

TREGO COUNTY, KANSAS
Audit Report
For Years Ended December 31, 2008 and 2009

MAPES & MILLER
Certified Public Accountants
WaKeeney, Kansas

TREGO COUNTY, KANSAS
 Financial Statements
 For Years Ended December 31, 2008 and 2009

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MAPES & MILLER

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INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Trego County, Kansas
WaKeeney, Kansas 67672.

We have audited the accompanying financial statements of Trego County, Kansas, as of and for the year ended December 31, 2009, which collectively comprise the basic financial statements of the County's primary government as listed in the table of contents. These financial statements are the responsibility of Trego County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as discussed in the following paragraphs, we conducted our audit in accordance with auditing standards generally accepted in the United States of America and the guidance in the Kansas Municipal Audit Guide. Those standards and guidance require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We were unable to obtain supporting documentation for the County's balance for Charges for Services of \$218,936 reported on the Statement of Cash Receipts and Expenditures-Actual and Budget for the EMS Ambulance Fund.

The financial statements do not include financial data for all of the County's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for those component units to be reported with the financial data of the County's primary government unless the County also issues financial statements for the financial reporting entity that include the financial data for its component units. The County has not issued such reporting entity financial statements. The effect on the financial statements of the omission of the component unit, although not reasonably determinable, is presumed to be material.

As described more fully in Note 1, the County has prepared these financial statements in conformity with the accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United State of America. The effect on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

To the Board of County Commissioners
Trego County, Kansas
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In our opinion, because of the effects of the omission of the discretely presented component units, as discussed above, and because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Trego County, Kansas as of December 31, 2009, or the changes in its financial position for the year then ended.

Also, in our opinion, except for the effect of such adjustments, if any, as might have been determined to be necessary had we been able to examine evidence regarding the Charges for Services of the EMS Ambulance Fund balances, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of the primary government of Trego County, Kansas, as of December 31, 2009, and its cash receipts and expenditures, and budgetary comparisons for the year then ended, taken as a whole, on the basis of accounting described in Note 1.

This report is intended solely for the information and use of the governing body and management of Trego County, Kansas, and for filing with the Kansas Department of Administration, Division of Accounts and Reports, and other federal and state agencies to whose jurisdiction the County is subject and is not intended to be and should not be used by any one other than these specified parties. This restriction is not intended to limit the distribution of this report, which upon acceptance by the County Commissioners, is a matter of public record.

Mapes & Miller

Certified Public Accountants

July 26, 2010

TREGO COUNTY, KANSAS
Summary of Cash Receipts, Expenditures and Unencumbered Cash
For the Year Ended December 31, 2009

STATEMENT 1
Page 1

Funds	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General Funds						
General Fund	\$ 337,964	1,823,776	1,725,524	436,216	9,267	445,483
Special Revenue Funds						
Road and Bridge Fund	79,398	1,809,499	1,649,244	239,653	3,516	243,169
Special Bridge Fund	6,292	55,956	60,000	2,248	0	2,248
Fair Fund	2,293	76,466	78,759	0	0	0
County Health Fund	103,378	170,931	190,899	83,410	5,925	89,335
Historical Society Fund	290	5,729	6,000	19	0	19
Noxious Weed Fund	55,845	278,770	232,705	101,910	2	101,912
Election Fund	10,410	19,725	8,505	21,630	258	21,888
Appraiser Fund	26,762	124,731	117,735	33,758	78	33,836
County Hospital Fund	5,623	143,437	149,060	0	0	0
Mental Health Fund	0	15,306	15,306	0	0	0
Mental Retardation Fund	0	19,162	19,162	0	0	0
EMS Ambulance Fund	113,587	348,085	258,274	203,398	5,043	208,441
Economic Development Fund	60,224	171,249	140,343	91,130	3,022	94,152
Community College Fund	214	10	224	0	0	0
Special Alcohol and Drug Fund	27,373	7,924	5,850	29,447	0	29,447
Special Parks and Recreation Fund	2,503	2,283	1,421	3,365	0	3,365
Rural Fire District Fund	44,776	135,837	155,127	25,486	5,098	30,584
Rural Fire District - Special Equipment Fund	15,000	38,011	0	53,011	0	53,011
Landfill Fund	24,026	122,194	123,802	22,418	604	23,022
Juvenile Detention Fund	77,207	178,475	203,760	51,922	0	51,922
Secure Care Fund	25,470	45,681	52,130	19,021	21	19,042
911 Emergency Fund	7,775	15,017	14,084	8,708	0	8,708
E-911 Emergency Fund	1,391	4,673	507	5,557	507	6,064
Noxious Weed Capital Outlay Fund	80,404	15,000	26,605	68,799	0	68,799
Hospital Principal & Interest Fund	0	42,454	42,454	0	0	0
Register of Deeds Technology Fund	22,258	7,632	23,595	6,295	0	6,295
Health Capital Outlay Fund	6,282	0	0	6,282	0	6,282
Equipment Reserve Fund	126,635	26,500	22,000	131,135	0	131,135
Special Machinery Fund	95,632	140,000	20,915	214,717	0	214,717
Balance Carried Forward	1,359,012	5,844,513	5,343,990	1,859,535	33,341	1,892,876

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

TREGO COUNTY, KANSAS
 Summary of Cash Receipts, Expenditures and Unencumbered Cash
 For the Year Ended December 31, 2009

STATEMENT 1
 Page 2

Funds	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Balance Brought Forward	1,359,012	5,844,513	5,343,990	1,859,535	33,341	1,892,876
Special Revenue Funds (continued)						
Capital Improvement Reserve Fund	423,431	174,500	117,985	479,946	14,907	494,853
Ambulance Capital Outlay Fund	3,585	20,000	0	23,585	0	23,585
Concealed Weapon Fund	40	200	0	240	0	240
DARE Grant Fund	0	0	0	0	0	0
Women, Infants and Children (WIC) Fund	7,807	9,245	8,712	8,340	0	8,340
Treasurer's Special Auto Fund	15,294	38,328	30,013	23,609	0	23,609
Nemecheck Trial Fund	2,678	59	0	2,737	0	2,737
Special Law Enforcement Fund	51	0	0	51	0	51
Prosecuting Attorney Fund	3,118	2,542	1,182	4,478	0	4,478
Special Prosecutors Trust Fund	4,588	0	0	4,588	0	4,588
Sheriff Asset Forfeiture Fund	1,172	3,174	1,330	3,016	0	3,016
Kansas Hazardous Material Grant Fund	2,204	0	0	2,204	0	2,204
Federal Asset Forfeiture Fund	302	2,510	0	2,812	0	2,812
Ambulance Memorial Fund	1,041	200	0	1,241	0	1,241
E-911 Emergency Grant Fund	209	2	0	211	0	211
FEMA Mitigation Plan Grant Fund	0	0	5,418 *	(5,418)	0	(5,418)
Exhibit Building Fund	243	0	0	243	0	243
Debt Service Funds						
Bond and Interest Fund	78,976	250,225	260,069	69,132	0	69,132
Bond and Interest - Rural Fire District Fund	6,466	18,849	20,001	5,314	0	5,314
Capital Project Funds						
Nursing Home Fund	94,346	0	628	93,718	0	93,718
Hospital Scanner Project Fund	0	265,000	265,000	0	260,077	260,077
Fiduciary Type Funds						
Private Purpose Trust Funds						
Micro Revolving Loan Fund	21,741	12,183	560	33,364	0	33,364
Total Primary Government	2,026,304	6,641,530	6,054,888	2,612,946	308,325	2,921,271
Component Units						
Trego County Fair Association	38,440	176,163	138,244	76,359	0	76,359
Trego County Extension Council	45,250	85,206	67,927	62,529	0	62,529
Trego Manor	0	771,902	812,294	(40,392)	55,500	15,108
Total Reporting Entity (Excluding Agency Funds)	\$ 2,109,994	7,674,801	7,073,353	2,711,442	363,825	3,075,267

* Exempt from the cash basis law per K.S.A. 12-1664.

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

TREGO COUNTY, KANSAS
 Composition of Cash
 For the Year Ended December 31, 2009

<u>Primary Government</u>	
Cash on Hand	\$ 21,708
<u>Trego WaKeeney State Bank</u>	
Demand Accounts	480,579
Savings Accounts	4,500,676
Time Deposits	750,000
<u>First Federal Savings & Loan</u>	
Certificates of Deposit	450,000
<u>Citizens State Bank</u>	
Certificates of Deposit	650,000
Total Cash and Investments	<u>6,852,963</u>
Less Agency Funds - Statement 4	<u>(3,931,692)</u>
Total Primary Government	<u>2,921,271</u>
<u>Component Units</u>	
<u>Trego County Extension</u>	
<u>Trego WaKeeney State Bank</u>	
Demand Accounts	59,532
<u>Citizens State Bank</u>	
Demand Accounts	515
<u>First Federal Savings & Loan</u>	
Certificates of Deposit	2,482
Total Trego County Extension Council	<u>62,529</u>
<u>Trego County Fair Association</u>	
<u>Trego WaKeeney State Bank</u>	
Demand Account	61,986
<u>First Federal Savings & Loan</u>	
Certificates of Deposit	11,537
<u>Citizens State Bank</u>	
Demand Account	2,836
Total Trego County Fair Association	<u>76,359</u>
<u>Trego Manor</u>	
<u>Trego WaKeeney State Bank</u>	
Demand Accounts	15,108
Total Reporting Entity per Statement 1, Page 2	<u>\$ 3,075,267</u>

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

TREGO COUNTY, KANSAS
 Summary of Expenditures - Actual and Budget
 For the Year Ended December 31, 2009

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over Under (Under)
General Funds					
General Fund	\$ 1,942,023	0	1,942,023	1,725,524	(216,499)
Special Revenue Funds					
Road and Bridge Fund	1,718,370	0	1,718,370	1,649,244	(69,126)
Special Bridge Fund	60,064	0	60,064	60,000	(64)
Fair Fund	79,202	0	79,202	78,759	(443)
County Health Fund	194,050	0	194,050	190,899	(3,151)
Historical Society Fund	6,006	0	6,006	6,000	(6)
Noxious Weed Fund	284,211	0	284,211	232,705	(51,506)
Election Fund	19,945	0	19,945	8,505	(11,440)
Appraiser Fund	130,886	0	130,886	117,735	(13,151)
County Hospital Fund	150,165	0	150,165	149,060	(1,105)
Mental Health Fund	16,017	0	16,017	15,306	*
Mental Retardation Fund	20,022	0	20,022	19,162	*
EMS Ambulance Fund	303,808	0	303,808	258,274	(45,534)
Economic Development Fund	189,877	0	189,877	140,343	(49,534)
Community College Fund	185	39	224	224	0
Special Alcohol and Drug Fund	16,000	0	16,000	5,850	(10,150)
Special Parks and Recreation Fund	3,500	0	3,500	1,421	(2,079)
Rural Fire District Fund	168,802	0	168,802	155,127	(13,675)
Rural Fire District - Special Equipment Fund	30,000	0	30,000	0	(30,000)

(Continued)

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

TREGO COUNTY, KANSAS
 Summary of Expenditures - Actual and Budget
 For the Year Ended December 31, 2009

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
<u>Special Revenue Funds (continued)</u>					
Landfill Fund	\$ 125,059	0	125,059	123,802	(1,257)
Juvenile Detention Fund	213,687	0	213,687	203,760	(9,927)
Secure Care Fund	54,500	0	54,500	52,130	(2,370)
911 Emergency Fund	20,000	0	20,000	14,084	(5,916)
E-911 Emergency Fund	4,100	0	4,100	507	(3,593)
Noxious Weed Capital Outlay Fund	50,000	0	50,000	26,605	(23,395)
Hospital Principal & Interest Fund	40,000	0	40,000	42,454	2,454
Register of Deeds Technology Fund	25,000	0	25,000	23,595	(1,405)
<u>Debt Service Funds:</u>					
Bond and Interest Fund	311,398	0	311,398	260,069	(51,329)
Bond and Interest - Rural Fire District Fund	25,000	0	25,000	20,001	(4,999)

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

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

TREGO COUNTY, KANSAS

GENERAL FUND

STATEMENT 3

Page 1

Statement of Cash Receipts and Expenditures-Actual and Budget
For the Years Ended December 31, 2008 and 2009

	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 1,364,904	1,384,994	1,460,403	(75,409)
Delinquent Tax	9,586	11,944	0	11,944
Motor Vehicle Tax	92,369	103,054	98,066	4,988
Recreational Motor Vehicle Tax	2,020	2,686	2,272	414
16/20M Vehicle Tax	9,265	10,506	9,952	554
Intergovernmental				
Local Alcoholic Liquor	2,029	2,283	2,892	(609)
Severance Tax	40,299	20,049	11,970	8,079
Machinery and Equipment Tax	0	4,139	813	3,326
Federal Land Entitlement	34,636	35,456	21,000	14,456
District Coroner	484	345	500	(155)
Licenses, Fees and Permits				
Antique Auto	2,830	3,065	2,500	565
Mortgage Registration	44,872	28,180	20,000	8,180
County Official Fees	4,046	4,343	0	4,343
Prosecuting Attorney Diversion Fees	11,437	11,498	14,000	(2,502)
Traffic Diversion Fees	4,902	4,928	7,000	(2,072)
Beer Licenses	400	250	0	250
Fish and Game Fees	689	707	0	707
Sheriff VIN Fees	3,582	4,140	3,000	1,140
Other Licenses, Fees and Permits	0	0	2,500	(2,500)
Jail Keep	72,750	41,965	45,000	(3,035)
State Airport Grant	8,298	3,412	0	3,412
Airport Rent	5,790	3,414	4,000	(586)
Airport Maintenance from City	2,500	2,500	2,500	0
Miscellaneous	4,928	3,861	5,000	(1,139)
Interest on Idle Funds	143,485	61,205	50,000	11,205
Penalties and Interest on Delinquent Tax	18,099	11,706	8,000	3,706
Bond Forfeiture	2,481	1,418	0	1,418
Rents & Leases	24,180	24,180	24,000	180

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

TREGO COUNTY, KANSAS

GENERAL FUND

Statement of Cash Receipts and Expenditures-Actual and Budget
For the Years Ended December 31, 2008 and 2009

	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts (continued):				
Reimbursed Expenses	\$ 1,338	4,491	4,000	491
Recording Fees	16,500	14,661	15,000	(339)
Booking Fees	3,346	2,878	2,000	878
County Service Fees from Detention Center	5,500	0	5,500	(5,500)
County Service Fees from Secure Care	5,500	0	5,500	(5,500)
Residual Equity Transfer from Community College Func	0	224	0	224
Reimbursement from Treasurer's Special Auto	14,429	15,294	5,000	10,294
Total Cash Receipts	1,957,474	1,823,776	1,832,368	(8,592)
Expenditures:				
County Commissioners	64,412	65,358	85,293	(19,935)
County Clerk	125,477	131,339	134,783	(3,444)
County Treasurer	118,909	119,225	122,777	(3,552)
County Attorney	99,091	92,130	89,399	2,731
Register of Deeds	56,280	58,864	61,847	(2,983)
Sheriff	245,322	252,389	285,963	(33,574)
Unified Court	43,477	40,097	49,000	(8,903)
Courthouse General	530,943	273,690	388,500	(114,810)
Custodian and Housekeeping	97,663	100,818	105,232	(4,414)
Airport Maintenance	15,560	9,172	15,000	(5,828)
Communications	183,681	204,446	207,993	(3,547)
Prosecuting Attorney Diversion	10,463	9,451	14,000	(4,549)
Emergency Preparedness	27,498	54,027	71,643	(17,616)
Plainville Rescue	250	250	250	0
NW Kansas Area Agency on Aging	3,000	3,000	3,000	0
Senior Companion Program	7,804	7,878	7,878	0
Services for the Elderly	6,943	4,582	4,582	0
Juvenile Intake Service	725	2,360	6,000	(3,640)
Extension Council Appropriation	73,000	73,000	73,000	0
Conservation District Appropriation	15,000	15,000	15,000	0
Unemployment	1,431	1,469	8,000	(6,531)
Miscellaneous	3,459	682	0	682
Refund Interest on Taxes	2,990	1,170	0	1,170

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

TREGO COUNTY, KANSAS
GENERAL FUND

STATEMENT 3
Page 3

Statement of Cash Receipts and Expenditures-Actual and Budget
For the Years Ended December 31, 2008 and 2009

	Prior Year	Actual	Budget	Variance Over (Under)
Expenditures (continued):				
NW Local Env Prot Group	\$ 706	674	693	(19)
Silver Haired Legislature	250	250	250	0
Foster Grandparent Program	3,902	3,939	3,939	0
Northwest Domestic and Sexual Violence	500	500	500	0
Western Kansas Child Advocacy	0	500	500	0
CASA of the High Plains	0	1,000	1,000	0
City Pool	18,764	18,764	18,764	0
Prosecuting Attorney Diversion Scholarship	0	0	14,000	(14,000)
Neighborhood Revitalization	0	0	1,737	(1,737)
Transfer to Equipment Reserve Fund	16,500	26,500	26,500	0
Transfer to Capital Improvement Reserve Fund	103,000	78,000	50,000	28,000
Transfer to Landfill Fund	72,000	75,000	75,000	0
Total Expenditures	1,949,000	1,725,524	1,942,023	(216,499)
Cash Receipts Over (Under) Expenditures	8,474	98,252		
Unencumbered Cash, Beginning	329,490	337,964		
Unencumbered Cash, Ending	\$ 337,964	436,216		

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

TREGO COUNTY, KANSAS

ROAD AND BRIDGE FUND

STATEMENT 3

Page 4

Statement of Cash Receipts and Expenditures-Actual and Budget
For the Years Ended December 31, 2008 and 2009

	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 1,229,381	1,225,806	1,318,316	(92,510)
Delinquent Tax	8,747	10,648	0	10,648
Motor Vehicle	92,675	93,119	88,240	4,879
Recreational Vehicle Tax	2,030	2,428	2,045	383
16/20M Vehicle Tax	7,937	10,603	8,955	1,648
Slider	0	0	729	(729)
Intergovernmental				
Special City/County Highway	247,126	221,960	251,856	(29,896)
Equalization Adjustment	4,674	5,321	0	5,321
Miscellaneous	7,389	1,393	0	1,393
Service Fees	9,543	0	0	0
State Aid	15,219	23,508	0	23,508
Federal Aid	96,585	178,927	0	178,927
Reimbursements	53,626	35,786	40,000	(4,214)
Total Cash Receipts	1,774,932	1,809,499	1,710,141	99,358
Expenditures:				
Personal Services	776,166	779,804	817,053	(37,249)
Supplies and Services	521,372	492,905	520,000	(27,095)
Special Projects	61,650	25,684	20,000	5,684
Road Material and Culverts	20,271	34,024	50,000	(15,976)
Equipment Lease	134,779	134,779	134,779	0
Neighborhood Revitalization	0	0	1,538	(1,538)
Capital Outlay	172,851	32,048	25,000	7,048
Transfer to Capital Improvement Reserve Fund	35,000	10,000	10,000	0
Transfer to Special Machinery Fund	10,000	140,000	140,000	0
Total Expenditures	1,732,089	1,649,244	1,718,370	(69,126)
Cash Receipts Over (Under) Expenditures	42,843	160,255		
Unencumbered Cash, Beginning	36,555	79,398		
Unencumbered Cash, Ending	\$ 79,398	239,653		

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

TREGO COUNTY, KANSAS

SPECIAL BRIDGE FUND

Statement of Cash Receipts and Expenditures-Actual and Budget

For the Years Ended December 31, 2008 and 2009

STATEMENT 3

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	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 48,457	51,430	54,744	(3,314)
Definquent Tax	331	433	0	433
Motor Vehicle Tax	3,042	3,652	3,485	167
Recreational Vehicle Tax	68	95	81	14
16/20M Vehicle Tax	297	346	354	(8)
Slider	0	0	29	(29)
Total Cash Receipts	52,195	55,956	58,693	(2,737)
Expenditures:				
Neighborhood Revitalization	0	0	64	(64)
Capital Outlay	47,274	60,000	60,000	0
Total Expenditures	47,274	60,000	60,064	(64)
Cash Receipts Over (Under) Expenditures	4,921	(4,044)		
Unencumbered Cash, Beginning	1,371	6,292		
Unencumbered Cash, Ending	\$ 6,292	2,248		

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

TREGO COUNTY, KANSAS

FAIR FUND

STATEMENT 3

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Statement of Cash Receipts and Expenditures-Actual and Budget
For the Years Ended December 31, 2008 and 2009

	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
Taxes				
Ad Valorem Tax	\$ 39,176	53,822	57,155	(3,333)
Delinquent Tax	278	430	0	430
Motor Vehicle Tax	2,778	2,962	2,815	147
Recreational Vehicle Tax	61	77	65	12
16/20M Vehicle Tax	286	316	286	30
Slider	0	0	23	(23)
Miscellaneous	0	1	0	1
Reimbursements-Insurance Claims	0	18,858	18,858	0
Total Cash Receipts	42,579	76,466	79,202	(2,736)
Expenditures:				
Personal Services	3,279	3,839	4,844	(1,005)
Supplies and Services	1,859	1,878	1,800	78
Building Repairs	0	18,858	18,858	0
Neighborhood Revitalization	0	0	67	(67)
Appropriation to Fair Board - Capital Outlay	15,000	15,000	15,000	0
100th Anniversary Appropriation to Fair Board	0	15,000	15,000	0
Appropriation to Fair Board	20,148	24,184	23,633	551
Total Expenditures	40,286	78,759	79,202	(443)
Cash Receipts Over (Under) Expenditures	2,293	(2,293)		
Unencumbered Cash, Beginning	0	2,293		
Unencumbered Cash, Ending	\$ 2,293	0		

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

TREGO COUNTY, KANSAS
COUNTY HEALTH FUND

STATEMENT 3

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Statement of Cash Receipts and Expenditures-Actual and Budget
For the Years Ended December 31, 2008 and 2009

	<u>Prior Year</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 80,045	65,802	70,337	(4,535)
Delinquent Tax	628	655	0	655
Motor Vehicle Tax	6,610	6,078	5,740	338
Recreational Vehicle Tax	144	159	133	26
16/20M Vehicle Tax	724	749	582	167
Slider	0	0	47	(47)
Intergovernmental				
Federal Grants	21,273	9,619	14,551	(4,932)
State Grants	18,273	15,009	11,450	3,559
Miscellaneous	592	1,053	214	839
Reimbursements	0	15	0	15
Medicare	810	5,113	6,910	(1,797)
Equipment Rental	91	65	205	(140)
Patient Services	56,296	66,614	40,000	26,614
Total Cash Receipts	<u>185,486</u>	<u>170,931</u>	<u>150,169</u>	<u>20,762</u>
Expenditures:				
Personal Services	103,228	115,718	125,476	(9,758)
Supplies and Services	56,314	72,914	67,491	5,423
Neighborhood Revitalization	0	0	83	(83)
Capital Outlay	1,209	2,267	1,000	1,267
Total Expenditures	<u>160,751</u>	<u>190,899</u>	<u>194,050</u>	<u>(3,151)</u>
Cash Receipts Over (Under) Expenditures	24,735	(19,968)		
Unencumbered Cash, Beginning	<u>78,643</u>	<u>103,378</u>		
Unencumbered Cash, Ending	<u>\$ 103,378</u>	<u>83,410</u>		

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

TREGO COUNTY, KANSAS

HISTORICAL SOCIETY FUND

Statement of Cash Receipts and Expenditures-Actual and Budget
For the Years Ended December 31, 2008 and 2009

	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 5,757	5,188	5,517	(329)
Delinquent Tax	42	48	0	48
Motor Vehicle Tax	416	435	414	21
Recreational Vehicle Tax	9	11	10	1
Slider	0	0	3	(3)
16/20M Vehicle Tax	41	47	42	5
Total Cash Receipts	6,265	5,729	5,986	(257)
Expenditures:				
Neighborhood Revitalization	0	0	6	(6)
Appropriations to Historical Society Board	6,000	6,000	6,000	0
Total Expenditures	6,000	6,000	6,006	(6)
Cash Receipts Over (Under) Expenditures	265	(271)		
Unencumbered Cash, Beginning	25	290		
Unencumbered Cash, Ending	\$ 290	19		

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

TREGO COUNTY, KANSAS

NOXIOUS WEED FUND

Statement of Cash Receipts and Expenditures-Actual and Budget
For the Years Ended December 31, 2008 and 2009

	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 112,612	135,866	144,423	(8,557)
Delinquent Tax	768	1,098	0	1,098
Motor Vehicle Tax	7,630	8,503	8,092	411
Recreational Vehicle Tax	167	222	188	34
16/20M Vehicle Tax	735	869	821	48
Slider	0	0	67	(67)
Chemical Sales	86,933	125,727	105,000	20,727
State of Kansas	6,227	6,485	0	6,485
Total Cash Receipts	215,072	278,770	258,591	20,179
Expenditures:				
Personal Services	48,147	52,133	57,541	(5,408)
Contractual Services	13,377	0	4,000	(4,000)
Supplies and Services	21,400	26,407	32,500	(6,093)
Chemicals	110,071	139,165	175,000	(35,835)
Neighborhood Revitalization	0	0	170	(170)
Transfer to Noxious Weed Capital Outlay Fund	0	15,000	15,000	0
Total Expenditures	192,995	232,705	284,211	(51,506)
Cash Receipts Over (Under) Expenditures	22,077	46,065		
Unencumbered Cash, Beginning	33,768	55,845		
Unencumbered Cash, Ending	\$ 55,845	101,910		

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

**TREGO COUNTY, KANSAS
ELECTION FUND**

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Statement of Cash Receipts and Expenditures-Actual and Budget
For the Years Ended December 31, 2008 and 2009

	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 19,129	15,500	16,551	(1,051)
Delinquent Tax	135	148	0	148
Motor Vehicle Tax	1,062	1,436	1,375	61
Recreational Vehicle Tax	23	37	32	5
16/20M Vehicle Tax	199	117	140	(23)
Slider	0	0	11	(11)
County Filing Fees	170	85	0	85
Reimbursements	235	2,402	0	2,402
Miscellaneous	193	0	0	0
Total Cash Receipts	21,146	19,725	18,109	1,616
Expenditures:				
Personal Services	2,278	2,273	4,926	(2,653)
Supplies and Services	20,149	6,232	15,000	(8,768)
Neighborhood Revitalization	0	0	19	(19)
Total Expenditures	22,427	8,505	19,945	(11,440)
Cash Receipts Over (Under) Expenditures	(1,281)	11,220		
Unencumbered Cash, Beginning	11,691	10,410		
Unencumbered Cash, Ending	\$ 10,410	21,630		

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

TREGO COUNTY, KANSAS
APPRAISER FUND

STATEMENT 3
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Statement of Cash Receipts and Expenditures-Actual and Budget
For the Years Ended December 31, 2008 and 2009

	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 106,258	111,198	118,430	(7,232)
Delinquent Tax	760	958	0	958
Motor Vehicle Tax	7,957	8,046	7,626	420
Recreational Vehicle Tax	174	210	177	33
16/20M Vehicle Tax	741	908	774	134
Slider	0	0	63	(63)
Reimbursements	0	2,232	0	2,232
Miscellaneous	881	1,179	0	1,179
Total Cash Receipts	116,771	124,731	127,070	(2,339)
Expenditures:				
Personal Services	87,185	101,392	110,247	(8,855)
Supplies and Services	9,051	14,619	11,500	3,119
Neighborhood Revitalization	0	0	139	(139)
Capital Outlay	4,545	1,724	9,000	(7,276)
Total Expenditures	100,781	117,735	130,886	(13,151)
Cash Receipts Over (Under) Expenditures	15,990	6,996		
Unencumbered Cash, Beginning	10,772	26,762		
Unencumbered Cash, Ending	\$ 26,762	33,758		

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

TREGO COUNTY, KANSAS
COUNTY HOSPITAL FUND

Statement of Cash Receipts and Expenditures-Actual and Budget
For the Years Ended December 31, 2008 and 2009

	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 121,960	131,763	140,251	(8,488)
Delinquent Tax	853	1,099	0	1,099
Motor Vehicle Tax	9,444	9,247	8,751	496
Recreational Vehicle Tax	207	241	203	38
16/20M Vehicle Tax	659	1,087	888	199
Slider	0	0	72	(72)
Total Cash Receipts	133,123	143,437	150,165	(6,728)
Expenditures:				
Appropriations to Hospital Board	127,500	149,060	150,000	(940)
Neighborhood Revitalization	0	0	165	(165)
Total Expenditures	127,500	149,060	150,165	(1,105)
Cash Receipts Over (Under) Expenditures	5,623	(5,623)		
Unencumbered Cash, Beginning	0	5,623		
Unencumbered Cash, Ending	\$ 5,623	0		

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

TREGO COUNTY, KANSAS
MENTAL HEALTH FUND

Statement of Cash Receipts and Expenditures-Actual and Budget
For the Years Ended December 31, 2008 and 2009

	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 14,393	13,953	14,853	(900)
Delinquent Tax	94	116	0	116
Motor Vehicle Tax	1,046	1,089	1,035	54
Recreational Vehicle Tax	23	28	24	4
16/20M Vehicle Tax	88	120	105	15
Slider	0	0	9	(9)
Total Cash Receipts	15,644	15,306	16,026	(720)
Expenditures:				
Appropriation to High Plains Mental Health Board	15,644	15,306	16,000	(694)
Neighborhood Revitalization	0	0	17	(17)
Total Expenditures	15,644	15,306	16,017	(711)
Cash Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Unencumbered Cash, Ending	\$ 0	0		

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

TREGO COUNTY, KANSAS
MENTAL RETARDATION FUND

Statement of Cash Receipts and Expenditures-Actual and Budget
For the Years Ended December 31, 2008 and 2009

	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 19,097	17,342	18,479	(1,137)
Delinquent Tax	143	162	0	162
Motor Vehicle Tax	1,509	1,448	1,372	76
Recreational Vehicle Tax	33	38	32	6
16/20M Vehicle Tax	144	172	139	33
Total Cash Receipts	<u>20,926</u>	<u>19,162</u>	<u>20,022</u>	<u>(860)</u>
Expenditures:				
Appropriation to DSNWK Board	20,926	19,162	20,000	(838)
Neighborhood Revialization	0	0	22	(22)
Total Expenditures	<u>20,926</u>	<u>19,162</u>	<u>20,022</u>	<u>(860)</u>
Cash Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>0</u>		

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

TREGO COUNTY, KANSAS

EMS AMBULANCE FUND

Statement of Cash Receipts and Expenditures-Actual and Budget
For the Years Ended December 31, 2008 and 2009

	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 61,390	121,297	128,580	(7,283)
Delinquent Tax	617	998	0	998
Motor Vehicle Tax	8,916	4,778	4,365	413
Recreational Vehicle Tax	195	125	101	24
16/20M Vehicle Tax	710	1,023	443	580
Slider	0	0	36	(36)
Charges for Services	166,864	218,936	125,000	93,936
State Aid	1,331	0	0	0
Reimbursements	1,669	928	0	928
Total Cash Receipts	241,692	348,085	258,525	89,560
Expenditures:				
Personal Services	208,754	172,623	225,357	(52,734)
Supplies and Services	46,739	55,542	58,300	(2,758)
Equipment Lease	0	10,109	0	10,109
Neighborhood Revitalization	0	0	151	(151)
Transfer to Ambulance Capital Outlay Fund	17,000	20,000	20,000	0
Total Expenditures	272,493	258,274	303,808	(45,534)
Cash Receipts Over (Under) Expenditures	(30,801)	89,811		
Unencumbered Cash, Beginning	144,388	113,587		
Unencumbered Cash, Ending	\$ 113,587	203,398		

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

TREGO COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
Statement of Cash Receipts and Expenditures-Actual and Budget
For the Years Ended December 31, 2008 and 2009

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	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 0	5,795	6,110	(315)
Delinquent Tax	78	103	0	103
Motor Vehicle Tax	113	0	0	0
Recreational Vehicle Tax	2	0	0	0
16/20 Motor Vehicle Tax	293	0	0	0
Reimbursements	825	13	0	13
Local Sales Tax	153,202	165,338	162,000	3,338
Total Cash Receipts	154,513	171,249	168,110	3,139
Expenditures:				
Personal Services	37,618	41,219	41,330	(111)
Supplies and Services	7,710	11,836	36,447	(24,611)
Capital Outlay	2,199	788	3,600	(2,812)
Transfer to Capital Improvement Reserve Fund	115,000	86,500	108,500	(22,000)
Total Expenditures	162,527	140,343	189,877	(49,534)
Cash Receipts Over (Under) Expenditures	(8,014)	30,906		
Unencumbered Cash, Beginning	68,238	60,224		
Unencumbered Cash, Ending	\$ 60,224	91,130		

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

**TREGO COUNTY, KANSAS
COMMUNITY COLLEGE FUND**

STATEMENT 3
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Statement of Cash Receipts and Expenditures-Actual and Budget
For the Years Ended December 31, 2008 and 2009

	<u>Prior Year</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:				
Taxes				
Delinquent Tax	\$ 9	10	0	10
Motor Vehicle Tax	5	0	0	0
Recreational Vehicle Tax	1	0	0	0
16/20M Vehicle Tax	13	0	0	0
Total Cash Receipts	<u>28</u>	<u>10</u>	<u>0</u>	<u>10</u>
Expenditures:				
Residual Equity Transfer to General Fund	0	224	185	39
Adjustment for Qualifying Budget Credits				
Residual Equity Transfer	<u>0</u>	<u>0</u>	<u>39</u>	<u>(39)</u>
Total Expenditures	<u>0</u>	<u>224</u>	<u>224</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	28	(214)		
Unencumbered Cash, Beginning	<u>186</u>	<u>214</u>		
Unencumbered Cash, Ending	<u>\$ 214</u>	<u>0</u>		

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

TREGO COUNTY, KANSAS
SPECIAL ALCOHOL AND DRUG FUND
Statement of Cash Receipts and Expenditures-Actual and Budget
For the Years Ended December 31, 2008 and 2009

STATEMENT 3
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	<u>Prior Year</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:				
Local Alcohol Liquor Tax	\$ 8,680	7,924	5,782	2,142
Expenditures:				
Apportionment	3,750	5,850	16,000	(10,150)
Cash Receipts Over (Under) Expenditures	4,930	2,074		
Unencumbered Cash, Beginning	22,443	27,373		
Unencumbered Cash, Ending	\$ 27,373	29,447		

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

TREGO COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Statement of Cash Receipts and Expenditures-Actual and Budget
For the Years Ended December 31, 2008 and 2009

STATEMENT 3
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	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
Local Alcohol Liquor Tax	\$ 2,029	2,283	2,892	(609)
Expenditures:				
Supplies and Services	782	1,421	3,500	(2,079)
Cash Receipts Over (Under) Expenditures	1,247	862		
Unencumbered Cash, Beginning	1,256	2,503		
Unencumbered Cash, Ending	\$ 2,503	3,365		

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

TREGO COUNTY, KANSAS
RURAL FIRE DISTRICT FUND

STATEMENT 3
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Statement of Cash Receipts and Expenditures-Actual and Budget
For the Years Ended December 31, 2008 and 2009

	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 153,802	119,862	127,173	(7,311)
Delinquent Tax	1,122	879	1,272	(393)
Motor Vehicle Tax	8,043	7,287	6,858	429
Recreational Vehicle Tax	193	208	182	26
16/20M Vehicle Tax	1,124	1,730	1,560	170
Reimbursements	13,497	2,356	0	2,356
Miscellaneous	1,190	3,515	0	3,515
	178,971	135,837	137,045	(1,208)
Expenditures:				
Personal Services	29,403	26,019	37,152	(11,133)
Supplies and Services	71,440	71,506	73,650	(2,144)
Capital Outlay	55,423	19,602	20,000	(398)
Transfer to Rural Fire District Special Equipment Fund	15,000	38,000	38,000	0
	171,266	155,127	168,802	(13,675)
Cash Receipts Over (Under) Expenditures	7,705	(19,290)		
Unencumbered Cash, Beginning	37,071	44,776		
Unencumbered Cash, Ending	\$ 44,776	25,486		

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

TREGO COUNTY, KANSAS
RURAL FIRE DISTRICT - SPECIAL EQUIPMENT FUND
Statement of Cash Receipts and Expenditures-Actual and Budget
For the Years Ended December 31, 2008 and 2009

STATEMENT 3
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	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts				
Machinery and Equipment Tax	\$ 0	11	0	11
Transfer from Rural Fire District Fund	15,000	38,000	38,000	0
	15,000	38,011	38,000	11
Total Cash Receipts	15,000	38,011	38,000	11
Expenditures:				
Capital Outlay	14,640	0	30,000	(30,000)
	14,640	0	30,000	(30,000)
Cash Receipts Over (Under) Expenditures	360	38,011		
Unencumbered Cash, Beginning	14,640	15,000		
	14,640	15,000		
Unencumbered Cash, Ending	\$ 15,000	53,011		
	15,000	53,011		

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

TREGO COUNTY, KANSAS
LANDFILL FUND

STATEMENT 3
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Statement of Cash Receipts and Expenditures-Actual and Budget
For the Years Ended December 31, 2008 and 2009

	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
User Fees	\$ 50,905	47,092	40,000	7,092
Miscellaneous	0	52	0	52
Reimbursements	18	50	0	50
Transfer from General Fund	72,000	75,000	75,000	0
	122,923	122,194	115,000	7,194
Total Cash Receipts				
Expenditures:				
Personal Services	44,126	47,114	50,058	(2,944)
Supplies and Services	28,703	46,686	30,000	16,686
Special Project	3,390	0	0	0
Equipment Lease	30,002	30,002	30,001	1
Fees	2,517	0	0	0
Transfer to Landfill Equipment Reserve Fund	15,000	0	15,000	(15,000)
	123,738	123,802	125,059	(1,257)
Total Expenditures				
Cash Receipts Over (Under) Expenditures	(815)	(1,608)		
Unencumbered Cash, Beginning	24,841	24,026		
Unencumbered Cash, Ending	\$ 24,026	22,418		

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

TREGO COUNTY, KANSAS
JUVENILE DETENTION FUND

STATEMENT 3
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Statement of Cash Receipts and Expenditures-Actual and Budget
For the Years Ended December 31, 2008 and 2009

	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
Receipts from Kelley Detention	\$ 107,250	61,320	69,855	(8,535)
County Participation Fees	23,600	45,815	45,000	815
State Reimbursements	46,920	58,800	49,197	9,603
State Juvenile Justice Authority Grant	8,294	0	6,635	(6,635)
Reimbursements	13,555	12,540	14,000	(1,460)
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Receipts	199,619	178,475	184,687	(6,212)
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures:				
Maintenance Costs	6,253	6,538	8,000	(1,462)
Utilities	27,284	24,198	23,487	711
Management Contractual Fees	153,360	102,120	105,000	(2,880)
Grant Expense	12,660	3,192	3,200	(8)
County Service Fees - Trego	5,500	0	5,500	(5,500)
Facility Lease	7,885	7,905	8,500	(595)
Capital Outlay	0	59,807	60,000	(193)
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	212,942	203,760	213,687	(9,927)
	<hr/>	<hr/>	<hr/>	<hr/>
Cash Receipts Over (Under) Expenditures	(13,323)	(25,285)		
Unencumbered Cash, Beginning	90,530	77,207		
	<hr/>	<hr/>		
Unencumbered Cash, Ending	\$ 77,207	51,922		
	<hr/>	<hr/>		

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

TREGO COUNTY, KANSAS

SECURE CARE FUND

Statement of Cash Receipts and Expenditures-Actual and Budget
For the Years Ended December 31, 2008 and 2009

	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
County Participation Fees	\$ 36,500	35,622	45,000	(9,378)
Reimbursements	9,038	10,059	10,000	59
Total Cash Receipts	45,538	45,681	55,000	(9,319)
Expenditures:				
Maintenance Costs	12,700	7,583	7,000	583
Utilities	18,050	16,160	22,000	(5,840)
County Service Fees - Trego	5,500	0	5,500	(5,500)
Capital Outlay	0	10,393	0	10,393
Reimbursement to Bond and Interest Fund	18,384	17,994	20,000	(2,006)
Total Expenditures	54,634	52,130	54,500	(2,370)
Cash Receipts Over (Under) Expenditures	(9,096)	(6,449)		
Unencumbered Cash, Beginning	34,566	25,470		
Unencumbered Cash, Ending	\$ 25,470	19,021		

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

TREGO COUNTY, KANSAS

911 EMERGENCY FUND

Statement of Cash Receipts and Expenditures-Actual and Budget
For the Years Ended December 31, 2008 and 2009

STATEMENT 3

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	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
911 Service Fees	\$ 15,574	15,017	16,000	(983)
Expenditures:				
Supplies and Services	15,281	14,084	20,000	(5,916)
Cash Receipts Over (Under) Expenditures	293	933		
Unencumbered Cash, Beginning	7,482	7,775		
Unencumbered Cash, Ending	\$ 7,775	8,708		

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

TREGO COUNTY, KANSAS

E-911 EMERGENCY FUND

Statement of Cash Receipts and Expenditures-Actual and Budget
For the Years Ended December 31, 2008 and 2009

STATEMENT 3

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	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
E-911 Telephone Service Fees	\$ 4,445	4,652	3,000	1,652
Interest on Idle Funds	32	21	100	(79)
Total Cash Receipts	4,477	4,673	3,100	1,573
Expenditures:				
Supplies and Services	5,205	507	4,100	(3,593)
Cash Receipts Over (Under) Expenditures	(728)	4,166		
Unencumbered Cash, Beginning	2,119	1,391		
Unencumbered Cash, Ending	\$ 1,391	5,557		

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

TREGO COUNTY, KANSAS
 Statement of Cash Receipts and Expenditures-Actual and Budget
 For the Years Ended December 31, 2008 and 2009

STATEMENT 3
 Page 27

	<u>Prior Year</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<u>Noxious Weed Capital Outlay Fund</u>				
Cash Receipts:				
Transfer from Noxious Weed Fund	\$ 0	15,000	15,000	0
Expenditures:				
Capital Outlay	0	26,605	50,000	(23,395)
Cash Receipts Over (Under) Expenditures	0	(11,605)		
Unencumbered Cash, Beginning	80,404	80,404		
Unencumbered Cash, Ending	\$ 80,404	68,799		
 <u>Hospital Principal and Interest Fund</u>				
Cash Receipts:				
Trego Lemke Memorial Hospital Payment	0	42,454	40,000	2,454
Expenditures:				
Principal	0	42,283	40,000	2,283
Interest	0	171	0	171
Total Expenditures	0	42,454	40,000	2,454
Cash Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Unencumbered Cash, Ending	\$ 0	0		

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

TREGO COUNTY, KANSAS
Statement of Cash Receipts and Expenditures-Actual and Budget
For the Years Ended December 31, 2008 and 2009

STATEMENT 3
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	Prior Year	Actual	Budget	Variance Over (Under)
<u>Register of Deeds Technology Fund</u>				
Cash Receipts:				
Technology Fees	\$ 8,258	7,482	12,000	(4,518)
Interest on Idle Funds	521	150	0	150
	8,779	7,632	12,000	(4,368)
Expenditures:				
Operating Expenditures	8,541	23,273	25,000	(1,727)
Capital Outlay	5,189	322	0	322
	13,730	23,595	25,000	(1,405)
Cash Receipts Over (Under) Expenditures	(4,951)	(15,963)		
Unencumbered Cash, Beginning	27,209	22,258		
Unencumbered Cash, Ending	\$ 22,258	6,295		

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

TREGO COUNTY, KANSAS

Statement of Cash Receipts and Expenditures-Actual
For the Years Ended December 31, 2008 and 2009

STATEMENT 3

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	Prior Year	Actual
<u>Health Capital Outlay Fund</u>		
Cash Receipts	\$ 0	0
Expenditures	0	0
Cash Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	6,282	6,282
Unencumbered Cash, Ending	\$ 6,282	6,282
<u>Equipment Reserve Fund</u>		
Cash Receipts:		
Transfer from General Fund	\$ 16,500	26,500
Transfer from Landfill Fund	15,000	0
Total Cash Receipts	31,500	26,500
Expenditures:		
Capital Outlay	95,757	22,000
Cash Receipts Over (Under) Expenditures	(64,257)	4,500
Unencumbered Cash, Beginning	190,892	126,635
Unencumbered Cash, Ending	\$ 126,635	131,135

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

TREGO COUNTY, KANSAS
Statement of Cash Receipts and Expenditures-Actual
For the Years Ended December 31, 2008 and 2009

STATEMENT 3
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	<u>Prior Year</u>	<u>Actual</u>
<u>Special Machinery Fund</u>		
Cash Receipts:		
Transfer from Road and Bridge Fund	\$ 10,000	140,000
Expenditures:		
Capital Outlay	94,887	20,915
Cash Receipts Over (Under) Expenditures	(84,887)	119,085
Unencumbered Cash, Beginning	180,519	95,632
Unencumbered Cash, Ending	\$ 95,632	214,717
<u>Capital Improvement Reserve Fund</u>		
Cash Receipts:		
Transfer from General Fund	\$ 103,000	78,000
Transfer from Economic Development Fund	115,000	86,500
Transfer from Road and Bridge Fund	35,000	10,000
Total Cash Receipts	253,000	174,500
Expenditures:		
Capital Outlay	290,759	117,985
Cash Receipts Over (Under) Expenditures	(37,759)	56,515
Unencumbered Cash, Beginning	461,190	423,431
Unencumbered Cash, Ending	\$ 423,431	479,946

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

TREGO COUNTY, KANSAS
Statement of Cash Receipts and Expenditures-Actual
For the Years Ended December 31, 2008 and 2009

	<u>Prior Year</u>	<u>Actual</u>
<u>Ambulance Capital Outlay Fund</u>		
Cash Receipts:		
Transfer from EMS Ambulance Fund	\$ 17,000	20,000
Expenditures:		
Capital Outlay	106,292	0
Cash Receipts Over (Under) Expenditures	(89,292)	20,000
Unencumbered Cash, Beginning	92,877	3,585
Unencumbered Cash, Ending	\$ 3,585	23,585
<u>Concealed Weapon Fund</u>		
Cash Receipts:		
Concealed Weapon Fees	\$ 0	200
Expenditures		
	0	0
Cash Receipts Over (Under) Expenditures	0	200
Unencumbered Cash, Beginning	40	40
Unencumbered Cash, Ending	\$ 40	240

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

TREGO COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual
For the Years Ended December 31, 2008 and 2009

	Prior Year	Actual
<u>DARE Grant Fund</u>		
Cash Receipts	\$ 0	0
Expenditures:		
Miscellaneous	452	0
Cash Receipts Over (Under) Expenditures	(452)	0
Unencumbered Cash, Beginning	452	0
Unencumbered Cash, Ending	\$ 0	0
 <u>Women, Infants and Children (WIC) Fund</u>		
Cash Receipts:		
Federal Aid	\$ 10,093	9,245
Expenditures:		
Personal Services	6,093	6,794
Supplies and Services	2,485	1,918
Total Expenditures	8,578	8,712
Cash Receipts Over (Under) Expenditures	1,515	533
Unencumbered Cash, Beginning	6,292	7,807
Unencumbered Cash, Ending	\$ 7,807	8,340

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

TREGO COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual
For the Years Ended December 31, 2008 and 2009

STATEMENT 3
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	Prior Year	Actual
<u>Treasurer's Special Auto Fund</u>		
Cash Receipts:		
Collections	\$ 38,683	38,328
State Fees	861	0
	39,544	38,328
Total Cash Receipts		
Expenditures:		
Personal Services	9,506	7,345
Supplies and Services	14,214	7,374
Miscellaneous	529	0
Reimbursement to General Fund	14,430	15,294
	38,679	30,013
Total Expenditures		
Cash Receipts Over (Under) Expenditures	865	8,315
Unencumbered Cash, Beginning	14,429	15,294
	15,294	23,609
Unencumbered Cash, Ending	\$ 15,294	23,609
 <u>Nemecheck Trial Fund</u>		
Cash Receipts:		
Miscellaneous	\$ 352	59
Expenditures	0	0
Cash Receipts Over (Under) Expenditures	352	59
Unencumbered Cash, Beginning	2,326	2,678
	2,678	2,737
Unencumbered Cash, Ending	\$ 2,678	2,737

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

TREGO COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual
For the Years Ended December 31, 2008 and 2009

	Prior Year	Actual
<u>Special Law Enforcement Fund</u>		
Cash Receipts	\$ 0	0
Expenditures	0	0
Cash Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	51	51
Unencumbered Cash, Ending	\$ 51	51
 <u>Prosecuting Attorney Fund</u>		
Cash Receipts:		
Service Fees	\$ 2,041	2,542
Expenditures:		
Supplies and Services	1,367	1,182
Cash Receipts Over (Under) Expenditures	674	1,360
Unencumbered Cash, Beginning	2,444	3,118
Unencumbered Cash, Ending	\$ 3,118	4,478

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

TREGO COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual
For the Years Ended December 31, 2008 and 2009

	Prior Year	Actual
<u>Special Prosecutor's Trust Fund</u>		
Cash Receipts	\$ 0	0
Expenditures	0	0
Cash Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	4,588	4,588
Unencumbered Cash, Ending	\$ 4,588	4,588
 <u>Sheriff Asset Forfeiture Fund</u>		
Cash Receipts:		
Drug Seizure Funds	\$ 0	3,174
Expenditures:		
Law Enforcement Expenditures	0	1,330
Cash Receipts Over (Under) Expenditures	0	1,844
Unencumbered Cash, Beginning	1,172	1,172
Unencumbered Cash, Ending	\$ 1,172	3,016

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

TREGO COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual
For the Years Ended December 31, 2008 and 2009

STATEMENT 3
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	Prior Year	Actual
<u>Kansas Hazardous Material Grant Fund</u>		
Cash Receipts	\$ 0	0
Expenditures	0	0
Cash Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	2,204	2,204
Unencumbered Cash, Ending	\$ 2,204	2,204
 <u>Federal Asset Forfeiture Fund</u>		
Cash Receipts:		
Interest on Idle Funds	\$ 6	4
Miscellaneous Fees	0	2,506
Total Cash Receipts	6	2,510
Expenditures	0	0
Cash Receipts Over (Under) Expenditures	6	2,510
Unencumbered Cash, Beginning	296	302
Unencumbered Cash, Ending	\$ 302	2,812

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

TREGO COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual
For the Years Ended December 31, 2008 and 2009

STATEMENT 3
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	<u>Prior Year</u>	<u>Actual</u>
<u>Ambulance Memorial Fund</u>		
Cash Receipts:		
Donations	\$ 0	200
Expenditures	0	0
Cash Receipts Over (Under) Expenditures	0	200
Unencumbered Cash, Beginning	1,041	1,041
Unencumbered Cash, Ending	\$ 1,041	1,241
<u>E-911 Emergency Grant Fund</u>		
Cash Receipts:		
State Aid	\$ 14,985	0
Interest on Idle Funds	48	2
Total Cash Receipts	15,033	2
Expenditures:		
Supplies and Services	14,984	0
Cash Receipts Over (Under) Expenditures	49	2
Unencumbered Cash, Beginning	160	209
Unencumbered Cash, Ending	\$ 209	211

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

TREGO COUNTY, KANSAS

Statement of Cash Receipts and Expenditures-Actual
For the Years Ended December 31, 2008 and 2009

STATEMENT 3

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	Prior Year	Actual
<u>FEMA Mitigation Plan Grant Fund</u>		
Cash Receipts	\$ 0	0
Expenditures:		
Supplies and Services	0	5,418
Cash Receipts Over (Under) Expenditures	0	(5,418)
Unencumbered Cash, Beginning	1,172	0
Unencumbered Cash, Ending	\$ 1,172	(5,418)
<u>Exhibit Building Fund</u>		
Cash Receipts:		
Donations	\$ 0	0
Expenditures	0	0
Cash Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	243	243
Unencumbered Cash, Ending	\$ 243	243

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

TREGO COUNTY, KANSAS
BOND AND INTEREST FUND

Statement of Cash Receipts and Expenditures-Actual and Budget
For the Years Ended December 31, 2008 and 2009

	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 111,468	218,779	232,139	(13,360)
Delinquent Tax	1,327	2,020	0	2,020
Motor Vehicle Tax	20,989	8,814	7,916	898
Recreational Vehicle Tax	459	231	183	48
16/20M Vehicle Tax	2,120	2,387	803	1,584
Slider	0	0	65	(65)
Reimbursement from Secure Care Fund	18,384	17,994	20,000	(2,006)
Total Cash Receipts	154,747	250,225	261,106	(10,881)
Expenditures:				
Principal	125,000	130,000	130,000	0
Interest	135,134	130,069	131,123	(1,054)
Neighborhood Revialization	0	0	275	(275)
Cash Basis Reserve	0	0	50,000	(50,000)
Total Expenditures	260,134	260,069	311,398	(51,329)
Cash Receipts Over (Under) Expenditures	(105,387)	(9,844)		
Unencumbered Cash, Beginning	184,363	78,976		
Unencumbered Cash, Ending	\$ 78,976	69,132		

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

TREGO COUNTY, KANSAS
BOND AND INTEREST - RURAL FIRE DISTRICT FUND
Statement of Cash Receipts and Expenditures-Actual and Budget
For the Years Ended December 31, 2008 and 2009

STATEMENT 3
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	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 14,896	17,719	18,848	(1,129)
Delinquent Tax	133	129	0	129
Motor Vehicle Tax	1,226	720	658	62
Recreational Vehicle Tax	29	21	17	4
16/20M Vehicle Tax	236	260	150	110
Total Cash Receipts	16,520	18,849	19,673	(824)
Expenditures:				
Principal	20,000	20,000	20,000	0
Miscellaneous	1	1	0	1
Cash Basis Reserve	0	0	5,000	(5,000)
Total Expenditures	20,001	20,001	25,000	(4,999)
Cash Receipts Over (Under) Expenditures	(3,481)	(1,152)		
Unencumbered Cash, Beginning	9,947	6,466		
Unencumbered Cash, Ending	\$ 6,466	5,314		

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

TREGO COUNTY, KANSAS
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009

	<u>Prior Year</u>	<u>Actual</u>
<u>Nursing Home Fund</u>		
Cash Receipts:		
Bond Proceeds	\$ 351,163	0
Expenditures:		
Supplies and Services	6,817	628
Capital Outlay	250,000	0
Total Expenditures	256,817	628
Cash Receipts Over (Under) Expenditures	94,346	(628)
Unencumbered Cash, Beginning	0	94,346
Unencumbered Cash, Ending	\$ 94,346	93,718
<u>Hospital Scanner Project Fund</u>		
Cash Receipts:		
Revenue Bond Proceeds	\$ 0	265,000
Expenditures:		
Supplies and Services	0	5,073
Capital Outlay	0	259,927
Total Expenditures	0	265,000
Cash Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	0	0
Unencumbered Cash, Ending	\$ 0	0

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

TREGO COUNTY, KANSAS

STATEMENT 3

MICRO REVOLVING LOAN FUND

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Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009

	Prior Year	Actual
Cash Receipts:		
Principal Repayment	\$ 18,024	11,997
Interest on Idle Funds	166	186
Total Cash Receipts	<u>18,190</u>	<u>12,183</u>
Expenditures:		
Supplies and Services	0	541
Miscellaneous	318	19
Total Expenditures	<u>318</u>	<u>560</u>
Cash Receipts Over (Under) Expenditures	17,872	11,623
Unencumbered Cash, Beginning	<u>3,869</u>	<u>21,741</u>
Unencumbered Cash, Ending	<u>\$ 21,741</u>	<u>33,364</u>

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

TREGO COUNTY, KANSAS
COMPONENT UNITS
TREGO COUNTY FAIR ASSOCIATION
Statement of Cash Receipts and Expenditures-Actual
For The Year Ended December 31, 2009

STATEMENT 3
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	Capital Improvement Fund	General Fund	Total
	<u> </u>	<u> </u>	<u> </u>
Cash Receipts:			
County Appropriation	\$ 15,000	39,184	54,184
Gates, Rentals and Sales	0	66,312	66,312
Interest on Idle Funds	31	398	429
Donations	0	12,198	12,198
Insurance Proceeds	5,612	18,858	24,470
Miscellaneous	0	257	257
Transfer from Capital Improvement Fund - Fair Association	0	18,313	18,313
	<u> </u>	<u> </u>	<u> </u>
Total Cash Receipts	20,643	155,520	176,163
	<u> </u>	<u> </u>	<u> </u>
Expenditures:			
Advertising	0	4,770	4,770
Utilities and Telephone	0	11,209	11,209
Convention and Travel	0	2,192	2,192
Supplies, Repairs and Maintenance	0	18,651	18,651
Equipment	0	4,750	4,750
Fair Expense	0	78,309	78,309
Miscellaneous	0	50	50
Transfer to General Fund - Fair Association	18,313	0	18,313
	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	18,313	119,931	138,244
	<u> </u>	<u> </u>	<u> </u>
Cash Receipts Over (Under) Expenditures	2,330	35,589	37,919
Unencumbered Cash Balance-Beginning	19,538	18,902	38,440
	<u> </u>	<u> </u>	<u> </u>
Unencumbered Cash Balance-Ending	\$ 21,868	54,491	76,359
	<u> </u>	<u> </u>	<u> </u>

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

TREGO COUNTY, KANSAS
COMPONENT UNITS
TREGO COUNTY EXTENSION COUNCIL
Statement of Cash Receipts and Expenditures-Actual
For The Year Ended December 31, 2009

STATEMENT 3
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	Actual
Cash Receipts:	
County Appropriation	\$ 73,000
Educational Services	1,418
K.S.U. Salary Aid	9,801
Miscellaneous	830
Interest on Idle Funds	157
	85,206
Total Cash Receipts	85,206
Expenditures:	
Salaries	40,893
Payroll Taxes	14,590
Printing	905
Telephone	1,374
Supplies/Postage	2,264
Equipment	2,731
Miscellaneous	989
Travel	2,763
Educational Services	704
Subsistence	714
	67,927
Total Expenditures	67,927
Cash Receipts Over (Under) Expenditures	17,279
Unencumbered Cash Balance - Beginning	45,250
	62,529
Unencumbered Cash Balance - Ending	\$ 62,529

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

TREGO COUNTY, KANSAS

STATEMENT 3

COMPONENT UNITS

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TREGO MANOR

Statement of Cash Receipts and Expenditures-Actual
For The Year Ended December 31, 2009

	<u>Actual</u>
Cash Receipts:	
County Appropriation	\$ 80,000
Routine Care - Private	283,855
Routine Care - Medicaid	398,854
Ancillary Charges	960
Other Income	8,233
	<hr/>
Total Cash Receipts	771,902
	<hr/>
Expenditures:	
Salaries	557,078
Payroll Taxes	42,423
Employee Benefits	11,098
Insurance and Administration Expense	46,958
Consulting Expense	4,499
Food and Other Dietary Expense	49,261
Fixed Plant Expense	596
Housekeeping Expense	4,271
Laundry and Linen Expense	4,054
Maintenance and Utilities Expense	20,468
Medical Supplies and Nursing Services Expense	36,831
Resident Related Expense	5,084
Lutheran Home Payroll Expense	29,673
	<hr/>
Total Expenditures	812,294
	<hr/>
Cash Receipts Over (Under) Expenditures	(40,392)
Unencumbered Cash Balance - Beginning	0
	<hr/>
Unencumbered Cash Balance - Ending	\$ (40,392)
	<hr/> <hr/>

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

TREGO COUNTY, KS
 Agency Funds
 Summary of Cash Receipts and Cash Disbursements
 For the Year Ended December 31, 2009

Fund	Beginning Cash Balance	Cash Receipts	Cash Disburse- ments	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 4,837,191	6,153,757	7,200,450	3,790,498
NRP Holding	0	4,711	4,711	0
Delinquent Tax	13,876	66,402	63,282	16,996
Tax Escrow	0	3,297	3,297	0
Driver's License	241	7,075	6,935	381
Sales and Compensating Use Tax	3,895	85,465	84,510	4,850
Motor Vehicle Tax	18,365	495,856	500,708	13,513
Motor Vehicle License	544	308,564	308,276	832
Recreational Vehicle Tax	477	13,202	13,157	522
Transient Guest Tax	35	0	35	0
Total Distributable Funds	\$ 4,874,624	7,138,329	8,185,361	3,827,592
State Funds:				
State Education Building	\$ 708	57,047	57,056	699
State Institutional Building	354	28,524	28,528	350
State General Fund	0	93	93	0
Total State Funds	\$ 1,062	85,664	85,677	1,049
Subdivision Funds:				
Cities	\$ 24,387	668,164	669,114	23,437
Townships	0	28,906	28,906	0
School Districts	37,345	2,646,590	2,659,464	24,471
Regional Library	343	45,188	45,183	348
Total Subdivision Funds	\$ 62,075	3,388,848	3,402,667	48,256

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

TREGO COUNTY, KANSAS

Agency Funds

Summary of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2009

Fund	Beginning Cash Balance	Cash Receipts	Cash Disburse- ments	Ending Cash Balance
County Officer Accounts:				
Register of Deeds	\$ 0	51,142	51,142	0
County Clerk	0	723,971	723,971	0
Clerk of District Court	87,736	1,354,186	1,435,572	6,350
Law Library	18,225	13,861	5,796	26,290
Stray Animals	902	612	0	1,514
Heritage Trust	188	1,127	1,071	244
Wampum	3,755	40,260	23,625	20,390
Fish and Game Permits	0	15,886	15,886	0
Total Officer Accounts	\$ 110,806	2,201,045	2,257,063	54,788
Other Agency Funds:				
Medical Cafeteria Plan	\$ (43)	16,144	16,094	7
Childcare Cafeteria Plan	0	2,004	2,004	0
Total Other Agency Funds	\$ (43)	18,148	18,098	7
Total Agency Funds	\$ 5,048,524	12,832,034	13,948,866	3,931,692

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

TREGO COUNTY, KANSAS
Notes to the Financial Statements
For The Year Ended December 31, 2009

1. **Summary of Significant Accounting Policies**

Trego County, Kansas operates as a county in accordance with the laws of the State of Kansas. The County operates under a commission form of government and provides the following services: public safety (sheriff), highway, sanitation (landfill), health and social services, culture-recreation, public improvements and general administrative services.

Accounting principles generally accepted in the United States of America require government financial statements to include the primary government and its component units. Component units of a governmental entity are legally separate entities for which the primary government is considered to be financially accountable and for which the nature and significance of their relationship with the primary government are such that exclusion would cause the combined financial statements to be misleading or incomplete. The primary government is considered to be financially accountable if it appoints a majority of an organization's governing body and imposes its will on that organization. The primary government may also be financially accountable if an organization is fiscally dependent on the primary government, regardless of the authority of the organization's governing body.

Based on the application of the criteria set forth by the Governmental Accounting Standards Board, management has determined that **Trego County Extension Council, Trego County Fair Association, Trego County Manor, and Trego County Lemke Memorial Hospital** are component units of the County. Financial information for **Trego County Lemke Memorial Hospital** has not been reported in the County's financial statements. Accordingly, these financial statements present the activities of the primary government and selected component units are not a complete presentation in accordance with generally accepted accounting principles. The audited financial statements for **Trego County Lemke Memorial Hospital** can be obtained from their business office at 320 N. 13th, WaKeeney, Kansas, 67672.

Fund Accounting

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the County for the year ended 2009:

Governmental Type Funds:

General Fund--To account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds--To account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expend for specified purposes.

Debt Service Funds--To account for the accumulation of resources for, and the payment of, interest and principal on general long-term debt, and the financing of special assessments which are general obligations of the County.

Capital Project Fund--To account for financial resources to be used for the acquisition or construction of major capital assets (other than those financed by proprietary funds).

Fiduciary Funds:

Agency Funds--To account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Private Purpose Trust Funds--To report trust agreements where both the principal and interest is used to benefit individuals, private organizations and other governmental units.

Reimbursements

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Inventories and Prepaid Expenses

Inventories and prepaid expenses, which benefit future periods, are recorded as an expenditure during the year of purchase.

Statutory Basis of Accounting

The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased.

Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving the cash from another fund, and expenditure would be charged in the fund from which the transfer is made.

Trego County, Kansas has approved a resolution that is in compliance with K.S.A.75-1120(a), waiving their requirement for application of generally accepted accounting principles and allowing the County to use the statutory basis of accounting

Departure from Accounting Principles Generally Accepted in the United States of America.

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year-end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles in the United States of America. Capital assets that account for the land, buildings, and equipment owned by the County are not presented in the financial statements. Also, long-term debt such as general

obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences are not presented in the financial statements.

2. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds and enterprise funds. The statutes provide for the following sequence and timetable in adoption of budgets:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue 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 were made for the year ended December 31, 2009, for the following funds: Fair Fund, Noxious Weed Fund, Economic Development Fund, Juvenile Detention Fund, and Register of Deeds Technology 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 statements 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 modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, 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. All unencumbered appropriations lapse at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following Special Revenue Funds:

Special Machinery	Capital Improvement Reserve
Ambulance Capital Outlay	Exhibit Building
Equipment Reserve	Health Capital Outlay
Mental Retardation	DARE Grant
Women, Infants and Children (WIC)	Treasurer's Special Auto
Nemecheck Trial Fund	Special Law Enforcement
Prosecuting Attorney	Special Prosecutor's Trust
Sheriff Asset Forfeiture	Kansas Hazardous Material Grant
Federal Asset Forfeiture	Ambulance Memorial Fund
Concealed Weapon	E-911 Emergency Grant
FEMA Mitigation Plan Grant	

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

3. **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 statements taken as a whole.

4. **Deposits and Investments**

K.S.A. 9-1401 establishes the depositories that may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank located in the county and the bank provide an acceptable rate of return on the funds. In addition, K.S.A. 9-1402 requires that 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. . The County's investments consist solely of certificates of deposits.

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 with the State of Kansas, United Missouri Bank of America, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%.

At December 31, 2009, the primary government of Trego County's carrying amount of deposits was \$6,831,255 and the bank balance was \$7,347,993. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$757,033 was covered by federal depository insurance and \$6,590,960 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

At December 31, 2009, Trego County Extension Council's carrying amount of deposits, including certificates of deposits, was \$62,529 and the bank balance was \$68,435. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$68,435 was covered by FDIC insurance.

At December 31, 2009, the Trego County Fair Association's carrying amount of deposits, including certificates of deposits, was \$76,359 and the bank balance was \$46,986. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$46,986 was covered by FDIC insurance.

At December 31, 2009, the Trego Manor's carrying amount of deposits, including certificates of deposits, was \$15,108 and the bank balance was \$26,855. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$26,855 was covered by FDIC insurance.

Custodial Credit Risk-Investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the Government 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.

5. Compensated Absences

Trego County Vacation Pay. Each full-time employee of the County shall be entitled to annual vacation with pay at a rate of one working day for each full month of service, provided that no vacation time shall be available to an employee until he or she has completed one full year of continuous employment. Vacation credit may accumulate for not more than 24 working days.

The cost of vacation leave has been estimated by the County as of December 31, 2009, to be \$53,403 and is included in compensated absences in Note 13.

Trego County Sick Leave. Sick leave with pay shall be granted to all full-time employees of the County at the rate of one working day for each full month of service. Sick leave for all County employees shall be computed on a daily basis. Sick leave may accumulate for not more than 50 working days. All employees having 5 years of service may accumulate 3 days additional for each year of service to a maximum of 90 working days. No sick leave is paid upon termination of employment and has not been accrued in the financial statements.

Trego Manor Vacation Pay. All full-time and part-time employees shall be entitled to vacation after one year of continuous service. Carryover of vacation is not allowed unless approved by administrator. Vacation is calculated on hours worked during the previous 12-month period according to the following schedule:

1 year	1 week – average weekly worked time
2-9 years	2 weeks – average weekly worked time
10-14 years	3 weeks – average weekly worked time
15 or more years	4 weeks – average weekly worked time

Trego Manor Sick Leave. Sick leave shall be granted to all employees at a rate of 3 personal or sick days each calendar year, calculated on the employee's normally scheduled workday. Personal time may accumulate up to 240 hours and may be paid upon termination.

The cost of vacation and sick leave has been estimated by Trego Manor as of December 31, 2009, to be \$38,559 and is included in compensated absences in Note 13.

6. 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.* KPERs provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefits provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERs (611 S. Kansas Avenue, Suite 100; Topeka, KS 66603-3803) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 establishes the KPERs member-employee contribution rate at 4 percent of covered salary. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERs is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERs employers. The employer rate established by statute for January 1, 2009 thru December 31, 2009 was 6.54%. The County's employer contribution to KPERs for the years ended December 31, 2009, 2008, and 2007 were \$105,077, \$90,245, and \$73,108, respectively, equal to the statutory required contributions for each year. The Trego County Extension Council's employer contribution to KPERs for the years ended December 31, 2009, 2008, and 2007 were \$1,231, \$1,330, and \$1,191, respectively, equal to the statutory required contributions for each year.

7. Liability for Landfill Closure and Postclosure Costs

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

The estimate of closure and postclosure care liability at year-end would be \$263,046. This liability is based on the use of 94.31 percent of the estimated capacity of the landfill and a total closure and post closure cost estimate of \$278,902. The County will recognize the remaining estimated cost of closure and postclosure care of \$15,856 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2009. The County expects the landfill to continue to operate for approximately 3 years. Actual costs may be higher due to inflation, changes in technology or in regulations. The County has not restricted any of its assets for payment of closure and postclosure care cost.

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.

8. Comparative Data

Summaries of comparative data for the prior year have been presented in the accompanying primary government financial statements to provide an understanding of changes in Trego County's financial position and operations.

9. 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

worker's 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, a public entity risk pool currently operating as a common risk management and insurance program for 59 participating members

The County pays an annual premium to the Kansas Workers Risk Cooperative for Counties for its worker's compensation insurance coverage. The agreement to participate provides that the Kansas Workers Risk Cooperative for Counties will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$750,000 for each insured accident. Additional premiums may be due if total claims for the pool are different than what has been anticipated by the Kansas Workers Risk Cooperative for Counties.

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 the Kansas Counties Association Multi-Line Pool, a public entity risk pool currently operating as a common risk management and insurance program for 69 participating members.

The County pays an annual premium to the Kansas Counties Association Multi-Line Pool for its property and casualty insurance coverage. The agreement to participate provides that the Kansas Counties Association Multi-Line Pool will be self-sustaining through member premiums. Additional premiums may be due if total claims for the pool are different than what has been anticipated by the Kansas Counties Association Multi-Line Pool.

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

10. **Compliance with Finance Related Legal and Contractual Provisions**

Bonds and Warrants. Per K.S.A. 10-130, bond and interest payments shall be remitted to the state fiscal agent at least 20 days before the day of maturity. It was noted by the Kansas State Treasurer's Office that the County's remittance of funds did not meet these requirements. This appears to be a violation of this statute.

Outstanding Warrants. K.S.A. 10-815 states that outstanding warrants for two years or more shall be canceled and restored to the fund originally charged. At year-end there were outstanding warrants not within these limits. This appears to be a violation of this statute.

Cash Violation. K.S.A. 10-1113 requires that no indebtedness be created for a fund in excess of available monies in that fund. The component unit Trego Manor appears to be in violation of this statute.

Mandatory Nondiscrimination Provisions. Per K.S.A. 44-1030 contracts for the construction, alteration, or repair of any public building or public work, or for the acquisition of materials, equipment, supplies, or services shall comply with the mandatory nondiscrimination provisions. It does not appear that the County has enumerated these provisions in such contracts.

Budget Violation. Per K.S.A. 79-2935 expenditures are to be controlled so that they do not exceed the adopted budget plus any reimbursements. The Hospital Principal and Interest Fund exceeded the adopted budget in 2009.

Inventory Record Book. Per K.S.A. 19-2687, all information contained in inventory shall be recorded in a book kept by the county clerk and during the month of February, following the filing of such inventories, the

board of county commissioners shall view and check each item of personal property in each respective office or department with the inventory book prepared by the county clerk and enter a record of its findings and sign a certificate of the board's approval. It does not appear that the County adheres to this statute.

11. Other Post Employment Benefits

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan.

Each retiree pays the full amount of the applicable premium, conceptually; the County is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in these primary government financial statements.

Under the Consolidation Omnibus Budget Reconciliation Act (COBRA), the County 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. There is no cost to the County under this program.

12. Operating Transfers

<u>Transferred From:</u>	<u>Transferred To:</u>	<u>Amount</u>	<u>Statute</u>
General Fund	Landfill Fund	\$ 75,000	79-2934
General Fund	Equipment Reserve Fund	26,500	19-119
General Fund	Capital Improvement Reserve Fund	78,000	19-120
Economic Development Fund	Capital Improvement Reserve Fund	86,500	19-120
Road & Bridge Fund	Capital Improvement Reserve Fund	10,000	68-590
Road & Bridge Fund	Special Machinery Fund	140,000	68-141g
Noxious Weed Fund	Noxious Weed Capital Outlay Fund	15,000	2-1318
EMS Ambulance Fund	Ambulance Capital Outlay Fund	20,000	12-110d
Rural Fire District Fund	Rural Fire District Special Equipment Fund	38,000	19-3623e

13. Long-term Debt - Changes in long-term liabilities for Trego County, Kansas for the year ended December 31, 2009, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds:										
2002 Fire District Bonds	0.00%	11/01/02	\$ 200,000	11/01/11	\$ 80,000	0	20,000		60,000	0
2004 Schoolhouse Bonds	4.50%	09/01/05	150,000	09/01/14	90,000	0	15,000		75,000	2,994
2006 Hospital Bonds	3.65%	06/28/06	3,200,000	07/01/26	2,990,000	0	115,000		2,875,000	127,075
2008 Nursing Home Bonds	4.70%	12/01/08	350,000	12/01/19	350,000	0	0		350,000	0
Capital Leases:										
Juvenile Detention/Secure Care	7.20%	11/01/92	98,163	06/01/14	32,238	0	7,421		24,817	483
2003 Wheelcoach	5.71%	12/01/04	70,159	12/01/10	18,801	0	9,173		9,628	936
2006 Road Grader Lease	5.20%	11/23/06	604,500	01/31/11	365,636	0	115,752		249,884	19,027
2007 Wheel Loader Lease	5.00%	12/17/07	140,553	03/01/11	80,857	0	25,970		54,887	4,032
2008 Ford 1 Ton 550	4.70%	03/19/08	56,171	03/19/15	56,171	0	6,962		49,209	2,640
2009 Ford 1 Ton F550 Brush Truck	6.15%	02/16/09	71,445	02/16/19	0	71,445	0		71,445	0
Revenue Bonds:										
2005 Hospital Revenue Bonds	0.00%	12/20/05	400,000	12/20/15	280,000	0	40,000		240,000	0
2009 Hospital Revenue Bonds Series A	0.00%	12/09/09	125,000	12/01/14	0	125,000	0		125,000	0
2009 Hospital Revenue Bonds Series B	2.00%	12/09/09	140,000	12/01/14	0	140,000	2,283		137,717	171
Total Contractual Indebtedness:					4,343,703	336,445	357,561	(21,116)	4,322,587	157,358
Landfill Closure and Post Closure Cost					278,902			0	278,902	
Compensated Absences - TREGO CO.					56,991			(3,588)	53,403	
Compensated Absences - TREGO MANOR					0			38,559	38,559	
Total Long-Term Debt					\$ 4,679,596	336,445	357,561	13,855	4,693,451	157,358

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

	2010	2011	2012	2013	2014	2015-2019	2020-2024	2025-2028	Total
PRINCIPAL									
General Obligation Bonds	\$ 190,000	195,000	200,000	185,000	190,000	835,000	1,115,000	450,000	3,360,000
Capital Leases	178,898	176,702	20,453	18,039	15,593	50,185	0	0	459,870
Revenue Bonds	<u>91,953</u>	<u>92,436</u>	<u>92,990</u>	<u>93,655</u>	<u>91,683</u>	<u>40,000</u>	<u>0</u>	<u>0</u>	<u>502,717</u>
TOTAL PRINCIPAL	<u>460,851</u>	<u>464,138</u>	<u>313,443</u>	<u>296,694</u>	<u>297,276</u>	<u>925,185</u>	<u>1,115,000</u>	<u>450,000</u>	<u>4,322,587</u>
INTEREST									
General Obligation Bonds	152,343	130,931	123,789	116,506	109,120	428,663	223,339	28,900	1,313,591
Capital Leases	23,271	15,273	5,381	4,575	3,786	8,297	0	0	60,583
Revenue Bonds	<u>2,494</u>	<u>2,011</u>	<u>1,457</u>	<u>892</u>	<u>311</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,165</u>
TOTAL INTEREST	<u>178,108</u>	<u>148,215</u>	<u>130,627</u>	<u>121,973</u>	<u>113,217</u>	<u>436,960</u>	<u>223,339</u>	<u>28,900</u>	<u>1,381,339</u>
TOTAL PRINCIPAL & INTERES	\$ <u>638,959</u>	<u>612,353</u>	<u>444,070</u>	<u>418,667</u>	<u>410,493</u>	<u>1,362,145</u>	<u>1,338,339</u>	<u>478,900</u>	<u>5,703,926</u>