

**TREGO COUNTY, KANSAS**

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

For the Year Ended December 31, 2017

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, 2017

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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, 2017, 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, 2017, 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, 2017, 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, 2016 (not presented herein), and have issued our report thereon dated July 31, 2017, which contained an unmodified opinion on the basic financial statement. The 2016 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 2016 actual column (2016 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2017 (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 2016 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 2016 basic financial statement. The 2016 comparative information was subjected to the auditing procedures applied in the audit of the 2016 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 2016 basic financial statement or to the 2016 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 2016 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, 2016, on the basis of accounting described in Note 1.

*Mapes & Miller LLP*

Certified Public Accountants

Quinter, Kansas

July 31, 2018

**TREGO COUNTY, KANSAS**  
Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2017

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>General Funds</b>						
General Fund	\$ 767,444	2,530,396	2,567,980	729,860	52,452	782,312
<b>Special Purpose Funds</b>						
Road and Bridge Fund	309,774	1,665,196	1,781,636	193,334	3,819	197,153
Special Bridge Fund	956	82,664	46,655	36,965	0	36,965
Fair Fund	0	54,767	50,351	4,416	0	4,416
County Health Fund	111,251	229,462	221,222	119,491	996	120,487
Historical Society Fund	0	23,032	22,651	381	0	381
Noxious Weed Fund	68,209	209,542	218,390	59,361	21,350	80,711
Election Fund	10,684	25,399	22,053	14,030	20	14,050
Appraiser Fund	18,912	186,955	177,697	28,170	1,551	29,721
County Hospital Fund	0	279,808	272,000	7,808	0	7,808
Mental Health Fund	0	26,702	26,702	0	0	0
Mental Retardation Fund	0	20,865	20,865	0	0	0
Trego Manor Fund	0	96,994	87,512	9,482	0	9,482
EMS Ambulance Fund	1,933	368,157	369,973	117	2,853	2,970
Economic Development Fund	233,390	153,655	144,821	242,224	2,375	244,599
Community College Fund	26	0	0	26	0	26
Special Alcohol and Drug Fund	18,691	5,606	5,600	18,697	0	18,697
Special Parks and Recreation Fund	1,383	1,122	1,550	955	0	955
Rural Fire District Fund	31,626	165,248	172,559	24,315	1,432	25,747
Rural Fire District - Special Equipment Fund	75,858	130,955	117	206,696	0	206,696
Landfill Fund	15,092	145,295	129,634	30,753	1,736	32,489
Juvenile Detention Fund	107,093	64,811	171,904	0	0	0
Secure Care Fund	49	0	0	49	0	49
911 Emergency Fund	121,958	50,455	61,657	110,756	5,578	116,334
E-911 Emergency Fund	13,083	10	8,697	4,396	0	4,396
Noxious Weed Capital Outlay Fund	91,532	19,093	0	110,625	0	110,625
Healthcare Sales Tax Fund	156,372	497,337	523,000	130,709	0	130,709
Health Capital Outlay Fund	6,282	34,772	0	41,054	0	41,054
<b>Balance Carried Forward</b>	<b>2,161,598</b>	<b>7,068,298</b>	<b>7,105,226</b>	<b>2,124,670</b>	<b>94,162</b>	<b>2,218,832</b>

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, 2017

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Balance Brought Forward	2,161,598	7,068,298	7,105,226	2,124,670	94,162	2,218,832
Special Purpose Funds (continued)						
Equipment Reserve Fund	178,963	144,131	53,907	269,187	0	269,187
Special Machinery Fund	334,756	122,664	47,366	410,054	0	410,054
Special Highway Improvement Fund	458,088	76,387	0	534,475	0	534,475
Capital Improvement Reserve Fund	704,333	1,551,341	706,772	1,548,902	559,562	2,108,464
Ambulance Capital Outlay Fund	131,368	12,000	0	143,368	0	143,368
Concealed Weapon Fund	1,127	33	0	1,160	0	1,160
Clerk Technology Fund	3,978	1,636	3,156	2,458	0	2,458
Treasurer Technology Fund	2,108	1,635	0	3,743	0	3,743
Register of Deeds Technology Fund	12,023	6,546	10,266	8,303	0	8,303
Women, Infants and Children (WIC) Fund	11,835	11,350	11,364	11,821	97	11,918
Treasurer's Special Auto Fund	21,920	38,952	37,131	23,741	0	23,741
Nemechek Trial Fund	3,377	0	0	3,377	0	3,377
Special Law Enforcement Fund	51	0	0	51	0	51
Prosecuting Attorney Fund	13,364	3,563	12,900	4,027	0	4,027
Special Prosecutor's Trust Fund	5,171	2,351	5,000	2,522	0	2,522
Sheriff Asset Forfeiture Fund	33,281	48,584	12,516	69,349	0	69,349
Kansas Hazardous Material Grant Fund	2,204	0	0	2,204	0	2,204
Federal Asset Forfeiture Fund	1,580	1	0	1,581	0	1,581
Ambulance Memorial Fund	4,136	130	0	4,266	0	4,266
Exhibit Building Fund	1,600	0	0	1,600	0	1,600
Emergency Management Performance Grant Fund	1,156	5,884	4,740	2,300	0	2,300
Fair Donation Fund	85,000	0	7,738	77,262	0	77,262
Bike Rodeo Program Fund	0	908	0	908	0	908
Bond and Interest Funds						
Bond and Interest Fund	25,459	620,392	622,996	22,855	0	22,855
Bond and Interest - Rural Fire District Fund	21,720	11,022	17,120	15,622	0	15,622
No Fund Warrants Fund	25,127	459,794	478,849	6,072	0	6,072
Capital Project Funds						
Nursing Home Fund	397	0	0	397	0	397
Total Primary Government	4,245,720	10,187,602	9,137,047	5,296,275	653,821	5,950,096

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, 2017

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Balance Brought Forward	4,245,720	10,187,602	9,137,047	5,296,275	653,821	5,950,096
Related Municipal Entity: Trego County Fair Association	166,547	170,780	172,435	164,892	0	164,892
Total Reporting Entity (Excluding Agency Funds)	\$ 4,412,267	10,358,382	9,309,482	5,461,167	653,821	6,114,988

**Composition of Cash:**

Cash on Hand	\$ 600
Checking Account - Solutions North Bank	608,697
Checking Account - Peoples State Bank	4,882
Savings Accounts - Solutions North Bank	9,012,524
Savings Account - Peoples State Bank	248,954
Certificates of Deposit - Solutions North Bank	800,000
Certificates of Deposit - First Federal - Bank of Lyons	1,350,000
Trego County Fair Association	164,892
Total Cash	12,190,549
Less Agency Funds per Schedule 3	(6,075,561)
Total Reporting Entity (Excluding Agency Funds)	\$ 6,114,988

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

**TREGO COUNTY, KANSAS**  
Notes to the Financial Statement  
December 31, 2017

**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, 2017:

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 25<sup>th</sup>.

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: General Fund, Trego Manor Fund, County Health Fund, Economic Development Fund, and Healthcare Sales Tax 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: 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 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 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 2017. All deposits were legally secured at December 31, 2017.

At December 31, 2017, the County's carrying amount of deposits was \$12,190,549 and the bank balance was \$12,505,168. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$897,152 was covered by federal depository insurance and the balance of \$11,608,016 was guaranteed with letters of credit issued by Federal Home Loan Bank of Topeka.

*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, 2017, 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](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite100, 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 with a 0% moratorium from the period of January 1, 2017 through September 30, 2017 for Death and Disability Program) and the statutory contribution rate was 8.46% for the fiscal year ended December 31, 2017. Contributions to the pension plan from Trego County, Kansas, were \$184,769 for the year ended December 31, 2017.

### Net Pension Liability

At December 31, 2017, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,734,540. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. 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](http://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) 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 \$79,992 at December 31, 2017. 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.

**(c) 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 \$645,704. This liability is based on the use of 50.93% of the estimated capacity of the landfill and a total closure and post-closure cost estimate of \$1,267,920. The County will recognize the remaining estimated cost of closure and post-closure care of \$622,216 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 2017. The County expects the landfill to continue to operate for approximately 39 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 except for slightly exceeding the Debt Service ratio test.

**5. Stewardship, Compliance and Accountability**

**(a) Bond Payments**

K.S.A. 10-130 requires the County Treasurer to remit at least 20 days prior to maturity of the bonds the amount necessary to pay the interest and principal due. The County Treasurer did not timely remit the payment for the Series 2006 General Obligation Bonds. 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 Sheriff did not remit all of the commissary bank account receipts to the County Treasurer for the year. 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	\$ 44,451
General Fund	Capital Improvement Reserve Fund	19-120	180,000
General Fund	Landfill Fund	79-2934	64,500
Road & Bridge Fund	Capital Improvement Reserve Fund	68-590 seq	10,000
Road & Bridge Fund	Special Machinery Fund	68-141g	36,000
Election Fund	Equipment Reserve Fund	19-119	10,000
EMS Ambulance Fund	Ambulance Capital Outlay Fund	12-110d	12,000
Economic Development Fund	Capital Improvement Reserve Fund	19-120	75,585
Rural Fire District Fund	Rural Fire District - Special Equipment Fund	19-3623e	95,000
Landfill fund	Equipment Reserve Fund	19-119	7,000
Treasurer's Special Auto Fund	General Fund	8-145	21,920

**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 87 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 31, 2018, 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, 2017 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	\$ 1,920,000	0	160,000	1,760,000	81,600
2008 Nursing Home Bonds	4.70%	12/01/08	350,000	12/01/19	105,000	0	35,000	70,000	4,393
2011 Fire District Bonds	4.00%	04/13/11	141,550	03/13/21	78,000	0	14,000	64,000	3,120
No Fund Warrants:									
Series 2013A - Lemke Memorial	2.90%	04/01/13	1,400,000	04/01/17	363,900	0	363,900	0	10,553
Series 2013B - Lemke Memorial	1.75%	04/01/13	400,000	04/01/17	102,600	0	102,600	0	1,796
Capital Leases Payable:									
2009 Ford 1 Ton F550 Brush Truck	6.15%	02/16/09	71,445	02/16/19	26,060	0	8,174	17,886	1,602
Trego Manor - Energy Savings Impro	2.65%	04/28/15	1,570,843	11/01/20	1,289,919	0	309,859	980,060	32,144
Caterpillar 938M	2.70%	09/19/16	80,300	09/16/20	80,300	0	19,280	61,020	2,168
3 - 2018 Caterpillar 12M3	2.99%	05/05/17	735,317	05/05/21	0	735,317	155,853	579,464	0
Total Contractual Indebtedness:					\$ 3,965,779	735,317	1,168,666	3,532,430	137,376

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

	2018	2019	2020	2021	2022	2023-2027	Total
<b>Principal</b>							
General Obligation Bonds	\$ 215,000	221,000	196,000	202,000	195,000	865,000	1,894,000
No Fund Warrants	0	0	0	0	0	0	0
Capital Leases Payable	485,129	498,826	503,145	151,330	0	0	1,638,430
<b>Total Principal</b>	<b>700,129</b>	<b>719,826</b>	<b>699,145</b>	<b>353,330</b>	<b>195,000</b>	<b>865,000</b>	<b>3,532,430</b>
<b>Interest</b>							
General Obligation Bonds	80,335	71,235	61,883	53,593	45,050	93,713	405,809
No Fund Warrants	0	0	0	0	0	0	0
Capital Leases Payable	43,951	30,254	16,159	4,524	0	0	94,888
<b>Total Interest</b>	<b>124,286</b>	<b>101,489</b>	<b>78,042</b>	<b>58,117</b>	<b>45,050</b>	<b>93,713</b>	<b>500,697</b>
<b>Total Principal and Interest</b>	<b>\$ 824,415</b>	<b>821,315</b>	<b>777,187</b>	<b>411,447</b>	<b>240,050</b>	<b>958,713</b>	<b>4,033,127</b>

REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION

TREGO COUNTY, KANSAS  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2017

SCHEDULE 1  
Page 1

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
<b>General Funds</b>					
General Fund	\$ 2,894,317	0	2,894,317	2,567,980	(326,337)
<b>Special Purpose Funds</b>					
Road and Bridge Fund	1,746,749	35,314	1,782,063	1,781,636	(427)
Special Bridge Fund	80,000	0	80,000	46,655	(33,345)
Fair Fund	52,360	0	52,360	50,351	(2,009)
County Health Fund	277,426	0	277,426	221,222	(56,204)
Historical Society Fund	12,000	10,651	22,651	22,651	0
Noxious Weed Fund	220,280	0	220,280	218,390	(1,890)
Election Fund	27,913	0	27,913	22,053	(5,860)
Appraiser Fund	183,618	0	183,618	177,697	(5,921)
County Hospital Fund	272,000	0	272,000	272,000	0
Mental Health Fund	26,000	0	26,000	26,702	*
Mental Retardation Fund	20,303	0	20,303	20,865	*
Trego Manor Fund	87,901	0	87,901	87,512	(389)
EMS Ambulance Fund	383,338	0	383,338	369,973	(13,365)
Economic Development Fund	153,560	0	153,560	144,821	(8,739)
Special Alcohol and Drug Fund	19,000	0	19,000	5,600	(13,400)
Special Parks and Recreation Fund	2,000	0	2,000	1,550	(450)
Rural Fire District Fund	179,032	0	179,032	172,559	(6,473)
Rural Fire District - Special Equipment Fund	77,069	0	77,069	117	(76,952)
Landfill Fund	129,662	0	129,662	129,634	(28)
Juvenile Detention Fund	35,000	166,405	201,405	171,904	(29,501)
911 Emergency Fund	80,000	0	80,000	61,657	(18,343)
E-911 Emergency Fund	10,209	0	10,209	8,697	(1,512)
Noxious Weed Capital Outlay Fund	55,000	0	55,000	0	(55,000)
Healthcare Sales Tax Fund	523,000	0	523,000	523,000	0
Health Capital Outlay	6,282	0	6,282	0	(6,282)
<b>Bond and Interest Funds:</b>					
Bond and Interest Fund	641,196	0	641,196	622,996	(18,200)
Bond and Interest - Rural Fire District Fund	32,120	0	32,120	17,120	(15,000)
No Fund Warrants Fund	478,849	0	478,849	478,849	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, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$ 1,362,003	1,485,595	1,523,998	(38,403)
Neighborhood Revitalization	0	0	(20,457)	20,457
Delinquent Tax	10,846	17,778	0	17,778
Motor Vehicle Tax	94,525	109,534	100,956	8,578
Recreational Motor Vehicle Tax	3,136	2,633	3,212	(579)
16/20M Vehicle Tax	12,759	12,929	10,371	2,558
Commercial Vehicle Tax	0	0	822	(822)
Watercraft Tax	1,964	1,996	726	1,270
Intergovernmental				
Local Alcoholic Liquor Tax	1,528	1,122	1,627	(505)
Severance Tax	16,443	15,130	20,000	(4,870)
Federal Land Entitlement	39,244	40,117	35,000	5,117
District Coroner	361	300	500	(200)
Licenses, Permits, and Fees				
Antique Auto	3,520	3,555	3,000	555
Mortgage Registration Fees	33,171	11,507	30,000	(18,493)
County Official Fees	9,462	21,149	4,000	17,149
Prosecuting Attorney Diversion Fees	61,256	55,202	48,000	7,202
Beer Licenses	325	250	325	(75)
Fish and Game Fees	373	284	500	(216)
Interest on Tax	0	0	5,000	(5,000)
Sheriff VIN Fees	2,825	5,100	3,000	2,100
Prisoner Keep	162,720	110,340	82,125	28,215
Wind Energy Donation	14,019	16,338	14,000	2,338
Airport Grant	880	10,693	10,000	693
Airport Rent	2,120	5,590	4,000	1,590
Airport Maintenance from City	2,500	2,500	2,500	0
Miscellaneous	16,934	38,225	30,000	8,225
Interest on Idle Funds	8,649	26,614	3,000	23,614
Penalties and Interest on Delinquent Tax	11,482	13,659	4,000	9,659
Bond Forfeiture	4,623	6,733	500	6,233
Rents and Leases	42,684	46,800	46,800	0
Reimbursed Expenses	5,906	4,893	4,000	893
Recording Fees	32,095	37,261	20,000	17,261
Booking Fees	9,466	8,892	5,000	3,892
Sheriff Commissary	42,897	29,352	50,000	(20,648)
Oil Depletion	0	200,000	200,000	0
Residual Equity Transfer from Juvenile Detention Fund	0	166,405	166,404	1
Transfer from Treasurer's Special Auto Fund	21,929	21,920	20,000	1,920
Total Receipts	\$ 2,032,645	2,530,396	2,432,909	97,487

## 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, 2017

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures:				
County Commissioners	\$ 86,101	91,171	98,564	(7,393)
County Clerk	130,630	123,642	155,017	(31,375)
County Treasurer	184,499	189,776	192,689	(2,913)
County Attorney	137,021	138,867	160,288	(21,421)
Register of Deeds	95,092	83,576	100,611	(17,035)
Sheriff	415,227	449,130	474,374	(25,244)
Sheriff Commissary	20,851	13,923	50,000	(36,077)
Emergency Preparedness	65,558	66,478	70,930	(4,452)
General Judicial	58,905	63,976	70,000	(6,024)
Courthouse General	251,528	556,660	713,595	(156,935)
Custodial and Housekeeping	125,761	124,263	132,210	(7,947)
Airport	5,323	5,426	12,500	(7,074)
Communications	245,892	257,267	263,121	(5,854)
Prosecuting Attorney Diversion	75,355	48,997	48,000	997
Plainville Rescue	250	250	250	0
Northwest Kansas Area Agency on Aging	3,150	3,500	3,500	0
Senior Companion Program	7,500	8,168	8,168	0
Services for the Elderly	3,600	3,600	3,600	0
Juvenile Detention Service	4,650	930	3,000	(2,070)
Conservation District Appropriation	15,500	17,500	17,500	0
Unemployment	1,740	1,842	2,000	(158)
Miscellaneous	5,490	1,132	0	1,132
Refund Interest on Taxes	146	5	0	5
Northwest Local Environmental Protection Group	2,835	2,350	3,300	(950)
Silver Haired Legislature	250	250	250	0
Foster Grandparent Program	3,600	4,086	4,086	0
Family Shelter (Options)	450	500	500	0
Western Kansas Child Advocacy	900	2,500	2,500	0
CASA of the High Plains	450	500	500	0
City Pool	18,764	18,764	18,764	0
Transfer to Equipment Reserve Fund	34,468	44,451	40,000	4,451
Transfer to Capital Improvement Reserve Fund	45,000	180,000	180,000	0
Transfer to Landfill Fund	63,000	64,500	64,500	0
Total Expenditures	2,109,486	2,567,980	2,894,317	(326,337)
Receipts Over (Under) Expenditures	(76,841)	(37,584)		
Unencumbered Cash, Beginning	844,285	767,444		
Unencumbered Cash, Ending	\$ 767,444	729,860		

## 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, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 1,521,055	1,188,003	1,194,874	(6,871)
Neighborhood Revitalization	0	0	(16,360)	16,360
Delinquent Tax	10,863	16,791	0	16,791
Motor Vehicle Tax	84,598	121,353	112,622	8,731
Recreational Vehicle Tax	2,811	2,902	3,584	(682)
16/20M Vehicle Tax	12,326	11,533	11,567	(34)
Commercial Vehicle Tax	0	0	916	(916)
Watercraft Tax	1,752	2,227	0	2,227
Intergovernmental				
Special City/County Highway	401,778	261,775	250,846	10,929
Wind Energy Donation	15,640	13,066	0	13,066
Sale of Surplus Equipment	47,480	0	0	0
Insurance Claim Proceeds	0	6,469	0	6,469
Grants	0	1,307	0	1,307
Miscellaneous	0	11	0	11
Service Fees	6,362	4,445	0	4,445
Reimbursements	26,886	35,314	0	35,314
Total Receipts	2,131,551	1,665,196	1,558,049	107,147
Expenditures:				
Personal Services	855,919	913,422	1,026,749	(113,327)
Supplies and Services	443,912	580,836	400,000	180,836
Special Projects	249,900	0	10,000	(10,000)
Road Material and Culverts	5,430	18,022	20,000	(1,978)
Equipment Lease	139,984	195,350	180,000	15,350
Capital Outlay	19,933	28,006	0	28,006
Transfer to Capital Improvement Reserve Fund	10,000	10,000	10,000	0
Transfer to Special Machinery Fund	136,526	36,000	100,000	(64,000)
Adjustment for Qualifying Budget Credits				
Reimbursements	0	0	35,314	(35,314)
Total Expenditures	1,861,604	1,781,636	1,782,063	(427)
Receipts Over (Under) Expenditures	269,947	(116,440)		
Unencumbered Cash, Beginning	39,827	309,774		
Unencumbered Cash, Ending	\$ 309,774	193,334		



## 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, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 22,520	78,552	78,979	(427)
Neighborhood Revitalization Rebate	0	0	(1,081)	1,081
Delinquent Tax	300	612	0	612
Motor Vehicle Tax	4,419	1,943	1,687	256
Recreational Vehicle Tax	146	49	54	(5)
16/20M Vehicle Tax	443	611	173	438
Commercial Vehicle Tax	0	0	14	(14)
Watercraft Tax	93	33	0	33
Miscellaneous	234	864	0	864
Total Receipts	28,155	82,664	79,826	2,838
Expenditures:				
Capital Outlay	29,765	46,655	80,000	(33,345)
Receipts Over (Under) Expenditures	(1,610)	36,009		
Unencumbered Cash, Beginning	2,566	956		
Unencumbered Cash, Ending	\$ 956	36,965		

## 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, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 45,240	48,917	49,192	(275)
Neighborhood Revitalization	0	0	(674)	674
Delinquent Tax	420	671	0	671
Motor Vehicle Tax	5,349	3,740	3,363	377
Recreational Vehicle Tax	176	91	107	(16)
16/20M Vehicle Tax	437	744	345	399
Commercial Vehicle Tax	0	0	27	(27)
Watercraft Tax	113	66	0	66
Miscellaneous	467	538	0	538
Total Receipts	52,202	54,767	52,360	2,407
Expenditures:				
Personal Services	1,550	1,550	3,552	(2,002)
Supplies and Services	2,594	2,593	2,600	(7)
Appropriation to Fair Board - Capital Improvement Fund	20,000	20,000	20,000	0
Appropriation to Fair Board - General Fund	28,058	26,208	26,208	0
Total Expenditures	52,202	50,351	52,360	(2,009)
Receipts Over (Under) Expenditures	0	4,416		
Unencumbered Cash, Beginning	0	0		
Unencumbered Cash, Ending	\$ 0	4,416		

## 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, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 100,793	119,143	122,207	(3,064)
Neighborhood Revitalization Rebate	0	0	(1,640)	1,640
Delinquent Tax	856	1,401	0	1,401
Motor Vehicle Tax	7,242	8,118	7,476	642
Recreational Vehicle Tax	241	195	238	(43)
16/20M Vehicle Tax	1,196	981	768	213
Commercial Vehicle Tax	0	0	61	(61)
Watercraft Tax	149	148	0	148
Intergovernmental				
State Aid	8,585	7,091	7,000	91
Federal Aid	9,092	12,524	0	12,524
Grants	4,606	3,271	9,663	(6,392)
Wind Energy Donation	1,038	1,310	0	1,310
Miscellaneous	4,038	214	0	214
Donations	0	25,050	25,000	50
Medicare	1,955	4,474	3,500	974
Medicaid	517	1	2,000	(1,999)
Equipment Rental	627	212	550	(338)
Patient Services	65,368	45,329	41,500	3,829
Total Receipts	206,303	229,462	218,323	11,139
Expenditures:				
Personal Services	151,170	160,137	174,377	(14,240)
Supplies and Services	74,425	54,151	70,000	(15,849)
Cleaning Supplies	808	701	1,500	(799)
Contracted Services - Cleaning	5,155	6,233	6,500	(267)
Neighborhood Revitalization Rebate	0	0	49	(49)
Transfer to Health Capital Outlay fund	0	0	25,000	(25,000)
Total Expenditures	231,558	221,222	277,426	(56,204)
Receipts Over (Under) Expenditures	(25,255)	8,240		
Unencumbered Cash, Beginning	136,506	111,251		
Unencumbered Cash, Ending	\$ 111,251	119,491		

**TREGO COUNTY, KANSAS**  
**HISTORICAL SOCIETY FUND**

SCHEDULE 2

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Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 9,658	11,255	11,338	(83)
Neighborhood Revitalization Rebate	0	0	(155)	155
Delinquent Tax	61	112	0	112
Motor Vehicle Tax	607	773	715	58
Recreational Vehicle Tax	20	18	23	(5)
16/20M Vehicle Tax	47	85	73	12
Commercial Vehicle Tax	0	0	6	(6)
Watercraft Tax	13	14	0	14
Wind Energy Donation	99	124	0	124
Reimbursements	31,931	10,651	0	10,651
Total Receipts	42,436	23,032	12,000	11,032
Expenditures:				
Appropriation to Historical Society Board	10,504	12,000	12,000	0
Capital Outlay	31,932	10,651	0	10,651
Adjustment for Qualifying Budget Credits				
Reimbursements	0	0	10,651	(10,651)
Total Expenditures	42,436	22,651	22,651	0
Receipts Over (Under) Expenditures	0	381		
Unencumbered Cash, Beginning	0	0		
Unencumbered Cash, Ending	\$ 0	381		

## 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, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 88,497	93,264	93,817	(553)
Neighborhood Revitalization Rebate	0	0	(1,285)	1,285
Delinquent Tax	765	1,192	0	1,192
Motor Vehicle Tax	6,955	7,155	6,566	589
Recreational Vehicle Tax	232	172	209	(37)
16/20M Vehicle Tax	1,166	942	674	268
Commercial Vehicle Tax	0	0	53	(53)
Watercraft Tax	143	130	0	130
Wind Energy Donation	912	1,026	0	1,026
Chemical Sales	95,246	105,661	80,000	25,661
Total Receipts	193,916	209,542	180,034	29,508
Expenditures:				
Personal Services	90,497	94,065	95,280	(1,215)
Supplies and Services	16,793	21,026	25,000	(3,974)
Chemicals	91,845	103,299	95,000	8,299
Transfer to Noxious Weed Capital Outlay Fund	5,000	0	5,000	(5,000)
Total Expenditures	204,135	218,390	220,280	(1,890)
Receipts Over (Under) Expenditures	(10,219)	(8,848)		
Unencumbered Cash, Beginning	78,428	68,209		
Unencumbered Cash, Ending	\$ 68,209	59,361		

## 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, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 23,256	22,558	22,695	(137)
Neighborhood Revitalization	0	0	(311)	311
Delinquent Tax	155	253	0	253
Motor Vehicle Tax	1,035	1,844	1,721	123
Recreational Vehicle Tax	35	44	55	(11)
16/20M Vehicle Tax	223	138	177	(39)
Commercial Vehicle Tax	0	0	14	(14)
Watercraft Tax	21	34	0	34
County Filing Fees	1,221	280	0	280
Wind Energy Donation	239	248	0	248
Miscellaneous	61	0	0	0
Total Receipts	26,246	25,399	24,351	1,048
Expenditures:				
Personal Services	2,346	2,332	3,513	(1,181)
Supplies and Services	17,349	7,977	13,000	(5,023)
Election Board Workers	4,620	1,744	1,400	344
Transfer to Equipment Reserve Fund	0	10,000	10,000	0
Total Expenditures	24,315	22,053	27,913	(5,860)
Receipts Over (Under) Expenditures	1,931	3,346		
Unencumbered Cash, Beginning	8,753	10,684		
Unencumbered Cash, Ending	\$ 10,684	14,030		

## 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, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 132,672	168,254	169,224	(970)
Neighborhood Revitalization	0	0	(2,317)	2,317
Delinquent Tax	1,017	1,747	0	1,747
Motor Vehicle Tax	9,303	10,673	9,831	842
Recreational Vehicle Tax	308	257	313	(56)
16/20M Vehicle Tax	1,139	1,278	1,010	268
Commercial Vehicle Tax	0	0	80	(80)
Watercraft Tax	194	194	0	194
Wind Energy Donation	1,365	1,850	0	1,850
Service Fees	0	782	0	782
Miscellaneous	516	1,920	0	1,920
Total Receipts	146,514	186,955	178,141	8,814
Expenditures:				
Personal Services	160,372	166,773	162,618	4,155
Transportation & Education	0	0	5,500	(5,500)
Supplies and Services	6,022	10,924	11,000	(76)
Capital Outlay	3,500	0	4,500	(4,500)
Total Expenditures	169,894	177,697	183,618	(5,921)
Receipts Over (Under) Expenditures	(23,380)	9,258		
Unencumbered Cash, Beginning	42,292	18,912		
Unencumbered Cash, Ending	\$ 18,912	28,170		

## TREGO COUNTY, KANSAS

SCHEDULE 2

## COUNTY HOSPITAL FUND

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## Schedule of Receipts and Expenditures-Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 246,635	251,558	252,996	(1,438)
Neighborhood Revitalization	0	0	(3,464)	3,464
Delinquent Tax	1,766	2,943	0	2,943
Motor Vehicle Tax	14,653	19,721	18,271	1,450
Recreational Vehicle Tax	488	472	582	(110)
16/20M Vehicle Tax	2,395	1,986	1,877	109
Commercial Vehicle Tax	0	0	149	(149)
Watercraft Tax	302	361	0	361
Wind Energy Donation	2,537	2,767	0	2,767
Total Receipts	268,776	279,808	270,411	9,397
Expenditures:				
Appropriation to Hospital Board	268,776	272,000	272,000	0
Receipts Over (Under) Expenditures	0	7,808		
Unencumbered Cash, Beginning	0	0		
Unencumbered Cash, Ending	\$ 0	7,808		



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, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 22,253	24,145	24,294	(149)
Neighborhood Revitalization	0	0	(333)	333
Delinquent Tax	158	264	0	264
Motor Vehicle Tax	1,287	1,777	1,649	128
Recreational Vehicle Tax	43	43	52	(9)
16/20M Vehicle Tax	218	174	169	5
Commercial Vehicle Tax	0	0	13	(13)
Watercraft Tax	26	33	0	33
Wind Energy Donation	229	266	0	266
Total Receipts	24,214	26,702	25,844	858
Expenditures:				
Appropriation to High Plains Mental Health Board	24,214	26,702	26,000	702
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	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, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 16,292	18,952	19,048	(96)
Neighborhood Revitalization	0	0	(261)	261
Delinquent Tax	125	208	0	208
Motor Vehicle Tax	1,008	1,305	1,207	98
Recreational Vehicle Tax	34	31	38	(7)
16/20M Vehicle Tax	157	137	124	13
Commercial Vehicle Tax	0	0	10	(10)
Watercraft Tax	21	24	0	24
Wind Energy Donation	167	208	0	208
Total Receipts	17,804	20,865	20,166	699
Expenditures:				
Appropriation to DSNWK Board	17,804	20,865	20,303	562
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	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, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 15,740	84,325	84,812	(487)
Neighborhood Revitalization	0	0	(1,161)	1,161
Delinquent Tax	271	604	0	604
Motor Vehicle Tax	2,063	1,313	1,180	133
Recreational Vehicle Tax	70	32	38	(6)
16/20M Vehicle Tax	530	271	121	150
Commercial Vehicle Tax	0	0	10	(10)
Watercraft Tax	41	23	0	23
Service Fees	0	6,541	0	6,541
Miscellaneous		2,958	2,901	57
Wind Energy Donation	163	927	0	927
Total Receipts	18,878	96,994	87,901	9,093
Expenditures:				
Appropriation to Trego Manor Board	18,878	87,000	87,000	0
Supplies and Services	0	512	901	(389)
Total Expenditures	18,878	87,512	87,901	(389)
Receipts Over (Under) Expenditures	0	9,482		
Unencumbered Cash, Beginning	0	0		
Unencumbered Cash, Ending	\$ 0	9,482		

## 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, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 119,965	113,128	113,766	(638)
Neighborhood Revitalization Rebate	0	0	(1,558)	1,558
Delinquent Tax	760	1,240	0	1,240
Motor Vehicle Tax	7,971	9,627	8,880	747
Recreational Vehicle Tax	262	231	283	(52)
16/20M Vehicle Tax	603	1,111	912	199
Commercial Vehicle Tax	0	0	72	(72)
Watercraft Tax	169	176	0	176
Charges for Services	202,268	238,863	230,000	8,863
Wind Energy Donation	1,233	1,244	0	1,244
Miscellaneous	0	1,387	0	1,387
State Aid	3,450	1,150	30,000	(28,850)
Total Receipts	336,681	368,157	382,355	(14,198)
Expenditures:				
Personal Services	273,136	299,157	297,038	2,119
Supplies and Services	51,685	40,827	71,300	(30,473)
Capital Outlay	215	0	0	0
Contractual Services	14,976	17,989	0	17,989
Transfer to Ambulance Capital Outlay Fund	0	12,000	15,000	(3,000)
Total Expenditures	340,012	369,973	383,338	(13,365)
Receipts Over (Under) Expenditures	(3,331)	(1,816)		
Unencumbered Cash, Beginning	5,264	1,933		
Unencumbered Cash, Ending	\$ 1,933	117		

**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, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Reimbursements	\$ 52	2,667	2,667	0
Local Sales Tax	139,497	150,988	140,000	10,988
Total Receipts	139,549	153,655	142,667	10,988
Expenditures:				
Personal Services	51,761	54,348	53,196	1,152
Supplies and Services	11,053	14,888	23,279	(8,391)
Capital Outlay	0	0	1,500	(1,500)
Transfer to Capital Improvement Reserve Fund	72,918	75,585	75,585	0
Total Expenditures	135,732	144,821	153,560	(8,739)
Receipts Over (Under) Expenditures	3,817	8,834		
Unencumbered Cash, Beginning	229,573	233,390		
Unencumbered Cash, Ending	\$ 233,390	242,224		

**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, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	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		
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, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Local Alcohol Liquor Tax	\$ 7,317	5,606	6,434	(828)
Expenditures:				
Contractual Services	8,247	5,600	19,000	(13,400)
Receipts Over (Under) Expenditures	(930)	6		
Unencumbered Cash, Beginning	19,621	18,691		
Unencumbered Cash, Ending	\$ 18,691	18,697		

**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, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Local Alcohol Liquor Tax	\$ 1,528	1,122	1,627	(505)
Expenditures:				
Supplies and Services	546	1,550	2,000	(450)
Receipts Over (Under) Expenditures	982	(428)		
Unencumbered Cash, Beginning	401	1,383		
Unencumbered Cash, Ending	\$ 1,383	955		



**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, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 155,533	131,990	132,680	(690)
Delinquent Tax	861	1,035	0	1,035
Motor Vehicle Tax	4,534	7,684	7,385	299
Recreational Vehicle Tax	173	219	253	(34)
16/20M Vehicle Tax	1,307	1,081	1,023	58
Commercial Tax	0	0	588	(588)
Watercraft Tax	162	259	269	(10)
Miscellaneous	1	1	0	1
Donations	0	10,000	21,084	(11,084)
Grants	5,500	0	0	0
Wind Energy Donation	2,071	1,896	0	1,896
Reimbursements	4,525	11,083	0	11,083
Total Receipts	174,667	165,248	163,282	1,966
Expenditures:				
Personal Services	30,606	23,506	25,012	(1,506)
Supplies and Services	73,941	44,277	49,020	(4,743)
Capital Outlay	14,376	9,776	10,000	(224)
Transfer to Rural Fire District - Special Equipment Fund	25,000	95,000	95,000	0
Total Expenditures	143,923	172,559	179,032	(6,473)
Receipts Over (Under) Expenditures	30,744	(7,311)		
Unencumbered Cash, Beginning	882	31,626		
Unencumbered Cash, Ending	\$ 31,626	24,315		

**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, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

SCHEDULE 2

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	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Insurance Claim Proceeds	\$ 0	35,955	0	35,955
Transfer from Rural Fire District Fund	25,000	95,000	30,000	65,000
Total Receipts	25,000	130,955	30,000	100,955
Expenditures:				
Capital Outlay	1,211	117	77,069	(76,952)
Receipts Over (Under) Expenditures	23,789	130,838		
Unencumbered Cash, Beginning	52,069	75,858		
Unencumbered Cash, Ending	\$ 75,858	206,696		

## 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, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
User Fees	\$ 57,829	80,403	59,664	20,739
Miscellaneous	2,294	392	0	392
Transfer from General Fund	63,000	64,500	64,500	0
Total Receipts	123,123	145,295	124,164	21,131
Expenditures:				
Personal Services	57,443	63,910	64,662	(752)
Supplies and Services	39,345	37,276	30,000	7,276
Capital Outlay	20,000	21,448	25,000	(3,552)
Transfer to Equipment Reserve Fund	12,000	7,000	10,000	(3,000)
Total Expenditures	128,788	129,634	129,662	(28)
Receipts Over (Under) Expenditures	(5,665)	15,661		
Unencumbered Cash, Beginning	20,757	15,092		
Unencumbered Cash, Ending	\$ 15,092	30,753		

**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, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Sale of Buildings & Equipment	\$ 0	64,755	0	64,755
Miscellaneous	0	12	0	12
Reimbursements	15	44	0	44
Total Receipts	15	64,811	0	64,811
Expenditures:				
Personal Services	2,141	0	0	0
Contractual Services	5,428	3,059	35,000	(31,941)
Secure Care	4,027	2,440	0	2,440
Transfer to General Fund - Residual Equity	0	166,405	0	166,405
Adjustment for Qualifying Budget Credits				
Residual Equity Transfer to General Fund	0	0	166,405	(166,405)
Total Expenditures	11,596	171,904	201,405	(29,501)
Receipts Over (Under) Expenditures	(11,581)	(107,093)		
Unencumbered Cash, Beginning	118,674	107,093		
Unencumbered Cash, Ending	\$ 107,093	0		

## TREGO COUNTY, KANSAS

SCHEDULE 2

## SECURE CARE FUND

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Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	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		
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, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
911 Telephone Tax	\$ 49,977	50,455	42,000	8,455
Miscellaneous	130	0	0	0
Total Receipts	50,107	50,455	42,000	8,455
Expenditures:				
Supplies and Services	26,526	61,657	0	61,657
Capital Outlay	0	0	80,000	(80,000)
Total Expenditures	26,526	61,657	80,000	(18,343)
Receipts Over (Under) Expenditures	23,581	(11,202)		
Unencumbered Cash, Beginning	98,377	121,958		
Unencumbered Cash, Ending	\$ 121,958	110,756		

## TREGO COUNTY, KANSAS

SCHEDULE 2

## E-911 EMERGENCY FUND

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## Schedule of Receipts and Expenditures-Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Interest on Idle Funds	\$ 7	10	0	10
Expenditures:				
Supplies and Services	0	8,697	10,209	(1,512)
Receipts Over (Under) Expenditures	7	(8,687)		
Unencumbered Cash, Beginning	13,076	13,083		
Unencumbered Cash, Ending	\$ 13,083	4,396		

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, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Insurance Claim Proceeds	\$ 0	19,093	0	19,093
Transfer from Noxious Weed Fund	5,000	0	5,000	(5,000)
Total Receipts	5,000	19,093	5,000	14,093
Expenditures:				
Capital Outlay	0	0	55,000	(55,000)
Receipts Over (Under) Expenditures	5,000	19,093		
Unencumbered Cash, Beginning	86,532	91,532		
Unencumbered Cash, Ending	\$ 91,532	110,625		



**TREGO COUNTY, KANSAS**  
**HEALTHCARE SALES TAX FUND**

SCHEDULE 2

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Schedule of Receipts and Expenditures-Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2017  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Local Sales Tax	\$ 457,052	<u>497,337</u>	<u>550,000</u>	<u>(52,663)</u>
Expenditures:				
Appropriation to Hospital	428,000	<u>428,000</u>	428,000	0
Appropriation to Trego Manor	145,000	<u>95,000</u>	<u>95,000</u>	0
Total Expenditures	573,000	<u>523,000</u>	<u>523,000</u>	<u>0</u>
Receipts Over (Under) Expenditures	(115,948)	<u>(25,663)</u>		
Unencumbered Cash, Beginning	272,320	<u>156,372</u>		
Unencumbered Cash, Ending	\$ 156,372	<u>130,709</u>		

**TREGO COUNTY, KANSAS**  
**HEALTH 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, 2017  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Insurance Claim Proceeds	\$ 0	34,772	0	34,772
Expenditures:				
Capital Outlay	0	0	6,282	(6,282)
Receipts Over (Under) Expenditures	0	34,772		
Unencumbered Cash, Beginning	6,282	6,282		
Unencumbered Cash, Ending	\$ 6,282	41,054		

**TREGO COUNTY, KANSAS**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2017

SCHEDULE 2  
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	2016	2017
<b>Equipment Reserve Fund</b>		
Receipts:		
Insurance Claim Proceeds	\$ 0	82,680
Transfer from General Fund	34,468	44,451
Transfer from Election Fund	0	10,000
Transfer from Landfill Fund	12,000	7,000
	<u>46,468</u>	<u>144,131</u>
Total Receipts		
Expenditures:		
Capital Outlay	102,534	53,907
	<u>(56,066)</u>	<u>90,224</u>
Receipts Over (Under) Expenditures		
Unencumbered Cash, Beginning	235,029	178,963
	<u>178,963</u>	<u>269,187</u>
Unencumbered Cash, Ending		
<b>Special Machinery Fund</b>		
Receipts:		
Insurance Claim Proceeds	\$ 0	86,664
Transfer from Road and Bridge Fund	136,526	36,000
	<u>136,526</u>	<u>122,664</u>
Total Receipts		
Expenditures:		
Capital Outlay	0	47,366
	<u>136,526</u>	<u>75,298</u>
Receipts Over (Under) Expenditures		
Unencumbered Cash, Beginning	198,230	334,756
	<u>334,756</u>	<u>410,054</u>
Unencumbered Cash, Ending		
<b>Special Highway Improvement Fund</b>		
Receipts:		
KDOT - Connecting Links	\$ 151,626	76,387
	<u>0</u>	<u>0</u>
Expenditures		
	<u>151,626</u>	<u>76,387</u>
Receipts Over (Under) Expenditures		
Unencumbered Cash, Beginning	306,462	458,088
	<u>458,088</u>	<u>534,475</u>
Unencumbered Cash, Ending		

**TREGO COUNTY, KANSAS**  
Schedule of Receipts and Expenditures  
Regulatory Basis

SCHEDULE 2  
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For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016	2017
<b>Capital Improvement Reserve Fund</b>		
Receipts:		
Insurance Claim Proceeds	\$ 0	1,225,175
State Aid	0	60,581
Transfer from General Fund	45,000	180,000
Transfer from Economic Development Fund	72,918	75,585
Transfer from Road and Bridge Fund	10,000	10,000
Total Receipts	127,918	1,551,341
Expenditures:		
Capital Outlay	126,288	706,772
Receipts Over (Under) Expenditures	1,630	844,569
Unencumbered Cash, Beginning	702,703	704,333
Unencumbered Cash, Ending	\$ 704,333	1,548,902
<b>Ambulance Capital Outlay Fund</b>		
Receipts:		
Transfer from EMS Ambulance Fund	\$ 0	12,000
Expenditures	0	0
Receipts Over (Under) Expenditures	0	12,000
Unencumbered Cash, Beginning	131,368	131,368
Unencumbered Cash, Ending	\$ 131,368	143,368
<b>Concealed Weapon Fund</b>		
Receipts:		
Concealed Weapon Fees	\$ 32	33
Expenditures	0	0
Receipts Over (Under) Expenditures	32	33
Unencumbered Cash, Beginning	1,095	1,127
Unencumbered Cash, Ending	\$ 1,127	1,160

**TREGO COUNTY, KANSAS**  
Schedule of Receipts and Expenditures  
Regulatory Basis

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For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016	2017
<b>Clerk Technology Fund</b>		
Receipts:		
Technology Fees	\$ 1,936	1,635
Interest on Idle Funds	1	1
	<u>1,937</u>	<u>1,636</u>
Total Receipts		
Expenditures:		
Capital Outlay	0	3,156
	<u>1,937</u>	<u>(1,520)</u>
Receipts Over (Under) Expenditures		
Unencumbered Cash, Beginning	2,041	3,978
	<u>3,978</u>	<u>2,458</u>
Unencumbered Cash, Ending		
 <b>Treasurer Technology Fund</b>		
Receipts:		
Technology Fees	\$ 1,936	1,635
	<u>0</u>	<u>0</u>
Expenditures		
	1,936	1,635
Receipts Over (Under) Expenditures		
Unencumbered Cash, Beginning	172	2,108
	<u>2,108</u>	<u>3,743</u>
Unencumbered Cash, Ending		
 <b>Register of Deeds Technology Fund</b>		
Receipts:		
Technology Fees	\$ 7,744	6,538
Interest on Idle Funds	10	8
	<u>7,754</u>	<u>6,546</u>
Total Receipts		
Expenditures:		
Supplies and Services	13,667	10,266
Capital Outlay	3,683	0
	<u>17,350</u>	<u>10,266</u>
Total Expenditures		
Receipts Over (Under) Expenditures	(9,596)	(3,720)
Unencumbered Cash, Beginning	21,619	12,023
	<u>12,023</u>	<u>8,303</u>
Unencumbered Cash, Ending		

**TREGO COUNTY, KANSAS**  
Schedule of Receipts and Expenditures  
Regulatory Basis

SCHEDULE 2  
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For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016	2017
<b>Women, Infants and Children (WIC) Fund</b>		
Receipts:		
Federal Aid	\$ 10,996	11,350
Expenditures:		
Personal Services	7,603	8,026
Supplies and Services	3,484	3,338
Total Expenditures	11,087	11,364
Receipts Over (Under) Expenditures	(91)	(14)
Unencumbered Cash, Beginning	11,926	11,835
Unencumbered Cash, Ending	\$ 11,835	11,821
 <b>Treasurer's Special Auto Fund</b>		
Receipts:		
Collections	\$ 37,773	38,952
Expenditures:		
Personal Services	7,289	7,812
Supplies and Services	8,564	7,399
Transfer to General Fund	21,929	21,920
Total Expenditures	37,782	37,131
Receipts Over (Under) Expenditures	(9)	1,821
Unencumbered Cash, Beginning	21,929	21,920
Unencumbered Cash, Ending	\$ 21,920	23,741

**TREGO COUNTY, KANSAS**

Schedule of Receipts and Expenditures

Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

SCHEDULE 2

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	2016	2017
<b>Nemechek Trial Fund</b>		
Receipts:		
Miscellaneous	\$ 2	0
Expenditures	0	0
Receipts Over (Under) Expenditures	2	0
Unencumbered Cash, Beginning	3,375	3,377
Unencumbered Cash, Ending	\$ 3,377	3,377
<b>Special Law Enforcement Fund</b>		
Receipts	\$ 0	0
Expenditures	0	0
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	51	51
Unencumbered Cash, Ending	\$ 51	51
<b>Prosecuting Attorney Fund</b>		
Receipts:		
Service Fees	\$ 3,531	3,563
Expenditures:		
Supplies and Services	1,662	2,900
Capital Outlay	0	10,000
Total Expenditures	1,662	12,900
Receipts Over (Under) Expenditures	1,869	(9,337)
Unencumbered Cash, Beginning	11,495	13,364
Unencumbered Cash, Ending	\$ 13,364	4,027

**TREGO COUNTY, KANSAS**  
Schedule of Receipts and Expenditures  
Regulatory Basis

SCHEDULE 2  
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For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016	2017
<b>Special Prosecutor's Trust Fund</b>		
Receipts:		
Fees	\$ 0	2,351
Expenditures:		
Capital Outlay	0	5,000
Receipts Over (Under) Expenditures	0	(2,649)
Unencumbered Cash, Beginning	5,171	5,171
Unencumbered Cash, Ending	\$ 5,171	2,522
 <b>Sheriff Asset Forfeiture Fund</b>		
Receipts:		
Drug Seizure Funds	\$ 29,598	48,584
Expenditures:		
Supplies and Services	18,009	12,516
Receipts Over (Under) Expenditures	11,589	36,068
Unencumbered Cash, Beginning	21,692	33,281
Unencumbered Cash, Ending	\$ 33,281	69,349
 <b>Kansas Hazardous Material Grant Fund</b>		
Receipts	\$ 0	0
Expenditures	0	0
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	2,204	2,204
Unencumbered Cash, Ending	\$ 2,204	2,204



**TREGO COUNTY, KANSAS**  
Schedule of Receipts and Expenditures  
Regulatory Basis

SCHEDULE 2  
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For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016	2017
<b>Federal Asset Forfeiture Fund</b>		
Receipts:		
Interest on Idle Funds	\$ 1	1
Expenditures	0	0
Receipts Over (Under) Expenditures	1	1
Unencumbered Cash, Beginning	1,579	1,580
Unencumbered Cash, Ending	\$ 1,580	1,581
 <b>Ambulance Memorial Fund</b>		
Receipts:		
Donations	\$ 195	130
Expenditures	0	0
Receipts Over (Under) Expenditures	195	130
Unencumbered Cash, Beginning	3,941	4,136
Unencumbered Cash, Ending	\$ 4,136	4,266
 <b>Exhibit Building Fund</b>		
Receipts	\$ 0	0
Expenditures	0	0
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	1,600	1,600
Unencumbered Cash, Ending	\$ 1,600	1,600

**TREGO COUNTY, KANSAS**  
Schedule of Receipts and Expenditures  
Regulatory Basis

SCHEDULE 2

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For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016	2017
<b>Emergency Management Performance Grant Fund</b>		
Receipts:		
Federal Grant	\$ 5,884	5,884
Expenditures:		
Supplies and Services	4,740	4,740
Receipts Over (Under) Expenditures	1,144	1,144
Unencumbered Cash, Beginning	12	1,156
Unencumbered Cash, Ending	\$ 1,156	2,300
 <b>Fair Donation Fund</b>		
Receipts:		
Donations	\$ 85,000	0
Expenditures		
Supplies and Services	0	7,738
Receipts Over (Under) Expenditures	85,000	(7,738)
Unencumbered Cash, Beginning	0	85,000
Unencumbered Cash, Ending	\$ 85,000	77,262
 <b>Bike Rodeo Program Fund</b>		
Receipts:		
Donations	\$ 0	908
Expenditures	0	0
Receipts Over (Under) Expenditures	0	908
Unencumbered Cash, Beginning	0	0
Unencumbered Cash, Ending	\$ 0	908

**TREGO COUNTY, KANSAS**  
**BOND AND INTEREST FUND**

SCHEDULE 2

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Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 622,091	556,064	559,262	(3,198)
Neighborhood Revitalization Rebate	0	0	(7,657)	7,657
Delinquent Tax	3,220	5,476	0	5,476
Motor Vehicle Tax	14,567	48,699	45,929	2,770
Recreational Vehicle Tax	485	1,151	1,462	(311)
16/20M Vehicle Tax	2,287	1,979	4,717	(2,738)
Commercial Vehicle Tax	0	0	374	(374)
Watercraft Tax	301	908	0	908
Wind Energy Donation	6,378	6,115	0	6,115
Total Receipts	649,329	620,392	604,087	16,305
Expenditures:				
Principal	190,000	195,000	195,000	0
Interest	93,944	85,993	79,192	6,801
Cash Basis Reserve	0	0	25,000	(25,000)
Capital Lease	342,004	342,003	342,004	(1)
Total Expenditures	625,948	622,996	641,196	(18,200)
Receipts Over (Under) Expenditures	23,381	(2,604)		
Unencumbered Cash, Beginning	2,078	25,459		
Unencumbered Cash, Ending	\$ 25,459	22,855		

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

SCHEDULE 2

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Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 8,985	10,272	10,127	145
Delinquent Tax	71	73	0	73
Motor Vehicle Tax	287	445	429	16
Recreational Vehicle Tax	11	13	15	(2)
16/20M Vehicle Tax	362	56	59	(3)
Commercial	0	0	34	(34)
Watercraft Tax	8	15	16	(1)
Wind Energy Donation	121	148	0	148
Total Receipts	9,845	11,022	10,680	342
Expenditures:				
Principal	14,000	14,000	14,000	0
Interest	3,680	3,120	3,120	0
Cash Basis Reserve	0	0	15,000	(15,000)
Total Expenditures	17,680	17,120	32,120	(15,000)
Receipts Over (Under) Expenditures	(7,835)	(6,098)		
Unencumbered Cash, Beginning	29,555	21,720		
Unencumbered Cash, Ending	\$ 21,720	15,622		

**TREGO COUNTY, KANSAS**  
**NO FUND WARRANTS FUND**

SCHEDULE 2

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Regulatory Basis

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 467,053	408,689	411,045	(2,356)
Neighborhood Revitalization	0	0	(5,628)	5,628
Delinquent Tax	2,859	4,696	0	4,696
Motor Vehicle Tax	23,687	37,155	34,578	2,577
Recreation Vehicle Tax	791	887	1,101	(214)
16/20M Vehicle Tax	4,406	3,188	3,551	(363)
Commercial Vehicle Tax	0	0	281	(281)
Watercraft Tax	484	684	0	684
Wind Energy Donation	4,802	4,495	0	4,495
Total Receipts	504,082	459,794	444,928	14,866
Expenditures:				
Principal	455,100	466,500	466,500	0
Interest	23,855	12,349	12,349	0
Total Expenditures	478,955	478,849	478,849	0
Receipts Over (Under) Expenditures	25,127	(19,055)		
Unencumbered Cash, Beginning	0	25,127		
Unencumbered Cash, Ending	\$ 25,127	6,072		

**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, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016	2017
	<u>          </u>	<u>          </u>
Receipts	\$ 0	0
	<u>          </u>	<u>          </u>
Expenditures	0	0
	<u>          </u>	<u>          </u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	397	397
	<u>          </u>	<u>          </u>
Unencumbered Cash, Ending	\$ 397	397
	<u>          </u>	<u>          </u>

**TREGO COUNTY, KANSAS**  
**RELATED MUNICIPAL ENTITY**  
**TREGO COUNTY FAIR ASSOCIATION**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For The Year Ended December 31, 2017

SCHEDULE 2  
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	Capital Improvement Fund	General Fund	Total
Receipts:			
County Appropriation	\$ 20,000	26,208	46,208
Gates, Rentals and Sales	0	121,051	121,051
Interest on Idle Funds	55	10	65
Miscellaneous	0	114	114
Donations	0	3,342	3,342
Total Receipts	<u>20,055</u>	<u>150,725</u>	<u>170,780</u>
Expenditures:			
Advertising	0	15,533	15,533
Utilities and Telephone	0	14,456	14,456
Convention and Travel	0	2,787	2,787
Supplies, Repairs and Maintenance	4,128	6,579	10,707
Fair Expense	0	117,133	117,133
Capital Outlay	7,558	0	7,558
Miscellaneous	0	4,261	4,261
Total Expenditures	<u>11,686</u>	<u>160,749</u>	<u>172,435</u>
Receipts Over (Under) Expenditures	8,369	(10,024)	(1,655)
Unencumbered Cash, Beginning	<u>138,989</u>	<u>27,558</u>	<u>166,547</u>
Unencumbered Cash, Ending	<u>\$ 147,358</u>	<u>17,534</u>	<u>164,892</u>

**TREGO COUNTY, KANSAS**  
Agency Funds  
Summary of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended December 31, 2017

SCHEDULE 3  
Page 1

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>Distributable Funds:</b>				
Current Tax	\$ 5,522,608	8,970,046	8,656,649	5,836,005
NRP Holding	0	131,175	131,175	0
Delinquent Tax	58,882	58,162	111,733	5,311
Tax Escrow	270	1,705	1,956	19
Tax Foreclosure	0	11,234	0	11,234
Sales and Compensating Use Tax	6,009	250,503	237,644	18,868
Motor Vehicle Tax	19,223	656,474	655,978	19,719
Motor Vehicle License	999	344,508	345,112	395
Recreational Vehicle Tax	808	16,709	17,047	470
Commercial Vehicle Tax	241	115,803	113,386	2,658
Driver's License	53	9,911	9,928	36
Kansas Highway Patrol	50	10,400	10,428	22
Law Enforcement Training Center	31	6,500	6,517	14
Seizure Holding Fund	25,915	16,852	40,590	2,177
<b>Total Distributable Funds</b>	<b>5,635,089</b>	<b>10,599,982</b>	<b>10,338,143</b>	<b>5,896,928</b>
<b>State Funds:</b>				
State Education Building	797	54,009	53,873	933
State Institutional Building	398	27,005	26,936	467
<b>Total State Funds</b>	<b>1,195</b>	<b>81,014</b>	<b>80,809</b>	<b>1,400</b>
<b>Subdivision Funds:</b>				
Cities	20,777	813,897	806,153	28,521
Townships	0	37,097	37,097	0
School Districts	26,170	2,951,729	2,944,666	33,233
Extension District	1,371	104,213	103,842	1,742
Regional Library	619	51,727	51,734	612
<b>Total Subdivision Funds</b>	<b>\$ 48,937</b>	<b>3,958,663</b>	<b>3,943,492</b>	<b>64,108</b>



**TREGO COUNTY, KANSAS**  
Agency Funds  
Summary of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended December 31, 2017

SCHEDULE 3  
Page 2

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
County Officer Accounts:				
Clerk of District Court	\$ 45,551	624,933	646,407	24,077
Law Library	52,939	12,959	9,436	56,462
Oil and Gas Depletion	208,947	0	200,000	8,947
Heritage Trust	1,020	3,269	3,558	731
Insufficient Funds	0	0	286	(286)
Wampum	23,455	19,510	22,995	19,970
Tax Overpayments	0	37,248	37,248	0
Fish and Game Permits	0	7,776	7,776	0
Royalty Plates	0	1,470	1,470	0
Park and Camping Permits	75	8,070	8,145	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Officer Accounts	331,987	715,235	937,321	109,901
	<hr/>	<hr/>	<hr/>	<hr/>
Other Agency Funds:				
Medical Cafeteria Plan	698	18,506	16,480	2,724
Childcare Cafeteria Plan	0	500	0	500
	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Agency Funds	698	19,006	16,480	3,224
	<hr/>	<hr/>	<hr/>	<hr/>
Total Agency Funds	\$ 6,017,906	15,373,900	15,316,245	6,075,561
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>