TREGO COUNTY, KANSAS

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

For the Year Ended December 31, 2021

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, 2021

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Mapes & Miller LLP
Certified Public Accountants & Business Advisors

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

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

Adverse and Unmodified Opinions

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, 2021, and the related notes to the financial statement.

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 and Unmodified Opinions section of our report, the accompanying 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 as of December 31, 2021, or changes in the financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Trego County as of December 31, 2021, 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.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide.* Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of Trego County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by Trego County 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.

Responsibilities of Management 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.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt that Trego County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit 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 Trego County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Trego County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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 purposes of additional 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 accompanying supplementary 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, 2020 (not presented herein), and have issued our report thereon dated August 24, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipalservices. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2021 (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 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 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, 2020, on the basis of accounting described in Note 1.

Mapes & Miller LLP
Certified Public Accountants
Quinter, Kansas

August 31, 2022

TREGO COUNTY, KANSAS

Summary Statement of Receipts, Expenditures and Unencumbered Cash

Regulatory Basis

For the Year Ended December 31, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds							
General Fund	$ 1,427,644	786	1,821,898	2,029,381	1,220,947	24,521	1,245,468
Special Purpose Funds							
Road and Bridge Fund	181,080	13	1,702,091	1,609,612	273,572	19,870	293,442
Special Bridge Fund	24,698	0	131,326	136,291	19,733	32,500	52,233
Fair Fund	567	0	53,546	52,700	1,413	0	1,413
County Health Fund	142,304	0	265,740	188,562	219,482	724	220,206
Historical Society Fund	457	0	11,869	12,000	326	0	326
Noxious Weed Fund	117,643	0	199,520	177,132	140,031	629	140,660
Election Fund	10,153	0	27,988	25,136	13,005	0	13,005
Appraiser Fund	31,152	0	131,684	132,156	30,680	15	30,695
County Hospital Fund	10,943	0	297,878	300,000	8,821	0	8,821
Mental Health Fund	0	0	26,149	26,149	0	0	0
Mental Retardation Fund	0	0	22,381	22,381	0	0	0
Trego Manor Fund	150,730	0	199	6,542	144,387	0	144,387
EMS Ambulance Fund	72,358	50	260,561	296,506	36,463	3,376	39,839
Economic Development Fund	300,239	25	0	96,127	204,137	10	204,147
Community College Fund	27	0	0	0	27	0	27
Special Alcohol and Drug Fund	15,058	0	6,335	3,600	17,793	0	17,793
Special Parks and Recreation Fund	2,662	0	2,044	1,757	2,949	0	2,949
Rural Fire District Fund	105,866	1	200,677	165,767	140,777	6,520	147,297
Rural Fire District - Special Equipment Fund	318,114	0	32,617	13,216	337,515	0	337,515
Secure Care Fund	49	0	0	0	49	0	49
911 Emergency Fund	94,618	0	60,084	31,795	122,907	0	122,907
Noxious Weed Capital Outlay Fund	96,573	0	5,172	0	101,745	0	101,745
Healthcare Sales Tax Fund	502,802	0	535,198	400,000	638,000	0	638,000
Employee Benefits Fund	279,121	0	1,417,970	1,222,094	474,997	0	474,997
Health Capital Outlay Fund	1,737	0	8,005	0	9,742	0	9,742
Equipment Reserve Fund	274,039	0	117,803	8,834	383,008	0	383,008
Special Machinery Fund	190,896	0	129,147	0	320,043	0	320,043
Special Highway Improvement Fund	539,788	267	245,099	0	785,154	0	785,154
Capital Improvement Reserve Fund	1,251,255	0	139,879	81,535	1,309,599	66,783	1,376,382
Ambulance Capital Outlay Fund	84,184	0	60,000	5,483	138,701	0	138,701
Concealed Weapon Fund	1,019	0	195	0	1,214	0	1,214
Clerk Technology Fund	7,722	0	2,085	0	9,807	0	9,807
Balance Carried Forward	6,235,498	1,142	7,915,140	7,044,756	7,107,024	154,948	7,261,972

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, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Balance Brought Forward	6,235,498	1,142	7,915,140	7,044,756	7,107,024	154,948	7,261,972
Special Purpose Funds (continued)							
Treasurer Technology Fund	9,016	0	2,086	0	11,102	0	11,102
Register of Deeds Technology Fund	26,368	0	8,341	17,818	16,891	0	16,891
Women, Infants and Children (WIC) Fund	12,954	0	7,708	6,671	13,991	114	14,105
Treasurer's Special Auto Fund	25,144	0	37,746	39,287	23,603	0	23,603
Restitution Fees Fund	3,412	0	7	0	3,419	0	3,419
Special Law Enforcement Fund	2,964	0	3,144	0	6,108	0	6,108
Prosecuting Attorney Fund	6,180	0	3,859	1,752	8,287	0	8,287
Special Prosecutor's Trust Fund	11,889	0	2,265	329	13,825	0	13,825
Sheriff Asset Forfeiture Fund	90,376	0	3,927	4,723	89,580	0	89,580
Kansas Hazardous Material Grant Fund	2,204	0	0	0	2,204	0	2,204
Ambulance Memorial Fund	5,741	0	0	0	5,741	0	5,741
Exhibit Building Fund	1,600	0	0	0	1,600	0	1,600
Emergency Management Performance Grant Fund	5,575	0	6,143	4,740	6,978	0	6,978
Fair Donation Fund	21,217	0	0	0	21,217	0	21,217
Bike Rodeo Program Fund	1,102	0	50	918	234	0	234
SPARK COVID-19 Fund	12,226	19	0	12,245	0	0	0
ARPA Fund	0	0	272,225	0	272,225	0	272,225
CV-3 Cares Act Grant Fund	0	0	150,000	150,000	0	0	0
Economic Development Micro Loan Fund	0	0	75,000	0	75,000	0	75,000
Bond and Interest Funds							
Bond and Interest Fund	50,163	0	221,193	237,913	33,443	0	33,443
Bond and Interest - Rural Fire District Fund	10,337	0	17,991	17,680	10,648	0	10,648
No Fund Warrants Fund	56,965	0	26	0	56,991	0	56,991
Capital Project Funds							
Nursing Home Fund	397	0	0	0	397	0	397
Business Funds							
Landfill Fund	50,027	0	111,200	93,360	67,867	854	68,721
Total Primary Government	6,641,355	1,161	8,838,051	7,632,192	7,848,375	155,916	8,004,291
Related Municipal Entity:							
Trego County Fair Association	194,616	355	217,668	211,651	200,988	0	200,988
Total Reporting Entity (Excluding Agency Funds)	$ 6,835,971	1,516	9,055,719	7,843,843	8,049,363	155,916	8,205,279

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

TREGO COUNTY, KANSAS
Composition of Cash
Regulatory Basis
For the Year Ended December 31, 2021

County Treasurer		
Cash on Hand	$	600
Solutions North Bank		
Checking Accounts		393,078
Savings Accounts		12,941,458
Peoples State Bank		
Checking Accounts		6,280
Savings Accounts		251,628
Lyons Federal Bank		
Certificates of Deposit		1,000,000
Clerk of District Court		
Solutions North Bank		
Checking Account		15,930
Law Library		
Solutions North Bank		
Checking Account		64,243
Trego County Fair Association		
Solutions North Bank		
Checking Accounts		127,306
Peoples State Bank		
Checking Accounts		61,179
Lyons Federal Bank		
Certificates of Deposit		12,503
Total Cash		14,874,205
Less Agency Funds per Schedule 3		(6,668,926)
Total Reporting Entity (Excluding Agency Funds)	$	8,205,279

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

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, 2021:

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.

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

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

If the County is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. Starting with the 2022 budget cycle, the County may hold a revenue neutral rate hearing. The County held a revenue neutral rate hearing for budget year 2022.

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 and Road and Bridge Fund.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditures authority lapses at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds: Health Capital Outlay Fund, Equipment Reserve Fund, Special Machinery Fund, Special Highway Improvement Fund, Capital Improvement Reserve Fund, Ambulance Capital Outlay Fund, Concealed Weapon Fund, Clerk Technology Fund, Treasurer Technology Fund, Register of Deeds Technology Fund, Women, Infants, and Children (WIC) Fund, Treasurer's Special Auto Fund, Restitution Fees Fund, Special Law Enforcement Fund, Prosecuting Attorney Fund, Special Prosecutor's Trust Fund, Sheriff Asset Forfeiture Fund, Kansas Hazardous Material Grant Fund, Ambulance Memorial Fund, Exhibit Building Fund, Emergency Management Performance Grant Fund, Fair Donation Fund, Bike Rodeo Program Fund, SPARK Covid-19 Fund, ARPA Fund, CV-3 Cares Act Grant Fund, and Economic Development Micro Loan 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, 2021.

At December 31, 2021, the County's carrying amount of deposits was $14,873,605 and the bank balance was $15,097,031 The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $868,898 was covered by federal depository insurance, $9,213,470 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and the balance of $5,014,663 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.

3. Defined Benefit Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contributions rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for Death and Disability Program) and the statutory contribution rate was 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from Trego County, Kansas, were $187,082 for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was $1,323,984. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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, 2021.

(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 24 working days. Employees who leave or are terminated after the training period shall be compensated for all accumulated unused vacation leave at their final rate of pay.

The estimated liability for vacation leave was $61,456 at December 31, 2021. This amount is not reflected in the financial statement.

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

(d) Landfill Closure and Post-Closure Cost

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. In addition to current year expenditures relating to the operation of the landfill as shown in the Landfill Fund in the financial statement, the County is incurring a liability based on the future closure and post-closure care costs that will be incurred near or after the date the landfill no longer accepts waste.

The estimate of closure and post-closure care liability at year-end is $826,325. This liability is based on the use of 58.88% of the estimated capacity of the landfill and a total closure and post-closure cost estimate of $1,403,405. The County will recognize the remaining estimated cost of closure and post-closure care of $577,080 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 2021. The County expects the landfill to continue to operate for approximately 30.5 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) Outstanding Warrants

K.S.A. 10-815 states that outstanding warrants/checks for two years or more shall be canceled and restored to the fund originally charged. At year-end, the sheriff commissary bank account had fifteen outstanding checks that were more than two years old. 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	$ 77,803
General Fund	Capital Improvement Reserve Fund	19-120	50,000
General Fund	Landfill Fund	79-2934	31,000
Road & Bridge Fund	Capital Improvement Reserve Fund	68-590 seq	10,000
Road & Bridge Fund	Special Machinery Fund	68-141g	120,000
Noxious Weed Fund	Noxious Weed Capital Outlay Fund	2-1318	5,000
Election Fund	Equipment Reserve Fund	19-119	10,000
EMS Ambulance Fund	Ambulance Capital Outlay Fund	12-110d	60,000
Economic Development Fund	Economic Development Micro Loan Fund	Resolution 21-21	75,000
Rural Fire District Fund	Rural Fire District - Special Equipment Fund	19-3623e	32,000
Treasurer's Special Auto Fund	General Fund	8-145	27,868
Landfill Fund	Equipment Reserve Fund	19-119	30,000

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 101 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 31, 2022, 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. COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreaks continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the County's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global response to curb its spread, the County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021. Based on current conditions, Management in unable to reasonably determined the future potential impacts that COVID-19 outbreak may have on financial conditions and operations.

As a result of COVID-19, the State of Kansas has received Coronavirus State and Local Fiscal Recovery Funds (SLFRF) from the U.S. Department of the Treasury under the American Rescue Plan Act (ARPA). The County received $272,225 from the State of Kansas during 2021. These funds may be used to strengthen and improve infrastructure as well as help support the recovery related to the public health emergency. A complete listing of eligible uses as well as current grant information and audit requirements can be found at https://home.treasury.gov/.

10. Subsequent Events

On February 17, 2022, Trego County approved the issuance of General Obligation Refunding and Improvement Bonds, Series 2022 in the amount of $12,870,000. Of that amount, $11,840,000 is to pay the cost to construct, furnish and equip improvements, renovations, and additions to Trego County Lemke Memorial Hospital. The remainder of $1,030,000 will be for the refunding of the General Obligation Bond Series 2006-A Hospital Bonds.

Trego County Lemke Memorial Hospital and Trego County signed a Pledge of Revenue Agreement dated February 17, 2022. Under this agreement, Trego County Lemke Memorial agrees to provide funding for the payment of the General Obligation Refunding and Improvement Bonds, Series 2022 annual debt service payments from hospital revenues. In addition, Trego County will contribute $458,530 annually for debt service. If the hospital revenues and county contribution are not sufficient to cover the annual payments, Trego County will levy additional taxes to meet the annual debt service payments.

Management has evaluated subsequent events through August 31, 2022, which is the date the financial statement is available to be issued.

11. Long-term Debt

Changes in long-term liabilities for Trego County, Kansas, for the year ended December 31, 2021, 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	$ 1,245,000	0		185,000	1,060,000	52,913
2011 Fire District Bonds	4.00%	04/13/11	141,550	03/13/21	17,000	0		17,000	0	680
Capital Leases Payable:										
3 - 2018 Caterpillar 12M3	2.99%	05/05/17	735,317	05/05/21	151,328	0		151,325	3	4,525
3 - 2022 Caterpillar 140-15 AWJ	2.00%	09/14/21	851,997	05/25/25	0	851,997	*	0	851,997	0
Total Contractual Indebtedness					$ 1,413,328	851,997		353,325	1,912,000	58,118

*On September 14, 2021, the County committed to purchase three 2022 Caterpillar motor graders for a total of $851,997. Due to the back log of orders, the new equipment was not received by December 31, 2021. On June 2, 2022, the first equipment lease agreement was executed for the first motor grader that was received.

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

	2022	2023	2024	2025	2026	2027-2031	Total
Principal							
General Obligation Bonds	$ 195,000	205,000	210,000	220,000	230,000	0	1,060,000
Capital Leases Payable	151,548	132,797	136,310	140,001	143,748	147,596	852,000
Total Principal	346,548	337,797	346,310	360,001	373,748	147,596	1,912,000
Interest							
General Obligation Bonds	45,050	36,762	28,050	28,050	19,125	9,775	166,812
Capital Leases Payable	0	18,749	15,236	11,546	7,798	3,951	57,280
Total Interest	45,050	55,511	43,286	39,596	26,923	13,726	224,092
Total Principal and Interest	$ 391,598	393,308	389,596	399,597	400,671	161,322	2,136,092

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

TREGO COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

SCHEDULE 1
Page 1

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)	
General Funds						
General Fund	$ 2,176,357	0	2,176,357	2,029,381	(146,976)	
Special Purpose Funds						
Road and Bridge Fund	1,649,657	0	1,649,657	1,609,612	(40,045)	
Special Bridge Fund	150,000	0	150,000	136,291	(13,709)	
Fair Fund	52,700	0	52,700	52,700	0	
County Health Fund	220,746	0	220,746	188,562	(32,184)	
Historical Society Fund	12,000	0	12,000	12,000	0	
Noxious Weed Fund	192,772	0	192,772	177,132	(15,640)	
Election Fund	30,200	0	30,200	25,136	(5,064)	
Appraiser Fund	144,802	0	144,802	132,156	(12,646)	
County Hospital Fund	300,000	0	300,000	300,000	0	
Mental Health Fund	25,718	0	25,718	26,149	431	*
Mental Retardation Fund	22,000	0	22,000	22,381	381	*
Trego Manor Fund	25,000	0	25,000	6,542	(18,458)	
EMS Ambulance Fund	369,334	0	369,334	296,506	(72,828)	
Economic Development Fund	156,278	0	156,278	96,127	(60,151)	
Community College Fund	0	0	0	0	0	
Special Alcohol and Drug Fund	13,500	0	13,500	3,600	(9,900)	
Special Parks and Recreation Fund	2,000	0	2,000	1,757	(243)	
Rural Fire District Fund	188,400	0	188,400	165,767	(22,633)	
Rural Fire District - Special Equipment Fund	94,000	0	94,000	13,216	(80,784)	
Secure Care Fund	0	0	0	0	0	
911 Emergency Fund	80,000	0	80,000	31,795	(48,205)	
Noxious Weed Capital Outlay Fund	44,600	0	44,600	0	(44,600)	
Healthcare Sales Tax Fund	400,000	0	400,000	400,000	0	
Employee Benefits Fund	1,423,330	0	1,423,330	1,222,094	(201,236)	
Bond and Interest Funds:						
Bond and Interest Fund	262,913	0	262,913	237,913	(25,000)	
Bond and Interest - Rural Fire District Fund	27,680	0	27,680	17,680	(10,000)	
No Fund Warrants Fund	0	0	0	0	0	
Business Funds:						
Landfill Fund	112,456	0	112,456	93,360	(19,096)	

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

TREGO COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 1,329,585	**1,226,100**	1,214,179	11,921
Neighborhood Revitalization	0	**0**	(2,256)	2,256
Delinquent Tax	23,108	**9,126**	0	9,126
Motor Vehicle Tax	112,519	**70,727**	64,622	6,105
Recreational Motor Vehicle Tax	3,539	**2,497**	1,722	775
16/20M Vehicle Tax	15,760	**14,324**	9,475	4,849
Commercial Vehicle Tax	9,866	**6,888**	7,067	(179)
Watercraft Tax	1,833	**1,108**	1,375	(267)
Excise Tax	39	**25**	0	25
Intergovernmental				
Local Alcoholic Liquor Tax	1,402	**2,044**	1,100	944
Severance Tax	19,289	**25,849**	25,848	1
Federal Land Entitlement	42,771	**43,377**	38,000	5,377
District Coroner	0	**174**	500	(326)
Licenses, Permits, and Fees				
Antique Auto	3,580	**3,515**	3,000	515
County Official Fees	1,111	**1,219**	4,000	(2,781)
Prosecuting Attorney Diversion Fees	36,005	**39,094**	50,000	(10,906)
Beer Licenses	550	**75**	225	(150)
Fish and Game Fees	143	**152**	400	(248)
Sheriff VIN Fees	2,860	**3,240**	2,500	740
Prisoner Keep	35,235	**44,640**	30,000	14,640
Wind Energy Donation	12,147	**12,128**	14,000	(1,872)
Airport Rent	680	**1,375**	4,000	(2,625)
Airport Maintenance from City	2,500	**2,500**	2,500	0
Miscellaneous	12,585	**8,284**	0	8,284
Capital Credit	2,463	**4,533**	0	4,533
Restitution	958	**4,404**	4,372	32
Grants	9,389	**61,000**	61,000	0
Insurance Claim	11,301	**0**	0	0
Interest on Idle Funds	101,961	**21,054**	21,000	54
Penalties and Interest on Delinquent Tax	26,153	**16,261**	9,000	7,261
Bond Forfeiture	300	**4,000**	500	3,500
Rents and Leases	46,800	**46,800**	46,800	0
Reimbursed Expenses	10,844	**12,799**	4,000	8,799
Recording Fees	45,269	**56,516**	45,000	11,516
Booking Fees	5,438	**6,192**	5,000	1,192
Sheriff Commissary	27,775	**31,010**	24,000	7,010
Sale of Equipment	7,400	**11,000**	11,000	0
Sale of Land	878	**0**	0	0
Reimbursement - SPARK Administration	27,947	**0**	0	0
Transfer from Treasurer's Special Auto Fund	22,876	**27,868**	20,000	7,868
Total Receipts	$ 2,014,859	**1,821,898**	1,723,929	97,969

TREGO COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Expenditures:				
County Commissioners	$ 59,004	**62,654**	67,786	(5,132)
County Clerk	110,694	**115,025**	116,962	(1,937)
County Treasurer	138,544	**142,601**	142,553	48
County Attorney	126,566	**106,999**	123,419	(16,420)
Register of Deeds	56,872	**75,997**	79,306	(3,309)
Sheriff	355,906	**372,164**	468,173	(96,009)
Sheriff Commissary	15,525	**17,288**	0	17,288
Emergency Management	57,724	**50,786**	58,590	(7,804)
General Judicial	62,857	**67,442**	73,000	(5,558)
Courthouse General	337,936	**476,620**	464,020	12,600
Maintenance	77,599	**76,439**	92,976	(16,537)
Airport	18,521	**5,118**	12,500	(7,382)
Communications	182,834	**192,540**	198,410	(5,870)
Prosecuting Attorney Diversion	35,902	**37,501**	50,000	(12,499)
Northwest Kansas Area Agency on Aging	4,000	**4,000**	4,000	0
Senior Companion Program	7,946	**4,275**	4,275	0
Services for the Elderly	3,600	**16,500**	16,500	0
Juvenile Detention Service	0	**2,550**	3,000	(450)
Conservation District Appropriation	25,000	**25,000**	25,000	0
State Unemployment	1,727	**1,793**	2,000	(207)
Miscellaneous	1,014	**1,393**	0	1,393
Refund Interest on Taxes	279	**13**	0	13
Northwest Local Environmental Protection Group	5,332	**6,993**	14,000	(7,007)
Silver Haired Legislature	250	**250**	250	0
Foster Grandparent Program	3,718	**4,137**	4,137	0
Family Shelter (Options)	1,000	**1,000**	1,000	0
WKCAC Child Advocacy	2,500	**3,000**	3,000	0
CASA of the High Plains	500	**500**	500	0
Transfer to Equipment Reserve Fund	40,000	**77,803**	70,000	7,803
Transfer to Capital Improvement Reserve Fund	50,000	**50,000**	50,000	0
Transfer to Landfill Fund	29,000	**31,000**	31,000	0
Total Expenditures	1,812,350	**2,029,381**	2,176,357	(146,976)
Receipts Over (Under) Expenditures	202,509	**(207,483)**		
Unencumbered Cash, Beginning	1,225,135	**1,427,644**		
Prior Year Cancelled Encumbrances	0	**786**		
Unencumbered Cash, Ending	$ 1,427,644	**1,220,947**		

TREGO COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 1,208,346	**1,257,200**	1,244,881	12,319
Neighborhood Revitalization	0	**0**	(2,313)	2,313
Delinquent Tax	18,958	**8,161**	0	8,161
Motor Vehicle Tax+A996	91,209	**63,773**	58,722	5,051
Recreational Vehicle Tax	2,879	**2,253**	1,566	687
16/20M Vehicle Tax	10,034	**11,799**	8,610	3,189
Commercial Vehicle Tax	8,127	**6,259**	6,422	(163)
Excise Tax	33	**22**	0	22
Watercraft Tax	1,510	**1,008**	1,250	(242)
Intergovernmental				
Special City/County Highway	254,440	**291,754**	265,804	25,950
Special Highway Equalization	2,577	**0**	0	0
Wind Energy Donation	11,038	**12,435**	13,000	(565)
Sale of Surplus Equipment	34,575	**8,550**	8,550	0
Insurance Claim Proceeds	4,278	**0**	0	0
Grants	2,000	**37,543**	37,543	0
Miscellaneous	76	**258**	0	258
Service Fees	320	**845**	0	845
Reimbursements	114	**231**	0	231
Total Receipts	1,650,514	**1,702,091**	1,644,035	58,056
Expenditures:				
Personal Services	625,435	**616,216**	683,214	(66,998)
Supplies and Services	521,148	**640,653**	596,093	44,560
Special Projects	0	**0**	10,000	(10,000)
Road Material and Culverts	20,580	**22,724**	37,000	(14,276)
Lease Purchase - Graders	155,850	**155,850**	155,850	0
Operating Lease - Tractors	37,500	**37,500**	37,500	0
Capital Outlay	29,788	**6,669**	0	6,669
Transfer to Capital Improvement Reserve Fund	10,000	**10,000**	10,000	0
Transfer to Special Machinery Fund	120,000	**120,000**	120,000	0
Total Expenditures	1,520,301	**1,609,612**	1,649,657	(40,045)
Receipts Over (Under) Expenditures	130,213	**92,479**		
Unencumbered Cash, Beginning	50,867	**181,080**		
Prior Year Cancelled Encumbrances	0	**13**		
Unencumbered Cash, Ending	$ 181,080	**273,572**		

TREGO COUNTY, KANSAS
SPECIAL BRIDGE FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 84,100	**122,296**	120,287	2,009
Neighborhood Revitalization Rebate	0	**0**	(225)	225
Delinquent Tax	2,038	**778**	0	778
Motor Vehicle Tax	12,035	**4,760**	4,088	672
Recreational Vehicle Tax	383	**167**	109	58
16/20M Vehicle Tax	584	**1,607**	599	1,008
Commercial Vehicle Tax	1,107	**436**	1,138	(702)
Watercraft Tax	206	**70**	216	(146)
Excise Tax	4	**2**	0	2
Wind Energy Donation	769	**1,210**	0	1,210
Total Receipts	101,226	**131,326**	126,212	5,114
Expenditures:				
Capital Outlay	180,000	**136,291**	150,000	(13,709)
Receipts Over (Under) Expenditures	(78,774)	**(4,965)**		
Unencumbered Cash, Beginning	103,472	**24,698**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 24,698	**19,733**		

TREGO COUNTY, KANSAS
FAIR FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 47,870	**49,535**	49,045	490
Neighborhood Revitalization	0	**0**	(91)	91
Delinquent Tax	654	**302**	0	302
Motor Vehicle Tax	2,821	**2,482**	2,328	154
Recreational Vehicle Tax	89	**88**	62	26
16/20M Vehicle Tax	384	**360**	341	19
Commercial Vehicle Tax	248	**248**	255	(7)
Watercraft Tax	46	**40**	50	(10)
Excise Tax	1	**1**	0	1
Miscellaneous	437	**490**	500	(10)
Total Receipts	52,550	**53,546**	52,490	1,056
Expenditures:				
Personal Services	1,440	**1,440**	1,500	(60)
Supplies and Services	3,057	**5,517**	3,000	2,517
Appropriation to Fair Board - General Fund	28,200	**27,410**	28,200	(790)
Appropriation to Fair Board - Capital Improvement Fund	19,603	**18,333**	20,000	(1667)
Total Expenditures	52,300	**52,700**	52,700	0
Receipts Over (Under) Expenditures	250	**846**		
Unencumbered Cash, Beginning	317	**567**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 567	**1,413**		

TREGO COUNTY, KANSAS
COUNTY HEALTH FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 94,161	**94,975**	94,029	946
Neighborhood Revitalization Rebate	0	**0**	(175)	175
Delinquent Tax	1,533	**641**	0	641
Motor Vehicle Tax	7,092	**4,960**	4,577	383
Recreational Vehicle Tax	223	**175**	122	53
16/20M Vehicle Tax	1,101	**895**	671	224
Commercial Vehicle Tax	617	**488**	501	(13)
Watercraft Tax	115	**79**	97	(18)
Excise Tax	2	**2**	0	2
Intergovernmental				
State Aid	9,500	**13,764**	8,740	5,024
Federal Aid	27,405	**41,811**	8,252	33,559
Grants	3,119	**12,000**	0	12,000
Grants - Covid-19	8,320	**5,000**	0	5,000
Wind Energy Donation	860	**939**	1,100	(161)
Miscellaneous	287	**247**	0	247
Medicare	2,771	**6,125**	1,750	4,375
Equipment Rental	755	**445**	350	95
Patient Services	54,745	**83,194**	40,000	43,194
Total Receipts	212,606	**265,740**	160,014	105,726
Expenditures:				
Personal Services	123,482	**129,721**	129,246	475
Supplies and Services	67,846	**54,253**	80,000	(25,747)
Cleaning Supplies	746	**853**	1,500	(647)
Contracted Services - Cleaning	2,603	**908**	6,000	(5,092)
Capital Outlay	253	**2,827**	4,000	(1,173)
Total Expenditures	194,930	**188,562**	220,746	(32,184)
Receipts Over (Under) Expenditures	17,676	**77,178**		
Unencumbered Cash, Beginning	124,628	**142,304**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 142,304	**219,482**		

TREGO COUNTY, KANSAS
HISTORICAL SOCIETY FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 11,167	**10,937**	10,827	110
Neighborhood Revitalization Rebate	0	**0**	(20)	20
Delinquent Tax	147	**70**	0	70
Motor Vehicle Tax	676	**580**	544	36
Recreational Vehicle Tax	21	**21**	15	6
16/20M Vehicle Tax	89	**86**	80	6
Commercial Vehicle Tax	60	**58**	59	(1)
Watercraft Tax	11	**9**	12	(3)
Excise Tax	1	**0**	0	0
Donation	13,857	**0**	0	0
Wind Energy Donation	102	**108**	100	8
Total Receipts	26,131	**11,869**	11,617	252
Expenditures:				
Appropriation to Historical Society Board	12,000	**12,000**	12,000	0
Capital Outlay	13,857	**0**	0	0
Total Expenditures	25,857	**12,000**	12,000	0
Receipts Over (Under) Expenditures	274	**(131)**		
Unencumbered Cash, Beginning	183	**457**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 457	**326**		

TREGO COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 106,905	**113,888**	112,772	1,116
Neighborhood Revitalization Rebate	0	**0**	(210)	210
Delinquent Tax	1,458	**692**	0	692
Motor Vehicle Tax	6,742	**5,568**	5,194	374
Recreational Vehicle Tax	212	**197**	139	58
16/20M Vehicle Tax	880	**863**	762	101
Commercial Vehicle Tax	594	**554**	568	(14)
Watercraft Tax	110	**89**	111	(22)
Excise Tax	2	**2**	0	2
Wind Energy Donation	977	**1,126**	1,000	126
Chemical Sales	59,568	**76,541**	40,000	36,541
Total Receipts	177,448	**199,520**	160,336	39,184
Expenditures:				
Personal Services	58,767	**66,060**	64,772	1,288
Supplies and Services	13,615	**17,109**	25,000	(7,891)
Chemicals	48,910	**88,963**	98,000	(9,037)
Transfer to Noxious Weed Capital Outlay Fund	5,000	**5,000**	5,000	0
Total Expenditures	126,292	**177,132**	192,772	(15,640)
Receipts Over (Under) Expenditures	51,156	**22,388**		
Unencumbered Cash, Beginning	66,487	**117,643**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 117,643	**140,031**		

TREGO COUNTY, KANSAS
ELECTION FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 21,368	**25,262**	25,025	237
Neighborhood Revitalization	0	**0**	(46)	46
Delinquent Tax	255	**137**	0	137
Motor Vehicle Tax	1,094	**1,099**	1,036	63
Recreational Vehicle Tax	34	**39**	28	11
16/20M Vehicle Tax	156	**139**	152	(13)
Commercial Vehicle Tax	96	**111**	113	(2)
Watercraft Tax	18	**18**	22	(4)
Filing Fees	1,243	**260**	0	260
Wind Energy Donation	195	**250**	150	100
Reimbursements	12,376	**630**	0	630
Miscellaneous	126	**43**	0	43
Total Receipts	36,961	**27,988**	26,480	1,508
Expenditures:				
Personal Services	3,463	**2,508**	3,000	(492)
Supplies and Services	29,756	**11,818**	20,000	(8,182)
Election Board Workers	2,300	**810**	2,200	(1,390)
Filing Fees to State	500	**0**	0	0
Transfer to Equipment Reserve Fund	0	**10,000**	5,000	5,000
	36,019	**25,136**	30,200	(5,064)
Receipts Over (Under) Expenditures	942	**2,852**		
Unencumbered Cash, Beginning	9,211	**10,153**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 10,153	**13,005**		

TREGO COUNTY, KANSAS
APPRAISER FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 123,560	**119,388**	118,193	1,195
Neighborhood Revitalization	0	**0**	(220)	220
Delinquent Tax	2,220	**867**	0	867
Motor Vehicle Tax	10,902	**6,602**	6,006	596
Recreational Vehicle Tax	344	**233**	160	73
16/20M Vehicle Tax	1,309	**1,403**	881	522
Commercial Vehicle Tax	966	**640**	657	(17)
Watercraft Tax	180	**103**	128	(25)
Excise Tax	3	**2**	0	2
Wind Energy Donation	1,129	**1,181**	1,800	(619)
Miscellaneous	120	**1,265**	0	1,265
Total Receipts	140,733	**131,684**	127,605	4,079
Expenditures:				
Personal Services	122,382	**123,651**	124,052	(401)
Transportation & Education	933	**918**	5,500	(4,582)
Supplies and Services	7,506	**7,587**	10,750	(3,163)
Capital Outlay	0	**0**	4,500	(4,500)
Total Expenditures	130,821	**132,156**	144,802	(12,646)
Receipts Over (Under) Expenditures	9,912	**(472)**		
Unencumbered Cash, Beginning	21,240	**31,152**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 31,152	**30,680**		

TREGO COUNTY, KANSAS
COUNTY HOSPITAL FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 279,772	**274,550**	271,881	2,669
Neighborhood Revitalization	0	**0**	(505)	505
Delinquent Tax	3,664	**1,743**	0	1,743
Motor Vehicle Tax	16,798	**14,525**	13,594	931
Recreational Vehicle Tax	529	**514**	363	151
16/20M Vehicle Tax	2,279	**2,143**	1,993	150
Commercial Vehicle Tax	1,476	**1,449**	1,487	(38)
Watercraft Tax	274	**233**	289	(56)
Excise Tax	6	**5**	0	5
Wind Energy Donation	2,556	**2,716**	2,500	216
Total Receipts	307,354	**297,878**	291,602	6,276
Expenditures:				
Appropriation to Hospital Board	300,000	**300,000**	300,000	0
Receipts Over (Under) Expenditures	7,354	**(2,122)**		
Unencumbered Cash, Beginning	3,589	**10,943**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 10,943	**8,821**		

TREGO COUNTY, KANSAS
MENTAL HEALTH FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 24,716	**24,061**	23,835	226
Neighborhood Revitalization	0	**0**	(44)	44
Delinquent Tax	343	**157**	0	157
Motor Vehicle Tax	1,616	**1,290**	1,202	88
Recreational Vehicle Tax	51	**46**	32	14
16/20M Vehicle Tax	195	**208**	176	32
Commercial Vehicle Tax	143	**128**	131	(3)
Watercraft Tax	27	**21**	26	(5)
Excise Tax	1	**0**	0	0
Wind Energy Donation	226	**238**	250	(12)
Total Receipts	27,318	**26,149**	25,608	541
Expenditures:				
Appropriation to High Plains Mental Health Board	27,318	**26,149**	25,718	431
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 of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 20,175	**20,674**	20,444	230
Neighborhood Revitalization	0	**0**	(38)	38
Delinquent Tax	270	**129**	0	129
Motor Vehicle Tax	1,271	**1,051**	982	69
Recreational Vehicle Tax	40	**37**	26	11
16/20M Vehicle Tax	152	**164**	144	20
Commercial Vehicle Tax	113	**104**	107	(3)
Watercraft Tax	21	**17**	21	(4)
Excise Tax	1	**1**	0	1
Wind Energy Donation	184	**204**	200	4
Total Receipts	22,227	**22,381**	21,886	495
Expenditures:				
Appropriation to DSNWK Board	22,227	**22,381**	22,000	381
Receipts Over (Under) Expenditures	0	**0**		
Unencumbered Cash, Beginning	0	**0**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 0	**0**		

TREGO COUNTY, KANSAS
TREGO MANOR FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes				
Delinquent Tax	$ 265	**47**	0	47
Motor Vehicle Tax	843	**29**	0	29
Recreational Vehicle Tax	24	**1**	0	1
16/20M Vehicle Tax	627	**73**	0	73
Commercial Vehicle Tax	50	**0**	0	0
Watercraft Tax	9	**0**	0	0
Excise Tax	1	**0**	0	0
Miscellaneous	0	**49**	0	49
Wind Energy Donation	0	**0**	500	(500)
Total Receipts	1,819	**199**	500	(301)
Expenditures:				
Supplies and Services	3,866	**6,542**	25,000	(18,458)
Receipts Over (Under) Expenditures	(2,047)	**(6,343)**		
Unencumbered Cash, Beginning	152,777	**150,730**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 150,730	**144,387**		

TREGO COUNTY, KANSAS
EMS AMBULANCE FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 34,315	**124,289**	123,043	1,246
Neighborhood Revitalization Rebate	0	**0**	(229)	229
Delinquent Tax	2,239	**712**	0	712
Motor Vehicle Tax	12,535	**2,331**	1,673	658
Recreational Vehicle Tax	395	**81**	45	36
16/20M Vehicle Tax	1,679	**1,601**	245	1,356
Commercial Vehicle Tax	1,103	**178**	183	(5)
Watercraft Tax	205	**29**	36	(7)
Excise Tax	4	**1**	0	1
Charges for Services	198,698	**129,782**	220,000	(90,218)
Wind Energy Donation	314	**1,229**	1,100	129
Miscellaneous	20	**328**	0	328
State Aid	12,478	**0**	0	0
Total Receipts	263,985	**260,561**	346,096	(85,535)
Expenditures:				
Personal Services	193,377	**193,555**	237,534	(43,979)
Supplies and Services	56,964	**42,951**	71,800	(28,849)
Transfer to Ambulance Capital Outlay Fund	50,000	**60,000**	60,000	0
Total Expenditures	300,341	**296,506**	369,334	(72,828)
Receipts Over (Under) Expenditures	(36,356)	**(35,945)**		
Unencumbered Cash, Beginning	108,714	**72,358**		
Prior Year Cancelled Encumbrances	0	**50**		
Unencumbered Cash, Ending	$ 72,358	**36,463**		

TREGO COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Local Sales Tax	$ 63,459	**0**	0	0
Expenditures:				
Personal Services	33,196	**16,458**	61,094	(44,636)
Supplies and Services	5,092	**4,669**	20,266	(15,597)
Capital Outlay	0	**0**	2,000	(2,000)
Transfer to Economic Development Micro Loan Fund	0	**75,000**	0	75,000
Transfer to Capital Improvement Reserve Fund	0	**0**	72,918	(72,918)
Total Expenditures	38,288	**96,127**	156,278	(60,151)
Receipts Over (Under) Expenditures	25,171	**(96,127)**		
Unencumbered Cash, Beginning	275,068	**300,239**		
Prior Year Cancelled Encumbrances	0	**25**		
Unencumbered Cash, Ending	$ 300,239	**204,137**		

TREGO COUNTY, KANSAS
COMMUNITY COLLEGE FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts	$ 0	**0**	0	0
Expenditures	0	**0**	0	0
Receipts Over (Under) Expenditures	0	**0**		
Unencumbered Cash, Beginning	27	**27**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 27	**27**		

TREGO COUNTY, KANSAS
SPECIAL ALCOHOL AND DRUG FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Local Alcohol Liquor Tax	$ 4,388	**6,335**	5,600	735
Expenditures:				
Supplies and Services	4,600	**3,600**	13,500	(9,900)
Receipts Over (Under) Expenditures	(212)	**2,735**		
Unencumbered Cash, Beginning	15,270	**15,058**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 15,058	**17,793**		

TREGO COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Local Alcohol Liquor Tax	$ 1,402	**2,044**	1,100	944
Expenditures:				
Supplies and Services	643	**1,757**	2,000	(243)
Receipts Over (Under) Expenditures	759	**287**		
Unencumbered Cash, Beginning	1,903	**2,662**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 2,662	**2,949**		

TREGO COUNTY, KANSAS
RURAL FIRE DISTRICT FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 182,480	**124,337**	122,757	1,580
Delinquent Tax	1,427	**750**	0	750
Motor Vehicle Tax	4,889	**5,894**	5,360	534
Recreational Vehicle Tax	178	**210**	155	55
16/20M Vehicle Tax	1,192	**1,196**	1,193	3
Commercial Tax	511	**714**	568	146
Watercraft Tax	141	**162**	199	(37)
Excise Tax	3	**0**	0	0
Restitution	1,080	**0**	0	0
Capital Credits	277	**159**	0	159
Donations	850	**2,300**	0	2,300
Wind Energy Donation	2,015	**1,518**	1,665	(147)
Insurance Claims	49,525	**62,292**	0	62,292
Reimbursements	694	**1,145**	0	1,145
Total Receipts	245,262	**200,677**	131,897	68,780
Expenditures:				
Personal Services	27,051	**38,590**	35,000	3,590
Supplies and Services	69,562	**94,511**	86,400	8,111
Capital Outlay	34,446	**0**	20,000	(20,000)
Capital Outlay - Insurance Claim	53,572	**666**	0	666
Replacement Items-Bunker Gear	0	**0**	15,000	(15,000)
Transfer to Rural Fire District - Special Equipment Fund	32,000	**32,000**	32,000	0
Total Expenditures	216,631	**165,767**	188,400	(22,633)
Receipts Over (Under) Expenditures	28,631	**34,910**		
Unencumbered Cash, Beginning	77,235	**105,866**		
Prior Year Cancelled Encumbrances	0	**1**		
Unencumbered Cash, Ending	$ 105,866	**140,777**		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Insurance Claim	$ 0	**617**	0	617
Transfer from Rural Fire District Fund	32,000	**32,000**	32,000	0
Total Receipts	32,000	**32,617**	32,000	617
Expenditures:				
Capital Outlay	25,727	**13,216**	94,000	(80,784)
Receipts Over (Under) Expenditures	6,273	**19,401**		
Unencumbered Cash, Beginning	311,841	**318,114**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 318,114	**337,515**		

TREGO COUNTY, KANSAS
SECURE CARE FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
911 Telephone Tax	$ 60,424	**60,084**	42,000	18,084
Miscellaneous	373	**0**	0	0
Total Receipts	60,797	**60,084**	42,000	18,084
Expenditures:				
Supplies and Services	45,362	**13,795**	80,000	(66,205)
Capital Outlay	9,678	**18,000**	0	18,000
Total Expenditures	55,040	**31,795**	80,000	(48,205)
Receipts Over (Under) Expenditures	5,757	**28,289**		
Unencumbered Cash, Beginning	88,861	**94,618**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 94,618	**122,907**		

TREGO COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Insurance Claim	$ 0	**172**	0	172
Transfer from Noxious Weed Fund	5,000	**5,000**	5,000	0
Total Receipts	5,000	**5,172**	5,000	172
Expenditures:				
Capital Outlay	0	**0**	44,600	(44,600)
Receipts Over (Under) Expenditures	5,000	**5,172**		
Unencumbered Cash, Beginning	91,573	**96,573**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 96,573	**101,745**		

TREGO COUNTY, KANSAS
HEALTHCARE SALES TAX FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Local Sales Tax	$ 548,708	**535,198**	435,000	100,198
Expenditures:				
Appropriation to Hospital	400,000	**400,000**	400,000	0
Capital Outlay	13,987	**0**	0	0
Total Expenditures	413,987	**400,000**	400,000	0
Receipts Over (Under) Expenditures	134,721	**135,198**		
Unencumbered Cash, Beginning	368,081	**502,802**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 502,802	**638,000**		

TREGO COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 1,454,250	**1,311,959**	1,299,216	12,743
Neighborhood Revitalization	0	**0**	(2,414)	2,414
Delinquent Tax	3,068	**6,152**	0	6,152
Motor Vehicle Tax	0	**70,929**	70,638	291
Recreational Vehicle Tax	0	**2,520**	1,884	636
16/20 M Vehicle Tax	0	**0**	10,358	(10,358)
Commercial Vehicle Tax	0	**7,528**	7,725	(197)
Watercraft Tax	0	**1,211**	1,504	(293)
Excise Tax	0	**17**	0	17
Wind Energy Donation	13,277	**12,977**	0	12,977
Reimbursements	5,105	**4,677**	0	4,677
Total Receipts	1,475,700	**1,417,970**	1,388,911	29,059
Expenditures:				
County - FICA	155,091	**165,435**	175,718	(10,283)
County - Health Insurance	791,405	**821,413**	685,049	136,364
County - Health Insurance - Extra	0	**0**	276,000	(276,000)
County - KPERS	197,338	**200,338**	226,563	(26,225)
Workers Compensation	52,745	**34,908**	60,000	(25,092)
Total Expenditures	1,196,579	**1,222,094**	1,423,330	(201,236)
Receipts Over (Under) Expenditures	279,121	**195,876**		
Unencumbered Cash, Beginning	0	**279,121**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 279,121	**474,997**		

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	**2021**
Health Capital Outlay Fund		
Receipts	$ 0	**8,005**
Expenditures:		
Capital Outlay	250	**0**
Receipts Over (Under) Expenditures	(250)	**8,005**
Unencumbered Cash, Beginning	1,987	**1,737**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 1,737	**9,742**
Equipment Reserve Fund		
Receipts:		
Transfer from General Fund	$ 40,000	**77,803**
Transfer from Election Fund	0	**10,000**
Transfer from Landfill Fund	0	**30,000**
Total Receipts	40,000	**117,803**
Expenditures:		
Capital Outlay	31,055	**8,834**
Receipts Over (Under) Expenditures	8,945	**108,969**
Unencumbered Cash, Beginning	265,094	**274,039**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 274,039	**383,008**
Special Machinery Fund		
Receipts:		
Insurance Claim	$ 0	**9,147**
Transfer from Road and Bridge Fund	120,000	**120,000**
Total Receipts	120,000	**129,147**
Expenditures:		
Capital Outlay	179,900	**0**
Receipts Over (Under) Expenditures	(59,900)	**129,147**
Unencumbered Cash, Beginning	250,796	**190,896**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 190,896	**320,043**

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	**2021**
Special Highway Improvement Fund		
Receipts:		
KDOT - Connecting Links	$ 45,399	**245,099**
Expenditures		
Capital Outlay	85,754	**0**
Receipts Over (Under) Expenditures	(40,355)	**245,099**
Unencumbered Cash, Beginning	580,143	**539,788**
Prior Year Cancelled Encumbrances	0	**267**
Unencumbered Cash, Ending	$ 539,788	**785,154**
Capital Improvement Reserve Fund		
Receipts:		
Insurance Claim	$ 0	**79,879**
Transfer from General Fund	50,000	**50,000**
Transfer from Road and Bridge Fund	10,000	**10,000**
Total Receipts	60,000	**139,879**
Expenditures:		
Capital Outlay	323,182	**81,535**
Receipts Over (Under) Expenditures	(263,182)	**58,344**
Unencumbered Cash, Beginning	1,513,895	**1,251,255**
Prior Year Cancelled Encumbrances	542	**0**
Unencumbered Cash, Ending	$ 1,251,255	**1,309,599**
Ambulance Capital Outlay Fund		
Receipts:		
Transfer from EMS Ambulance Fund	$ 50,000	**60,000**
Expenditures		
Capital Outlay	200,219	**5,483**
Receipts Over (Under) Expenditures	(150,219)	**54,517**
Unencumbered Cash, Beginning	234,403	**84,184**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 84,184	**138,701**

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	**2021**
Concealed Weapon Fund		
Receipts:		
Concealed Weapon Fees	$ 130	**195**
Expenditures		
Supplies and Services	693	**0**
Receipts Over (Under) Expenditures	(563)	**195**
Unencumbered Cash, Beginning	1,582	**1,019**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 1,019	**1,214**
Clerk Technology Fund		
Receipts:		
Technology Fees	$ 1,629	**2,084**
Interest on Idle Funds	7	**1**
Total Receipts	1,636	**2,085**
Expenditures	0	**0**
Receipts Over (Under) Expenditures	1,636	**2,085**
Unencumbered Cash, Beginning	6,086	**7,722**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 7,722	**9,807**
Treasurer Technology Fund		
Receipts:		
Technology Fees	$ 1,629	**2,085**
Interest on Idle Funds	8	**1**
Total Receipts	1,637	**2,086**
Expenditures	0	**0**
Receipts Over (Under) Expenditures	1,637	**2,086**
Unencumbered Cash, Beginning	7,379	**9,016**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 9,016	**11,102**

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	**2021**
Register of Deeds Technology Fund		
Receipts:		
Technology Fees	$ 6,516	**8,338**
Interest on Idle Funds	23	**3**
Total Receipts	6,539	**8,341**
Expenditures:		
Supplies and Services	1,381	**842**
Capital Outlay	0	**16,976**
Total Expenditures	1,381	**17,818**
Receipts Over (Under) Expenditures	5,158	**(9,477)**
Unencumbered Cash, Beginning	21,210	**26,368**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 26,368	**16,891**
Women, Infants and Children (WIC) Fund		
Receipts:		
Federal Aid	$ 7,572	**7,708**
Expenditures:		
Personal Services	3,447	**4,047**
Supplies and Services	2,300	**2,277**
Capital Outlay	0	**347**
Total Expenditures	5,747	**6,671**
Receipts Over (Under) Expenditures	1,825	**1,037**
Unencumbered Cash, Beginning	11,129	**12,954**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 12,954	**13,991**

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	**2021**
Treasurer's Special Auto Fund		
Receipts:		
Collections	$ 36,950	**37,746**
Expenditures:		
Personal Services	6,084	**6,284**
Supplies and Services	2,998	**5,135**
Capital Outlay	2,724	**0**
Transfer to General Fund	22,876	**27,868**
Total Expenditures	34,682	**39,287**
Receipts Over (Under) Expenditures	2,268	**(1,541)**
Unencumbered Cash, Beginning	22,876	**25,144**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 25,144	**23,603**
Restitution Fees Fund		
Receipts		
Miscellaneous	$ 35	**7**
Expenditures	0	**0**
Receipts Over (Under) Expenditures	35	**7**
Unencumbered Cash, Beginning	3,377	**3,412**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 3,412	**3,419**
Special Law Enforcement Fund		
Receipts		
Fees	$ 2,839	**3,144**
Expenditures	0	**0**
Receipts Over (Under) Expenditures	2,839	**3,144**
Unencumbered Cash, Beginning	125	**2,964**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 2,964	**6,108**

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2020	**2021**
Prosecuting Attorney Fund			
Receipts:			
Service Fees	$	2,553	**3,859**
Expenditures:			
Supplies and Services		2,571	**1,752**
Receipts Over (Under) Expenditures		(18)	**2,107**
Unencumbered Cash, Beginning		6,198	**6,180**
Prior Year Cancelled Encumbrances		0	**0**
Unencumbered Cash, Ending	$	6,180	**8,287**
Special Prosecutor's Trust Fund			
Receipts:			
Fees	$	1,009	**2,265**
Expenditures:			
Supplies & Services		0	**329**
Receipts Over (Under) Expenditures		1,009	**1,936**
Unencumbered Cash, Beginning		10,880	**11,889**
Prior Year Cancelled Encumbrances		0	**0**
Unencumbered Cash, Ending	$	11,889	**13,825**
Sheriff Asset Forfeiture Fund			
Receipts:			
Drug Seizure Funds	$	18,281	**3,927**
Expenditures:			
Supplies and Services		13,009	**4,723**
Receipts Over (Under) Expenditures		5,272	**(796)**
Unencumbered Cash, Beginning		85,104	**90,376**
Prior Year Cancelled Encumbrances		0	**0**
Unencumbered Cash, Ending	$	90,376	**89,580**

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2020	**2021**
Kansas Hazardous Material Grant Fund			
Receipts	$	0	**0**
Expenditures		0	**0**
Receipts Over (Under) Expenditures		0	**0**
Unencumbered Cash, Beginning		2,204	**2,204**
Prior Year Cancelled Encumbrances		0	**0**
Unencumbered Cash, Ending	$	2,204	**2,204**
Ambulance Memorial Fund			
Receipts	$	0	**0**
Expenditures		0	**0**
Receipts Over (Under) Expenditures		0	**0**
Unencumbered Cash, Beginning		5,741	**5,741**
Prior Year Cancelled Encumbrances		0	**0**
Unencumbered Cash, Ending	$	5,741	**5,741**

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	**2021**
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	$ 6,143	**6,143**
Expenditures:		
Supplies and Services	5,308	**4,740**
Receipts Over (Under) Expenditures	835	**1,403**
Unencumbered Cash, Beginning	4,740	**5,575**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 5,575	**6,978**
Fair Donation Fund		
Receipts	$ 0	**0**
Expenditures:		
Capital Outlay	6,717	**0**
Receipts Over (Under) Expenditures	(6,717)	**0**
Unencumbered Cash, Beginning	27,934	**21,217**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 21,217	**21,217**

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	**2021**
Bike Rodeo Program Fund		
Receipts:		
Donations	$ 0	**50**
Expenditures:		
Supplies and Services	0	**918**
Receipts Over (Under) Expenditures	0	**(868)**
Unencumbered Cash, Beginning	1,102	**1,102**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 1,102	**234**
SPARK COVID-19 Fund		
Receipts:		
Federal Aid	$ 558,940	**0**
Expenditures		
Personal Services	54,771	**0**
Supplies and Services	39,405	**0**
Capital Outlay	147,295	**9,890**
Business reimbursements	212,000	**0**
Grant Administration	27,947	**0**
SPARK Reimbursements - External	65,296	**2,355**
Total Expenditures	546,714	**12,245**
Receipts Over (Under) Expenditures	12,226	**(12,245)**
Unencumbered Cash, Beginning	0	**12,226**
Prior Year Cancelled Encumbrances	0	**19**
Unencumbered Cash, Ending	$ 12,226	**0**

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	**2021**
ARPA Fund		
Receipts:		
Federal Aid	$ 0	**272,225**
Expenditures	0	**0**
Receipts Over (Under) Expenditures	0	**272,225**
Unencumbered Cash, Beginning	0	**0**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 0	**272,225**
CV-3 Cares Act Grant Fund		
Receipts:		
Federal Aid	$ 0	**150,000**
Expenditures:		
Supplies and Services	0	**150,000**
Receipts Over (Under) Expenditures	0	**0**
Unencumbered Cash, Beginning	0	**0**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 0	**0**
Economic Development Micro Loan Fund		
Receipts:		
Transfer from Economic Development Fund	$ 0	**75,000**
Expenditures	0	**0**
Receipts Over (Under) Expenditures	0	**75,000**
Unencumbered Cash, Beginning	0	**0**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 0	**75,000**

TREGO COUNTY, KANSAS
BOND AND INTEREST FUND
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 534,357	**180,090**	178,472	1,618
Neighborhood Revitalization Rebate	0	**0**	(332)	332
Delinquent Tax	7,441	**2,721**	0	2,721
Motor Vehicle Tax	35,178	**27,904**	25,967	1,937
Recreational Vehicle Tax	1,107	**986**	692	294
16/20M Vehicle Tax	4,792	**4,488**	3,808	680
Commercial Vehicle Tax	3,091	**2,768**	2,840	(72)
Excise Tax	12	**9**	0	9
Watercraft Tax	574	**445**	553	(108)
Wind Energy Donation	4,881	**1,782**	6,000	(4,218)
Total Receipts	591,433	**221,193**	218,000	3,193
Expenditures:				
Principal	180,000	**185,000**	185,000	0
Interest	60,562	**52,913**	52,913	0
Cash Basis Reserve	0	**0**	25,000	(25,000)
Capital Lease	342,003	**0**	0	0
Total Expenditures	582,565	**237,913**	262,913	(25,000)
Receipts Over (Under) Expenditures	8,868	**(16,720)**		
Unencumbered Cash, Beginning	41,295	**50,163**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 50,163	**33,443**		

TREGO COUNTY, KANSAS
BOND AND INTEREST - RURAL FIRE DISTRICT FUND
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 11,203	**17,093**	16,866	227
Delinquent Tax	168	**77**	0	77
Motor Vehicle Tax	645	**387**	329	58
Recreational Vehicle Tax	23	**14**	9	5
16/20M Vehicle Tax	161	**158**	73	85
Commercial	67	**44**	35	9
Watercraft Tax	18	**9**	12	(3)
Excise Tax	1	**0**	0	0
Wind Energy Donation	124	**209**	100	109
Total Receipts	12,410	**17,991**	17,424	567
Expenditures:				
Principal	16,000	**17,000**	17,000	0
Interest	1,320	**680**	680	0
Cash Basis Reserve	0	**0**	10,000	(10,000)
Total Expenditures	17,320	**17,680**	27,680	(10,000)
Receipts Over (Under) Expenditures	(4,910)	**311**		
Unencumbered Cash, Beginning	15,247	**10,337**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 10,337	**10,648**		

TREGO COUNTY, KANSAS
NO FUND WARRANTS FUND
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Delinquent Tax	$ 786	**26**	0	26
Expenditures	0	**0**	0	0
Receipts Over (Under) Expenditures	786	**26**		
Unencumbered Cash, Beginning	56,179	**56,965**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 56,965	**56,991**		

TREGO COUNTY, KANSAS
NURSING HOME FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

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

TREGO COUNTY, KANSAS
LANDFILL FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
User Fees	$ 69,784	**80,200**	51,000	29,200
Transfer from General Fund	29,000	**31,000**	31,000	0
Total Receipts	98,784	**111,200**	82,000	29,200
Expenditures:				
Personal Services	27,681	**24,398**	32,456	(8,058)
Supplies and Services	66,865	**38,962**	50,000	(11,038)
Lease Purchase - Loader	21,449	**0**	0	0
Transfer to Equipment Reserve Fund	0	**30,000**	30,000	0
Total Expenditures	115,995	**93,360**	112,456	(19,096)
Receipts Over (Under) Expenditures	(17,211)	**17,840**		
Unencumbered Cash, Beginning	67,238	**50,027**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 50,027	**67,867**		

TREGO COUNTY, KANSAS
RELATED MUNICIPAL ENTITY
TREGO COUNTY FAIR ASSOCIATION
Schedule of Receipts and Expenditures
Regulatory Basis
For The Year Ended December 31, 2021

		Capital Improvement Fund	General Fund	Total
Receipts:				
County Appropriation	$	**20,000**	**28,200**	48,200
Gates, Rentals and Sales		**0**	**167,786**	167,786
Interest on Idle Funds		**57**	**10**	67
Miscellaneous		**0**	**180**	180
Donations		**1,435**	**0**	1,435
Total Receipts		**21,492**	**196,176**	217,668
Expenditures:				
Advertising		**0**	**6,262**	6,262
Utilities and Telephone		**0**	**13,235**	13,235
Supplies, Repairs and Maintenance		**10,782**	**7,126**	17,908
Fair Expense		**0**	**168,546**	168,546
Capital Outlay		**5,600**	**0**	5,600
Miscellaneous		**0**	**100**	100
Total Expenditures		**16,382**	**195,269**	211,651
Receipts Over (Under) Expenditures		**5,110**	**907**	6,017
Unencumbered Cash, Beginning		**176,367**	**18,249**	194,616
Prior Year Cancelled Encumbrances		**0**	**355**	355
Unencumbered Cash, Ending	$	**181,477**	**19,511**	200,988

TREGO COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 6,333,735	9,910,125	9,810,190	6,433,670
NRP Holding	0	13,501	13,501	0
Delinquent Tax	11,165	68,363	63,186	16,342
Tax Escrow	2,059	9,304	10,674	689
Tax Foreclosure	17,329	0	17,329	0
Sales and Compensating Use Tax	9,607	248,219	248,985	8,841
Motor Vehicle Tax	27,983	544,431	553,037	19,377
Motor Vehicle License	631	349,246	349,123	754
Recreational Vehicle Tax	908	18,825	19,107	626
Commercial Vehicle Tax	0	97,538	97,492	46
Severance Tax	5,601	46,096	51,697	0
Transient Guest Tax	0	469	469	0
Rental Excise Tax	57	143	200	0
Driver's License	111	6,390	6,415	86
Kansas Highway Patrol	30	12,192	12,164	58
Law Enforcement Training Center	19	6,470	6,465	24
Seizure Holding Fund	2,184	0	0	2,184
Total Distributable Funds	6,411,419	11,331,312	11,260,034	6,482,697
State Funds:				
State Education Building	769	75,951	75,862	858
State Institutional Building	385	37,975	37,931	429
Total State Funds	1,154	113,926	113,793	1,287
Subdivision Funds:				
Cities	22,742	850,011	852,133	20,620
Townships	0	23,258	23,258	0
School Districts	26,967	3,804,758	3,797,386	34,339
Extension District	1,833	163,660	163,569	1,924
Regional Library	471	63,946	63,862	555
Total Subdivision Funds	$ 52,013	4,905,633	4,900,208	57,438

TREGO COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
County Officer Accounts:				
Clerk of District Court	$ 5,013	582,287	571,370	15,930
Law Library	62,610	13,435	11,802	64,243
Oil and Gas Depletion	8,947	0	0	8,947
Heritage Trust	829	4,169	3,805	1,193
Insufficient Funds	(200)	2,525	2,893	(568)
Wampum	30,485	32,110	25,900	36,695
Tax Overpayments	0	8,255	8,255	0
Fish and Game Permits	0	3,842	3,842	0
Royalty Plates	0	1,675	1,675	0
Park and Camping Permits	30	12,360	12,390	0
Total Officer Accounts	107,714	660,658	641,932	126,440
Other Agency Funds:				
Medical Cafeteria Plan	235	12,770	11,941	1,064
Total Other Agency Funds	235	12,770	11,941	1,064
Total Agency Funds	$ 6,572,535	17,024,299	16,927,908	6,668,926