

TREGO COUNTY, KANSAS

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

For the Year Ended December 31, 2019

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, 2019

Table of Contents

	<u>Page Number</u>
Independent Auditor's Report	1
Summary Statement of Receipts, Expenditures, and Unencumbered Cash	4
Notes to the Financial Statement	7
<u>Regulatory-Required Supplementary Information</u>	
SCHEDULE 1	
Summary of Expenditures - Actual and Budget	17
SCHEDULE 2	
Schedule of Receipts and Expenditures - Actual and Budget	
General Fund	18
Special Purpose Funds:	
Road and Bridge Fund	20
Special Bridge Fund	21
Fair Fund	22
County Health Fund	23
Historical Society Fund	24
Noxious Weed Fund	25
Election Fund	26
Appraiser Fund	27
County Hospital Fund	28
Mental Health Fund	29
Mental Retardation Fund	30
Trego Manor Fund	31
EMS Ambulance Fund	32
Economic Development Fund	33
Community College Fund	34
Special Alcohol and Drug Fund	35
Special Parks and Recreation Fund	36
Rural Fire District Fund	37
Rural Fire District - Special Equipment Fund	38

Table of Contents

	<u>Page Number</u>
Special Purpose Funds (continued):	
Landfill Fund	39
Tourism Promotion Fund	40
Secure Care Fund	41
911 Emergency Fund	42
E-911 Emergency Fund	43
Noxious Weed Capital Outlay Fund	44
Healthcare Sales Tax Fund	45
Health Capital Outlay Fund	46
Equipment Reserve Fund	46
Special Machinery Fund	46
Special Highway Improvement Fund	47
Capital Improvement Reserve Fund	47
Ambulance Capital Outlay Fund	47
Concealed Weapon Fund	48
Clerk Technology Fund	48
Treasurer Technology Fund	48
Register of Deeds Technology Fund	49
Women, Infants and Children (WIC) Fund	49
Treasurer's Special Auto Fund	50
Nemechek Trial Fund	50
Special Law Enforcement Fund	50
Prosecuting Attorney Fund	51
Special Prosecutor's Trust Fund	51
Sheriff Asset Forfeiture Fund	51
Kansas Hazardous Material Grant Fund	52
Federal Asset Forfeiture Fund	52
Ambulance Memorial Fund	52
Exhibit Building Fund	53
Emergency Management Performance Grant Fund	53
Fair Donation Fund	53
Bike Rodeo Program Fund	54
Bond and Interest Funds:	
Bond and Interest	55
Bond and Interest - Rural Fire District	56
No Fund Warrants Fund	57
Capital Projects Funds:	
Nursing Home Fund	58
Related Municipal Entity:	
Trego County Fair Association	59
 SCHEDULE 3	
Summary of Receipts and Disbursements - Agency Funds	60



Mapes & Miller LLP

Certified Public Accountants & Business Advisors

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

A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

JOHN D MAPES, CPA, CHTD
DENIS W. MILLER, CPA, PA
THOMAS B. CARPENTER, CPA, PA
DON E. TILTON, CPA, PA
BRIAN S. THOMPSON, CPA, PA
REBECCA A. LIX, CPA, PA
STEPHANIE M. HEIER, CPA, PA

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, 2019, 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, 2019, 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, 2019, 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, 2018, (not presented herein), and have issued our report thereon dated July 23, 2019, which contained a qualified opinion on the basic financial statement. The 2018 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/oar/municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2019, (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 2018 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 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 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 2018 basic financial statement or to the 2018 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinion" paragraph in our report thereon dated July 23, 2019, the 2018 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, 2018, on the basis of accounting described in Note 1.

Mapes & Miller LLP

Certified Public Accountants
Quinter, Kansas

August 10, 2020

TREGO COUNTY, KANSAS

Page 1

Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2019

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	\$ 953,808	0	2,919,337	2,648,010	1,225,135	57,155	1,282,290
Special Purpose Funds							
Road and Bridge Fund	72,897	0	1,994,767	2,016,797	50,867	26,646	77,513
Special Bridge Fund	113,291	0	209,836	219,655	103,472	195,567	299,039
Fair Fund	2,799	0	50,220	52,702	317	0	317
County Health Fund	133,657	0	231,259	240,288	124,628	2,113	126,741
Historical Society Fund	173	0	12,010	12,000	183	0	183
Noxious Weed Fund	65,825	0	169,772	169,110	66,487	3,214	69,701
Election Fund	12,362	0	19,839	22,990	9,211	508	9,719
Appraiser Fund	15,104	0	193,515	187,379	21,240	396	21,636
County Hospital Fund	5,535	0	298,054	300,000	3,589	0	3,589
Mental Health Fund	0	0	28,645	28,645	0	0	0
Mental Retardation Fund	0	0	22,518	22,518	0	0	0
Trego Manor Fund	135,654	0	23,576	6,453	152,777	0	152,777
EMS Ambulance Fund	84,134	0	453,355	428,775	108,714	1,441	110,155
Economic Development Fund	288,396	0	130,254	143,582	275,068	1,630	276,698
Community College Fund	26	0	1	0	27	0	27
Special Alcohol and Drug Fund	17,292	0	4,278	6,300	15,270	0	15,270
Special Parks and Recreation Fund	1,279	0	1,494	870	1,903	0	1,903
Rural Fire District Fund	17,700	0	513,749	454,214	77,235	8,070	85,305
Rural Fire District - Special Equipment Fund	261,841	0	50,000	0	311,841	0	311,841
Landfill Fund	57,465	0	130,625	120,852	67,238	1,851	69,089
Tourism Promotion Fund	0	0	116	0	116	0	116
Secure Care Fund	49	0	0	0	49	0	49
911 Emergency Fund	104,313	0	52,301	67,753	88,861	15,297	104,158
E-911 Emergency Fund	0	0	0	0	0	0	0
Noxious Weed Capital Outlay Fund	81,181	5,392	5,000	0	91,573	0	91,573
Healthcare Sales Tax Fund	336,925	0	447,885	416,729	368,081	0	368,081
Health Capital Outlay Fund	2,598	0	0	611	1,987	0	1,987
Balance Carried Forward	2,764,304	5,392	7,962,406	7,566,233	3,165,869	313,888	3,479,757

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

TREGO COUNTY, KANSAS

Page 2

Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2019

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	2,764,304	5,392	7,962,406	7,566,233	3,165,869	313,888	3,479,757
Special Purpose Funds (continued)							
Equipment Reserve Fund	238,709	0	65,694	39,309	265,094	0	265,094
Special Machinery Fund	210,858	0	77,438	37,500	250,796	0	250,796
Special Highway Improvement Fund	580,143	0	0	0	580,143	0	580,143
Capital Improvement Reserve Fund	1,420,261	163	388,264	294,793	1,513,895	85,470	1,599,365
Ambulance Capital Outlay Fund	144,403	0	90,000	0	234,403	0	234,403
Concealed Weapon Fund	1,290	0	292	0	1,582	0	1,582
Clerk Technology Fund	4,514	0	1,572	0	6,086	0	6,086
Treasurer Technology Fund	5,801	0	1,578	0	7,379	0	7,379
Register of Deeds Technology Fund	15,212	0	6,288	290	21,210	0	21,210
Women, Infants and Children (WIC) Fund	12,689	0	17,051	18,611	11,129	146	11,275
Treasurer's Special Auto Fund	23,903	0	36,517	37,544	22,876	0	22,876
Nemechek Trial Fund	3,377	0	0	0	3,377	0	3,377
Special Law Enforcement Fund	51	0	74	0	125	0	125
Prosecuting Attorney Fund	3,746	0	5,512	3,060	6,198	0	6,198
Special Prosecutor's Trust Fund	6,648	0	4,336	104	10,880	104	10,984
Sheriff Asset Forfeiture Fund	80,419	0	11,388	6,703	85,104	0	85,104
Kansas Hazardous Material Grant Fund	2,204	0	0	0	2,204	0	2,204
Federal Asset Forfeiture Fund	125	0	0	125	0	0	0
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	3,536	0	5,944	4,740	4,740	0	4,740
Fair Donation Fund	63,383	0	0	35,449	27,934	0	27,934
Bike Rodeo Program Fund	908	0	1,551	1,357	1,102	0	1,102
Bond and Interest Funds							
Bond and Interest Fund	32,611	0	624,963	616,279	41,295	0	41,295
Bond and Interest - Rural Fire District Fund	15,280	0	17,927	17,960	15,247	0	15,247
No Fund Warrants Fund	46,928	0	9,251	0	56,179	0	56,179
Capital Project Funds							
Nursing Home Fund	397	0	0	0	397	0	397
Total Primary Government	5,689,041	5,555	9,328,046	8,680,057	6,342,585	399,608	6,742,193

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

TREGO COUNTY, KANSAS

Page 3

Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2019

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Balance Brought Forward	5,689,041	5,555	9,328,046	8,680,057	6,342,585	399,608	6,742,193
Related Municipal Entity:							
Trego County Fair Association	173,202	603	211,344	228,634	156,515	0	156,515
 Total Reporting Entity (Excluding Agency Funds)	 \$ 5,862,243	 6,158	 9,539,390	 8,908,691	 6,499,100	 399,608	 6,898,708

Composition of Cash:

Cash on Hand	\$ 600
Checking Account - Solutions North Bank	193,843
Checking Account - Peoples State Bank	15,274
Savings Accounts - Solutions North B	7,363,390
Savings Account - Peoples State Bank	250,328
Certificates of Deposit - Solutions North Bank	2,000,000
Certificates of Deposit - First Federal - Bank of Lyons	3,000,000
Certificates of Deposit-Peoples State Bank	1,000,000
Trego County Fair Association	156,514
 Total Cash	 13,979,949
 Less Agency Funds per Schedule 3	 (7,081,241)
 Total Reporting Entity (Excluding Agency Funds)	 \$ 6,898,708

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

TREGO COUNTY, KANSAS
Notes to the Financial Statement
December 31, 2019

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, 2019:

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: General Fund, Road and Bridge Fund, 911 Emergency Fund, Healthcare Sales Tax Fund and Rural Fire General Fund.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules, Schedule 2 as listed in the table of contents, are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances.

Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditures authority lapses at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds: Health Capital Outlay Fund, Equipment Reserve Fund, Special Machinery, 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 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, 2019.

At December 31, 2019, the County's carrying amount of deposits was \$13,979,949 and the bank balance was \$14,478,746. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$862,425 was covered by federal depository insurance, \$13,308,251 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and the balance of \$308,070 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, 2019, 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, 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 for Death and Disability Program) and the statutory contribution rate was 8.89% for the fiscal year ended December 31, 2019. Contributions to the pension plan from Trego County, Kansas, were \$188,670 for the year ended December 31, 2019.

Net Pension Liability

At December 31, 2019, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,591,831. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. 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, 2019.

(c) Compensated Absences

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

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

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

The estimated liability for vacation leave was \$64,470 at December 31, 2019. 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 General Fund and Solid Waste 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 \$702,507. This liability is based on the use of 56.18% of the estimated capacity of the landfill and a total closure and post-closure cost estimate of \$1,250,457. The County will recognize the remaining estimated cost of closure and post-closure care of \$547,950 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 2019. 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) Cash Basis Law

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

(b) Custodial Agreement

K.S.A. 9-1405 requires the County to have a written custodial agreement with each bank for which pledged securities are obtained to secure the County's deposits. The County did not have one in place with Peoples State Bank. This is a violation of this statute.

(c) Budget Authority

K.S.A. 79-2935 requires that expenditures are controlled so that no indebtedness is created in excess of the budget limits. The Fair Fund exceeded the adopted budget by \$287. 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	\$ 50,694
General Fund	Capital Building Reserve Fund	19-120	315,346
General Fund	Landfill Fund	79-2934	65,500
Road & Bridge Fund	Special Machinery Fund	68-141g	77,438
Noxious Weed Fund	Noxious Weed Capital Outlay Fund	2-1318	5,000
Election Fund	Equipment Reserve Fund	19-119	5,000
EMS Ambulance Fund	Ambulance Capital Outlay Fund	12-110d	90,000
Economic Development Fund	Economic Development Special Projects Fund	19-119	72,918
Rural Fire District Fund	Rural Fire District - Special Equipment Fund	19-3623e	50,000
Landfill fund	Landfill Equipment Reserve Fund	19-119	10,000
Treasurer's Special Auto Fund	General Fund	8-145	23,903

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 95 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 10, 2020, 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. Subsequent Events

On March 11, 2020, the Novel Coronavirus Disease, COVID-19, was declared a pandemic by the World Health Organization. On March 13, 2020, a national emergency was declared in the United States concerning the COVID-19 Outbreak. The economic uncertainties related to the pandemic could potentially have a negative impact on the County but management currently is unable to reasonably determine the effects it may have on the County's financial conditions and operations.

On July 24, 2020, a suit was filed in District Court against the County Sheriff and a Deputy Sheriff. The County's insurance is expected to cover any liability in regards to the litigation.

Management has evaluated subsequent events through August 10, 2020, which is the date the financial statement is available to be issued.

10. Long-term Debt

Changes in long-term liabilities for Trego County, Kansas, for the year ended December 31, 2019, 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	\$ 1,595,000	0	170,000	1,425,000	67,788
2008 Nursing Home Bonds	4.70%	12/01/08	350,000	12/01/19	35,000	0	35,000	0	1,488
2011 Fire District Bonds	4.00%	04/13/11	141,550	03/13/21	49,000	0	16,000	33,000	1,960
Capital Leases Payable:									
2009 Ford 1 Ton F550 Brush Truck	6.15%	02/16/09	71,445	02/16/19	9,210	0	9,210	0	566
Trego Manor - Energy Savings Improv.	2.65%	04/28/15	1,570,843	11/01/20	661,935	0	326,611	335,324	15,392
Caterpillar 938M	2.70%	09/19/16	80,300	09/16/20	41,220	0	20,335	20,885	1,113
3 - 2018 Caterpillar 12M3	2.99%	05/05/17	735,317	05/05/21	440,926	0	142,666	298,260	13,184
Total Contractual Indebtedness:					\$ 2,832,291	0	719,822	2,112,469	101,491

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>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025-2029</u>	<u>Total</u>
Principal								
General Obligation Bonds	\$	196,000	202,000	195,000	205,000	210,000	450,000	1,458,000
Capital Leases Payable		<u>503,141</u>	<u>151,328</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>654,469</u>
Total Principal		<u>699,141</u>	<u>353,328</u>	<u>195,000</u>	<u>205,000</u>	<u>210,000</u>	<u>450,000</u>	<u>2,112,469</u>
Interest								
General Obligation Bonds		61,883	53,593	45,050	36,763	28,050	28,900	254,239
Capital Leases Payable		<u>16,161</u>	<u>4,525</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,686</u>
Total Interest		<u>78,044</u>	<u>58,118</u>	<u>45,050</u>	<u>36,763</u>	<u>28,050</u>	<u>28,900</u>	<u>274,925</u>
Total Principal and Interest	\$	<u><u>777,185</u></u>	<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>478,900</u></u>	<u><u>2,387,394</u></u>

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

TREGO COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

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	\$ 3,151,766	0	3,151,766	2,648,010	(503,756)
Special Purpose Funds					
Road and Bridge Fund	2,016,797	0	2,016,797	2,016,797	0
Special Bridge Fund	240,000	0	240,000	219,655	(20,345)
Fair Fund	52,415	0	52,415	52,702	287
County Health Fund	254,053	0	254,053	240,288	(13,765)
Historical Society Fund	12,000	0	12,000	12,000	0
Noxious Weed Fund	228,085	0	228,085	169,110	(58,975)
Election Fund	25,706	0	25,706	22,990	(2,716)
Appraiser Fund	200,082	0	200,082	187,379	(12,703)
County Hospital Fund	300,000	0	300,000	300,000	0
Mental Health Fund	28,000	0	28,000	28,645	*
Mental Retardation Fund	22,000	0	22,000	22,518	*
Trego Manor Fund	25,000	0	25,000	6,453	(18,547)
EMS Ambulance Fund	437,471	0	437,471	428,775	(8,696)
Economic Development Fund	158,817	0	158,817	143,582	(15,235)
Community College Fund	0	0	0	0	0
Special Alcohol and Drug Fund	12,559	0	12,559	6,300	(6,259)
Special Parks and Recreation Fund	1,100	0	1,100	870	(230)
Rural Fire District Fund	531,952	0	531,952	454,214	(77,738)
Rural Fire District - Special Equipment Fund	231,696	0	231,696	0	(231,696)
Landfill Fund	137,501	0	137,501	120,852	(16,649)
Tourism Promotion Fund	0	0	0	0	0
Secure Care Fund	0	0	0	0	0
911 Emergency Fund	90,000	0	90,000	67,753	(22,247)
E-911 Emergency Fund	0	0	0	0	0
Noxious Weed Capital Outlay Fund	46,532	0	46,532	0	(46,532)
Healthcare Sales Tax Fund	416,729	0	416,729	416,729	0
Bond and Interest Funds:					
Bond and Interest Fund	649,779	0	649,779	616,279	(33,500)
Bond and Interest - Rural Fire District Fund	32,960	0	32,960	17,960	(15,000)
No Fund Warrants Fund	0	0	0	0	0

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

TREGO COUNTY, KANSAS

SCHEDULE 2

GENERAL FUND

Page 1

Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 1,866,341	1,777,967	1,814,441	(36,474)
Neighborhood Revitalization	0	0	(13,090)	13,090
Delinquent Tax	7,378	37,841	0	37,841
Motor Vehicle Tax	111,386	126,358	125,367	991
Recreational Motor Vehicle Tax	2,983	3,430	3,188	242
16/20M Vehicle Tax	13,221	14,374	17,830	(3,456)
Commercial Vehicle Tax	9,228	11,866	11,072	794
Watercraft Tax	2,107	2,161	2,339	(178)
Excise Tax	0	2	0	2
Intergovernmental				
Local Alcoholic Liquor Tax	1,118	1,494	1,100	394
Severance Tax	20,598	31,389	20,000	11,389
Federal Land Entitlement	40,956	42,909	38,000	4,909
District Coroner	289	110	500	(390)
Licenses, Permits, and Fees				
Antique Auto	3,635	3,530	3,000	530
Mortgage Registration Fees	8,404	0	5,000	(5,000)
County Official Fees	15,114	1,211	4,000	(2,789)
Prosecuting Attorney Diversion Fees	52,469	47,287	43,287	4,000
Beer Licenses	250	250	225	25
Fish and Game Fees	287	190	400	(210)
Sheriff VIN Fees	3,698	2,740	2,500	240
Prisoner Keep	93,870	85,590	80,000	5,590
Wind Energy Donation	20,020	18,418	14,000	4,418
Airport Grant	1,213	0	0	0
Airport Rent	1,580	6,530	4,000	2,530
Airport Maintenance from City	2,500	2,500	2,500	0
Miscellaneous	10,892	15,178	0	15,178
Capital Credit	0	3,153	0	3,153
Restitution	0	2,441	0	2,441
Grants	0	930	0	930
Insurance Claim	4,297	34,298	19,472	14,826
Interest on Idle Funds	72,233	164,741	60,000	104,741
Penalties and Interest on Delinquent Tax	22,203	50,928	9,000	41,928
Bond Forfeiture	5,623	4,574	500	4,074
Rents and Leases	46,800	46,800	46,800	0
Reimbursed Expenses	1,578	10,200	4,000	6,200
Recording Fees	57,952	44,486	50,000	(5,514)
Booking Fees	8,096	7,645	5,000	2,645
Sheriff Commissary	27,854	42,791	24,000	18,791
Sale of Land	0	249,122	249,122	0
Transfer from Treasurer's Special Auto Fund	23,741	23,903	20,000	3,903
Total Receipts	\$ 2,559,914	2,919,337	2,667,553	251,784

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, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures:				
County Commissioners	\$ 82,242	83,890	114,749	(30,859)
County Clerk	123,109	120,018	166,935	(46,917)
County Treasurer	199,797	198,287	215,118	(16,831)
County Attorney	173,175	197,053	171,009	26,044
Register of Deeds	72,816	85,098	102,287	(17,189)
Sheriff	444,115	497,276	567,284	(70,008)
Sheriff Commissary	14,142	21,256	0	21,256
Emergency Management	70,225	70,246	80,941	(10,695)
General Judicial	66,919	61,416	72,300	(10,884)
Courthouse General	441,230	364,783	668,703	(303,920)
Maintenance	123,402	116,891	144,474	(27,583)
Airport	3,643	7,408	15,768	(8,360)
Communications	255,365	273,545	288,049	(14,504)
Prosecuting Attorney Diversion	35,736	48,741	43,287	5,454
Plainville Rescue	250	250	250	0
Northwest Kansas Area Agency on Aging	3,500	4,000	4,000	0
Senior Companion Program	8,152	4,086	4,086	0
Services for the Elderly	3,600	3,600	3,600	0
Juvenile Detention Service	540	0	3,000	(3,000)
Conservation District Appropriation	20,000	22,500	22,500	0
State Unemployment	1,786	1,758	2,000	(242)
Miscellaneous	1,421	1,623	0	1,623
Refund Interest on Taxes	388	80	0	80
Northwest Local Environmental Protection Group	2,930	6,065	14,000	(7,935)
Silver Haired Legislature	250	250	250	0
Foster Grandparent Program	4,076	4,086	4,086	0
Family Shelter (Options)	500	500	500	0
WKCAC Child Advocacy	2,500	2,500	2,500	0
CASA of the High Plains	500	500	500	0
City Pool	18,764	18,764	18,764	0
Transfer to Equipment Reserve Fund	34,393	50,694	40,000	10,694
Transfer to Capital Improvement Reserve Fund	50,000	315,346	315,326	20
Transfer to Landfill Fund	76,500	65,500	65,500	0
Total Expenditures	2,335,966	2,648,010	3,151,766	(503,756)
Receipts Over (Under) Expenditures	223,948	271,327		
Unencumbered Cash, Beginning	729,860	953,808		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 953,808	1,225,135		

TREGO COUNTY, KANSAS
ROAD AND BRIDGE FUND

SCHEDULE 2
Page 3

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 1,188,275	1,465,068	1,465,222	(154)
Neighborhood Revitalization	0	0	(10,782)	10,782
Delinquent Tax	6,330	28,618	0	28,618
Motor Vehicle Tax	90,105	81,122	79,820	1,302
Recreational Vehicle Tax	2,410	2,210	2,031	179
16/20M Vehicle Tax	14,749	11,494	11,353	141
Commercial Vehicle Tax	7,382	7,556	7,049	507
Excise Tax	0	1	0	1
Watercraft Tax	1,685	1,375	1,490	(115)
Intergovernmental				
Special City/County Highway	267,932	320,989	320,989	0
Special Highway Equalization	0	2,284	0	2,284
Wind Energy Donation	12,747	15,172	13,000	2,172
Sale of Surplus Equipment	63,700	0	0	0
Insurance Claim Proceeds	10,198	53,651	53,651	0
Miscellaneous	327	97	0	97
Service Fees	350	4,225	0	4,225
Reimbursements	20,577	905	0	905
Total Receipts	1,686,767	1,994,767	1,943,823	50,944
Expenditures:				
Personal Services	928,437	940,801	1,049,499	(108,698)
Supplies and Services	589,537	715,726	602,448	113,278
Special Projects	0	0	10,000	(10,000)
Road Material and Culverts	16,245	10,247	31,500	(21,253)
Equipment Lease	155,850	155,850	37,500	118,350
Capital Outlay	35,540	116,735	155,850	(39,115)
Transfer to Capital Improvement Reserve Fund	10,000	0	10,000	(10,000)
Transfer to Special Machinery Fund	71,595	77,438	120,000	(42,562)
Total Expenditures	1,807,204	2,016,797	2,016,797	0
Receipts Over (Under) Expenditures	(120,437)	(22,030)		
Unencumbered Cash, Beginning	193,334	72,897		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 72,897	50,867		

TREGO COUNTY, KANSAS
SPECIAL BRIDGE FUND

SCHEDULE 2
Page 4

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 69,175	199,755	199,613	142
Neighborhood Revitalization Rebate	0	0	(1,469)	1,469
Delinquent Tax	262	1,856	3,992	(2,136)
Motor Vehicle Tax	5,772	4,748	4,647	101
Recreational Vehicle Tax	155	130	118	12
16/20M Vehicle Tax	221	760	661	99
Commercial Vehicle Tax	488	440	410	30
Watercraft Tax	111	80	87	(7)
Wind Energy Donation	742	2,067	0	2,067
Total Receipts	76,926	209,836	208,059	1,777
Expenditures:				
Capital Outlay	600	219,655	240,000	(20,345)
Receipts Over (Under) Expenditures	76,326	(9,819)		
Unencumbered Cash, Beginning	36,965	113,291		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 113,291	103,472		

TREGO COUNTY, KANSAS

SCHEDULE 2

FAIR FUND

Page 5

Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 45,493	44,681	44,683	(2)
Neighborhood Revitalization	0	0	(329)	329
Delinquent Tax	237	1,060	894	166
Motor Vehicle Tax	3,669	3,115	3,057	58
Recreational Vehicle Tax	98	85	78	7
16/20M Vehicle Tax	440	473	435	38
Commercial Vehicle Tax	304	289	270	19
Watercraft Tax	69	53	57	(4)
Miscellaneous	488	464	500	(36)
Total Receipts	50,798	50,220	49,645	575
Expenditures:				
Personal Services	1,550	1,550	1,615	(65)
Supplies and Services	3,165	2,952	2,600	352
Appropriation to Fair Board - General Fund	28,200	28,200	28,200	0
Appropriation to Fair Board - Capital Improvement Fund	19,500	20,000	20,000	0
Total Expenditures	52,415	52,702	52,415	287
Receipts Over (Under) Expenditures	(1,617)	(2,482)		
Unencumbered Cash, Beginning	4,416	2,799		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 2,799	317		

TREGO COUNTY, KANSAS
COUNTY HEALTH FUND

SCHEDULE 2
Page 6

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 130,439	111,129	111,225	(96)
Neighborhood Revitalization Rebate	0	0	(818)	818
Delinquent Tax	550	2,729	2,225	504
Motor Vehicle Tax	8,913	8,874	8,763	111
Recreational Vehicle Tax	239	241	223	18
16/20M Vehicle Tax	979	1,153	1,246	(93)
Commercial Vehicle Tax	740	829	774	55
Watercraft Tax	169	151	164	(13)
Intergovernmental				
State Aid	8,020	8,090	0	8,090
Federal Aid	8,206	9,083	0	9,083
Grants	4,648	1,817	15,005	(13,188)
Wind Energy Donation	1,399	1,151	1,300	(149)
Insurance Claims Proceeds	5,242	0	0	0
Miscellaneous	471	2,638	0	2,638
Medicare	1,068	4,826	3,500	1,326
Medicaid	0	0	2,000	(2,000)
Equipment Rental	375	460	550	(90)
Patient Services	40,679	78,088	40,000	38,088
Total Receipts	212,137	231,259	186,157	45,102
Expenditures:				
Personal Services	131,069	161,481	180,053	(18,572)
Supplies and Services	58,318	73,662	65,000	8,662
Cleaning Supplies	663	65	1,500	(1,435)
Contracted Services - Cleaning	7,104	5,080	7,500	(2,420)
Capital Outlay	817	0	0	0
Total Expenditures	197,971	240,288	254,053	(13,765)
Receipts Over (Under) Expenditures	14,166	(9,029)		
Unencumbered Cash, Beginning	119,491	133,657		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 133,657	124,628		

TREGO COUNTY, KANSAS
HISTORICAL SOCIETY FUND

SCHEDULE 2
Page 7

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 10,584	10,726	10,709	17
Neighborhood Revitalization Rebate	0	0	(79)	79
Delinquent Tax	49	240	214	26
Motor Vehicle Tax	842	725	711	14
Recreational Vehicle Tax	23	20	18	2
16/20M Vehicle Tax	94	109	101	8
Commercial Vehicle Tax	70	67	63	4
Watercraft Tax	16	12	13	(1)
Wind Energy Donation	114	111	100	11
Total Receipts	11,792	12,010	11,850	160
Expenditures:				
Appropriation to Historical Society Board	12,000	12,000	12,000	0
Receipts Over (Under) Expenditures	(208)	10		
Unencumbered Cash, Beginning	381	173		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 173	183		

TREGO COUNTY, KANSAS
NOXIOUS WEED FUND

SCHEDULE 2
Page 8

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 104,191	107,092	107,150	(58)
Neighborhood Revitalization Rebate	0	0	(789)	789
Delinquent Tax	458	2,247	2,143	104
Motor Vehicle Tax	7,000	7,083	7,000	83
Recreational Vehicle Tax	187	193	178	15
16/20M Vehicle Tax	860	902	996	(94)
Commercial Vehicle Tax	579	662	618	44
Watercraft Tax	132	120	131	(11)
Wind Energy Donation	1,118	1,109	1,000	109
Grants	575	0	0	0
Chemical Sales	112,032	50,364	80,000	(29,636)
Total Receipts	227,132	169,772	198,427	(28,655)
Expenditures:				
Personal Services	98,747	90,565	103,085	(12,520)
Supplies and Services	21,685	33,326	25,000	8,326
Chemicals	95,236	40,219	95,000	(54,781)
Transfer to Noxious Weed Capital Outlay Fund	5,000	5,000	5,000	0
Total Expenditures	220,668	169,110	228,085	(58,975)
Receipts Over (Under) Expenditures	6,464	662		
Unencumbered Cash, Beginning	59,361	65,825		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 65,825	66,487		

TREGO COUNTY, KANSAS

SCHEDULE 2

ELECTION FUND

Page 9

Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 18,497	17,263	17,253	10
Neighborhood Revitalization	0	0	(127)	127
Delinquent Tax	102	453	345	108
Motor Vehicle Tax	1,697	1,274	1,244	30
Recreational Vehicle Tax	46	35	32	3
16/20M Vehicle Tax	225	218	177	41
Commercial Vehicle Tax	140	118	110	8
Watercraft Tax	32	21	23	(2)
County Filing Fees	340	220	0	220
Wind Energy Donation	198	179	200	(21)
Reimbursements	2,780	0	0	0
Miscellaneous	66	58	0	58
Total Receipts	24,123	19,839	19,257	582
Expenditures:				
Personal Services	2,602	2,948	3,526	(578)
Supplies and Services	18,739	14,042	15,000	(958)
Election Board Workers	4,450	1,000	2,180	(1,180)
Transfer to Equipment Reserve Fund	0	5,000	5,000	0
Total Expenditures	25,791	22,990	25,706	(2,716)
Receipts Over (Under) Expenditures	(1,668)	(3,151)		
Unencumbered Cash, Beginning	14,030	12,362		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 12,362	9,211		

TREGO COUNTY, KANSAS

SCHEDULE 2

APPRAISER FUND

Page 10

Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 154,976	174,170	174,197	(27)
Neighborhood Revitalization	0	0	(1,282)	1,282
Delinquent Tax	718	3,574	3,484	90
Motor Vehicle Tax	12,563	10,617	10,410	207
Recreational Vehicle Tax	337	290	265	25
16/20M Vehicle Tax	1,288	1,628	1,481	147
Commercial Vehicle Tax	1,045	986	919	67
Watercraft Tax	239	179	194	(15)
Wind Energy Donation	1,662	1,804	1,800	4
Miscellaneous	260	267	0	267
Total Receipts	<u>173,088</u>	<u>193,515</u>	<u>191,468</u>	<u>2,047</u>
Expenditures:				
Personal Services	172,622	171,366	178,832	(7,466)
Transportation & Education	0	4,637	5,500	(863)
Supplies and Services	10,721	4,932	11,250	(6,318)
Capital Outlay	2,811	6,444	4,500	1,944
Total Expenditures	<u>186,154</u>	<u>187,379</u>	<u>200,082</u>	<u>(12,703)</u>
Receipts Over (Under) Expenditures	(13,066)	6,136		
Unencumbered Cash, Beginning	28,170	15,104		
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	\$ <u>15,104</u>	<u>21,240</u>		

TREGO COUNTY, KANSAS
COUNTY HOSPITAL FUND

SCHEDULE 2
Page 11

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 269,912	266,080	266,221	(141)
Neighborhood Revitalization	0	0	(1,959)	1,959
Delinquent Tax	1,202	5,880	5,324	556
Motor Vehicle Tax	18,899	18,376	18,130	246
Recreational Vehicle Tax	506	500	461	39
16/20M Vehicle Tax	2,393	2,434	2,579	(145)
Commercial Vehicle Tax	1,563	1,716	1,601	115
Watercraft Tax	357	312	338	(26)
Wind Energy Donation	2,895	2,756	2,500	256
Total Receipts	<u>297,727</u>	<u>298,054</u>	<u>295,195</u>	<u>2,859</u>
Expenditures:				
Appropriation to Hospital Board	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>0</u>
Receipts Over (Under) Expenditures	(2,273)	(1,946)		
Unencumbered Cash, Beginning	7,808	5,535		
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	\$ <u>5,535</u>	<u>3,589</u>		

TREGO COUNTY, KANSAS
MENTAL HEALTH FUND

SCHEDULE 2
Page 12

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 23,094	25,816	25,828	(12)
Neighborhood Revitalization	0	0	(190)	190
Delinquent Tax	109	532	517	15
Motor Vehicle Tax	1,811	1,579	1,550	29
Recreational Vehicle Tax	48	43	39	4
16/20M Vehicle Tax	216	234	220	
Commercial Vehicle Tax	150	147	137	10
Watercraft Tax	34	27	29	(2)
Wind Energy Donation	248	267	250	17
Total Receipts	25,710	28,645	28,380	251
Expenditures:				
Appropriation to High Plains Mental Health Board	25,710	28,645	28,000	645
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
Page 13

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 18,015	20,309	20,285	24
Neighborhood Revitalization	0	0	(149)	149
Delinquent Tax	85	414	406	8
Motor Vehicle Tax	1,418	1,232	1,211	21
Recreational Vehicle Tax	38	34	31	3
16/20M Vehicle Tax	158	183	172	11
Commercial Vehicle Tax	118	115	107	8
Watercraft Tax	27	21	23	(2)
Wind Energy Donation	193	210	200	10
Total Receipts	20,052	22,518	22,286	232
Expenditures:				
Appropriation to DSNWK Board	20,052	22,518	22,000	518
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

Page 14

Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 74,200	8,902	9,004	(102)
Neighborhood Revitalization	0	0	(66)	66
Delinquent Tax	255	1,382	180	1,202
Motor Vehicle Tax	6,175	5,094	4,983	111
Recreational Vehicle Tax	166	139	127	12
16/20M Vehicle Tax	154	816	709	107
Commercial Vehicle Tax	523	472	440	32
Watercraft Tax	120	86	93	(7)
Service Fees	22,841	1,350	0	1,350
Miscellaneous	45,320	5,242	0	5,242
Wind Energy Donation	796	93	500	(407)
Total Receipts	150,550	23,576	15,970	7,606
Expenditures:				
Supplies and Services	24,378	6,453	25,000	(18,547)
Receipts Over (Under) Expenditures	126,172	17,123		
Unencumbered Cash, Beginning	9,482	135,654		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 135,654	152,777		

TREGO COUNTY, KANSAS
EMS AMBULANCE FUND

SCHEDULE 2
Page 15

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 198,812	198,749	198,857	(108)
Neighborhood Revitalization Rebate	0	0	(1,463)	1,463
Delinquent Tax	649	3,665	3,977	(312)
Motor Vehicle Tax	8,521	13,335	13,356	(21)
Recreational Vehicle Tax	228	361	340	21
16/20M Vehicle Tax	1,163	1,095	1,900	(805)
Commercial Vehicle Tax	703	1,264	1,179	85
Watercraft Tax	160	230	249	(19)
Charges for Services	225,824	232,297	220,000	12,297
Wind Energy Donation	2,133	2,059	1,100	959
Miscellaneous	300	300	0	300
State Aid	28,430	0	0	0
Total Receipts	466,923	453,355	439,495	13,860
Expenditures:				
Personal Services	285,255	275,737	336,971	(61,234)
Supplies and Services	58,246	45,273	70,500	(25,227)
Capital Outlay	691	0	0	0
Contractual Services	23,714	17,765	0	17,765
Transfer to Ambulance Capital Outlay Fund	15,000	90,000	30,000	60,000
Total Expenditures	382,906	428,775	437,471	(8,696)
Receipts Over (Under) Expenditures	84,017	24,580		
Unencumbered Cash, Beginning	117	84,134		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 84,134	108,714		

TREGO COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND

SCHEDULE 2
Page 16

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Reimbursements	\$ 597	0	0	0
Local Sales Tax	183,820	130,254	132,000	(1,746)
Total Receipts	184,417	130,254	132,000	(1,746)
Expenditures:				
Personal Services	57,353	57,438	61,352	(3,914)
Supplies and Services	7,974	13,226	23,047	(9,821)
Capital Outlay	0	0	1,500	(1,500)
Transfer to Capital Improvement Reserve Fund	72,918	72,918	72,918	0
Total Expenditures	138,245	143,582	158,817	(15,235)
Receipts Over (Under) Expenditures	46,172	(13,328)		
Unencumbered Cash, Beginning	242,224	288,396		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 288,396	275,068		

TREGO COUNTY, KANSAS
COMMUNITY COLLEGE FUND

SCHEDULE 2
Page 17

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

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

TREGO COUNTY, KANSAS
SPECIAL ALCOHOL AND DRUG FUND

SCHEDULE 2
Page 18

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Local Alcohol Liquor Tax	\$ 5,195	4,278	5,600	(1,322)
Expenditures:				
Contractual Services	4,600	6,300	0	6,300
Supplies and Services	0	0	12,559	(12,559)
Capital Outlay	2,000	0	0	0
Total Expenditures	6,600	6,300	12,559	(6,259)
Receipts Over (Under) Expenditures	(1,405)	(2,022)		
Unencumbered Cash, Beginning	18,697	17,292		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 17,292	15,270		

TREGO COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND

SCHEDULE 2
Page 19

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Local Alcohol Liquor Tax	\$ 1,118	1,494	1,100	394
Expenditures:				
Supplies and Services	794	870	1,100	(230)
Receipts Over (Under) Expenditures	324	624		
Unencumbered Cash, Beginning	955	1,279		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 1,279	1,903		

TREGO COUNTY, KANSAS
RURAL FIRE DISTRICT FUND

SCHEDULE 2
Page 20

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 121,044	126,523	128,398	(1,875)
Delinquent Tax	267	1,147	0	1,147
Motor Vehicle Tax	6,316	5,151	5,024	127
Recreational Vehicle Tax	202	154	154	0
16/20M Vehicle Tax	1,759	1,496	1,429	67
Commercial Tax	463	468	511	(43)
Watercraft Tax	212	156	170	(14)
Miscellaneous	1,171	364	0	364
Donations	11,172	1,450	0	1,450
Wind Energy Donation	1,664	1,665	1,700	(35)
Grants	0	160,000	160,000	0
Insurance Claims	0	215,175	215,174	1
Reimbursements	12,972	0	0	0
Total Receipts	157,242	513,749	512,560	1,189
Expenditures:				
Personal Services	26,282	24,000	34,128	(10,128)
Supplies and Services	51,704	69,998	70,650	(652)
Capital Outlay - Equipment Leases	9,776	9,776	0	9,776
Capital Outlay	0	300,440	395,174	(94,734)
Transfer to Rural Fire District - Special Equipment Fund	76,095	50,000	32,000	18,000
Total Expenditures	163,857	454,214	531,952	(77,738)
Receipts Over (Under) Expenditures	(6,615)	59,535		
Unencumbered Cash, Beginning	24,315	17,700		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 17,700	77,235		

TREGO COUNTY, KANSAS
RURAL FIRE DISTRICT - SPECIAL EQUIPMENT FUND

SCHEDULE 2
Page 21

Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Transfer from Rural Fire District Fund	\$ 76,095	50,000	40,000	10,000
Expenditures:				
Capital Outlay	20,950	0	231,696	(231,696)
Receipts Over (Under) Expenditures	55,145	50,000		
Unencumbered Cash, Beginning	206,696	261,841		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 261,841	311,841		

TREGO COUNTY, KANSAS

SCHEDULE 2

LANDFILL FUND

Page 22

Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
User Fees	\$ 79,867	64,915	51,000	13,915
Miscellaneous	215	210	0	210
Transfer from General Fund	76,500	65,500	65,500	0
Total Receipts	156,582	130,625	116,500	14,125
Expenditures:				
Personal Services	58,431	35,621	61,053	(25,432)
Supplies and Services	39,991	53,783	45,000	8,783
Equipment Lease	21,448	21,448	21,448	0
Transfer to Equipment Reserve Fund	10,000	10,000	10,000	0
Total Expenditures	129,870	120,852	137,501	(16,649)
Receipts Over (Under) Expenditures	26,712	9,773		
Unencumbered Cash, Beginning	30,753	57,465		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 57,465	67,238		

TREGO COUNTY, KANSAS

TOURISM PROMOTION FUND

Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

SCHEDULE 2

Page 23

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Transient Guest Tax	\$ 0	116	0	116
Expenditures	0	0	0	0
Receipts Over (Under) Expenditures	0	116		
Unencumbered Cash, Beginning	0	0		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 0	116		

TREGO COUNTY, KANSAS
SECURE CARE FUND

SCHEDULE 2
Page 24

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

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

TREGO COUNTY, KANSAS

911 EMERGENCY FUND

Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

SCHEDULE 2

Page 25

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
911 Telephone Tax	\$ 49,931	52,301	42,000	10,301
Expenditures:				
Supplies and Services	56,374	53,525	90,000	(36,475)
Capital Outlay		14,228	0	14,228
Total Expenditures	56,374	67,753	90,000	(22,247)
Receipts Over (Under) Expenditures	(6,443)	(15,452)		
Unencumbered Cash, Beginning	110,756	104,313		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 104,313	88,861		

TREGO COUNTY, KANSAS

E-911 EMERGENCY FUND

SCHEDULE 2

Page 26

Schedule of Receipts and Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Interest on Idle Funds	\$ 1	0	0	0
Expenditures:				
Supplies and Services	4,397	0	0	0
Receipts Over (Under) Expenditures	(4,396)	0		
Unencumbered Cash, Beginning	4,396	0		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 0	0		

TREGO COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND

SCHEDULE 2
Page 27

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Insurance Claim Proceeds	\$ 1,761	0	0	0
Transfer from Noxious Weed Fund	5,000	5,000	5,000	0
Total Receipts	6,761	5,000	5,000	0
Expenditures:				
Supplies and Services	349	0	0	0
Capital Outlay	35,856	0	46,532	(46,532)
Total Expenditures	36,205	0	46,532	(46,532)
Receipts Over (Under) Expenditures	(29,444)	5,000		
Unencumbered Cash, Beginning	110,625	81,181		
Prior Year Cancelled Encumbrances	0	5,392		
Unencumbered Cash, Ending	\$ 81,181	91,573		

TREGO COUNTY, KANSAS
HEALTHCARE SALES TAX FUND

SCHEDULE 2
Page 28

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Local Sales Tax	\$ 606,216	447,885	435,000	12,885
Expenditures:				
Appropriation to Hospital	400,000	400,000	400,000	0
Capital Outlay - Health Dept. Computers	0	16,729	16,729	0
Total Expenditures	400,000	416,729	416,729	0
Receipts Over (Under) Expenditures	206,216	31,156		
Unencumbered Cash, Beginning	130,709	336,925		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 336,925	368,081		

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis

SCHEDULE 2
Page 29

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018	2019
Health Capital Outlay Fund		
Receipts	\$ 0	0
Expenditures:		
Capital Outlay	38,456	611
Receipts Over (Under) Expenditures	(38,456)	(611)
Unencumbered Cash, Beginning	41,054	2,598
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 2,598	1,987
 Equipment Reserve Fund		
Receipts:		
Insurance Claim Proceeds	\$ 629	0
Transfer from General Fund	34,393	50,694
Transfer from Election Fund	0	5,000
Transfer from Landfill Fund	10,000	10,000
Total Receipts	45,022	65,694
Expenditures:		
Capital Outlay	75,500	39,309
Receipts Over (Under) Expenditures	(30,478)	26,385
Unencumbered Cash, Beginning	269,187	238,709
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 238,709	265,094
 Special Machinery Fund		
Receipts:		
Insurance Claim Proceeds	\$ 2,869	0
Transfer from Road and Bridge Fund	71,595	77,438
Total Receipts	74,464	77,438
Expenditures:		
Capital Outlay	273,660	37,500
Receipts Over (Under) Expenditures	(199,196)	39,938
Unencumbered Cash, Beginning	410,054	210,858
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 210,858	250,796

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis

SCHEDULE 2
Page 30

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>
Special Highway Improvement Fund		
Receipts:		
KDOT - Connecting Links	\$ 45,668	0
Expenditures	0	0
Receipts Over (Under) Expenditures	45,668	0
Unencumbered Cash, Beginning	534,475	580,143
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	<u>\$ 580,143</u>	<u>580,143</u>
 Capital Improvement Reserve Fund		
Receipts:		
Insurance Claim Proceeds	\$ 17,172	0
State Aid	358,369	0
Transfer from General Fund	50,000	315,346
Transfer from Economic Development Fund	72,918	72,918
Transfer from Road and Bridge Fund	10,000	0
Total Receipts	<u>508,459</u>	<u>388,264</u>
Expenditures:		
Capital Outlay	704,412	294,793
Receipts Over (Under) Expenditures	(195,953)	93,471
Unencumbered Cash, Beginning	1,548,902	1,420,261
Prior Year Cancelled Encumbrances	67,312	163
Unencumbered Cash, Ending	<u>\$ 1,420,261</u>	<u>1,513,895</u>
 Ambulance Capital Outlay Fund		
Receipts:		
Transfer from EMS Ambulance Fund	\$ 15,000	90,000
Expenditures		
Capital Outlay	13,965	0
Receipts Over (Under) Expenditures	1,035	90,000
Unencumbered Cash, Beginning	143,368	144,403
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	<u>\$ 144,403</u>	<u>234,403</u>

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis

SCHEDULE 2
Page 31

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>
Concealed Weapon Fund		
Receipts:		
Concealed Weapon Fees	\$ 130	292
	<u>0</u>	<u>0</u>
Expenditures		
	130	292
Receipts Over (Under) Expenditures	1,160	1,290
Unencumbered Cash, Beginning	0	0
Prior Year Cancelled Encumbrances		
	<u>\$ 1,290</u>	<u>1,582</u>
Unencumbered Cash, Ending		
Clerk Technology Fund		
Receipts:		
Technology Fees	\$ 2,052	1,560
Interest on Idle Funds	4	12
	<u>2,056</u>	<u>1,572</u>
Total Receipts		
	0	0
Expenditures		
	2,056	1,572
Receipts Over (Under) Expenditures	2,458	4,514
Unencumbered Cash, Beginning	0	0
Prior Year Cancelled Encumbrances		
	<u>\$ 4,514</u>	<u>6,086</u>
Unencumbered Cash, Ending		
Treasurer Technology Fund		
Receipts:		
Technology Fees	\$ 2,052	1,561
Interest on Idle Funds	6	17
	<u>2,058</u>	<u>1,578</u>
Total Receipts		
	0	0
Expenditures		
	2,058	1,578
Receipts Over (Under) Expenditures	3,743	5,801
Unencumbered Cash, Beginning	0	0
Prior Year Cancelled Encumbrances		
	<u>\$ 5,801</u>	<u>7,379</u>
Unencumbered Cash, Ending		

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

SCHEDULE 2
Page 32

	2018	2019
Register of Deeds Technology Fund		
Receipts:		
Technology Fees	\$ 8,206	6,242
Interest on Idle Funds	21	46
	<u>8,227</u>	<u>6,288</u>
Total Receipts		
	<u>8,227</u>	<u>6,288</u>
Expenditures:		
Supplies and Services	1,318	290
	<u>1,318</u>	<u>290</u>
Receipts Over (Under) Expenditures	6,909	5,998
Unencumbered Cash, Beginning	8,303	15,212
Prior Year Cancelled Encumbrances	0	0
	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	\$ 15,212	21,210
	<u><u>15,212</u></u>	<u><u>21,210</u></u>
Women, Infants and Children (WIC) Fund		
Receipts:		
Federal Aid	\$ 10,412	17,051
Reimbursements	36	0
	<u>10,448</u>	<u>17,051</u>
Total Receipts		
	<u>10,448</u>	<u>17,051</u>
Expenditures:		
Personal Services	6,122	14,420
Supplies and Services	3,458	4,191
	<u>9,580</u>	<u>18,611</u>
Total Expenditures		
	<u>9,580</u>	<u>18,611</u>
Receipts Over (Under) Expenditures	868	(1,560)
Unencumbered Cash, Beginning	11,821	12,689
Prior Year Cancelled Encumbrances	0	0
	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	\$ 12,689	11,129
	<u><u>12,689</u></u>	<u><u>11,129</u></u>

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

SCHEDULE 2
Page 33

	2018	2019
Treasurer's Special Auto Fund		
Receipts:		
Collections	\$ 36,621	36,517
Expenditures:		
Personal Services	7,441	7,074
Supplies and Services	5,277	6,567
Transfer to General Fund	23,741	23,903
Total Expenditures	36,459	37,544
Receipts Over (Under) Expenditures	162	(1,027)
Unencumbered Cash, Beginning	23,741	23,903
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 23,903	22,876
 Nemechek Trial Fund		
Receipts	\$ 0	0
Expenditures	0	0
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	3,377	3,377
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 3,377	3,377
 Special Law Enforcement Fund		
Receipts		
Fees	\$ 0	74
Expenditures	0	0
Receipts Over (Under) Expenditures	0	74
Unencumbered Cash, Beginning	51	51
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 51	125

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

SCHEDULE 2
Page 34

	<u>2018</u>	<u>2019</u>
Prosecuting Attorney Fund		
Receipts:		
Service Fees	\$ 3,549	5,512
Expenditures:		
Supplies and Services	3,830	3,060
Receipts Over (Under) Expenditures	(281)	2,452
Unencumbered Cash, Beginning	4,027	3,746
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 3,746	6,198
 Special Prosecutor's Trust Fund		
Receipts:		
Fees	\$ 4,126	4,336
Expenditures:		
Supplies & Services	0	104
Receipts Over (Under) Expenditures	4,126	4,232
Unencumbered Cash, Beginning	2,522	6,648
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 6,648	10,880
 Sheriff Asset Forfeiture Fund		
Receipts:		
Drug Seizure Funds	\$ 11,465	11,388
Expenditures:		
Supplies and Services	395	6,703
Receipts Over (Under) Expenditures	11,070	4,685
Unencumbered Cash, Beginning	69,349	80,419
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 80,419	85,104

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

SCHEDULE 2
Page 35

	2018	2019
Kansas Hazardous Material Grant Fund		
Receipts	\$ 0	0
Expenditures	0	0
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	2,204	2,204
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 2,204	2,204
Federal Asset Forfeiture Fund		
Receipts:		
Interest on Idle Funds	\$ 2	0
Expenditures:		
Supplies and Services	1,458	125
Receipts Over (Under) Expenditures	(1,456)	(125)
Unencumbered Cash, Beginning	1,581	125
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 125	0
Ambulance Memorial Fund		
Receipts:		
Donations	\$ 1,475	0
Expenditures	0	0
Receipts Over (Under) Expenditures	1,475	0
Unencumbered Cash, Beginning	4,266	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
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

SCHEDULE 2
Page 36

	2018	2019
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	\$ 5,976	5,944
Expenditures:		
Supplies and Services	4,740	4,740
Receipts Over (Under) Expenditures	1,236	1,204
Unencumbered Cash, Beginning	2,300	3,536
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 3,536	4,740
Fair Donation Fund		
Receipts	\$ 0	0
Expenditures		
Supplies and Services	13,879	0
Capital Outlay	0	35,449
Total Expenditures	13,879	35,449
Receipts Over (Under) Expenditures	(13,879)	(35,449)
Unencumbered Cash, Beginning	77,262	63,383
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ 63,383	27,934

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis

SCHEDULE 2
Page 37

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>
Bike Rodeo Program Fund		
Receipts:		
Donations	\$ 0	1,551
Expenditures:		
Supplies and Services	0	1,357
Receipts Over (Under) Expenditures	0	194
Unencumbered Cash, Beginning	908	908
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ <u>908</u>	<u>1,102</u>

TREGO COUNTY, KANSAS
BOND AND INTEREST FUND

SCHEDULE 2
Page 38

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 567,462	557,053	557,297	(244)
Neighborhood Revitalization Rebate	0	0	(4,101)	4,101
Delinquent Tax	2,647	12,729	11,146	1,583
Motor Vehicle Tax	41,956	38,709	38,118	591
Recreational Vehicle Tax	1,123	1,054	970	84
16/20M Vehicle Tax	6,015	5,380	5,421	(41)
Commercial Vehicle Tax	3,455	3,608	3,366	242
Excise Tax	0	1	0	1
Watercraft Tax	789	658	711	(53)
Wind Energy Donation	6,087	5,771	6,000	(229)
Total Receipts	629,534	624,963	618,928	6,035
Expenditures:				
Principal	200,000	205,000	205,000	0
Interest	77,775	69,276	77,775	(8,499)
Cash Basis Reserve	0	0	25,000	(25,000)
Capital Lease	342,003	342,003	342,004	(1)
Total Expenditures	619,778	616,279	649,779	(33,500)
Receipts Over (Under) Expenditures	9,756	8,684		
Unencumbered Cash, Beginning	22,855	32,611		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 32,611	41,295		

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

SCHEDULE 2
Page 39

Regulatory Basis
For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 16,309	16,661	16,565	96
Delinquent Tax	27	149	331	(182)
Motor Vehicle Tax	487	678	676	2
Recreational Vehicle Tax	16	20	21	(1)
16/20M Vehicle Tax	102	116	193	(77)
Commercial	36	63	69	(6)
Watercraft Tax	17	21	23	(2)
Wind Energy Donation	224	219	100	119
Total Receipts	17,218	17,927	17,978	(51)
Expenditures:				
Principal	15,000	16,000	16,000	0
Interest	2,560	1,960	1,960	0
Cash Basis Reserve	0	0	15,000	(15,000)
Total Expenditures	17,560	17,960	32,960	(15,000)
Receipts Over (Under) Expenditures	(342)	(33)		
Unencumbered Cash, Beginning	15,622	15,280		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 15,280	15,247		

TREGO COUNTY, KANSAS
NO FUND WARRANTS FUND

SCHEDULE 2
Page 40

Regulatory Basis
For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Delinquent Tax	\$ 1,520	4,118	0	4,118
Motor Vehicle Tax	30,863	1,134	0	1,134
Recreation Vehicle Tax	826	43	0	43
16/20M Vehicle Tax	4,528	3,954	0	3,954
Commercial Vehicle Tax	2,539	2	0	2
Watercraft Tax	580	0	0	0
Total Receipts	40,856	9,251	0	9,251
Expenditures	0	0	0	0
Receipts Over (Under) Expenditures	40,856	9,251		
Unencumbered Cash, Beginning	6,072	46,928		
Prior Year Cancelled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 46,928	56,179		

TREGO COUNTY, KANSAS
NURSING HOME FUND

SCHEDULE 2
Page 41

Schedule of Receipts and Expenditures
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>
Receipts	\$ <u>0</u>	<u>0</u>
Expenditures	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	397	397
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	\$ <u><u>397</u></u>	<u><u>397</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, 2019

SCHEDULE 2
Page 42

	Capital Improvement Fund	General Fund	Total
Receipts:			
County Appropriation	\$ 20,000	28,200	48,200
Gates, Rentals and Sales	0	136,326	136,326
Interest on Idle Funds	277	51	328
Grant	25,800	0	25,800
Donations	0	690	690
	<hr/>	<hr/>	<hr/>
Total Receipts	46,077	165,267	211,344
	<hr/>	<hr/>	<hr/>
Expenditures:			
Advertising	0	13,075	13,075
Utilities and Telephone	0	12,256	12,256
Convention and Travel	0	2,072	2,072
Supplies, Repairs and Maintenance	1,380	9,088	10,468
Fair Expense	0	132,126	132,126
Capital Outlay	51,650	2,385	54,035
Miscellaneous	0	4,602	4,602
	<hr/>	<hr/>	<hr/>
Total Expenditures	53,030	175,604	228,634
	<hr/>	<hr/>	<hr/>
Receipts Over (Under) Expenditures	(6,953)	(10,337)	(17,290)
Unencumbered Cash, Beginning	160,124	13,078	173,202
Prior Year Cancelled Encumbrances	0	603	603
	<hr/>	<hr/>	<hr/>
Unencumbered Cash, Ending	\$ 153,171	3,344	156,515
	<hr/>	<hr/>	<hr/>

TREGO COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 3
Page 1

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 5,994,997	10,097,571	9,316,565	6,776,003
NRP Holding	0	55,442	55,442	0
Delinquent Tax	34,745	210,451	224,446	20,750
Tax Escrow	170	7,732	6,659	1,243
Tax Foreclosure	4,920	0	4,920	0
Sales and Compensating Use Tax	53,051	269,697	275,292	47,456
Motor Vehicle Tax	22,171	625,320	612,709	34,782
Motor Vehicle License	786	340,592	341,065	313
Recreational Vehicle Tax	837	16,101	16,093	845
Commercial Vehicle Tax	42	113,629	113,671	0
Driver's License	312	9,068	9,340	40
Kansas Highway Patrol	52	11,279	11,295	36
Law Enforcement Training Center	20	6,346	6,356	10
Seizure Holding Fund	10,088	19,331	11,388	18,031
Total Distributable Funds	6,122,191	11,782,559	11,005,241	6,899,509
State Funds:				
State Education Building	866	63,428	63,513	781
State Institutional Building	433	31,714	31,756	391
Total State Funds	1,299	95,142	95,269	1,172
Subdivision Funds:				
Cities	24,575	875,701	875,817	24,459
Townships	0	32,060	32,060	0
School Districts	47,346	3,330,165	3,339,815	37,696
Extension District	1,662	152,488	152,211	1,939
Regional Library	603	57,434	57,558	479
Total Subdivision Funds	\$ 74,186	4,447,848	4,457,461	64,573

TREGO COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2019

SCHEDULE 3
Page 2

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
County Officer Accounts:				
Clerk of District Court	\$ 11,426	553,939	552,150	13,215
Law Library	59,845	14,096	11,685	62,256
Oil and Gas Depletion	8,947	0	0	8,947
Heritage Trust	839	3,121	3,076	884
Insufficient Funds	0	426	426	0
Wampum	19,485	36,800	25,775	30,510
Tax Overpayments	0	18,012	18,012	0
Fish and Game Permits	0	5,566	5,566	0
Royalty Plates	0	1,350	1,350	0
Park and Camping Permits	15	9,015	9,015	15
	<u>100,557</u>	<u>642,325</u>	<u>627,055</u>	<u>115,827</u>
Total Officer Accounts				
Other Agency Funds:				
Medical Cafeteria Plan	592	14,168	14,600	160
	<u>592</u>	<u>14,168</u>	<u>14,600</u>	<u>160</u>
Total Other Agency Funds				
	<u>592</u>	<u>14,168</u>	<u>14,600</u>	<u>160</u>
Total Agency Funds	\$ <u>6,298,825</u>	<u>16,982,042</u>	<u>16,199,626</u>	<u>7,081,241</u>