

TREGO COUNTY, KANSAS

Audit Report

For the Year Ended December 31, 2011

MAPES & MILLER LLP
Certified Public Accountants
WaKeeney, Kansas

TREGO COUNTY, KANSAS
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INDEPENDENT AUDITOR'S REPORT

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

We have audited the summary statement of cash receipts, expenditures, and unencumbered cash balances of Trego County, Kansas, as of and for the year ended December 31, 2011, which comprises the basic financial statement of the County's primary government as listed in the table of contents. This financial statement is the responsibility of Trego County's management. Our responsibility is to express an opinion on the financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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.

The financial statement does 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 statement of the omission of the component units, although not reasonably determinable, is presumed to be material.

As described more fully in Note 1, Trego County, Kansas, has prepared this financial statement using 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 States of America. The effects on the financial statement of the variances between these statutory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because 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 statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Trego County, Kansas, as of December 31, 2011, or the respective changes in financial position for the year then ended.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the primary government of Trego County, Kansas, as of December 31, 2011, and the aggregate cash receipts and expenditures for the year then ended, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the financial statement. The summary of expenditures-actual and budget and individual fund schedules of cash receipts and expenditures-actual and budget (Schedules 1 and 2 as listed in the table of contents) are presented for analysis and are not a required part of the statutory financial statements. 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 financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole.

We also have previously audited, in accordance with auditing standards generally accepted in the United States and the *Kansas Municipal Audit Guide*, Trego County's primary government financial statements for the year ended December 31, 2010, which are not presented with the accompanying financial statement. In our report dated July 25, 2011, we expressed an unqualified opinion on the financial statements. That audit was conducted for the purpose of forming an opinion on the financial statements. The 2010 prior year actual amounts presented in Schedule 2 are presented for purposes of additional analysis and are not a required part of the financial statement. The 2010 financial statements and our accompanying report are not presented herein, but are available in electronic format from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards, at <http://da.ks.gov/ar/muniserv/>. 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 2010 financial statements. The information has been subjected to the auditing procedures applied in the audit of those financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit Guide*. In our opinion, the 2010 prior year actual amounts presented in Schedule 2 are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

Mapes & Miller
Certified Public Accountants

July 23, 2012

TREGO COUNTY, KANSAS
 Summary of Cash Receipts, Expenditures and Unencumbered Cash
 For the Year Ended December 31, 2011

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	\$ 144,900	1,984,399	1,948,568	180,731	26,898	207,629
Special Revenue Funds						
Road and Bridge Fund	33,303	1,650,130	1,664,000	19,433	4,856	24,289
Special Bridge Fund	58,749	29,619	55,266	33,102	0	33,102
Fair Fund	0	55,288	54,375	913	0	913
County Health Fund	50,015	218,466	194,958	73,523	641	74,164
Historical Society Fund	0	565	565	0	0	0
Noxious Weed Fund	76,711	167,106	180,319	63,498	122	63,620
Election Fund	19,813	5,768	15,877	9,704	0	9,704
Appraiser Fund	23,551	133,392	126,546	30,397	288	30,685
County Hospital Fund	0	138,265	136,500	1,765	0	1,765
Mental Health Fund	0	15,090	15,090	0	0	0
Mental Retardation Fund	0	18,498	18,498	0	0	0
Trego Manor Fund	0	58,673	58,673	0	0	0
EMS Ambulance Fund	144,060	322,391	316,327	150,124	4,753	154,877
Economic Development Fund	80,532	155,606	131,854	104,284	428	104,712
Community College Fund	4	20	0	24	0	24
Special Alcohol and Drug Fund	29,146	3,637	9,200	23,583	0	23,583
Special Parks and Recreation Fund	3,749	1,828	3,324	2,253	0	2,253
Rural Fire District Fund	12,964	142,821	155,064	721	1,577	2,298
Rural Fire District - Special Equipment Fund	59,895	10,000	47,270	22,625	0	22,625
Landfill Fund	26,323	120,130	117,064	29,389	705	30,094
Juvenile Detention Fund	50,681	203,085	51,213	202,553	0	202,553
Secure Care Fund	49	0	0	49	0	49
911 Emergency Fund	16,022	13,136	8,791	20,367	402	20,769
E-911 Emergency Fund	7,788	4,842	431	12,199	0	12,199
Noxious Weed Capital Outlay Fund	76,799	10,000	0	86,799	0	86,799
Hospital Principal and Interest Fund	0	94,447	94,447	0	0	0
Register of Deeds Technology Fund	7,464	12,257	6,896	12,825	322	13,147
Health Capital Outlay Fund	6,282	0	0	6,282	0	6,282
Equipment Reserve Fund	167,806	23,150	58,997	131,959	0	131,959
Special Machinery Fund	243,711	30,000	0	273,711	0	273,711
Balance Carried Forward	1,340,317	5,622,609	5,470,113	1,492,813	40,992	1,533,805

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

TREGO COUNTY, KANSAS
 Summary of Cash Receipts, Expenditures and Unencumbered Cash
 For the Year Ended December 31, 2011

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	1,340,317	5,622,609	5,470,113	1,492,813	40,992	1,533,805
Special Revenue Funds (continued)						
Capital Improvement Reserve Fund	486,534	278,320	300,540	464,314	173,791	638,105
Ambulance Capital Outlay Fund	31,275	56,000	0	87,275	0	87,275
Concealed Weapon Fund	593	617	0	1,210	0	1,210
Women, Infants and Children (WIC) Fund	10,575	9,896	10,152	10,319	0	10,319
Treasurer's Special Auto Fund	22,721	39,141	41,808	20,054	0	20,054
Nemechek Trial Fund	2,807	111	0	2,918	0	2,918
Special Law Enforcement Fund	51	0	0	51	0	51
Prosecuting Attorney Fund	5,543	1,812	944	6,411	0	6,411
Special Prosecutors Trust Fund	4,588	0	0	4,588	0	4,588
Sheriff Asset Forfeiture Fund	3,016	2,317	922	4,411	0	4,411
Kansas Hazardous Material Grant Fund	2,204	0	0	2,204	0	2,204
Federal Asset Forfeiture Fund	2,822	5	0	2,827	0	2,827
Ambulance Memorial Fund	1,441	900	0	2,341	0	2,341
E-911 Emergency Grant Fund	8	0	8	0	0	0
FEMA Mitigation Plan Grant Fund	(5,418)	0	0	(5,418)	0	(5,418)
Exhibit Building Fund	(4,750)	6,350	0	1,600	0	1,600
Bridge Grant Fund	0	3,637	3,637	0	0	0
Rural Fire Truck Grant Fund	0	242,000	242,000	0	0	0
Debt Service Funds						
Bond and Interest Fund	34,716	315,230	306,981	42,965	0	42,965
Bond and Interest - Rural Fire District Fund	3,829	23,220	20,001	7,048	0	7,048
Capital Project Funds						
Nursing Home Fund	18,382	0	17,985	397	0	397
Fiduciary Type Funds						
Private Purpose Trust Funds						
Micro Revolving Loan Fund	40,986	4,985	146	45,825	0	45,825
Total Primary Government	2,002,240	6,607,150	6,415,237	2,194,153	214,783	2,408,936

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

TREGO COUNTY, KANSAS
 Summary of Cash Receipts, Expenditures and Unencumbered Cash
 For the Year Ended December 31, 2011

STATEMENT 1
 Page 3

Funds	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Balance Brought Forward	2,002,240	6,607,150	6,415,237	2,194,153	214,783	2,408,936
Component Units						
Trego County Fair Association	30,416	312,700	267,084	76,032		76,032
Trego Manor	(109,806)	1,801,019	1,749,490	(58,277)	130,867	72,590
 Total Reporting Entity (Excluding Agency Funds)	 \$ 1,922,850	 8,720,869	 8,431,811	 2,211,908	 345,650	 2,557,558

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

TREGO COUNTY, KANSAS
Composition of Cash
For the Year Ended December 31, 2011

STATEMENT 1
Page 4

Primary Government:

Cash on Hand	\$	52,156
<u>Trego WaKeeney State Bank</u>		
Demand Accounts		169,250
Savings Accounts		7,264,229
<u>Citizens State Bank</u>		
Savings Account		245,536
Total Cash and Investments		7,731,171
Less Agency Funds - Schedule 3		(5,322,235)
Total Primary Government		2,408,936

Component Units:

Trego County Fair Association

<u>Trego WaKeeney State Bank</u>		
Demand Account		57,811
<u>First Federal Savings and Loan</u>		
Certificates of Deposit		12,000
<u>Citizens State Bank</u>		
Demand Account		6,221
Total Trego County Fair Association		76,032

Trego Manor

<u>Trego WaKeeney State Bank</u>		
Demand Accounts		72,590
Total Reporting Entity per Statement 1, Page 3	\$	2,557,558

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

TREGO COUNTY, KANSAS
Notes to the Financial Statement
For The Year Ended December 31, 2011

1. **Summary of Significant Accounting Policies**

Financial Reporting Entity

Trego County, Kansas, is a municipal corporation governed by an elected three-member commission. The County receives funding from local, state, and federal government sources and must comply with the requirements of these funding sources. The County 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 statement 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.

This financial statement presents Trego County (the primary government) and the discretely presented component units listed below. The component units are included in the County's reporting entity because of their significance of their operational or financial relationships with the County.

Discretely Presented Component Units. The component units section of this financial statement includes the financial data of the discretely presented component units. These component units are reported separately to emphasize that they are legally separate from the County. The governing bodies of these component units are appointed by the County.

Fair Association. The Trego County Fair Board administers the Trego County Free Fair. The County annually levies a tax for the fair.

Nursing Home. The Trego County Manor Board operates a nursing home. The nursing home can sue and be sued, and can buy, sell, or lease real property. The County annually levies a tax for the nursing home. Bond issuances must be approved by the County.

Financial information for the following component unit has not been presented in the County's financial statement. Accordingly, this financial statement that presents the activities of the primary government and selected component units is not a complete presentation in accordance with generally accepted accounting principles.

County Hospital. The Trego County Lemke Memorial Hospital Board operates the County's hospital. The hospital can sue and be sued, and can buy, sell, or lease real property. The County annually levies a tax for the hospital. Bond issuances must be approved by the County. The Hospital Board members are appointed by the County. The audited financial statements for Trego County

Lemke Memorial Hospital can be obtained from their business office at 320 N. 13th, WaKeeney, Kansas, 67672.

Payments Between the County and Component Units. Resource flows between a primary government and its discretely presented component units are reported as external transactions – that is as revenues and expenditures.

Reimbursements

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statement 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.

Basis of Presentation and Basis of Accounting

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is 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.

Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds are maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the County for the year ended December 31, 2011:

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.

Statutory Basis of Accounting. The statutory basis of accounting, as used in the preparation of this statutory basis financial statement, 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, with disbursements being adjusted for prior year's 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 cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

The County has approved a resolution that is in compliance with K.S.A.75-1120(a), waiving the 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, expenditures, 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. Capital assets that account for the land, buildings, and equipment owned by the County are not presented in the financial statement. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences are not presented in the financial statement.

Inventories and Prepaid Expenses

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

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. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in adoption of the legal annual operating budget:

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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, 2011, for the following funds: General Fund, Juvenile Detention Fund, Historical Society 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 schedules 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 statutory basis of accounting, in which, revenues 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, fiduciary funds, and the following special revenue funds: Mental Health Fund, Mental Retardation Fund, Health Capital Outlay Fund, Equipment Reserve Fund, Special Machinery Fund, Capital Improvement Reserve Fund, Ambulance Capital Outlay Fund, Concealed Weapon Fund, Women, Infants, and Children (WIC) Fund, Treasurer's Special Auto Fund, Nemechek Trial Fund, Special Law Enforcement Fund, Prosecuting Attorney Fund, Special Prosecutors Trust Fund, Sheriff Asset Forfeiture Fund, Kansas Hazardous Material Grant Fund, Federal Asset Forfeiture Fund, Ambulance Memorial Fund, E-911 Emergency Grant Fund, FEMA Mitigation Plan Grant Fund, and Exhibit Building 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.

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 statement 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 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. 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 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 did not use "peak periods" during 2011. All deposits were legally secured at December 31, 2011.

At December 31, 2011, the primary government of Trego County's carrying amount of deposits was \$7,679,015, and the bank balance was \$8,025,530. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$485,465 was covered by federal depository insurance and \$7,540,065 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

At December 31, 2011, the Trego County Fair Association's carrying amount of deposits, including certificates of deposits, was \$76,032, and the bank balance was \$80,333. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$80,333 was covered by FDIC insurance.

At December 31, 2011, the Trego Manor's carrying amount of deposits was \$72,590 and the bank balance was \$66,812. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$66,812 was covered by FDIC insurance.

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 County's liability for accrued vacation leave, as of December 31, 2011, is \$65,446 and is included in compensated absences in Long-term Debt, Note 14 to the financial statement.

Trego County Sick Leave. Sick leave with pay shall be granted to all full-time employees 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. Sick leave is not paid upon termination of employment and has not been accrued in the financial statement.

Trego Manor Vacation Pay. All full-time and part-time employees of Trego Manor 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 Personal/Sick Leave. Personal/sick leave shall be granted to all employees of Trego Manor at a rate of 3 personal or sick days each calendar year, calculated on the employee’s normally scheduled workday. In addition, for each quarter that an employee qualifies for the perfect attendance award, the employee will receive an additional personal day. Personal time may accumulate up to 240 hours and may be paid upon termination.

Trego Manor’s liability for accrued vacation and personal/sick leave, as of December 31, 2011, is \$46,637 and is included in compensated absences in Long-term Debt, Note 14 to the financial statement.

6. Defined Benefit Pension Plan

Plan description. Trego County, Kansas, contributes to 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 statement and required supplementary information. That report may be obtained by writing to KPERs (611 S. Kansas, Suite 100; Topeka, KS 66603-3869) 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 for active members hired before July 1, 2009. For active members employed on or after July 1, 2009, K.S.A. 74-49-210 establishes the KPERs member-employee contribution rate at 6 percent of covered salaries. 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 for calendar year 2011 was 6.74 percent. The County’s employer contribution to KPERs for the years ended December 31, 2011, 2010, and 2009 were \$132,919, \$117,108, and \$105,077, respectively, equal to the required contributions for each year as set forth by the legislature.

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 this financial statement, 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 is \$274,232. This liability is based on the use of 98.33 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 \$4,670 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2011. The County expects the landfill to continue to operate for approximately 1 year. 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 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. **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 66 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 \$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 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 County Association Multiline Pool, a public entity risk pool currently operating as a common risk management and insurance program for 68 participating members.

The County pays an annual premium to the Kansas County Association Multiline Pool for its property and casualty insurance coverage. The agreement to participate provides that the Kansas County Association Multiline Pool 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 the Kansas County Association Multiline Pool.

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.

9. **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.

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. The FEMA Mitigation Plan Grant Fund also reflected indebtedness in excess of the available cash balance. This grant requires the County to expend the monies and request reimbursement from the available awarded funds. This grant had sufficient remaining available grant award to cover its deficit cash balance as of December 31, 2011. The deficit will be eliminated when the grant proceeds are received subsequent to December 31, 2011. Although not specifically allowed as an exception to the cash basis law in the statutes, the State of Kansas, Division of Accounts and Reports, as a matter of practice, has allowed deficit fund balances as long as the fund is subsequently reimbursed by federal or state grant proceeds.

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.

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 that were in violation of this statute.

10. **Other Post Employment Benefits**

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While 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 this primary government financial statement.

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.

11. Capital Projects

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

<u>Capital Project</u>	<u>Project Authorization</u>	<u>Cash Disbursements and Accounts Payable To Date</u>
Nursing Home	\$351,163	\$350,766

12. Interfund Transfers

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions, or maintaining debt service on a routine basis as authorized by Kansas Statutes. The County's operating transfers and statutory authority for December 31, 2011, were as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General Fund	Juvenile Detention Fund	79-2934	\$ 200,000
General Fund	Equipment Reserve Fund	19-119	23,150
General Fund	Capital Improvement Reserve Fund	19-120	164,253
General Fund	Landfill Fund	79-2934	70,000
Road & Bridge Fund	Capital Improvement Reserve Fund	68-590	10,000
Road & Bridge Fund	Special Machinery Fund	68-141g	30,000
Noxious Weed Fund	Noxious Weed Capital Outlay Fund	2-1318	10,000
EMS Ambulance Fund	Ambulance Capital Outlay Fund	12-110d	56,000
Economic Development Fund	Capital Improvement Reserve Fund	19-120	86,500
Rural Fire District Fund	Rural Fire District Special Equipment Fund	19-3623e	10,000

13. Subsequent Events

The County has evaluated the effects of the financial statement of subsequent events occurring through July 23, 2012, which is the date at which the financial statement was available to be issued.

14. Long-term Debt

Changes in long-term liabilities for Trego County, Kansas, for the year ended December 31, 2011, 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	\$ 40,000	0	20,000		20,000	0
2004 Schoolhouse Bonds	4.50%	09/01/05	150,000	09/01/14	60,000	0	15,000		45,000	2,100
2006 Hospital Bonds	3.65%	06/28/06	3,200,000	07/01/26	2,755,000	0	125,000		2,630,000	117,088
2008 Nursing Home Bonds	4.70%	12/01/08	350,000	12/01/19	315,000	0	35,000		280,000	12,793
2011 Fire District Bonds	4.00%	04/13/11	141,550	03/13/21	0	141,550	0		141,550	0
Capital Leases Payable:										
Juvenile Detention/Secure Care	7.20%	11/01/92	98,163	06/01/14	17,256	0	7,622		9,634	196
2006 Road Grader Lease	5.20%	11/23/06	604,500	01/31/11	128,108	0	128,108		0	6,780
2007 Wheel Loader Lease	5.00%	12/17/07	140,553	03/01/11	27,622	0	27,622		0	1,370
2008 Ford 1 Ton 550	4.70%	03/19/08	56,171	03/19/15	41,920	0	7,632		34,288	1,970
2009 Ford 1 Ton F550 Brush Truck	6.15%	02/16/09	71,445	02/16/19	66,063	0	5,713		60,350	4,063
2011 Caterpillar Motor Graders	2.90%	09/30/11	660,316	01/30/16	0	660,316	842		659,474	4,799
Revenue Bonds:										
2005 Hospital Revenue Bonds	0.00%	12/20/05	400,000	12/20/15	200,000	0	40,000		160,000	0
2009 Hospital Revenue Bonds Series A	0.00%	12/09/09	125,000	12/01/14	100,000	0	25,000		75,000	0
2009 Hospital Revenue Bonds Series B	2.00%	12/09/09	140,000	12/01/14	113,044	0	27,436		85,608	2,010
Total Contractual Indebtedness:					3,864,013	801,866	464,975		4,200,904	153,169
Landfill Closure and Post Closure Cost					270,204			4,028	274,232	
Compensated Absences - Trego County					56,883			8,563	65,446	
Compensated Absences - Trego Manor					41,668			4,969	46,637	
Total Long-term Debt					\$ 4,232,768	801,866	464,975	17,560	4,587,219	153,169

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

		<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017-2021</u>	<u>2022-2026</u>	<u>Total</u>
Principal									
General Obligation Bonds	\$	211,550	197,000	203,000	198,000	204,000	1,043,000	1,060,000	3,116,550
Capital Leases Payable		158,841	142,707	143,924	148,528	143,687	26,059	0	763,746
Revenue Bonds		<u>92,990</u>	<u>93,555</u>	<u>94,063</u>	<u>40,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>320,608</u>
Total Principal		<u>463,381</u>	<u>433,262</u>	<u>440,987</u>	<u>386,528</u>	<u>347,687</u>	<u>1,069,059</u>	<u>1,060,000</u>	<u>4,200,904</u>
Interest									
General Obligation Bonds		130,259	122,275	114,118	105,833	97,625	356,158	138,763	1,065,031
Capital Leases Payable		6,984	19,888	15,435	10,832	6,072	3,269	0	62,480
Revenue Bonds		<u>1,457</u>	<u>892</u>	<u>315</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,664</u>
Total Interest		<u>138,700</u>	<u>143,055</u>	<u>129,868</u>	<u>116,665</u>	<u>103,697</u>	<u>359,427</u>	<u>138,763</u>	<u>1,130,175</u>
Total Principal and Interest	\$	<u>602,081</u>	<u>576,317</u>	<u>570,855</u>	<u>503,193</u>	<u>451,384</u>	<u>1,428,486</u>	<u>1,198,763</u>	<u>5,331,079</u>

TREGO COUNTY, KANSAS
Supplementary Information
For the Year Ended December 31, 2011

TREGO COUNTY, KANSAS
 Summary of Expenditures - Actual and Budget
 For the Year Ended December 31, 2011

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	\$ 2,032,831	0	2,032,831	1,948,568	(84,263)
Special Revenue Funds					
Road and Bridge Fund	1,690,054	0	1,690,054	1,664,000	(26,054)
Special Bridge Fund	65,175	0	65,175	55,266	(9,909)
Fair Fund	55,603	0	55,603	54,375	(1,228)
County Health Fund	223,603	0	223,603	194,958	(28,645)
Historical Society Fund	565	0	565	565	0
Noxious Weed Fund	241,001	0	241,001	180,319	(60,682)
Election Fund	17,080	0	17,080	15,877	(1,203)
Appraiser Fund	143,667	0	143,667	126,546	(17,121)
County Hospital Fund	137,558	0	137,558	136,500	(1,058)
Mental Health Fund	15,115	0	15,115	15,090	*
Mental Retardation Fund	18,556	0	18,556	18,498	*
Trego Manor Fund	60,452	0	60,452	58,673	(1,779)
EMS Ambulance Fund	353,370	0	353,370	316,327	(37,043)
Economic Development Fund	142,821	0	142,821	131,854	(10,967)
Community College Fund	0	0	0	0	0
Special Alcohol and Drug Fund	19,000	0	19,000	9,200	(9,800)
Special Parks and Recreation Fund	3,500	0	3,500	3,324	(176)
Rural Fire District Fund	155,302	0	155,302	155,064	(238)
Rural Fire District - Special Equipment Fund	93,011	0	93,011	47,270	(45,741)

TREGO COUNTY, KANSAS
 Summary of Expenditures - Actual and Budget
 For the Year Ended December 31, 2011

SCHEDULE 1
 Page 2

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Special Revenue Funds (continued)					
Landfill Fund	\$ 121,732	0	121,732	117,064	(4,668)
Juvenile Detention Fund	214,922	0	214,922	51,213	(163,709)
Secure Care Fund	17,100	0	17,100	0	(17,100)
911 Emergency Fund	20,000	0	20,000	8,791	(11,209)
E-911 Emergency Fund	9,000	0	9,000	431	(8,569)
Noxious Weed Capital Outlay Fund	31,000	0	31,000	0	(31,000)
Hospital Principal and Interest Fund	97,447	0	97,447	94,447	(3,000)
Register of Deeds Technology Fund	11,500	0	11,500	6,896	(4,604)
Debt Service Funds:					
Bond and Interest Fund	359,262	0	359,262	306,981	(52,281)
Bond and Interest - Rural Fire District Fund	27,500	0	27,500	20,001	(7,499)

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

TREGO COUNTY, KANSAS
GENERAL FUND

SCHEDULE 2
Page 1

Schedule of Cash Receipts and Expenditures-Actual and Budget
For the Year Ended December 31, 2011

	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 1,036,539	1,524,239	1,580,661	(56,422)
Delinquent Tax	15,688	41,291	0	41,291
Motor Vehicle Tax	88,163	93,019	93,026	(7)
Recreational Motor Vehicle Tax	2,735	3,024	2,398	626
16/20M Vehicle Tax	13,228	13,108	11,139	1,969
Intergovernmental				
Local Alcoholic Liquor	1,898	1,832	2,138	(306)
Severance Tax	35,568	13,490	20,000	(6,510)
Federal Land Entitlement	36,265	36,565	30,000	6,565
District Coroner	427	403	500	(97)
Licenses, Fees and Permits				
Antique Auto	3,215	3,220	2,500	720
Mortgage Registration Fees	25,169	42,751	25,000	17,751
County Official Fees	6,062	2,924	0	2,924
Prosecuting Attorney Diversion Fees	18,453	22,655	16,000	6,655
Traffic Diversion Fees	1,152	0	0	0
Beer Licenses	400	175	0	175
Fish and Game Fees	610	585	1,000	(415)
Sheriff VIN Fees	2,595	2,740	3,000	(260)
Jail Keep	20,496	23,568	23,253	315
Airport Grant	5,792	5,792	5,792	0
Airport Rent	4,000	3,918	4,000	(82)
Airport Maintenance from City	2,500	2,500	2,500	0
Miscellaneous	982	5,464	5,000	464
Interest on Idle Funds	27,421	8,275	15,000	(6,725)
Penalties and Interest on Delinquent Tax	18,012	38,244	10,000	28,244
Bond Forfeiture	944	662	1,500	(838)
Rents and Leases	26,215	26,400	26,400	0
Reimbursed Expenses	7,038	19,532	1,950	17,582
Recording Fees	18,962	22,438	15,000	7,438
Booking Fees	2,764	2,864	3,000	(136)
Reimbursement from Treasurer's Special Auto	23,610	22,721	15,000	7,721
Total Cash Receipts	1,446,903	1,984,399	1,915,757	68,642

TREGO COUNTY, KANSAS
GENERAL FUND

SCHEDULE 2
Page 2

Schedule of Cash Receipts and Expenditures-Actual and Budget
For the Year Ended December 31, 2011

	Prior Year	Actual	Budget	Variance Over (Under)
Expenditures:				
County Commissioners	\$ 65,535	67,303	73,234	(5,931)
County Clerk	131,346	138,497	141,637	(3,140)
County Treasurer	122,848	126,266	127,711	(1,445)
County Attorney	94,463	92,311	94,984	(2,673)
Register of Deeds	61,002	63,096	63,096	0
Sheriff	245,099	251,465	264,042	(12,577)
Emergency Preparedness	55,949	67,560	68,522	(962)
General Judicial	34,918	43,455	45,900	(2,445)
Courthouse General	229,046	227,552	248,269	(20,717)
Custodian and Housekeeping	103,909	109,142	108,202	940
Airport	4,579	6,007	12,000	(5,993)
Communications	209,425	213,226	227,072	(13,846)
Prosecuting Attorney Diversion	16,851	12,461	16,000	(3,539)
Plainville Rescue	250	250	250	0
NW Kansas Area Agency on Aging	2,600	3,000	3,000	0
Senior Companion Program	7,000	7,874	7,874	0
Services for the Elderly	6,000	6,000	6,000	0
Juvenile Intake Service	8,315	1,000	12,000	(11,000)
Extension Council Appropriation	63,500	0	0	0
Conservation District Appropriation	13,000	15,000	15,000	0
Unemployment	3,592	1,489	2,000	(511)
Miscellaneous	509	12,115	0	12,115
Refund Interest on Taxes	269	554	0	554
Northwest Local Environmental Protection Group	1,110	1,091	1,068	23
Silver Haired Legislature	250	250	250	0
Foster Grandparent Program	3,440	3,937	3,937	0
Northwest Domestic and Sexual Violence	500	500	500	0
Western Kansas Child Advocacy	500	500	500	0
CASA of the High Plains	500	500	500	0
Trego County Historical Society	1,000	0	0	0
City Pool	18,764	18,764	18,764	0
Neighborhood Revitalization	0	0	13,116	(13,116)
JJA Apportionment	0	0	1,000	(1,000)
Transfer to Juvenile Detention Fund	0	200,000	200,000	0
Transfer to Equipment Reserve Fund	37,150	23,150	23,150	0
Transfer to Capital Improvement Reserve Fund	125,000	164,253	163,253	1,000
Transfer to Landfill Fund	70,000	70,000	70,000	0
Total Expenditures	1,738,219	1,948,568	2,032,831	(84,263)
Cash Receipts Over (Under) Expenditures	(291,316)	35,831		
Unencumbered Cash, Beginning	436,216	144,900		
Unencumbered Cash, Ending	\$ 144,900	180,731		

TREGO COUNTY, KANSAS
ROAD AND BRIDGE FUND

Schedule of Cash Receipts and Expenditures-Actual and Budget
For the Year Ended December 31, 2011

	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 1,038,036	1,222,265	1,248,741	(26,476)
Delinquent Tax	14,695	37,145	18,827	18,318
Motor Vehicle	78,115	92,632	93,043	(411)
Recreational Vehicle Tax	2,424	3,002	2,398	604
16/20M Vehicle Tax	11,903	11,606	11,141	465
Intergovernmental				
Special City/County Highway	238,432	232,446	236,473	(4,027)
Equalization Adjustment	0	150	0	150
Miscellaneous	2,509	1,656	0	1,656
Service Fees	12,130	3,675	0	3,675
Reimbursements	62,040	45,553	40,000	5,553
Total Cash Receipts	1,460,284	1,650,130	1,650,623	(493)
Expenditures:				
Personal Services	806,201	855,477	829,757	25,720
Supplies and Services	467,999	576,786	490,000	86,786
Special Projects	1,680	0	20,000	(20,000)
Road Material and Culverts	36,778	10,535	40,000	(29,465)
Equipment Lease	134,780	140,529	134,780	5,749
Capital Outlay	165,201	40,673	25,000	15,673
Neighborhood Revitalization	0	0	10,517	(10,517)
Transfer to Capital Improvement Reserve Fund	25,000	10,000	10,000	0
Transfer to Special Machinery Fund	28,994	30,000	130,000	(100,000)
Total Expenditures	1,666,633	1,664,000	1,690,054	(26,054)
Cash Receipts Over (Under) Expenditures	(206,349)	(13,870)		
Unencumbered Cash, Beginning	239,652	33,303		
Unencumbered Cash, Ending	\$ 33,303	19,433		

TREGO COUNTY, KANSAS
SPECIAL BRIDGE FUND

Schedule of Cash Receipts and Expenditures-Actual and Budget
For the Year Ended December 31, 2011

	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 41,720	20,290	20,857	(567)
Delinquent Tax	576	1,354	209	1,145
Motor Vehicle Tax	3,267	3,730	3,740	(10)
Recreational Vehicle Tax	101	121	96	25
16/20M Vehicle Tax	470	487	448	39
Reimbursements	42,274	3,637	0	3,637
Total Cash Receipts	88,408	29,619	25,350	4,269
Expenditures:				
Neighborhood Revitalization	0	0	175	(175)
Capital Outlay	31,907	55,266	65,000	(9,734)
Total Expenditures	31,907	55,266	65,175	(9,909)
Cash Receipts Over (Under) Expenditures	56,501	(25,647)		
Unencumbered Cash, Beginning	2,248	58,749		
Unencumbered Cash, Ending	\$ 58,749	33,102		

TREGO COUNTY, KANSAS
FAIR FUND

SCHEDULE 2
Page 5

Schedule of Cash Receipts and Expenditures-Actual and Budget
For the Year Ended December 31, 2011

	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
Taxes				
Ad Valorem Tax	\$ 58,843	47,681	48,960	(1,279)
Delinquent Tax	627	1,731	490	1,241
Motor Vehicle Tax	3,384	5,199	5,263	(64)
Recreational Vehicle Tax	105	168	136	32
16/20M Vehicle Tax	380	509	630	(121)
Total Cash Receipts	63,339	55,288	55,479	(191)
Expenditures:				
Personal Services	3,906	4,366	5,193	(827)
Supplies and Services	1,783	1,809	1,800	9
Neighborhood Revitalization	0	0	410	(410)
100th Anniversary Appropriation to Fair Board	15,000	0	0	0
Appropriation to Fair Board - Capital Outlay	14,809	20,000	20,000	0
Appropriation to Fair Board	27,841	28,200	28,200	0
Total Expenditures	63,339	54,375	55,603	(1,228)
Cash Receipts Over (Under) Expenditures	0	913		
Unencumbered Cash, Beginning	0	0		
Unencumbered Cash, Ending	\$ 0	913		

TREGO COUNTY, KANSAS
COUNTY HEALTH FUND

SCHEDULE 2
Page 6

Schedule of Cash Receipts and Expenditures-Actual and Budget
For the Year Ended December 31, 2011

	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 48,464	118,702	121,885	(3,183)
Delinquent Tax	870	2,248	1,219	1,029
Motor Vehicle Tax	4,237	4,353	4,351	2
Recreational Vehicle Tax	132	142	112	30
16/20M Vehicle Tax	774	624	521	103
Intergovernmental				
Federal Grants	28,973	0	11,686	(11,686)
State Grants	6,924	25,140	13,886	11,254
Miscellaneous	715	553	50	503
Reimbursements	30	0	0	0
Medicare	4,568	3,664	6,523	(2,859)
Equipment Rental	520	240	170	70
Patient Services	53,688	62,800	40,000	22,800
Total Cash Receipts	149,895	218,466	200,403	18,063
Expenditures:				
Personal Services	117,639	125,412	152,871	(27,459)
Supplies and Services	64,651	68,712	68,711	1
Capital Outlay	1,000	834	1,000	(166)
Neighborhood Revitalization	0	0	1,021	(1,021)
Total Expenditures	183,290	194,958	223,603	(28,645)
Cash Receipts Over (Under) Expenditures	(33,395)	23,508		
Unencumbered Cash, Beginning	83,410	50,015		
Unencumbered Cash, Ending	\$ 50,015	73,523		

TREGO COUNTY, KANSAS
HISTORICAL SOCIETY FUND

SCHEDULE 2
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Schedule of Cash Receipts and Expenditures-Actual and Budget
For the Year Ended December 31, 2011

	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 4,205	(1)	0	(1)
Delinquent Tax	64	129	128	1
Motor Vehicle Tax	332	376	376	0
Recreational Vehicle Tax	10	12	12	0
16/20M Vehicle Tax	56	49	49	0
Total Cash Receipts	4,667	565	565	0
Expenditures:				
Appropriations to Historical Society Board	4,686	565	565	0
Cash Receipts Over (Under) Expenditures	(19)	0		
Unencumbered Cash, Beginning	19	0		
Unencumbered Cash, Ending	\$ 0	0		

TREGO COUNTY, KANSAS
NOXIOUS WEED FUND

SCHEDULE 2
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Schedule of Cash Receipts and Expenditures-Actual and Budget
For the Year Ended December 31, 2011

	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 86,663	67,665	69,480	(1,815)
Delinquent Tax	1,364	3,298	695	2,603
Motor Vehicle Tax	8,584	7,841	7,794	47
Recreational Vehicle Tax	266	256	201	55
16/20M Vehicle Tax	1,091	1,285	933	352
Chemical Sales	95,711	86,761	90,000	(3,239)
Total Cash Receipts	193,679	167,106	169,103	(1,997)
Expenditures:				
Personal Services	50,279	56,090	56,719	(629)
Supplies and Services	23,138	28,586	28,700	(114)
Chemicals	137,461	85,643	145,000	(59,357)
Neighborhood Revitalization	0	0	582	(582)
Transfer to Noxious Weed Capital Outlay Fund	8,000	10,000	10,000	0
Total Expenditures	218,878	180,319	241,001	(60,682)
Cash Receipts Over (Under) Expenditures	(25,199)	(13,213)		
Unencumbered Cash, Beginning	101,910	76,711		
Unencumbered Cash, Ending	\$ 76,711	63,498		

TREGO COUNTY, KANSAS
ELECTION FUND

SCHEDULE 2
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Schedule of Cash Receipts and Expenditures-Actual and Budget
For the Year Ended December 31, 2011

	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 17,134	2,033	2,092	(59)
Delinquent Tax	217	460	21	439
Motor Vehicle Tax	998	1,514	1,532	(18)
Recreational Vehicle Tax	31	49	39	10
16/20M Vehicle Tax	186	147	183	(36)
County Filing Fees	670	105	0	105
Reimbursements	0	1,460	0	1,460
	19,236	5,768	3,867	1,901
Total Cash Receipts			3,867	1,901
Expenditures:				
Personal Services	2,296	2,310	5,062	(2,752)
Supplies and Services	17,838	13,567	12,000	1,567
Capital Outlay	849	0	0	0
Miscellaneous	70	0	0	0
Neighborhood Revitalization	0	0	18	(18)
	21,053	15,877	17,080	(1,203)
Total Expenditures			17,080	(1,203)
Cash Receipts Over (Under) Expenditures	(1,817)	(10,109)		
Unencumbered Cash, Beginning	21,630	19,813		
Unencumbered Cash, Ending	\$ 19,813	9,704		

TREGO COUNTY, KANSAS
APPRAISER FUND

SCHEDULE 2
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Schedule of Cash Receipts and Expenditures-Actual and Budget
For the Year Ended December 31, 2011

	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 102,735	118,063	121,247	(3,184)
Delinquent Tax	1,349	3,540	1,212	2,328
Motor Vehicle Tax	7,070	9,135	9,199	(64)
Recreational Vehicle Tax	219	296	237	59
16/20M Vehicle Tax	1,029	1,053	1,102	(49)
Miscellaneous	1,499	1,305	0	1,305
	113,901	133,392	132,997	395
Total Cash Receipts				
Expenditures:				
Personal Services	110,821	115,421	116,001	(580)
Supplies and Services	13,287	11,125	17,650	(6,525)
Capital Outlay	0	0	9,000	(9,000)
Neighborhood Revitalization	0	0	1,016	(1,016)
	124,108	126,546	143,667	(17,121)
Total Expenditures				
Cash Receipts Over (Under) Expenditures	(10,207)	6,846		
Unencumbered Cash, Beginning	33,758	23,551		
Unencumbered Cash, Ending	\$ 23,551	30,397		

TREGO COUNTY, KANSAS
COUNTY HOSPITAL FUND

SCHEDULE 2
Page 11

Schedule of Cash Receipts and Expenditures-Actual and Budget
For the Year Ended December 31, 2011

	<u>Prior Year</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 110,544	122,893	126,209	(3,316)
Delinquent Tax	1,518	3,937	1,262	2,675
Motor Vehicle Tax	8,366	9,868	9,908	(40)
Recreational Vehicle Tax	259	320	255	65
16/20M Vehicle Tax	1,180	1,247	1,186	61
Total Cash Receipts	<u>121,867</u>	<u>138,265</u>	<u>138,820</u>	<u>(555)</u>
Expenditures:				
Appropriations to Hospital Board	121,867	136,500	136,500	0
Neighborhood Revitalization	0	0	1,058	(1,058)
Total Expenditures	<u>121,867</u>	<u>136,500</u>	<u>137,558</u>	<u>(1,058)</u>
Cash Receipts Over (Under) Expenditures	0	1,765		
Unencumbered Cash, Beginning	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>1,765</u>		

TREGO COUNTY, KANSAS
MENTAL HEALTH FUND

Schedule of Cash Receipts and Expenditures-Actual and Budget
For the Year Ended December 31, 2011

	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 12,425	13,384	13,722	(338)
Delinquent Tax	169	432	137	295
Motor Vehicle Tax	890	1,106	1,111	(5)
Recreational Vehicle Tax	28	36	29	7
16/20M Vehicle Tax	139	132	133	(1)
Total Cash Receipts	13,651	15,090	15,132	(42)
Expenditures:				
Appropriation to High Plains Mental Health Board	13,651	15,090	15,000	90
Neighborhood Revitalization	0	0	115	(115)
Total Expenditures	13,651	15,090	15,115	(25)
Cash Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Unencumbered Cash, Ending	\$ 0	0		

TREGO COUNTY, KANSAS
MENTAL RETARDATION FUND

Schedule of Cash Receipts and Expenditures-Actual and Budget
For the Year Ended December 31, 2011

	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 15,531	16,353	16,798	(445)
Delinquent Tax	226	553	168	385
Motor Vehicle Tax	1,110	1,383	1,393	(10)
Recreational Vehicle Tax	35	45	36	9
16/20M Vehicle Tax	185	164	167	(3)
	17,087	18,498	18,562	(64)
Total Cash Receipts			18,562	(64)
Expenditures:				
Appropriation to DSNWK Board	17,087	18,498	18,415	83
Neighborhood Revialization	0	0	141	(141)
	17,087	18,498	18,556	(58)
Total Expenditures			18,556	(58)
Cash Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Unencumbered Cash, Ending	\$ 0	0		

TREGO COUNTY, KANSAS
TREGO MANOR FUND

SCHEDULE 2
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Schedule of Cash Receipts and Expenditures-Actual and Budget
For the Year Ended December 31, 2011

	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 58,529	52,470	53,897	(1,427)
Delinquent Tax	248	1,047	539	508
Motor Vehicle Tax	0	4,998	5,194	(196)
Recreational Vehicle Tax	0	158	134	24
16/20M Vehicle Tax	0	0	622	(622)
Total Cash Receipts	58,777	58,673	60,386	(1,713)
Expenditures:				
Appropriation to Trego Manor Board	58,777	58,673	60,000	(1,327)
Neighborhood Revialization	0	0	452	(452)
Total Expenditures	58,777	58,673	60,452	(1,779)
Cash Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Unencumbered Cash, Ending	\$ 0	0		

TREGO COUNTY, KANSAS
EMS AMBULANCE FUND

SCHEDULE 2
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Schedule of Cash Receipts and Expenditures-Actual and Budget
For the Year Ended December 31, 2011

	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
Taxes				
Ad Valorem Property Tax	\$ (990)	59,800	61,365	(1,565)
Delinquent Tax	884	1,885	614	1,271
Motor Vehicle Tax	7,555	308	0	308
Recreational Vehicle Tax	233	17	0	17
16/20M Vehicle Tax	589	1,146	0	1,146
Charges for Services	211,921	255,445	175,000	80,445
State Aid	930	3,790	0	3,790
	221,122	322,391	236,979	85,412
Expenditures:				
Personal Services	185,256	193,956	238,456	(44,500)
Supplies and Services	62,087	66,371	58,400	7,971
Capital Outlay	13,117	0	0	0
Neighborhood Revialization	0	0	514	(514)
Transfer to Ambulance Capital Outlay Fund	20,000	56,000	56,000	0
	280,460	316,327	353,370	(37,043)
Cash Receipts Over (Under) Expenditures	(59,338)	6,064		
Unencumbered Cash, Beginning	203,398	144,060		
Unencumbered Cash, Ending	\$ 144,060	150,124		

TREGO COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND

SCHEDULE 2
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Schedule of Cash Receipts and Expenditures-Actual and Budget
For the Year Ended December 31, 2011

	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
Taxes				
Ad Valorem Property Tax	\$ (47)	0	0	0
Delinquent Tax	65	98	0	98
Motor Vehicle Tax	352	15	0	15
Recreational Vehicle Tax	11	1	0	1
16/20 Motor Vehicle Tax	0	54	0	54
Reimbursements	2	60	0	60
Miscellaneous	0	53	0	53
Local Sales Tax	146,036	155,325	140,000	15,325
Total Cash Receipts	146,419	155,606	140,000	15,606
Expenditures:				
Personal Services	41,851	32,967	44,151	(11,184)
Supplies and Services	6,666	12,387	17,670	(5,283)
Capital Outlay	0	0	3,000	(3,000)
Transfer to Capital Improvement Reserve Fund	108,500	86,500	78,000	8,500
Total Expenditures	157,017	131,854	142,821	(10,967)
Cash Receipts Over (Under) Expenditures	(10,598)	23,752		
Unencumbered Cash, Beginning	91,130	80,532		
Unencumbered Cash, Ending	\$ 80,532	104,284		

TREGO COUNTY, KANSAS
COMMUNITY COLLEGE FUND

Schedule of Cash Receipts and Expenditures-Actual and Budget
For the Year Ended December 31, 2011

	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
Taxes				
Delinquent Tax	\$ 4	20	0	20
Expenditures	0	0	0	0
Cash Receipts Over (Under) Expenditures	4	20		
Unencumbered Cash, Beginning	0	4		
Unencumbered Cash, Ending	\$ 4	24		

TREGO COUNTY, KANSAS
SPECIAL ALCOHOL AND DRUG FUND
Schedule of Cash Receipts and Expenditures-Actual and Budget
For the Year Ended December 31, 2011

SCHEDULE 2
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	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
Local Alcohol Liquor Tax	\$ 6,849	3,637	7,420	(3,783)
Expenditures:				
Apportionments	7,150	9,200	19,000	(9,800)
Cash Receipts Over (Under) Expenditures	(301)	(5,563)		
Unencumbered Cash, Beginning	29,447	29,146		
Unencumbered Cash, Ending	\$ 29,146	23,583		

TREGO COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Cash Receipts and Expenditures-Actual and Budget
For the Year Ended December 31, 2011

SCHEDULE 2
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	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
Local Alcohol Liquor Tax	\$ 1,898	1,828	2,138	(310)
Expenditures:				
Supplies and Services	1,514	3,324	3,500	(176)
Cash Receipts Over (Under) Expenditures	384	(1,496)		
Unencumbered Cash, Beginning	3,365	3,749		
Unencumbered Cash, Ending	\$ 3,749	2,253		

TREGO COUNTY, KANSAS
RURAL FIRE DISTRICT FUND

SCHEDULE 2
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Schedule of Cash Receipts and Expenditures-Actual and Budget
For the Year Ended December 31, 2011

	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 124,409	132,124	134,185	(2,061)
Delinquent Tax	1,518	2,152	1,342	810
Motor Vehicle Tax	4,713	6,984	7,180	(196)
Recreational Vehicle Tax	168	258	205	53
16/20M Vehicle Tax	1,714	1,261	1,178	83
Reimbursements	74	42	0	42
Miscellaneous	1	0	0	0
	132,597	142,821	144,090	(1,269)
Expenditures:				
Personal Services	30,048	32,945	37,152	(4,207)
Supplies and Services	80,693	92,741	58,150	34,591
Capital Outlay	19,378	19,378	20,000	(622)
Transfer to Rural Fire District Special Equipment Fund	15,000	10,000	40,000	(30,000)
	145,119	155,064	155,302	(238)
Cash Receipts Over (Under) Expenditures	(12,522)	(12,243)		
Unencumbered Cash, Beginning	25,486	12,964		
Unencumbered Cash, Ending	\$ 12,964	721		

TREGO COUNTY, KANSAS
RURAL FIRE DISTRICT - SPECIAL EQUIPMENT FUND
Schedule of Cash Receipts and Expenditures-Actual and Budget
For the Year Ended December 31, 2011

SCHEDULE 2
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	<u>Prior Year</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:				
Transfer from Rural Fire District Fund	\$ 15,000	10,000	<u>40,000</u>	<u>(30,000)</u>
Expenditures:				
Capital Outlay	<u>8,116</u>	47,270	<u>93,011</u>	<u>(45,741)</u>
Cash Receipts Over (Under) Expenditures	6,884	(37,270)		
Unencumbered Cash, Beginning	<u>53,011</u>	<u>59,895</u>		
Unencumbered Cash, Ending	\$ <u>59,895</u>	<u>22,625</u>		

TREGO COUNTY, KANSAS
LANDFILL FUND

SCHEDULE 2
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Schedule of Cash Receipts and Expenditures-Actual and Budget
For the Year Ended December 31, 2011

	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
User Fees	\$ 54,739	50,130	40,000	10,130
Miscellaneous	142	0	0	0
Transfer from General Fund	70,000	70,000	70,000	0
Total Cash Receipts	124,881	120,130	110,000	10,130
Expenditures:				
Personal Services	50,332	55,478	52,731	2,747
Supplies and Services	40,642	32,594	39,000	(6,406)
Equipment Lease	30,002	28,992	30,001	(1,009)
Total Expenditures	120,976	117,064	121,732	(4,668)
Cash Receipts Over (Under) Expenditures	3,905	3,066		
Unencumbered Cash, Beginning	22,418	26,323		
Unencumbered Cash, Ending	\$ 26,323	29,389		

TREGO COUNTY, KANSAS
JUVENILE DETENTION FUND

SCHEDULE 2
Page 23

Schedule of Cash Receipts and Expenditures-Actual and Budget
For the Year Ended December 31, 2011

	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
Receipts from Kelley Detention	\$ 28,800	0	0	0
County Participation Fees	23,165	0	0	0
State Reimbursements	22,440	0	0	0
Reimbursements	7,823	3,085	0	3,085
Transfer from General Fund	0	200,000	200,000	0
	82,228	203,085	200,000	3,085
Total Cash Receipts	82,228	203,085	200,000	3,085
Expenditures:				
Personal Services	2,972	142	0	142
Maintenance Costs	4,405	5,929	214,922	(208,993)
Utilities	20,429	8,133	0	8,133
Management Contractual Fees	47,760	0	0	0
Secure Care	0	12,090	0	12,090
Facility Lease	7,903	7,818	0	7,818
Reimbursement to Bond and Interest Fund	0	17,101	0	17,101
	83,469	51,213	214,922	(163,709)
Total Expenditures	83,469	51,213	214,922	(163,709)
Cash Receipts Over (Under) Expenditures	(1,241)	151,872		
Unencumbered Cash, Beginning	51,922	50,681		
	50,681	202,553		
Unencumbered Cash, Ending	50,681	202,553		

TREGO COUNTY, KANSAS
SECURE CARE FUND

SCHEDULE 2
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Schedule of Cash Receipts and Expenditures-Actual and Budget
For the Year Ended December 31, 2011

	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
County Participation Fees	\$ 8,940	0	0	0
Reimbursements	4,881	0	12,455	(12,455)
Total Cash Receipts	13,821	0	12,455	(12,455)
Expenditures:				
Personal Services	1,502	0	0	0
Maintenance Costs	3,303	0	0	0
Utilities	10,429	0	0	0
Reimbursement to Bond and Interest Fund	17,559	0	17,100	(17,100)
Total Expenditures	32,793	0	17,100	(17,100)
Cash Receipts Over (Under) Expenditures	(18,972)	0		
Unencumbered Cash, Beginning	19,021	49		
Unencumbered Cash, Ending	\$ 49	49		

TREGO COUNTY, KANSAS
911 EMERGENCY FUND

Schedule of Cash Receipts and Expenditures-Actual and Budget
For the Year Ended December 31, 2011

	<u>Prior Year</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts:				
911 Service Fees	\$ 14,048	13,136	<u>16,000</u>	<u>(2,864)</u>
Expenditures:				
Supplies and Services	<u>6,734</u>	8,791	<u>20,000</u>	<u>(11,209)</u>
Cash Receipts Over (Under) Expenditures	7,314	4,345		
Unencumbered Cash, Beginning	<u>8,708</u>	16,022		
Unencumbered Cash, Ending	\$ <u>16,022</u>	<u>20,367</u>		

TREGO COUNTY, KANSAS
E-911 EMERGENCY FUND

Schedule of Cash Receipts and Expenditures-Actual and Budget
For the Year Ended December 31, 2011

	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
E-911 Telephone Service Fees	\$ 4,807	4,823	4,000	823
Interest on Idle Funds	26	19	0	19
Total Cash Receipts	4,833	4,842	4,000	842
Expenditures:				
Supplies and Services	2,602	431	9,000	(8,569)
Cash Receipts Over (Under) Expenditures	2,231	4,411		
Unencumbered Cash, Beginning	5,557	7,788		
Unencumbered Cash, Ending	\$ 7,788	12,199		

TREGO COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Schedule of Cash Receipts and Expenditures-Actual and Budget
For the Year Ended December 31, 2011

SCHEDULE 2
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	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
Transfer from Noxious Weed Fund	\$ 8,000	10,000	10,000	0
Expenditures:				
Capital Outlay	0	0	31,000	(31,000)
Cash Receipts Over (Under) Expenditures	8,000	10,000		
Unencumbered Cash, Beginning	68,799	76,799		
Unencumbered Cash, Ending	\$ 76,799	86,799		

TREGO COUNTY, KANSAS
HOSPITAL PRINCIPAL AND INTEREST FUND
Schedule of Cash Receipts and Expenditures-Actual and Budget
For the Year Ended December 31, 2011

SCHEDULE 2
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	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
Trego Lemke Memorial Hospital Payment	\$ 94,447	94,447	97,447	(3,000)
Expenditures:				
Principal	91,956	92,437	92,436	1
Interest	2,491	2,010	2,011	(1)
Cash Basis	0	0	3,000	(3,000)
Total Expenditures	94,447	94,447	97,447	(3,000)
Cash Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Unencumbered Cash, Ending	\$ 0	0		

TREGO COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY FUND
Schedule of Cash Receipts and Expenditures-Actual and Budget
For the Year Ended December 31, 2011

SCHEDULE 2
Page 29

	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
Technology Fees	\$ 9,300	12,240	11,500	740
Interest on Idle Funds	29	17	0	17
Total Cash Receipts	9,329	12,257	11,500	757
Expenditures:				
Supplies and Services	8,160	6,896	11,500	(4,604)
Cash Receipts Over (Under) Expenditures	1,169	5,361		
Unencumbered Cash, Beginning	6,295	7,464		
Unencumbered Cash, Ending	\$ 7,464	12,825		

TREGO COUNTY, KANSAS
Schedule of Cash Receipts and Expenditures-Actual
For the Year Ended December 31, 2011

SCHEDULE 2
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	<u>Prior Year</u>	<u>Actual</u>
<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	\$ 37,150	23,150
Expenditures:		
Capital Outlay	479	58,997
Cash Receipts Over (Under) Expenditures	36,671	(35,847)
Unencumbered Cash, Beginning	131,135	167,806
Unencumbered Cash, Ending	\$ 167,806	131,959

TREGO COUNTY, KANSAS
Schedule of Cash Receipts and Expenditures-Actual
For the Year Ended December 31, 2011

SCHEDULE 2
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	<u>Prior Year</u>	<u>Actual</u>
<u>Special Machinery Fund</u>		
Cash Receipts:		
Transfer from Road and Bridge Fund	\$ 28,994	30,000
Expenditures	<u>0</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	28,994	30,000
Unencumbered Cash, Beginning	<u>214,717</u>	<u>243,711</u>
Unencumbered Cash, Ending	<u>\$ 243,711</u>	<u>273,711</u>
<u>Capital Improvement Reserve Fund</u>		
Cash Receipts:		
KDOT Airport Grant	\$ 0	17,567
Transfer from General Fund	125,000	164,253
Transfer from Economic Development Fund	108,500	86,500
Transfer from Road and Bridge Fund	<u>25,000</u>	<u>10,000</u>
Total Cash Receipts	<u>258,500</u>	<u>278,320</u>
Expenditures:		
Capital Outlay	<u>251,912</u>	<u>300,540</u>
Cash Receipts Over (Under) Expenditures	6,588	(22,220)
Unencumbered Cash, Beginning	<u>479,946</u>	<u>486,534</u>
Unencumbered Cash, Ending	<u>\$ 486,534</u>	<u>464,314</u>

TREGO COUNTY, KANSAS
 Schedule of Cash Receipts and Expenditures-Actual
 For the Year Ended December 31, 2011

	<u>Prior Year</u>	<u>Actual</u>
<u>Ambulance Capital Outlay Fund</u>		
Cash Receipts:		
Transfer from EMS Ambulance Fund	\$ 20,000	56,000
Expenditures:		
Capital Outlay	12,310	0
Cash Receipts Over (Under) Expenditures	7,690	56,000
Unencumbered Cash, Beginning	23,585	31,275
Unencumbered Cash, Ending	\$ 31,275	87,275
<u>Concealed Weapon Fund</u>		
Cash Receipts:		
Concealed Weapon Fees	\$ 353	617
Expenditures		
	0	0
Cash Receipts Over (Under) Expenditures	353	617
Unencumbered Cash, Beginning	240	593
Unencumbered Cash, Ending	\$ 593	1,210

TREGO COUNTY, KANSAS
Schedule of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011

SCHEDULE 2
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	Prior Year	Actual
<u>Women, Infants and Children (WIC) Fund</u>		
Cash Receipts:		
Federal Aid	\$ 15,588	9,896
Expenditures:		
Personal Services	10,374	7,357
Supplies and Services	2,979	2,795
Total Expenditures	13,353	10,152
Cash Receipts Over (Under) Expenditures	2,235	(256)
Unencumbered Cash, Beginning	8,340	10,575
Unencumbered Cash, Ending	\$ 10,575	10,319
<u>Treasurer's Special Auto Fund</u>		
Cash Receipts:		
Collections	\$ 38,484	39,141
Expenditures:		
Personal Services	7,391	7,417
Supplies and Services	8,896	11,670
Reimbursement to General Fund	23,085	22,721
Total Expenditures	39,372	41,808
Cash Receipts Over (Under) Expenditures	(888)	(2,667)
Unencumbered Cash, Beginning	23,609	22,721
Unencumbered Cash, Ending	\$ 22,721	20,054
<u>Nemechek Trial Fund</u>		
Cash Receipts:		
Miscellaneous	\$ 70	111
Expenditures		
	0	0
Cash Receipts Over (Under) Expenditures	70	111
Unencumbered Cash, Beginning	2,737	2,807
Unencumbered Cash, Ending	\$ 2,807	2,918

TREGO COUNTY, KANSAS
Schedule of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011

SCHEDULE 2
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	<u>Prior Year</u>	<u>Actual</u>
<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	\$ 2,426	1,812
Expenditures:		
Supplies and Services	1,361	944
Cash Receipts Over (Under) Expenditures	1,065	868
Unencumbered Cash, Beginning	4,478	5,543
Unencumbered Cash, Ending	\$ 5,543	6,411

TREGO COUNTY, KANSAS
Schedule of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011

SCHEDULE 2
Page 35

	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	2,317
Expenditures:		
Law Enforcement Expenditures	0	922
Cash Receipts Over (Under) Expenditures	0	1,395
Unencumbered Cash, Beginning	3,016	3,016
Unencumbered Cash, Ending	\$ 3,016	4,411

TREGO COUNTY, KANSAS
Schedule of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011

SCHEDULE 2
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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	\$ 10	5
Expenditures	0	0
Cash Receipts Over (Under) Expenditures	10	5
Unencumbered Cash, Beginning	2,812	2,822
Unencumbered Cash, Ending	\$ 2,822	2,827

TREGO COUNTY, KANSAS
Schedule of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011

SCHEDULE 2
Page 37

	<u>Prior Year</u>	<u>Actual</u>
<u>Ambulance Memorial Fund</u>		
Cash Receipts:		
Donations	\$ 200	900
Expenditures	<u>0</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	200	900
Unencumbered Cash, Beginning	<u>1,241</u>	<u>1,441</u>
Unencumbered Cash, Ending	<u>\$ 1,441</u>	<u>2,341</u>
<u>E-911 Emergency Grant Fund</u>		
Cash Receipts:		
State Grant	\$ 80,732	0
Interest on Idle Funds	<u>7</u>	<u>0</u>
Total Cash Receipts	<u>80,739</u>	<u>0</u>
Expenditures:		
Grant Expenditures	<u>80,942</u>	<u>8</u>
Cash Receipts Over (Under) Expenditures	(203)	(8)
Unencumbered Cash, Beginning	<u>211</u>	<u>8</u>
Unencumbered Cash, Ending	<u>\$ 8</u>	<u>0</u>

TREGO COUNTY, KANSAS
Schedule of Cash Receipts and Expenditures-Actual
For the Year Ended December 31, 2011

SCHEDULE 2
Page 38

	Prior Year	Actual
<u>FEMA Mitigation Plan Grant Fund</u>		
Cash Receipts	\$ 0	0
Expenditures	0	0
Cash Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	(5,418)	(5,418)
Unencumbered Cash, Ending	\$ (5,418)	(5,418)
 <u>Exhibit Building Fund</u>		
Cash Receipts:		
Donations	\$ 9,710	6,350
Insurance Proceeds	12,196	0
Total Cash Receipts	21,906	6,350
Expenditures:		
Capital Outlay	26,899	0
Cash Receipts Over (Under) Expenditures	(4,993)	6,350
Unencumbered Cash, Beginning	243	(4,750)
Unencumbered Cash, Ending	\$ (4,750)	1,600

TREGO COUNTY, KANSAS
Schedule of Cash Receipts and Expenditures-Actual
For the Year Ended December 31, 2011

SCHEDULE 2
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	<u>Prior Year</u>	<u>Actual</u>
<u>Bridge Grant Fund</u>		
Cash Receipts		
Federal Aid	\$ 0	3,637
Expenditures:		
Supplies and Services	0	3,637
Cash Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	0	0
Unencumbered Cash, Ending	\$ 0	0
 <u>Rural Fire Truck Grant Fund</u>		
Cash Receipts:		
Rural Development Grant	\$ 0	100,450
General Obligation Bond	0	141,550
Total Cash Receipts	0	242,000
Expenditures:		
Supplies and Services	0	5,054
Capital Outlay	0	236,946
Total Expenditures	0	242,000
Cash Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	0	0
Unencumbered Cash, Ending	\$ 0	0

TREGO COUNTY, KANSAS
BOND AND INTEREST FUND

SCHEDULE 2
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Schedule of Cash Receipts and Expenditures-Actual and Budget
For the Year Ended December 31, 2011

	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 253,599	265,150	272,240	(7,090)
Delinquent Tax	2,924	7,825	2,722	5,103
Motor Vehicle Tax	13,639	22,365	22,602	(237)
Recreational Vehicle Tax	420	720	583	137
16/20M Vehicle Tax	1,064	2,069	2,706	(637)
Reimbursement from Juvenile Detention Fund	17,559	17,101	17,100	1
	289,205	315,230	317,953	(2,723)
Total Cash Receipts			317,953	(2,723)
Expenditures:				
Principal	170,000	175,000	175,000	0
Interest	153,621	131,981	131,980	1
Neighborhood Revitalization	0	0	2,282	(2,282)
Cash Basis Reserve	0	0	50,000	(50,000)
	323,621	306,981	359,262	(52,281)
Total Expenditures			359,262	(52,281)
Cash Receipts Over (Under) Expenditures	(34,416)	8,249		
Unencumbered Cash, Beginning	69,132	34,716		
Unencumbered Cash, Ending	\$ 34,716	42,965		

TREGO COUNTY, KANSAS
BOND AND INTEREST - RURAL FIRE DISTRICT FUND
Schedule of Cash Receipts and Expenditures-Actual and Budget
For the Year Ended December 31, 2011

SCHEDULE 2
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	Prior Year	Actual	Budget	Variance Over (Under)
Cash Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 17,432	21,694	22,043	(349)
Delinquent Tax	215	324	220	104
Motor Vehicle Tax	680	981	1,006	(25)
Recreational Vehicle Tax	24	36	29	7
16/20M Vehicle Tax	165	185	165	20
	18,516	23,220	23,463	(243)
Total Cash Receipts			23,463	(243)
Expenditures:				
Principal	20,000	20,000	20,000	0
Miscellaneous	1	1	0	1
Cash Basis Reserve	0	0	7,500	(7,500)
	20,001	20,001	27,500	(7,499)
Total Expenditures			27,500	(7,499)
Cash Receipts Over (Under) Expenditures	(1,485)	3,219		
Unencumbered Cash, Beginning	5,314	3,829		
Unencumbered Cash, Ending	\$ 3,829	7,048		

TREGO COUNTY, KANSAS
NURSING HOME FUND

SCHEDULE 2

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Schedule of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011

	<u>Prior Year</u>	<u>Actual</u>
Cash Receipts	\$ 0	0
Expenditures:		
Supplies and Services	7,174	13,835
Capital Outlay	<u>68,162</u>	<u>4,150</u>
Total Expenditures	<u>75,336</u>	<u>17,985</u>
Cash Receipts Over (Under) Expenditures	(75,336)	(17,985)
Unencumbered Cash, Beginning	<u>93,718</u>	<u>18,382</u>
Unencumbered Cash, Ending	<u>\$ 18,382</u>	<u>397</u>

TREGO COUNTY, KANSAS
MICRO REVOLVING LOAN FUND

SCHEDULE 2

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Schedule of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2011

	Prior Year	Actual
Cash Receipts:		
Principal Repayment	\$ 7,940	4,906
Interest on Idle Funds	135	79
	<hr/>	<hr/>
Total Cash Receipts	8,075	4,985
	<hr/>	<hr/>
Expenditures:		
Supplies and Services	453	146
	<hr/>	<hr/>
Cash Receipts Over (Under) Expenditures	7,622	4,839
Unencumbered Cash, Beginning	33,364	40,986
	<hr/>	<hr/>
Unencumbered Cash, Ending	\$ 40,986	45,825
	<hr/> <hr/>	<hr/> <hr/>

**TREGO COUNTY, KANSAS
COMPONENT UNITS**

SCHEDULE 2

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TREGO COUNTY FAIR ASSOCIATION
Schedule of Cash Receipts and Expenditures-Actual
For The Year Ended December 31, 2011

	Capital Improvement Fund	General Fund	Total
Cash Receipts:			
County Appropriation	\$ 20,000	28,200	48,200
Gates, Rentals and Sales	0	232,551	232,551
Interest on Idle Funds	22	65	87
Donations	0	8,712	8,712
Miscellaneous	0	139	139
Transfer from General Fund-Fair Association	12,000	0	12,000
Transfer from Capital Improvement Fund-Fair Association	0	11,011	11,011
Total Cash Receipts	32,022	280,678	312,700
Expenditures:			
Advertising	0	5,946	5,946
Utilities and Telephone	0	15,463	15,463
Convention and Travel	0	1,731	1,731
Supplies, Repairs and Maintenance	0	16,418	16,418
Equipment	0	2,969	2,969
Fair Expense	0	201,002	201,002
Miscellaneous	0	544	544
Transfer to Capital Improvement Fund-Fair Association	0	12,000	12,000
Transfer to General Fund-Fair Association	11,011	0	11,011
Total Expenditures	11,011	256,073	267,084
Cash Receipts Over (Under) Expenditures	21,011	24,605	45,616
Unencumbered Cash Balance-Beginning	18,734	11,682	30,416
Unencumbered Cash Balance-Ending	\$ 39,745	36,287	76,032

TREGO COUNTY, KANSAS

SCHEDULE 2

COMPONENT UNITS

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TREGO MANOR

Schedule of Cash Receipts and Expenditures-Actual

For The Year Ended December 31, 2011

	<u>Actual</u>
Cash Receipts:	
County Appropriation	\$ 58,673
Routine Care - Private	596,910
Routine Care - Medicaid	1,024,083
Medicare Part A and B	103,586
Ancillary Charges	1,840
Donations	4,145
Interest Income	11
Other Income	11,771
	<hr/>
Total Cash Receipts	1,801,019
	<hr/>
Expenditures:	
Salaries	957,063
Payroll Taxes	76,657
Employee Benefits	22,684
Insurance and Administrative Expense	73,967
Consulting Expense	10,494
Food and Other Dietary Expense	93,950
Housekeeping Expense	10,275
Laundry and Linen Expense	8,930
Maintenance and Utilities Expense	59,014
Medical Supplies and Nursing Services Expense	367,767
Resident Related Expense	8,552
Medicare Expense	60,137
	<hr/>
Total Expenditures	1,749,490
	<hr/>
Cash Receipts Over (Under) Expenditures	51,529
Unencumbered Cash Balance - Beginning	(109,806)
	<hr/>
Unencumbered Cash Balance - Ending	\$ (58,277)
	<hr/> <hr/>

TREGO COUNTY, KANSAS

SCHEDULE 3

Agency Funds

Page 1

Summary of Cash Receipts and Cash Disbursements

For the Year Ended December 31, 2011

Fund	Beginning Cash Balance	Cash Receipts	Cash Disburse- ments	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 4,625,087	7,527,734	7,020,110	5,132,711
NRP Holding	0	47,615	47,615	0
Delinquent Tax	12,171	262,347	235,225	39,293
Tax Forclosure	0	17,277	16,900	377
Tax Escrow	0	2,720	2,720	0
Severance Tax	0	20,480	0	20,480
Driver's License	521	12,080	12,069	532
Sales and Compensating Use Tax	16,539	143,326	144,377	15,488
Motor Vehicle Tax	16,945	504,838	506,849	14,934
Motor Vehicle License	1,107	332,350	332,979	478
Recreational Vehicle Tax	770	15,674	15,949	495
Total Distributable Funds	4,673,140	8,886,441	8,334,793	5,224,788
State Funds:				
State Education Building	717	50,193	50,121	789
State Institutional Building	358	25,097	25,061	394
State General Fund	0	2	2	0
Total State Funds	1,075	75,292	75,184	1,183
Subdivision Funds:				
Cities	22,587	761,188	759,049	24,726
Townships	0	30,907	30,907	0
School Districts	29,015	2,432,403	2,437,891	23,527
Extension District	0	88,217	88,217	0
Regional Library	353	40,328	40,228	453
Total Subdivision Funds	\$ 51,955	3,353,043	3,356,292	48,706

TREGO COUNTY, KANSAS

SCHEDULE 3

Agency Funds

Page 2

Summary of Cash Receipts and Cash Disbursements

For the Year Ended December 31, 2011

Fund	Beginning Cash Balance	Cash Receipts	Cash Disburse- ments	Ending Cash Balance
County Officer Accounts:				
Register of Deeds	\$ 0	77,282	77,282	0
County Clerk	0	456,097	456,097	0
Clerk of District Court	25,560	482,144	505,023	2,681
Law Library	31,393	7,971	6,630	32,734
Stray Animals	1,699	1,133	1,699	1,133
Heritage Trust	307	1,710	1,607	410
Wampum	9,450	21,490	20,355	10,585
Fish and Game Permits	0	14,846	14,846	0
Total Officer Accounts	<u>68,409</u>	<u>1,062,673</u>	<u>1,083,539</u>	<u>47,543</u>
Other Agency Funds:				
Medical Cafeteria Plan	7	19,171	19,163	15
Childcare Cafeteria Plan	0	2,004	2,004	0
Total Other Agency Funds	<u>7</u>	<u>21,175</u>	<u>21,167</u>	<u>15</u>
Total Agency Funds	<u>\$ 4,794,586</u>	<u>13,398,624</u>	<u>12,870,975</u>	<u>5,322,235</u>