

TREGO COUNTY, KANSAS

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

For the Year Ended December 31, 2020

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, 2020

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Mapes & Miller LLP

Certified Public Accountants & Business Advisors

230 MAIN, PO BOX 412, QUINTER, KS 67752
PHONE: 785-754-2111 EMAIL: dtilton@mmcpas.net

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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

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, 2020, 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, 2020, or changes in financial position and cash flows thereof for the year then ended.

Unmodified 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 Trego County, Kansas, as of December 31, 2020, 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, 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, 2019 (not presented herein), and have issued our report thereon dated August 10, 2020, which contained an unmodified opinion on the basic financial statement. The 2019 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 <https://admin.ks.gov/offices/oar/municipalservices>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2020 (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 2019 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 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 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, 2019, on the basis of accounting described in Note 1.

Mapes & Miller LLP

Certified Public Accountants

Quinter, Kansas

August 24, 2021

TREGO COUNTY, KANSAS

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Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2020

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	\$ 1,225,135	0	2,014,859	1,812,350	1,427,644	57,997	1,485,641
Special Purpose Funds							
Road and Bridge Fund	50,867	0	1,650,514	1,520,301	181,080	16,154	197,234
Special Bridge Fund	103,472	0	101,226	180,000	24,698	123,537	148,235
Fair Fund	317	0	52,550	52,300	567	0	567
County Health Fund	124,628	0	212,606	194,930	142,304	2,820	145,124
Historical Society Fund	183	0	26,131	25,857	457	0	457
Noxious Weed Fund	66,487	0	177,448	126,292	117,643	528	118,171
Election Fund	9,211	0	36,961	36,019	10,153	0	10,153
Appraiser Fund	21,240	0	140,733	130,821	31,152	0	31,152
County Hospital Fund	3,589	0	307,354	300,000	10,943	0	10,943
Mental Health Fund	0	0	27,318	27,318	0	0	0
Mental Retardation Fund	0	0	22,227	22,227	0	0	0
Trego Manor Fund	152,777	0	1,819	3,866	150,730	0	150,730
EMS Ambulance Fund	108,714	0	263,985	300,341	72,358	1,296	73,654
Economic Development Fund	275,068	0	63,459	38,288	300,239	0	300,239
Community College Fund	27	0	0	0	27	0	27
Special Alcohol and Drug Fund	15,270	0	4,388	4,600	15,058	0	15,058
Special Parks and Recreation Fund	1,903	0	1,402	643	2,662	0	2,662
Rural Fire District Fund	77,235	0	245,262	216,631	105,866	3,020	108,886
Rural Fire District - Special Equipment Fund	311,841	0	32,000	25,727	318,114	0	318,114
Landfill Fund	67,238	0	98,784	115,995	50,027	2,586	52,613
Secure Care Fund	49	0	0	0	49	0	49
911 Emergency Fund	88,861	0	60,797	55,040	94,618	0	94,618
Noxious Weed Capital Outlay Fund	91,573	0	5,000	0	96,573	0	96,573
Healthcare Sales Tax Fund	368,081	0	548,708	413,987	502,802	0	502,802
Employee Benefits Fund	0	0	1,475,700	1,196,579	279,121	0	279,121
Balance Carried Forward	3,163,766	0	7,571,231	6,800,112	3,934,885	207,938	4,142,823

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

TREGO COUNTY, KANSAS

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Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2020

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	3,163,766	0	7,571,231	6,800,112	3,934,885	207,938	4,142,823
Special Purpose Funds (continued)							
Health Capital Outlay Fund	1,987	0	0	250	1,737	0	1,737
Equipment Reserve Fund	265,094	0	40,000	31,055	274,039	28,522	302,561
Special Machinery Fund	250,796	0	120,000	179,900	190,896	0	190,896
Special Highway Improvement Fund	580,143	0	45,399	85,754	539,788	85,754	625,542
Capital Improvement Reserve Fund	1,513,895	542	60,000	323,182	1,251,255	33,481	1,284,736
Ambulance Capital Outlay Fund	234,403	0	50,000	200,219	84,184	200,219	284,403
Concealed Weapon Fund	1,582	0	130	693	1,019	0	1,019
Clerk Technology Fund	6,086	0	1,636	0	7,722	0	7,722
Treasurer Technology Fund	7,379	0	1,637	0	9,016	0	9,016
Register of Deeds Technology Fund	21,210	0	6,539	1,381	26,368	0	26,368
Women, Infants and Children (WIC) Fund	11,129	0	7,572	5,747	12,954	112	13,066
Treasurer's Special Auto Fund	22,876	0	36,950	34,682	25,144	2,724	27,868
Restitution Fees Fund	3,377	0	35	0	3,412	0	3,412
Special Law Enforcement Fund	125	0	2,839	0	2,964	0	2,964
Prosecuting Attorney Fund	6,198	0	2,553	2,571	6,180	55	6,235
Special Prosecutor's Trust Fund	10,880	0	1,009	0	11,889	0	11,889
Sheriff Asset Forfeiture Fund	85,104	0	18,281	13,009	90,376	0	90,376
Kansas Hazardous Material Grant Fund	2,204	0	0	0	2,204	0	2,204
Ambulance Memorial Fund	5,741	0	0	0	5,741	0	5,741
Exhibit Building Fund	1,600	0	0	0	1,600	0	1,600
Emergency Management Performance Grant Fund	4,740	0	6,143	5,308	5,575	0	5,575
Fair Donation Fund	27,934	0	0	6,717	21,217	0	21,217
Bike Rodeo Program Fund	1,102	0	0	0	1,102	0	1,102
SPARK Covid-19 Fund	0	0	558,940	546,714	12,226	128,500	140,726
Bond and Interest Funds							
Bond and Interest Fund	41,295	0	591,433	582,565	50,163	0	50,163
Bond and Interest - Rural Fire District Fund	15,247	0	12,410	17,320	10,337	0	10,337
No Fund Warrants Fund	56,179	0	786	0	56,965	0	56,965
Capital Project Funds							
Nursing Home Fund	397	0	0	0	397	0	397
Total Primary Government	6,342,469	542	9,135,523	8,837,179	6,641,355	687,305	7,328,660

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, 2020

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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	6,342,469	542	9,135,523	8,837,179	6,641,355	687,305	7,328,660
Related Municipal Entity: Trego County Fair Association	156,515	0	144,704	106,603	194,616	0	194,616
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 6,498,984</u>	<u>542</u>	<u>9,280,227</u>	<u>8,943,782</u>	<u>6,835,971</u>	<u>687,305</u>	<u>7,523,276</u>

Composition of Cash:

Cash on Hand	\$ 600
Checking Account - Solutions North Bank	628,087
Checking Account - Peoples State Bank	6,153
Savings Accounts - Solutions North I	10,015,004
Savings Account - Peoples State Bank	251,351
Certificates of Deposit - Solutions North Bank	1,000,000
Certificates of Deposit - First Federal - Bank of Lyons	1,000,000
Certificates of Deposit-Peoples State Bank	1,000,000
Trego County Fair Association	<u>194,616</u>
Total Cash	14,095,811
Less Agency Funds per Schedule 3	<u>(6,572,535)</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 7,523,276</u>

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

TREGO COUNTY, KANSAS
Notes to the Financial Statement
December 31, 2020

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 Trego County for the year ended December 31, 2020:

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.

Trego 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: Healthcare Sales Tax Fund and Historical Society 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, Restitution Fees Fund, Special Law Enforcement Fund, Prosecuting Attorney Fund, Special Prosecutor's Trust Fund, Sheriff Asset Forfeiture Fund, Kansas Hazardous Material Grant Fund, Ambulance Memorial Fund, Exhibit Building Fund, Emergency Management Performance Grant Fund, Fair Donation Fund, Bike Rodeo Program Fund, and SPARK Covid-19 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 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 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 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 from April 15 through June 13 and November 25 through January 23 of each year. All deposits were legally secured at December 31, 2020.

At December 31, 2020, the County's carrying amount of deposits was \$14,095,211 and the bank balance was \$14,465,294. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$851,270 was covered by federal depository insurance, \$12,088,243 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and the balance of \$1,525,781 was unsecured under a designated peak period.

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, 2020, 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 8.61% for the fiscal year ended December 31, 2020. Contributions to the pension plan from Trego County, Kansas, were \$181,811 for the year ended December 31, 2020.

Net Pension Liability

At December 31, 2020, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,942,351. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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, 2020.

(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 $\frac{1}{4}$ days per month
16 or more years	1 and $\frac{1}{2}$ days per month

Vacation may be accumulated to a maximum of 24 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 \$73,745 at December 31, 2020. 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 shown 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 \$800,236. This liability is based on the use of 57.53% of the estimated capacity of the landfill and a total closure and post-closure cost estimate of \$1,390,990. The County will recognize the remaining estimated cost of closure and post-closure care of \$590,753 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 2020. The County expects the landfill to continue to operate for approximately 32 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) Funds Disbursed by Law

K.S.A. 12-105a requires all claims against a municipality be presented in writing and approved by the governing body unless the claims meet one of the exemptions listed in K.S.A. 12-105b. K.S.A. 12-105b (e) does allow a municipality to authorize an officer or employee to pay any claim which may provide discount for early payment, or to avoid assessment of a penalty for late payment prior to approval by the governing body. Several claims paid with SPARK funding were made without Commissioner approval. The claims paid do not appear to meet the exemption under K.S.A. 12-105b (e). This is a violation of this statute.

(b) 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 a surety bond from Deines Construction, Inc. for the Covid-19 Building. This is a violation of this statute.

(c) Voucher Approval

The County Attorney shall review and approve all claims presented for payment in accordance with K.S.A. 19-716. The SPARK expenditures were not reviewed and approved by the County Attorney. This is a violation of this statute.

6. Interfund Transfers

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	Equipment Reserve Fund	19-119	\$ 40,000
General Fund	Capital Improvement Reserve Fund	19-120	50,000
General Fund	Landfill Fund	79-2934	29,000
Road & Bridge Fund	Capital Improvement Reserve Fund	68-590 seq	10,000
Road & Bridge Fund	Special Machinery Fund	68-141g	120,000
Noxious Weed Fund	Noxious Weed Capital Outlay Fund	2-1318	5,000
EMS Ambulance Fund	Ambulance Capital Outlay Fund	12-110d	50,000
Rural Fire District Fund	Rural Fire District - Special Equipment Fund	19-3623e	32,000
Treasurer's Special Auto Fund	General Fund	8-145	22,876

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 88 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 99 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 August 24, 2021, 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. CRF and CARES Act Funding

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of \$400 million. In 2020, the County received CRF in the amount of \$558,940. The County disbursed \$277,296 to businesses, cities, and school districts within the County. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which include audit requirements, can be found at <https://covid.ks.gov/>.

10. COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreaks continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the County's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global response to curb its spread, the County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2020. Based on current conditions, Management is unable to reasonably determine the future potential impacts that COVID-19 outbreak may have on financial conditions and operations.

11. Subsequent Events

Management has evaluated subsequent events through August 24, 2021, which is the date the financial statement is available to be issued.

12. Long-term Debt

Changes in long-term liabilities for Trego County, Kansas, for the year ended December 31, 2020, 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
General Obligation Bonds:									
2006 Hospital Bonds	3.65%	06/28/06	\$ 3,200,000	07/01/26	\$ 1,425,000	0	180,000	1,245,000	60,562
2011 Fire District Bonds	4.00%	04/13/11	141,550	03/13/21	33,000	0	16,000	17,000	1,320
Capital Leases Payable:									
Trego Manor - Energy Savings Improv.	2.65%	04/28/15	1,570,843	11/01/20	335,324	0	335,324	0	6,679
Caterpillar 938M	2.70%	09/19/16	80,300	09/16/20	20,885	0	20,885	0	564
3 - 2018 Caterpillar 12M3	2.99%	05/05/17	735,317	05/05/21	298,260	0	146,932	151,328	8,918
Total Contractual Indebtedness:					\$ 2,112,469	0	699,141	1,413,328	78,043

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>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026-2030</u>	<u>Total</u>
Principal								
General Obligation Bonds	\$	202,000	195,000	205,000	210,000	220,000	230,000	1,262,000
Capital Leases Payable		<u>151,328</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>151,328</u>
Total Principal		<u>353,328</u>	<u>195,000</u>	<u>205,000</u>	<u>210,000</u>	<u>220,000</u>	<u>230,000</u>	<u>1,413,328</u>
Interest								
General Obligation Bonds		53,593	45,050	36,763	28,050	19,125	9,775	192,356
Capital Leases Payable		<u>4,525</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,525</u>
Total Interest		<u>58,118</u>	<u>45,050</u>	<u>36,763</u>	<u>28,050</u>	<u>19,125</u>	<u>9,775</u>	<u>196,881</u>
Total Principal and Interest	\$	<u><u>411,446</u></u>	<u><u>240,050</u></u>	<u><u>241,763</u></u>	<u><u>238,050</u></u>	<u><u>239,125</u></u>	<u><u>239,775</u></u>	<u><u>1,610,209</u></u>

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

TREGO COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

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	\$ 2,391,650	0	2,391,650	1,812,350	(579,300)
Special Purpose Funds					
Road and Bridge Fund	1,614,732	0	1,614,732	1,520,301	(94,431)
Special Bridge Fund	180,000	0	180,000	180,000	0
Fair Fund	52,300	0	52,300	52,300	0
County Health Fund	219,910	0	219,910	194,930	(24,980)
Historical Society Fund	25,858	0	25,858	25,857	(1)
Noxious Weed Fund	190,982	0	190,982	126,292	(64,690)
Election Fund	28,500	12,376	40,876	36,019	(4,857)
Appraiser Fund	143,855	0	143,855	130,821	(13,034)
County Hospital Fund	300,000	0	300,000	300,000	0
Mental Health Fund	27,040	0	27,040	27,318	*
Mental Retardation Fund	22,000	0	22,000	22,227	*
Trego Manor Fund	25,000	0	25,000	3,866	(21,134)
EMS Ambulance Fund	356,834	0	356,834	300,341	(56,493)
Economic Development Fund	156,278	0	156,278	38,288	(117,990)
Community College Fund	0	0	0	0	0
Special Alcohol and Drug Fund	12,559	0	12,559	4,600	(7,959)
Special Parks and Recreation Fund	2,000	0	2,000	643	(1,357)
Rural Fire District Fund	188,400	49,525	237,925	216,631	(21,294)
Rural Fire District - Special Equipment Fund	94,000	0	94,000	25,727	(68,273)
Landfill Fund	116,008	0	116,008	115,995	(13)
Secure Care Fund	0	0	0	0	0
911 Emergency Fund	80,000	0	80,000	55,040	(24,960)
Noxious Weed Capital Outlay Fund	44,600	0	44,600	0	(44,600)
Healthcare Sales Tax Fund	413,987	0	413,987	413,987	0
Employee Benefits Fund	1,433,295	0	1,433,295	1,196,579	(236,716)
Bond and Interest Funds:					
Bond and Interest Fund	607,567	0	607,567	582,565	(25,002)
Bond and Interest - Rural Fire District Fund	27,320	0	27,320	17,320	(10,000)
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, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 1,777,967	1,329,585	1,316,398	13,187
Neighborhood Revitalization	0	0	(5,160)	5,160
Delinquent Tax	37,841	23,108	0	23,108
Motor Vehicle Tax	126,358	112,519	110,687	1,832
Recreational Motor Vehicle Tax	3,430	3,539	3,029	510
16/20M Vehicle Tax	14,374	15,760	14,074	1,686
Commercial Vehicle Tax	11,866	9,866	10,138	(272)
Watercraft Tax	2,161	1,833	1,923	(90)
Excise Tax	2	39	0	39
Intergovernmental				
Local Alcoholic Liquor Tax	1,494	1,402	1,100	302
Severance Tax	31,389	19,289	20,000	(711)
Federal Land Entitlement	42,909	42,771	38,000	4,771
District Coroner	110	0	500	(500)
Licenses, Permits, and Fees				
Antique Auto	3,530	3,580	3,000	580
Mortgage Registration Fees	0	0	5,000	(5,000)
County Official Fees	1,211	1,111	4,000	(2,889)
Prosecuting Attorney Diversion Fees	47,287	36,005	35,000	1,005
Beer Licenses	250	550	225	325
Fish and Game Fees	190	143	400	(257)
Sheriff VIN Fees	2,740	2,860	2,500	360
Prisoner Keep	85,590	35,235	80,000	(44,765)
Wind Energy Donation	18,418	12,147	14,000	(1,853)
Airport Rent	6,530	680	4,000	(3,320)
Airport Maintenance from City	2,500	2,500	2,500	0
Miscellaneous	15,178	12,585	0	12,585
Capital Credit	3,153	2,463	0	2,463
Restitution	2,441	958	0	958
Grants	930	9,389	0	9,389
Insurance Claim	34,298	11,301	0	11,301
Interest on Idle Funds	164,741	101,961	100,000	1,961
Penalties and Interest on Delinquent Tax	50,928	26,153	9,000	17,153
Bond Forfeiture	4,574	300	500	(200)
Rents and Leases	46,800	46,800	46,800	0
Reimbursed Expenses	10,200	10,844	4,000	6,844
Recording Fees	44,486	45,269	50,000	(4,731)
Booking Fees	7,645	5,438	5,000	438
Sheriff Commissary	42,791	27,775	24,000	3,775
Sale of Equipment	0	7,400	0	7,400
Sale of Land	249,122	878	0	878
Reimbursement - SPARK Administration	0	27,947	0	27,947
Transfer from Treasurer's Special Auto Fund	23,903	22,876	20,000	2,876
Total Receipts	\$ 2,919,337	2,014,859	1,920,614	94,245

TREGO COUNTY, KANSAS

SCHEDULE 2

GENERAL FUND

Page 2

Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures:				
County Commissioners	\$ 83,890	59,004	65,830	(6,826)
County Clerk	120,018	110,694	116,407	(5,713)
County Treasurer	198,287	138,544	139,725	(1,181)
County Attorney	197,053	126,566	151,648	(25,082)
Register of Deeds	85,098	56,872	79,285	(22,413)
Sheriff	497,276	355,906	433,921	(78,015)
Sheriff Commissary	21,256	15,525	24,000	(8,475)
Emergency Management	70,246	57,724	57,838	(114)
General Judicial	61,416	62,857	73,300	(10,443)
Courthouse General	364,783	337,936	698,300	(360,364)
Maintenance	116,891	77,599	100,960	(23,361)
Airport	7,408	18,521	12,500	6,021
Communications	273,545	182,834	197,658	(14,824)
Prosecuting Attorney Diversion	48,741	35,902	35,000	902
Plainville Rescue	250	0	0	0
Northwest Kansas Area Agency on Aging	4,000	4,000	4,000	0
Senior Companion Program	4,086	7,946	7,946	0
Services for the Elderly	3,600	3,600	3,600	0
Juvenile Detention Service	0	0	3,000	(3,000)
Conservation District Appropriation	22,500	25,000	25,000	0
State Unemployment	1,758	1,727	2,000	(273)
Miscellaneous	1,623	1,014	0	1,014
Refund Interest on Taxes	80	279	0	279
Northwest Local Environmental Protection Group	6,065	5,332	14,000	(8,668)
Silver Haired Legislature	250	250	250	0
Foster Grandparent Program	4,086	3,718	3,718	0
Family Shelter (Options)	500	1,000	1,000	0
WKCAC Child Advocacy	2,500	2,500	2,500	0
CASA of the High Plains	500	500	500	0
City Pool	18,764	0	18,764	(18,764)
Transfer to Equipment Reserve Fund	50,694	40,000	40,000	0
Transfer to Capital Improvement Reserve Fund	315,346	50,000	50,000	0
Transfer to Landfill Fund	65,500	29,000	29,000	0
Total Expenditures	2,648,010	1,812,350	2,391,650	(579,300)
Receipts Over (Under) Expenditures	271,327	202,509		
Unencumbered Cash, Beginning	953,808	1,225,135		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 1,225,135	1,427,644		

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, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 1,465,068	1,208,346	1,196,199	12,147
Neighborhood Revitalization	0	0	(4,689)	4,689
Delinquent Tax	28,618	18,958	0	18,958
Motor Vehicle Tax	81,122	91,209	91,170	39
Recreational Vehicle Tax	2,210	2,879	2,494	385
16/20M Vehicle Tax	11,494	10,034	11,592	(1,558)
Commercial Vehicle Tax	7,556	8,127	8,351	(224)
Excise Tax	1	33	0	33
Watercraft Tax	1,375	1,510	1,584	(74)
Intergovernmental				
Special City/County Highway	320,989	254,440	265,804	(11,364)
Special Highway Equalization	2,284	2,577	0	2,577
Wind Energy Donation	15,172	11,038	13,000	(1,962)
Sale of Surplus Equipment	0	34,575	0	34,575
Insurance Claim Proceeds	53,651	4,278	0	4,278
Grants	0	2,000	0	2,000
Miscellaneous	97	76	0	76
Service Fees	4,225	320	0	320
Reimbursements	905	114	0	114
Total Receipts	1,994,767	1,650,514	1,585,505	65,009
Expenditures:				
Personal Services	940,801	625,435	694,382	(68,947)
Supplies and Services	715,726	521,148	550,000	(28,852)
Special Projects	0	0	10,000	(10,000)
Road Material and Culverts	10,247	20,580	37,000	(16,420)
Lease Purchase - Graders	155,850	155,850	155,850	0
Operating Lease - Tractors	0	37,500	37,500	0
Capital Outlay	116,735	29,788	0	29,788
Transfer to Capital Improvement Reserve Fund	0	10,000	10,000	0
Transfer to Special Machinery Fund	77,438	120,000	120,000	0
Total Expenditures	2,016,797	1,520,301	1,614,732	(94,431)
Receipts Over (Under) Expenditures	(22,030)	130,213		
Unencumbered Cash, Beginning	72,897	50,867		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 50,867	181,080		

TREGO COUNTY, KANSAS

SCHEDULE 2

SPECIAL BRIDGE FUND

Page 4

Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 199,755	84,100	83,283	817
Neighborhood Revitalization Rebate	0	0	(326)	326
Delinquent Tax	1,856	2,038	0	2,038
Motor Vehicle Tax	4,748	12,035	12,420	(385)
Recreational Vehicle Tax	130	383	340	43
16/20M Vehicle Tax	760	584	1,579	(995)
Commercial Vehicle Tax	440	1,107	1,138	(31)
Watercraft Tax	80	206	216	(10)
Excise Tax	0	4	0	4
Wind Energy Donation	2,067	769	0	769
Total Receipts	209,836	101,226	98,650	2,576
Expenditures:				
Capital Outlay	219,655	180,000	180,000	0
Receipts Over (Under) Expenditures	(9,819)	(78,774)		
Unencumbered Cash, Beginning	113,291	103,472		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 103,472	24,698		

TREGO COUNTY, KANSAS

SCHEDULE 2

FAIR FUND

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Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 44,681	47,870	47,418	452
Neighborhood Revitalization	0	0	(186)	186
Delinquent Tax	1,060	654	0	654
Motor Vehicle Tax	3,115	2,821	2,780	41
Recreational Vehicle Tax	85	89	76	13
16/20M Vehicle Tax	473	384	354	30
Commercial Vehicle Tax	289	248	255	(7)
Watercraft Tax	53	46	48	(2)
Excise Tax	0	1	0	1
Miscellaneous	464	437	500	(63)
Total Receipts	50,220	52,550	51,245	1,305
Expenditures:				
Personal Services	1,550	1,440	1,500	(60)
Supplies and Services	2,952	3,057	2,600	457
Appropriation to Fair Board - General Fund	28,200	28,200	28,200	0
Appropriation to Fair Board - Capital Improvement Fund	20,000	19,603	20,000	(397)
Total Expenditures	52,702	52,300	52,300	0
Receipts Over (Under) Expenditures	(2,482)	250		
Unencumbered Cash, Beginning	2,799	317		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 317	567		

TREGO COUNTY, KANSAS

SCHEDULE 2

COUNTY HEALTH FUND

Page 6

Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 111,129	94,161	93,239	922
Neighborhood Revitalization Rebate	0	0	(365)	365
Delinquent Tax	2,729	1,533	0	1,533
Motor Vehicle Tax	8,874	7,092	6,921	171
Recreational Vehicle Tax	241	223	189	34
16/20M Vehicle Tax	1,153	1,101	880	221
Commercial Vehicle Tax	829	617	634	(17)
Watercraft Tax	151	115	120	(5)
Excise Tax	0	2	0	2
Intergovernmental				
State Aid	8,090	9,500	0	9,500
Federal Aid	9,083	27,405	0	27,405
Grants	1,817	3,119	9,788	(6,669)
Grants - Covid-19	0	8,320	0	8,320
Wind Energy Donation	1,151	860	1,300	(440)
Miscellaneous	2,638	287	0	287
Medicare	4,826	2,771	1,068	1,703
Equipment Rental	460	755	375	380
Patient Services	78,088	54,745	40,000	14,745
Total Receipts	231,259	212,606	154,149	58,457
Expenditures:				
Personal Services	161,481	123,482	127,910	(4,428)
Supplies and Services	73,662	67,846	80,000	(12,154)
Cleaning Supplies	65	746	1,500	(754)
Contracted Services - Cleaning	5,080	2,603	6,000	(3,397)
Capital Outlay	0	253	4,500	(4,247)
Total Expenditures	240,288	194,930	219,910	(24,980)
Receipts Over (Under) Expenditures	(9,029)	17,676		
Unencumbered Cash, Beginning	133,657	124,628		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 124,628	142,304		

TREGO COUNTY, KANSAS

SCHEDULE 2

HISTORICAL SOCIETY FUND

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Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 10,726	11,167	11,300	(133)
Neighborhood Revitalization Rebate	0	0	(43)	43
Delinquent Tax	240	147	666	(519)
Motor Vehicle Tax	725	676	0	676
Recreational Vehicle Tax	20	21	18	3
16/20M Vehicle Tax	109	89	85	4
Commercial Vehicle Tax	67	60	61	(1)
Watercraft Tax	12	11	12	(1)
Excise Tax	0	1	0	1
Donation	0	13,857	13,858	(1)
Wind Energy Donation	111	102	100	2
Total Receipts	12,010	26,131	26,057	74
Expenditures:				
Appropriation to Historical Society Board	12,000	12,000	12,000	0
Capital Outlay	0	13,857	13,858	(1)
Total Expenditures	12,000	25,857	25,858	(1)
Receipts Over (Under) Expenditures	10	274		
Unencumbered Cash, Beginning	173	183		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 183	457		

TREGO COUNTY, KANSAS

SCHEDULE 2

NOXIOUS WEED FUND

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Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 107,092	106,905	105,806	1,099
Neighborhood Revitalization Rebate	0	0	(415)	415
Delinquent Tax	2,247	1,458	0	1,458
Motor Vehicle Tax	7,083	6,742	6,667	75
Recreational Vehicle Tax	193	212	182	30
16/20M Vehicle Tax	902	880	848	32
Commercial Vehicle Tax	662	594	611	(17)
Watercraft Tax	120	110	116	(6)
Excise Tax	0	2	0	2
Wind Energy Donation	1,109	977	1,000	(23)
Chemical Sales	50,364	59,568	40,000	19,568
Total Receipts	169,772	177,448	154,815	22,633
Expenditures:				
Personal Services	90,565	58,767	62,982	(4,215)
Supplies and Services	33,326	13,615	25,000	(11,385)
Chemicals	40,219	48,910	98,000	(49,090)
Transfer to Noxious Weed Capital Outlay Fund	5,000	5,000	5,000	0
Total Expenditures	169,110	126,292	190,982	(64,690)
Receipts Over (Under) Expenditures	662	51,156		
Unencumbered Cash, Beginning	65,825	66,487		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 66,487	117,643		

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, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 17,263	21,368	21,114	254
Neighborhood Revitalization	0	0	(83)	83
Delinquent Tax	453	255	0	255
Motor Vehicle Tax	1,274	1,094	1,074	20
Recreational Vehicle Tax	35	34	29	5
16/20M Vehicle Tax	218	156	136	20
Commercial Vehicle Tax	118	96	98	(2)
Watercraft Tax	21	18	19	(1)
Filing Fees	220	1,243	0	1,243
Wind Energy Donation	179	195	200	(5)
Reimbursements	0	12,376	0	12,376
Miscellaneous	58	126	0	126
Total Receipts	19,839	36,961	22,587	14,374
Expenditures:				
Personal Services	2,948	3,463	3,000	463
Supplies and Services	14,042	29,756	20,000	9,756
Election Board Workers	1,000	2,300	5,500	(3,200)
Filing Fees to State	0	500	0	500
Transfer to Equipment Reserve Fund	5,000	0	0	0
Adjustment for Budget Credits				
Reimbursements	0	0	12,376	(12,376)
	22,990	36,019	40,876	(4,857)
Receipts Over (Under) Expenditures	(3,151)	942		
Unencumbered Cash, Beginning	12,362	9,211		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 9,211	10,153		

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, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 174,170	123,560	122,351	1,209
Neighborhood Revitalization	0	0	(480)	480
Delinquent Tax	3,574	2,220	0	2,220
Motor Vehicle Tax	10,617	10,902	10,839	63
Recreational Vehicle Tax	290	344	296	48
16/20M Vehicle Tax	1,628	1,309	1,378	(69)
Commercial Vehicle Tax	986	966	993	(27)
Watercraft Tax	179	180	188	(8)
Excise Tax	0	3	0	3
Wind Energy Donation	1,804	1,129	1,800	(671)
Miscellaneous	267	120	0	120
Total Receipts	193,515	140,733	137,365	3,368
Expenditures:				
Personal Services	171,366	122,382	123,105	(723)
Transportation & Education	4,637	933	5,500	(4,567)
Supplies and Services	4,932	7,506	10,750	(3,244)
Capital Outlay	6,444	0	4,500	(4,500)
Total Expenditures	187,379	130,821	143,855	(13,034)
Receipts Over (Under) Expenditures	6,136	9,912		
Unencumbered Cash, Beginning	15,104	21,240		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 21,240	31,152		

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 266,080	279,772	276,926	2,846
Neighborhood Revitalization	0	0	(1,085)	1,085
Delinquent Tax	5,880	3,664	0	3,664
Motor Vehicle Tax	18,376	16,798	16,565	233
Recreational Vehicle Tax	500	529	453	76
16/20M Vehicle Tax	2,434	2,279	2,106	173
Commercial Vehicle Tax	1,716	1,476	1,517	(41)
Watercraft Tax	312	274	288	(14)
Excise Tax	0	6	0	6
Wind Energy Donation	2,756	2,556	2,500	56
Total Receipts	298,054	307,354	299,270	8,084
Expenditures:				
Appropriation to Hospital Board	300,000	300,000	300,000	0
Receipts Over (Under) Expenditures	(1,946)	7,354		
Unencumbered Cash, Beginning	5,535	3,589		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 3,589	10,943		

TREGO COUNTY, KANSAS

SCHEDULE 2

MENTAL HEALTH FUND

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Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 25,816	24,716	24,476	240
Neighborhood Revitalization	0	0	(96)	96
Delinquent Tax	532	343	0	343
Motor Vehicle Tax	1,579	1,616	1,607	9
Recreational Vehicle Tax	43	51	44	7
16/20M Vehicle Tax	234	195	204	(9)
Commercial Vehicle Tax	147	143	147	(4)
Watercraft Tax	27	27	28	(1)
Excise Tax	0	1	0	1
Wind Energy Donation	267	226	250	(24)
Total Receipts	28,645	27,318	26,660	658
Expenditures:				
Appropriation to High Plains Mental Health Board	28,645	27,318	27,040	278
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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 20,309	20,175	19,997	178
Neighborhood Revitalization	0	0	(78)	78
Delinquent Tax	414	270	0	270
Motor Vehicle Tax	1,232	1,271	1,262	9
Recreational Vehicle Tax	34	40	35	5
16/20M Vehicle Tax	183	152	160	(8)
Commercial Vehicle Tax	115	113	116	(3)
Watercraft Tax	21	21	22	(1)
Excise Tax	0	1	0	1
Wind Energy Donation	210	184	200	(16)
Total Receipts	22,518	22,227	21,714	513
Expenditures:				
Appropriation to DSNWK Board	22,518	22,227	22,000	227
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

SCHEDULE 2

TREGO MANOR FUND

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Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 8,902	0	0	0
Delinquent Tax	1,382	265	0	265
Motor Vehicle Tax	5,094	843	560	283
Recreational Vehicle Tax	139	24	15	9
16/20M Vehicle Tax	816	627	71	556
Commercial Vehicle Tax	472	50	51	(1)
Watercraft Tax	86	9	10	(1)
Excise Tax	0	1	0	1
Service Fees	1,350	0	0	0
Miscellaneous	5,242	0	0	0
Wind Energy Donation	93	0	500	(500)
Total Receipts	23,576	1,819	1,207	612
Expenditures:				
Supplies and Services	6,453	3,866	25,000	(21,134)
Receipts Over (Under) Expenditures	17,123	(2,047)		
Unencumbered Cash, Beginning	135,654	152,777		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 152,777	150,730		

TREGO COUNTY, KANSAS
EMS AMBULANCE FUND

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

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 198,749	34,315	34,078	237
Neighborhood Revitalization Rebate	0	0	(134)	134
Delinquent Tax	3,665	2,239	0	2,239
Motor Vehicle Tax	13,335	12,535	12,373	162
Recreational Vehicle Tax	361	395	338	57
16/20M Vehicle Tax	1,095	1,679	1,573	106
Commercial Vehicle Tax	1,264	1,103	1,133	(30)
Watercraft Tax	230	205	215	(10)
Excise Tax	0	4	0	4
Charges for Services	232,297	198,698	220,000	(21,302)
Wind Energy Donation	2,059	314	1,100	(786)
Miscellaneous	300	20	0	20
State Aid	0	12,478	0	12,478
Total Receipts	453,355	263,985	270,676	(6,691)
Expenditures:				
Personal Services	275,737	193,377	236,334	(42,957)
Supplies and Services	45,273	56,964	70,500	(13,536)
Contractual Services	17,765	0	0	0
Transfer to Ambulance Capital Outlay Fund	90,000	50,000	50,000	0
Total Expenditures	428,775	300,341	356,834	(56,493)
Receipts Over (Under) Expenditures	24,580	(36,356)		
Unencumbered Cash, Beginning	84,134	108,714		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 108,714	72,358		

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, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Local Sales Tax	\$ 130,254	63,459	132,000	(68,541)
Expenditures:				
Personal Services	57,438	33,196	61,094	(27,898)
Supplies and Services	13,226	5,092	20,266	(15,174)
Capital Outlay	0	0	2,000	(2,000)
Transfer to Capital Improvement Reserve Fund	72,918	0	72,918	(72,918)
Total Expenditures	143,582	38,288	156,278	(117,990)
Receipts Over (Under) Expenditures	(13,328)	25,171		
Unencumbered Cash, Beginning	288,396	275,068		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 275,068	300,239		

TREGO COUNTY, KANSAS
COMMUNITY COLLEGE FUND

SCHEDULE 2
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Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Delinquent Tax	\$ 1	0	0	0
Expenditures	0	0	0	0
Receipts Over (Under) Expenditures	1	0		
Unencumbered Cash, Beginning	26	27		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 27	27		

TREGO COUNTY, KANSAS
SPECIAL ALCOHOL AND DRUG FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

SCHEDULE 2
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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Local Alcohol Liquor Tax	\$ 4,278	4,388	5,600	(1,212)
Expenditures:				
Supplies and Services	6,300	4,600	12,559	(7,959)
Receipts Over (Under) Expenditures	(2,022)	(212)		
Unencumbered Cash, Beginning	17,292	15,270		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 15,270	15,058		

TREGO COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
 Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

SCHEDULE 2
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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Local Alcohol Liquor Tax	\$ 1,494	1,402	1,100	302
Expenditures:				
Supplies and Services	870	643	2,000	(1,357)
Receipts Over (Under) Expenditures	624	759		
Unencumbered Cash, Beginning	1,279	1,903		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 1,903	2,662		

TREGO COUNTY, KANSAS

SCHEDULE 2

RURAL FIRE DISTRICT FUND

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Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 126,523	182,480	179,922	2,558
Delinquent Tax	1,147	1,427	0	1,427
Motor Vehicle Tax	5,151	4,889	4,942	(53)
Recreational Vehicle Tax	154	178	161	17
16/20M Vehicle Tax	1,496	1,192	1,159	33
Commercial Tax	468	511	401	110
Watercraft Tax	156	141	150	(9)
Excise Tax	0	3	0	3
Restitution	0	1,080	0	1,080
Capital Credits	364	277	0	277
Donations	1,450	850	0	850
Wind Energy Donation	1,665	2,015	1,665	350
Grants	160,000	0	0	0
Insurance Claims	215,175	49,525	0	49,525
Reimbursements	0	694	0	694
Total Receipts	513,749	245,262	188,400	56,862
Expenditures:				
Personal Services	24,000	27,051	35,000	(7,949)
Supplies and Services	69,998	69,562	86,400	(16,838)
Capital Outlay - Equipment Leases	9,776	0	20,000	(20,000)
Capital Outlay	300,440	34,446	15,000	19,446
Capital Outlay - Insurance Claim	0	53,572	0	53,572
Transfer to Rural Fire District - Special Equipment Fund	50,000	32,000	32,000	0
Adjustment for Budget Credits				
Insurance Claim	0	0	49,525	(49,525)
Total Expenditures	454,214	216,631	237,925	(21,294)
Receipts Over (Under) Expenditures	59,535	28,631		
Unencumbered Cash, Beginning	17,700	77,235		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 77,235	105,866		

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, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

SCHEDULE 2
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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Transfer from Rural Fire District Fund	\$ 50,000	32,000	32,000	0
Expenditures:				
Capital Outlay	0	25,727	94,000	(68,273)
Receipts Over (Under) Expenditures	50,000	6,273		
Unencumbered Cash, Beginning	261,841	311,841		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 311,841	318,114		

TREGO COUNTY, KANSAS

SCHEDULE 2

LANDFILL FUND

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Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
User Fees	\$ 64,915	69,784	51,000	18,784
Miscellaneous	210	0	0	0
Transfer from General Fund	65,500	29,000	29,000	0
Total Receipts	130,625	98,784	80,000	18,784
Expenditures:				
Personal Services	35,621	27,681	39,560	(11,879)
Supplies and Services	53,783	66,865	45,000	21,865
Lease Purchase - Loader	21,448	21,449	21,448	1
Transfer to Equipment Reserve Fund	10,000	0	10,000	(10,000)
Total Expenditures	120,852	115,995	116,008	(13)
Receipts Over (Under) Expenditures	9,773	(17,211)		
Unencumbered Cash, Beginning	57,465	67,238		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 67,238	50,027		

TREGO COUNTY, KANSAS

SECURE CARE FUND

SCHEDULE 2

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Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	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 2

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Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
911 Telephone Tax	\$ 52,301	60,424	42,000	18,424
Miscellaneous	0	373	0	373
Total Receipts	52,301	60,797	42,000	18,797
Expenditures:				
Supplies and Services	53,525	45,362	80,000	(34,638)
Capital Outlay	14,228	9,678	0	9,678
Total Expenditures	67,753	55,040	80,000	(24,960)
Receipts Over (Under) Expenditures	(15,452)	5,757		
Unencumbered Cash, Beginning	104,313	88,861		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 88,861	94,618		

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, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Transfer from Noxious Weed Fund	\$ 5,000	5,000	5,000	0
Expenditures:				
Capital Outlay	0	0	44,600	(44,600)
Receipts Over (Under) Expenditures	5,000	5,000		
Unencumbered Cash, Beginning	81,181	91,573		
Prior Year Cancelled Encumbrances	5,392	0		
Unencumbered Cash, Ending	\$ 91,573	96,573		

TREGO COUNTY, KANSAS
HEALTHCARE SALES TAX FUND
 Schedule of Receipts and Expenditures-Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

SCHEDULE 2
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		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Local Sales Tax	\$ 447,885	548,708	435,000	113,708
Expenditures:				
Appropriation to Hospital	400,000	400,000	400,000	0
Capital Outlay	16,729	13,987	13,987	0
Total Expenditures	416,729	413,987	413,987	0
Receipts Over (Under) Expenditures	31,156	134,721		
Unencumbered Cash, Beginning	336,925	368,081		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 368,081	502,802		

TREGO COUNTY, KANSAS
EMPLOYEE BENEFITS FUND

SCHEDULE 2
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Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 0	1,454,250	1,438,935	15,315
Neighborhood Revitalization	0	0	(5,640)	5,640
Delinquent Tax	0	3,068	0	3,068
Wind Energy Donation	0	13,277	0	13,277
Reimbursements	0	5,105	0	5,105
Total Receipts	\$ 0	1,475,700	1,433,295	42,405
Expenditures:				
County - FICA	0	155,091	178,526	(23,435)
County - Health Insurance	0	791,405	685,049	106,356
County - Health Insurance - Extra	0	0	276,000	(276,000)
County - KPERS	0	197,338	223,641	(26,303)
Workers Compensation	0	52,745	70,079	(17,334)
Total Expenditures	0	1,196,579	1,433,295	(236,716)
Receipts Over (Under) Expenditures	0	279,121		
Unencumbered Cash, Beginning	0	0		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 0	279,121		

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

SCHEDULE 2
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	2019	2020
Health Capital Outlay Fund		
Receipts	\$ 0	0
Expenditures:		
Capital Outlay	611	250
Receipts Over (Under) Expenditures	(611)	(250)
Unencumbered Cash, Beginning	2,598	1,987
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 1,987	1,737
 Equipment Reserve Fund		
Receipts:		
Transfer from General Fund	\$ 50,694	40,000
Transfer from Election Fund	5,000	0
Transfer from Landfill Fund	10,000	0
Total Receipts	65,694	40,000
Expenditures:		
Capital Outlay	39,309	31,055
Receipts Over (Under) Expenditures	26,385	8,945
Unencumbered Cash, Beginning	238,709	265,094
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 265,094	274,039
 Special Machinery Fund		
Receipts:		
Transfer from Road and Bridge Fund	\$ 77,438	120,000
Expenditures:		
Capital Outlay	37,500	179,900
Receipts Over (Under) Expenditures	39,938	(59,900)
Unencumbered Cash, Beginning	210,858	250,796
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 250,796	190,896

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis

SCHEDULE 2
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For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019	2020
Special Highway Improvement Fund		
Receipts:		
KDOT - Connecting Links	\$ 0	45,399
Expenditures		
Capital Outlay	0	85,754
Receipts Over (Under) Expenditures	0	(40,355)
Unencumbered Cash, Beginning	580,143	580,143
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 580,143	539,788
 Capital Improvement Reserve Fund		
Receipts:		
Transfer from General Fund	\$ 315,346	50,000
Transfer from Economic Development Fund	72,918	0
Transfer from Road and Bridge Fund	0	10,000
Total Receipts	388,264	60,000
Expenditures:		
Capital Outlay	294,793	323,182
Receipts Over (Under) Expenditures	93,471	(263,182)
Unencumbered Cash, Beginning	1,420,261	1,513,895
Prior Year Cancelled Encumbrances	163	542
Unencumbered Cash, Ending	\$ 1,513,895	1,251,255
 Ambulance Capital Outlay Fund		
Receipts:		
Transfer from EMS Ambulance Fund	\$ 90,000	50,000
Expenditures		
Capital Outlay	0	200,219
Receipts Over (Under) Expenditures	90,000	(150,219)
Unencumbered Cash, Beginning	144,403	234,403
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 234,403	84,184

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis

SCHEDULE 2
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For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019</u>	<u>2020</u>
Concealed Weapon Fund		
Receipts:		
Concealed Weapon Fees	\$ 292	130
Expenditures		
Supplies and Services	0	693
Receipts Over (Under) Expenditures	292	(563)
Unencumbered Cash, Beginning	1,290	1,582
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	<u>\$ 1,582</u>	<u>1,019</u>
 Clerk Technology Fund		
Receipts:		
Technology Fees	\$ 1,560	1,629
Interest on Idle Funds	12	7
Total Receipts	<u>1,572</u>	<u>1,636</u>
Expenditures	0	0
Receipts Over (Under) Expenditures	1,572	1,636
Unencumbered Cash, Beginning	4,514	6,086
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	<u>\$ 6,086</u>	<u>7,722</u>
 Treasurer Technology Fund		
Receipts:		
Technology Fees	\$ 1,561	1,629
Interest on Idle Funds	17	8
Total Receipts	<u>1,578</u>	<u>1,637</u>
Expenditures	0	0
Receipts Over (Under) Expenditures	1,578	1,637
Unencumbered Cash, Beginning	5,801	7,379
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	<u>\$ 7,379</u>	<u>9,016</u>

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

SCHEDULE 2
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	<u>2019</u>	<u>2020</u>
Register of Deeds Technology Fund		
Receipts:		
Technology Fees	\$ 6,242	6,516
Interest on Idle Funds	46	23
	<u>6,288</u>	<u>6,539</u>
Total Receipts		
	<u>6,288</u>	<u>6,539</u>
Expenditures:		
Supplies and Services	290	1,381
	<u>290</u>	<u>1,381</u>
Receipts Over (Under) Expenditures	5,998	5,158
Unencumbered Cash, Beginning	15,212	21,210
Prior Year Cancelled Encumbrances	0	0
	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	\$ 21,210	26,368
	<u>21,210</u>	<u>26,368</u>
Women, Infants and Children (WIC) Fund		
Receipts:		
Federal Aid	\$ 17,051	7,572
	<u>17,051</u>	<u>7,572</u>
Expenditures:		
Personal Services	14,420	3,447
Supplies and Services	4,191	2,300
	<u>18,611</u>	<u>5,747</u>
Total Expenditures		
	<u>18,611</u>	<u>5,747</u>
Receipts Over (Under) Expenditures	(1,560)	1,825
Unencumbered Cash, Beginning	12,689	11,129
Prior Year Cancelled Encumbrances	0	0
	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	\$ 11,129	12,954
	<u>11,129</u>	<u>12,954</u>

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

SCHEDULE 2
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	<u>2019</u>	<u>2020</u>
Treasurer's Special Auto Fund		
Receipts:		
Collections	\$ 36,517	36,950
Expenditures:		
Personal Services	7,074	6,084
Supplies and Services	6,567	2,998
Capital Outlay	0	2,724
Transfer to General Fund	23,903	22,876
Total Expenditures	<u>37,544</u>	<u>34,682</u>
Receipts Over (Under) Expenditures	(1,027)	2,268
Unencumbered Cash, Beginning	23,903	22,876
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	<u>\$ 22,876</u>	<u>25,144</u>
 Restitution Fees Fund		
Receipts		
Miscellaneous	\$ 0	35
Expenditures	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	35
Unencumbered Cash, Beginning	3,377	3,377
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	<u>\$ 3,377</u>	<u>3,412</u>
 Special Law Enforcement Fund		
Receipts		
Fees	\$ 74	2,839
Expenditures	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	74	2,839
Unencumbered Cash, Beginning	51	125
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	<u>\$ 125</u>	<u>2,964</u>

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis

SCHEDULE 2
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For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019	2020
Prosecuting Attorney Fund		
Receipts:		
Service Fees	\$ 5,512	2,553
Expenditures:		
Supplies and Services	3,060	2,571
Receipts Over (Under) Expenditures	2,452	(18)
Unencumbered Cash, Beginning	3,746	6,198
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 6,198	6,180
Special Prosecutor's Trust Fund		
Receipts:		
Fees	\$ 4,336	1,009
Expenditures:		
Supplies & Services	104	0
Receipts Over (Under) Expenditures	4,232	1,009
Unencumbered Cash, Beginning	6,648	10,880
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 10,880	11,889
Sheriff Asset Forfeiture Fund		
Receipts:		
Drug Seizure Funds	\$ 11,388	18,281
Expenditures:		
Supplies and Services	6,703	13,009
Receipts Over (Under) Expenditures	4,685	5,272
Unencumbered Cash, Beginning	80,419	85,104
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 85,104	90,376

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis

SCHEDULE 2
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For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019	2020
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
 Ambulance Memorial Fund		
Receipts	\$ 0	0
Expenditures	0	0
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	5,741	5,741
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 5,741	5,741

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis

SCHEDULE 2
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For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019	2020
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	\$ 5,944	6,143
Expenditures:		
Supplies and Services	4,740	5,308
Receipts Over (Under) Expenditures	1,204	835
Unencumbered Cash, Beginning	3,536	4,740
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 4,740	5,575
 Fair Donation Fund		
Receipts	\$ 0	0
Expenditures:		
Capital Outlay	35,449	6,717
Receipts Over (Under) Expenditures	(35,449)	(6,717)
Unencumbered Cash, Beginning	63,383	27,934
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 27,934	21,217

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis

SCHEDULE 2
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For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	<u>2019</u>	<u>2020</u>
Bike Rodeo Program Fund		
Receipts:		
Donations	\$ 1,551	0
Expenditures:		
Supplies and Services	1,357	0
Receipts Over (Under) Expenditures	194	0
Unencumbered Cash, Beginning	908	1,102
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ <u>1,102</u>	<u>1,102</u>
 SPARK Covid-19 Fund		
Receipts:		
Federal Aid	\$ 0	558,940
Expenditures		
Personal Services	0	54,771
Supplies and Services	0	39,405
Capital Outlay	0	147,295
Business reimbursements	0	212,000
Grant Administration	0	27,947
SPARK Reimbursements - External	0	65,296
Total Expenditures	<u>0</u>	<u>546,714</u>
Receipts Over (Under) Expenditures	0	12,226
Unencumbered Cash, Beginning	0	0
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ <u>0</u>	<u>12,226</u>

TREGO COUNTY, KANSAS
BOND AND INTEREST FUND

SCHEDULE 2
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Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 557,053	534,357	528,965	5,392
Neighborhood Revitalization Rebate	0	0	(2,073)	2,073
Delinquent Tax	12,729	7,441	0	7,441
Motor Vehicle Tax	38,709	35,178	34,677	501
Recreational Vehicle Tax	1,054	1,107	949	158
16/20M Vehicle Tax	5,380	4,792	4,409	383
Commercial Vehicle Tax	3,608	3,091	3,176	(85)
Excise Tax	1	12	0	12
Watercraft Tax	658	574	603	(29)
Wind Energy Donation	5,771	4,881	6,000	(1,119)
Total Receipts	624,963	591,433	576,706	14,727
Expenditures:				
Principal	205,000	180,000	180,000	0
Interest	69,276	60,562	60,563	(1)
Cash Basis Reserve	0	0	25,000	(25,000)
Capital Lease	342,003	342,003	342,004	(1)
Total Expenditures	616,279	582,565	607,567	(25,002)
Receipts Over (Under) Expenditures	8,684	8,868		
Unencumbered Cash, Beginning	32,611	41,295		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 41,295	50,163		

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

SCHEDULE 2

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Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 16,661	11,203	11,026	177
Delinquent Tax	149	168	0	168
Motor Vehicle Tax	678	645	650	(5)
Recreational Vehicle Tax	20	23	21	2
16/20M Vehicle Tax	116	161	152	9
Commercial	63	67	53	14
Watercraft Tax	21	18	20	(2)
Excise Tax	0	1	0	1
Wind Energy Donation	219	124	100	24
Total Receipts	17,927	12,410	12,022	388
Expenditures:				
Principal	16,000	16,000	16,000	0
Interest	1,960	1,320	1,320	0
Cash Basis Reserve	0	0	10,000	(10,000)
Total Expenditures	17,960	17,320	27,320	(10,000)
Receipts Over (Under) Expenditures	(33)	(4,910)		
Unencumbered Cash, Beginning	15,280	15,247		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 15,247	10,337		

TREGO COUNTY, KANSAS
NO FUND WARRANTS FUND

SCHEDULE 2
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Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Delinquent Tax	\$ 4,118	786	0	786
Motor Vehicle Tax	1,134	0	0	0
Recreation Vehicle Tax	43	0	0	0
16/20M Vehicle Tax	3,954	0	0	0
Commercial Vehicle Tax	2	0	0	0
Total Receipts	9,251	786	0	786
Expenditures	0	0	0	0
Receipts Over (Under) Expenditures	9,251	786		
Unencumbered Cash, Beginning	46,928	56,179		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 56,179	56,965		

TREGO COUNTY, KANSAS

SCHEDULE 2

NURSING HOME FUND

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Schedule of Receipts and Expenditures

Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

	2019	2020
Receipts	\$ 0	0
Expenditures	0	0
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	397	397
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 397	397

TREGO COUNTY, KANSAS
RELATED MUNICIPAL ENTITY
TREGO COUNTY FAIR ASSOCIATION
Schedule of Receipts and Expenditures
Regulatory Basis
For The Year Ended December 31, 2020

SCHEDULE 2
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	Capital Improvement Fund	General Fund	Total
Receipts:			
County Appropriation	\$ 19,603	28,200	47,803
Gates, Rentals and Sales	0	81,730	81,730
Interest on Idle Funds	148	18	166
County Reimbursements	5,005	10,000	15,005
	<u>24,756</u>	<u>119,948</u>	<u>144,704</u>
Total Receipts			
Expenditures:			
Advertising	0	324	324
Utilities and Telephone	0	9,585	9,585
Supplies, Repairs and Maintenance	1,560	4,670	6,230
Fair Expense	0	88,394	88,394
Capital Outlay	0	250	250
Miscellaneous	0	1,820	1,820
	<u>1,560</u>	<u>105,043</u>	<u>106,603</u>
Total Expenditures			
Receipts Over (Under) Expenditures	23,196	14,905	38,101
Unencumbered Cash, Beginning	153,171	3,344	156,515
Prior Year Cancelled Encumbrances	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	\$ <u>176,367</u>	<u>18,249</u>	<u>194,616</u>

TREGO COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 3
Page 1

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 6,776,003	10,137,170	10,579,438	6,333,735
NRP Holding	0	22,256	22,256	0
Delinquent Tax	20,750	122,935	132,520	11,165
Tax Escrow	1,243	10,964	10,148	2,059
Tax Foreclosure	0	37,831	20,502	17,329
Sales and Compensating Use Tax	47,456	219,929	257,778	9,607
Motor Vehicle Tax	34,782	577,899	584,698	27,983
Motor Vehicle License	313	342,694	342,376	631
Recreational Vehicle Tax	845	17,439	17,376	908
Commercial Vehicle Tax	0	140,209	140,209	0
Severance Tax	0	5,601	0	5,601
Transient Guest Tax	116	382	498	0
Rental Excise Tax	0	224	167	57
Driver's License	40	5,112	5,041	111
Kansas Highway Patrol	36	11,414	11,420	30
Law Enforcement Training Center	10	6,346	6,337	19
Seizure Holding Fund	18,031	2,184	18,031	2,184
Total Distributable Funds	6,899,625	11,660,589	12,148,795	6,411,419
State Funds:				
State Education Building	781	79,941	79,953	769
State Institutional Building	391	39,971	39,977	385
Total State Funds	1,172	119,912	119,930	1,154
Subdivision Funds:				
Cities	24,459	864,893	866,610	22,742
Townships	0	34,419	34,419	0
School Districts	37,696	4,055,697	4,066,426	26,967
Extension District	1,939	181,502	181,608	1,833
Regional Library	479	70,218	70,226	471
Total Subdivision Funds	\$ 64,573	5,206,729	5,219,289	52,013

TREGO COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2020

SCHEDULE 3
Page 2

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
County Officer Accounts:				
Clerk of District Court	\$ 13,215	647,574	655,776	5,013
Law Library	62,256	11,082	10,728	62,610
Oil and Gas Depletion	8,947	0	0	8,947
Heritage Trust	884	3,258	3,313	829
Insufficient Funds	0	5,418	5,618	(200)
Wampum	30,510	34,250	34,275	30,485
Tax Overpayments	0	6,015	6,015	0
Fish and Game Permits	0	3,220	3,220	0
Royalty Plates	0	1,575	1,575	0
Park and Camping Permits	15	10,425	10,410	30
	<hr/>	<hr/>	<hr/>	<hr/>
Total Officer Accounts	115,827	722,817	730,930	107,714
	<hr/>	<hr/>	<hr/>	<hr/>
Other Agency Funds:				
Medical Cafeteria Plan	160	12,990	12,915	235
	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Agency Funds	160	12,990	12,915	235
	<hr/>	<hr/>	<hr/>	<hr/>
Total Agency Funds	\$ 7,081,357	17,723,037	18,231,859	6,572,535
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>