) Expenditures	(1,520)	2,056
Unencumbered Cash, Beginning	3,978	2,458
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 2,458	4,514
Treasurer Technology Fund		
Receipts:		
Technology Fees	\$ 1,635	2,052
Interest on Idle Funds	0	6
Total Receipts	1,635	2,058
Expenditures	0	0
Receipts Over (Under) Expenditures	1,635	2,058
Unencumbered Cash, Beginning	2,108	3,743
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 3,743	5,801

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

SCHEDULE 2
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	2017	2018
Register of Deeds Technology Fund		
Receipts:		
Technology Fees	\$ 6,538	8,206
Interest on Idle Funds	8	21
	6,546	8,227
Total Receipts	6,546	8,227
Expenditures:		
Supplies and Services	10,266	1,318
	(3,720)	6,909
Receipts Over (Under) Expenditures	(3,720)	6,909
Unencumbered Cash, Beginning	12,023	8,303
Prior Year Cancelled Encumbrances	0	0
	8,303	15,212
Unencumbered Cash, Ending	8,303	15,212
Women, Infants and Children (WIC) Fund		
Receipts:		
Federal Aid	\$ 11,350	10,412
Reimbursements	0	36
	11,350	10,448
Total Receipts	11,350	10,448
Expenditures:		
Personal Services	8,026	6,122
Supplies and Services	3,338	3,458
	11,364	9,580
Total Expenditures	11,364	9,580
	(14)	868
Receipts Over (Under) Expenditures	(14)	868
Unencumbered Cash, Beginning	11,835	11,821
Prior Year Cancelled Encumbrances	0	0
	11,821	12,689
Unencumbered Cash, Ending	11,821	12,689

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

SCHEDULE 2
Page 33

	2017	2018
Treasurer's Special Auto Fund		
Receipts:		
Collections	\$ 38,952	36,621
Expenditures:		
Personal Services	7,812	7,441
Supplies and Services	7,399	5,277
Transfer to General Fund	21,920	23,741
Total Expenditures	37,131	36,459
Receipts Over (Under) Expenditures	1,821	162
Unencumbered Cash, Beginning	21,920	23,741
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 23,741	23,903
 Nemechek Trial Fund		
Receipts	\$ 0	0
Expenditures	0	0
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	3,377	3,377
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 3,377	3,377
 Special Law Enforcement Fund		
Receipts	\$ 0	0
Expenditures	0	0
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	51	51
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 51	51

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

SCHEDULE 2
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	2017	2018
Prosecuting Attorney Fund		
Receipts:		
Service Fees	\$ 3,563	3,549
Expenditures:		
Supplies and Services	2,900	3,830
Capital Outlay	10,000	0
Total Expenditures	12,900	3,830
Receipts Over (Under) Expenditures	(9,337)	(281)
Unencumbered Cash, Beginning	13,364	4,027
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 4,027	3,746
 Special Prosecutor's Trust Fund		
Receipts:		
Fees	\$ 2,351	4,126
Expenditures:		
Capital Outlay	5,000	0
Receipts Over (Under) Expenditures	(2,649)	4,126
Unencumbered Cash, Beginning	5,171	2,522
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 2,522	6,648
 Sheriff Asset Forfeiture Fund		
Receipts:		
Drug Seizure Funds	\$ 48,584	11,465
Expenditures:		
Supplies and Services	12,516	395
Receipts Over (Under) Expenditures	36,068	11,070
Unencumbered Cash, Beginning	33,281	69,349
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 69,349	80,419

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018

SCHEDULE 2
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(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018
Kansas Hazardous Material Grant Fund		
Receipts	\$ 0	0
Expenditures	0	0
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	2,204	2,204
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 2,204	2,204
 Federal Asset Forfeiture Fund		
Receipts:		
Interest on Idle Funds	\$ 1	2
Expenditures:		
Supplies and Services	0	1,458
Receipts Over (Under) Expenditures	1	(1,456)
Unencumbered Cash, Beginning	1,580	1,581
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 1,581	125
 Ambulance Memorial Fund		
Receipts:		
Donations	\$ 130	1,475
Expenditures		
	0	0
Receipts Over (Under) Expenditures	130	1,475
Unencumbered Cash, Beginning	4,136	4,266
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 4,266	5,741

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018

SCHEDULE 2
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(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018
Exhibit Building Fund		
Receipts	\$ 0	0
Expenditures	0	0
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	1,600	1,600
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 1,600	1,600
 Emergency Management Performance Grant Fund		
Receipts:		
Federal Grant	\$ 5,884	5,976
Expenditures:		
Supplies and Services	4,740	4,740
Receipts Over (Under) Expenditures	1,144	1,236
Unencumbered Cash, Beginning	1,156	2,300
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 2,300	3,536
 Fair Donation Fund		
Receipts	\$ 0	0
Expenditures		
Supplies and Services	7,738	13,879
Receipts Over (Under) Expenditures	(7,738)	(13,879)
Unencumbered Cash, Beginning	85,000	77,262
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 77,262	63,383

TREGO COUNTY, KANSAS
 Schedule of Receipts and Expenditures
 Regulatory Basis

SCHEDULE 2
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For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017	2018
Bike Rodeo Program Fund		
Receipts:		
Donations	\$ 908	0
Expenditures	0	0
Receipts Over (Under) Expenditures	908	0
Unencumbered Cash, Beginning	0	908
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 908	908

TREGO COUNTY, KANSAS
BOND AND INTEREST FUND

SCHEDULE 2

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Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 556,064	567,462	569,311	(1,849)
Neighborhood Revitalization Rebate	0	0	(6,606)	6,606
Delinquent Tax	5,476	2,647	0	2,647
Motor Vehicle Tax	48,699	41,956	40,832	1,124
Recreational Vehicle Tax	1,151	1,123	1,475	(352)
16/20M Vehicle Tax	1,979	6,015	5,860	155
Commercial Vehicle Tax	0	3,455	3,328	127
Watercraft Tax	908	789	729	60
Wind Energy Donation	6,115	6,087	6,000	87
Total Receipts	620,392	629,534	620,929	8,605
Expenditures:				
Principal	195,000	200,000	200,000	0
Interest	85,993	77,775	77,775	0
Cash Basis Reserve	0	0	25,000	(25,000)
Capital Lease	342,003	342,003	342,004	(1)
Total Expenditures	622,996	619,778	644,779	(25,001)
Receipts Over (Under) Expenditures	(2,604)	9,756		
Unencumbered Cash, Beginning	25,459	22,855		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 22,855	32,611		

TREGO COUNTY, KANSAS
BOND AND INTEREST - RURAL FIRE DISTRICT FUND

SCHEDULE 2

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Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 10,272	16,309	16,121	188
Delinquent Tax	73	27	0	27
Motor Vehicle Tax	445	487	486	1
Recreational Vehicle Tax	13	16	21	(5)
16/20M Vehicle Tax	56	102	143	(41)
Commercial	0	36	43	(7)
Watercraft Tax	15	17	15	2
Wind Energy Donation	148	224	100	124
Total Receipts	11,022	17,218	16,929	289
Expenditures:				
Principal	14,000	15,000	15,000	0
Interest	3,120	2,560	2,560	0
Cash Basis Reserve	0	0	15,000	(15,000)
Total Expenditures	17,120	17,560	32,560	(15,000)
Receipts Over (Under) Expenditures	(6,098)	(342)		
Unencumbered Cash, Beginning	21,720	15,622		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 15,622	15,280		

TREGO COUNTY, KANSAS
NO FUND WARRANTS FUND

SCHEDULE 2

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Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 408,689	0	0	0
Delinquent Tax	4,696	1,520	0	1,520
Motor Vehicle Tax	37,155	30,863	30,010	853
Recreation Vehicle Tax	887	826	1,084	(258)
16/20M Vehicle Tax	3,188	4,528	4,307	221
Commercial Vehicle Tax	0	2,539	2,446	93
Watercraft Tax	684	580	536	44
Wind Energy Donation	4,495	0	0	0
Total Receipts	459,794	40,856	38,383	2,473
Expenditures:				
Principal	466,500	0	0	0
Interest	12,349	0	0	0
Total Expenditures	478,849	0	0	0
Receipts Over (Under) Expenditures	(19,055)	40,856		
Unencumbered Cash, Beginning	25,127	6,072		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 6,072	46,928		

TREGO COUNTY, KANSAS

NURSING HOME FUND

Schedule of Receipts and Expenditures

Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>2018</u>
Receipts	\$ 0	0
Expenditures	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	397	397
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 397</u>	<u>397</u>

TREGO COUNTY, KANSAS
RELATED MUNICIPAL ENTITY
TREGO COUNTY FAIR ASSOCIATION
Schedule of Receipts and Expenditures
Regulatory Basis
For The Year Ended December 31, 2018

SCHEDULE 2
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	Capital Improvement Fund	General Fund	Total
Receipts:			
County Appropriation	\$ 19,500	28,200	47,700
Gates, Rentals and Sales	0	136,261	136,261
Interest on Idle Funds	106	26	132
Miscellaneous	0	569	569
Donations	0	4,172	4,172
Total Receipts	19,606	169,228	188,834
Expenditures:			
Advertising	0	9,635	9,635
Utilities and Telephone	0	11,549	11,549
Convention and Travel	0	3,370	3,370
Supplies, Repairs and Maintenance	5,255	10,858	16,113
Fair Expense	0	120,803	120,803
Capital Outlay	1,585	650	2,235
Miscellaneous	0	16,819	16,819
Total Expenditures	6,840	173,684	180,524
Receipts Over (Under) Expenditures	12,766	(4,456)	8,310
Unencumbered Cash, Beginning	147,358	17,534	164,892
Prior Year Cancelled Encumbrances	0	0	0
Unencumbered Cash, Ending	\$ 160,124	13,078	173,202

TREGO COUNTY, KANSAS
 Agency Funds
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2018

SCHEDULE 3
 Page 1

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 5,836,005	9,147,010	8,988,018	5,994,997
NRP Holding	0	82,799	82,799	0
Delinquent Tax	5,311	74,577	45,143	34,745
Tax Escrow	19	4,298	4,147	170
Tax Foreclosure	11,234	4,920	11,234	4,920
Sales and Compensating Use Tax	18,868	241,256	207,073	53,051
Motor Vehicle Tax	19,719	645,635	643,183	22,171
Motor Vehicle License	395	340,585	340,194	786
Recreational Vehicle Tax	470	17,222	16,855	837
Commercial Vehicle Tax	2,658	105,992	108,608	42
Driver's License	36	9,037	8,761	312
Kansas Highway Patrol	22	10,306	10,276	52
Law Enforcement Training Center	14	6,416	6,410	20
Seizure Holding Fund	2,177	10,088	2,177	10,088
Total Distributable Funds	5,896,928	10,700,141	10,474,878	6,122,191
State Funds:				
State Education Building	933	58,687	58,754	866
State Institutional Building	467	29,343	29,377	433
Total State Funds	1,400	88,030	88,131	1,299
Subdivision Funds:				
Cities	28,521	824,582	828,528	24,575
Townships	0	34,497	34,497	0
School Districts	33,233	3,168,332	3,154,219	47,346
Extension District	1,742	144,367	144,447	1,662
Regional Library	612	55,493	55,502	603
Total Subdivision Funds	\$ 64,108	4,227,271	4,217,193	74,186

TREGO COUNTY, KANSAS
 Agency Funds
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2018

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
County Officer Accounts:				
Clerk of District Court	\$ 24,077	804,725	817,376	11,426
Law Library	56,462	14,660	11,277	59,845
Oil and Gas Depletion	8,947	0	0	8,947
Heritage Trust	731	4,103	3,995	839
Insufficient Funds	(286)	3,305	3,019	0
Wampum	19,970	22,690	23,175	19,485
Tax Overpayments	0	18,899	18,899	0
Fish and Game Permits	0	7,185	7,185	0
Royalty Plates	0	1,330	1,330	0
Park and Camping Permits	0	7,950	7,935	15
Total Officer Accounts	109,901	884,847	894,191	100,557
Other Agency Funds:				
Medical Cafeteria Plan	2,724	17,605	19,737	592
Childcare Cafeteria Plan	500	0	500	0
Total Other Agency Funds	3,224	17,605	20,237	592
Total Agency Funds	\$ 6,075,561	15,917,894	15,694,630	6,298,825