

TREGO COUNTY, KANSAS

Financial Statement with Independent Auditor's Report

For the Year Ended December 31, 2012

MAPES & MILLER LLP
Certified Public Accountants
WaKeeney, Kansas

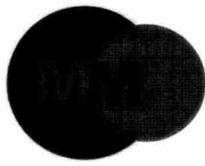
TREGO COUNTY, KANSAS
 Financial Statement with Independent Auditor's Report
 For the Year Ended December 31, 2012

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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 fund summary statement of regulatory basis receipts, expenditures and unencumbered cash of Trego County, Kansas, the municipal financial reporting entity, as of and for the year ended December 31, 2012, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Trego County, Kansas, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Trego County, Kansas, as of December 31, 2012, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Trego County, Kansas, as of December 31, 2012, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2, and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

The Prior Year Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2011 basic financial statement upon which we rendered an unqualified opinion dated July 23, 2012. The 2011 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards, at the following link <http://da.ks.gov/ar/muniserv/>. Such 2011 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2011 basic financial statement. The 2011 comparative information was subjected to the auditing procedures applied in the audit of the 2011 basic financial statement and certain additional procedures, including comparing and

reconciling such information directly to the underlying accounting and other records used to prepare the 2011 basic financial statement or to the 2011 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2011 comparative information is fairly stated in all material respects in relation to the 2011 basic financial statement as a whole, on the basis of accounting described in Note 1.

Mapes & Miller LLP

Certified Public Accountants

July 23, 2013

TREGO COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2012

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General Funds						
General Fund	\$ 180,731	1,899,566	1,665,668	414,629	23,067	437,696
Special Purpose Funds						
Road and Bridge Fund	19,433	1,808,217	1,787,650	40,000	11,589	51,589
Special Bridge Fund	33,102	47,097	65,000	15,199	0	15,199
Fair Fund	913	56,178	54,815	2,276	0	2,276
County Health Fund	73,523	239,223	204,641	108,105	474	108,579
Historical Society Fund	0	90	0	90	0	90
Noxious Weed Fund	63,498	231,633	218,177	76,954	109	77,063
Election Fund	9,704	22,334	27,648	4,390	0	4,390
Appraiser Fund	30,397	142,889	128,941	44,345	716	45,061
County Hospital Fund	1,765	137,756	136,500	3,021	0	3,021
Mental Health Fund	0	15,290	15,290	0	0	0
Mental Retardation Fund	0	18,769	18,769	0	0	0
Trego Manor Fund	0	60,146	60,000	146	0	146
EMS Ambulance Fund	150,124	356,173	349,248	157,049	3,057	160,106
Economic Development Fund	104,284	155,354	138,626	121,012	1,351	122,363
Community College Fund	24	1	0	25	0	25
Special Alcohol and Drug Fund	23,583	6,369	8,250	21,702	0	21,702
Special Parks and Recreation Fund	2,253	1,797	1,909	2,141	0	2,141
Rural Fire District Fund	721	144,775	145,302	194	1,053	1,247
Rural Fire District - Special Equipment Fund	22,625	23,794	0	46,419	0	46,419
Landfill Fund	29,389	110,686	117,817	22,258	473	22,731
Juvenile Detention Fund	202,553	14	39,631	162,936	0	162,936
Secure Care Fund	49	0	0	49	0	49
911 Emergency Fund	20,367	42,271	19,492	43,146	0	43,146
E-911 Emergency Fund	12,199	862	0	13,061	0	13,061
Noxious Weed Capital Outlay Fund	86,799	10,000	0	96,799	0	96,799
Hospital Principal and Interest Fund	0	94,447	94,447	0	0	0
Register of Deeds Technology Fund	12,825	14,263	8,830	18,258	0	18,258
Health Capital Outlay Fund	6,282	0	0	6,282	0	6,282
Equipment Reserve Fund	131,959	19,081	0	151,040	0	151,040
Special Machinery Fund	273,711	41,240	0	314,951	0	314,951
Balance Carried Forward	1,492,813	5,700,315	5,306,651	1,886,477	41,889	1,928,366

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

TREGO COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2012

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Balance Brought Forward	1,492,813	5,700,315	5,306,651	1,886,477	41,889	1,928,366
Special Purpose Funds (continued)						
Capital Improvement Reserve Fund	464,314	1,429,340	1,549,133	344,521	18,676	363,197
Ambulance Capital Outlay Fund	87,275	76,000	0	163,275	0	163,275
Concealed Weapon Fund	1,210	780	0	1,990	0	1,990
Women, Infants and Children (WIC) Fund	10,319	7,500	7,994	9,825	0	9,825
Treasurer's Special Auto Fund	20,054	39,772	40,232	19,594	0	19,594
Nemechek Trial Fund	2,918	87	0	3,005	0	3,005
Special Law Enforcement Fund	51	0	0	51	0	51
Prosecuting Attorney Fund	6,411	2,969	1,377	8,003	0	8,003
Special Prosecutors Trust Fund	4,588	0	0	4,588	0	4,588
Sheriff Asset Forfeiture Fund	4,411	535	0	4,946	0	4,946
Kansas Hazardous Material Grant Fund	2,204	0	0	2,204	0	2,204
Federal Asset Forfeiture Fund	2,827	2	0	2,829	0	2,829
Ambulance Memorial Fund	2,341	500	0	2,841	0	2,841
FEMA Mitigation Plan Grant Fund	(5,418)	21,670	16,252	0	0	0
Exhibit Building Fund	1,600	0	0	1,600	0	1,600
Bond and Interest Funds						
Bond and Interest Fund	42,965	331,663	304,599	70,029	0	70,029
Bond and Interest - Rural Fire District Fund	7,048	57,165	37,213	27,000	0	27,000
Capital Project Funds						
Nursing Home Fund	397	0	0	397	0	397
Trust Funds						
Micro Revolving Loan Fund	45,825	4,192	221	49,796	0	49,796
 Total Primary Government	 <u>2,194,153</u>	 <u>7,672,490</u>	 <u>7,263,672</u>	 <u>2,602,971</u>	 <u>60,565</u>	 <u>2,663,536</u>

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

TREGO COUNTY, KANSAS
 Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2012

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Balance Brought Forward	2,194,153	7,672,490	7,263,672	2,602,971	60,565	2,663,536
Related Municipal Entities:						
Trego County Fair Association	76,032	280,087	266,633	89,486	0	89,486
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 2,270,185</u>	<u>7,952,577</u>	<u>7,530,305</u>	<u>2,692,457</u>	<u>60,565</u>	<u>2,753,022</u>

Composition of Cash:						
						\$ 30,106
						255,854
						7,787,099
						246,205
						<u>89,486</u>
						8,408,750
						(5,655,728)
						<u>\$ 2,753,022</u>

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, 2012

1. Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Trego County, Kansas, is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Trego County (the municipality) and certain of its related municipal entities. The following related municipal entity is included in the county's reporting entity because it was established to benefit the county and/or its constituents:

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

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the County for the year ended December 31, 2012:

General Fund – the chief operating fund, used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Trust Fund – used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

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

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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 for this year were made for the following funds: General Fund, Road and Bridge Fund, EMS Ambulance Fund, County Health Fund Appraiser Fund, Noxious Weed Fund, and Economic Development 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 regulatory 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, trust funds, and the following special purpose 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, 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.

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.

Reimbursements

The County records reimbursable expenditures (or expense) in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures (or expenses) are properly offset by the reimbursements.

2. Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investments choices.

Concentration of Credit Risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. 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 2012. All deposits were legally secured at December 31, 2012.

At December 31, 2012, the County's carrying amount of deposits was \$8,378,644, and the bank balance was \$8,750,604. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$679,625 was covered by federal depository insurance and \$8,070,979 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

3. Defined Benefit Pension Plan

Plan description. Trego County, Kansas, participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by Kansas law. 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. The report may be obtained by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009, KPERS has two benefit structures, and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

4. Other Long-Term Obligations from Operations

Other Post Employment Benefits

As provided by K.S.A. 12-5040, the municipality allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the municipality is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the municipality makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Compensated Absences

The municipality's compensated absence policy permits full-time employees paid vacation leave, available upon completion of one full year of continuous employment, at the following rate:

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

Vacation credit may accumulate for not more than 24 working days. Employees who leave or are terminated after the training period shall be compensated for all accumulated unused vacation leave at their final rate of pay.

The liability for vacation leave was \$77,792 at December 31, 2012.

Paid sick leave is granted to all full-time employees at the rate of one day per month. Sick leave may accumulate for not more than 50 working days. Employees having 5 years of service may accumulate 3 additional days for each year of service up to a maximum of 90 working days. Sick leave is not paid at termination of employment.

Landfill Closure and Postclosure Cost.

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. In addition to current year expenditures relating to the operation of the landfill, as provided in the Landfill Fund in 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 \$619,474. This liability is based on the use of 44.26% of the estimated capacity of the landfill and a total closure and post closure cost estimate of \$1,399,692. The County will recognize the remaining estimated cost of closure and postclosure care of \$780,218 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2012. The County expects the landfill to continue to operate for approximately 88 years. Actual costs may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. The County has not restricted any of its assets for payment of closure and 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.

5. Regulatory Compliance

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.

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.

Public Works Bond. K.S.A. 60-111 requires public work contracts exceeding \$100,000 to be properly bonded. A bond was not obtained by the contractor for the construction of the courthouse roof. This appears to be a violation of this statute.

6. 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 regulatory authority for December 31, 2012, were as follows:

From	To	Regulatory Authority	Amount
General Fund	Equipment Reserve Fund	19-119	\$ 10,000
General Fund	Capital Improvement Reserve Fund	19-120	55,000
General Fund	Landfill Fund	79-2934	65,000
Road & Bridge Fund	Capital Improvement Reserve Fund	68-590 seq	35,000
Road & Bridge Fund	Special Machinery Fund	68-141g	41,240
Noxious Weed Fund	Noxious Weed Capital Outlay Fund	2-1318	10,000
EMS Ambulance Fund	Ambulance Capital Outlay Fund	12-110d	76,000
Economic Development Fund	Capital Improvement Reserve Fund	19-120	85,535
Rural Fire District Fund	Rural Fire District Special Equipment Fund	19-3623e	23,794
Landfill Fund	Equipment Reserve Fund	19-119	9,081

7. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain 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 (KWORCC), a public entity risk pool currently operating as a common risk management and insurance program for 70 participating members.

The County pays an annual premium to KWORCC for its worker's compensation insurance coverage. The agreement to participate provides that KWORCC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORCC's management.

The County has also been unable to obtain property and casualty insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multi-line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 68 participating members.

The County pays an annual premium to KCAMP for its property and casualty insurance coverage. The agreement to participate provides that KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$500,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP's management.

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

8. 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

9. Long-term Debt

Changes in long-term liabilities for Trego County, Kansas, for the year ended December 31, 2012, were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>	
General Obligation Bonds:										
2002 Fire District Bonds	0.00%	11/01/02	\$ 200,000	11/01/11	\$ 20,000	0	20,000	0	0	
2004 Schoolhouse Bonds	4.50%	09/01/05	150,000	09/01/14	45,000	0	15,000	30,000	1,606	
2006 Hospital Bonds	3.65%	06/28/06	3,200,000	07/01/26	2,630,000	0	130,000	2,500,000	111,775	
2008 Nursing Home Bonds	4.70%	12/01/08	350,000	12/01/19	280,000	0	35,000	245,000	11,218	
2011 Fire District Bonds	4.00%	04/13/11	141,550	03/13/21	141,550	0	11,550	130,000	5,662	
Revenue Bonds:										
2005 Hospital Revenue Bonds	0.00%	12/20/05	400,000	12/20/15	160,000	0	40,000	120,000	0	
2009 Hospital Revenue Bonds Series A	0.00%	12/09/09	125,000	12/01/14	75,000	0	25,000	50,000	0	
2009 Hospital Revenue Bonds Series B	2.00%	12/09/09	140,000	12/01/14	85,608	0	27,990	57,618	1,457	
Capital Leases Payable:										
Juvenile Detention/Secure Care	7.20%	11/01/92	98,163	06/01/14	9,634	0	6,398	3,236	68	
2008 Ford 1 Ton F550 Brush Truck	4.70%	03/19/08	56,171	03/19/15	34,288	0	7,991	26,297	1,611	
2009 Ford 1 Ton F550 Brush Truck	6.15%	02/16/09	71,445	02/16/19	60,350	0	6,065	54,285	3,711	
2011 Caterpillar Motor Graders	2.90%	09/30/11	660,316	01/30/16	659,474	0	138,387	521,087	1,594	
Total Contractual Indebtedness:					\$	<u>4,200,904</u>	<u>0</u>	<u>463,381</u>	<u>3,737,523</u>	<u>138,702</u>

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

	2013	2014	2015	2016	2017	2018-2022	2023-2027	Total
Principal								
General Obligation Bonds	\$ 197,000	203,000	198,000	204,000	209,000	1,029,000	865,000	2,905,000
Revenue Bonds	93,555	94,063	40,000	0	0	0	0	227,618
Capital Leases Payable	142,707	143,924	148,528	143,687	8,173	17,886	0	604,905
Total Principal	433,262	440,987	386,528	347,687	217,173	1,046,886	865,000	3,737,523
Interest								
General Obligation Bonds	122,275	114,118	105,833	97,625	86,916	314,292	93,713	934,772
Revenue Bonds	892	315	0	0	0	0	0	1,207
Capital Leases Payable	19,888	15,435	10,832	6,072	1,603	1,666	0	55,496
Total Interest	143,055	129,868	116,665	103,697	88,519	315,958	93,713	991,475
Total Principal and Interest	\$ 576,317	570,855	503,193	451,384	305,692	1,362,844	958,713	4,728,998

10. Claims and Judgments

The County participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the County may be required to reimburse the grantor government. As of July 23, 2013, grant expenditures have not been audited, but the County believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the County.

During the ordinary course of its operations the County is a party to various claims, legal actions, and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material financial impact on the County.

11. Subsequent Events

On April 1, 2013, the County issued Series 2013 A&B no-fund warrants in the aggregate principal amount of \$1,800,000 for the purpose of financing shortfalls in the operations and maintenance budget of Trego County Hospital with principal and interest payable over 4 years, beginning April 1, 2014 and maturing on April 1, 2017.

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

TREGO COUNTY, KANSAS
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012

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	\$ 1,814,916	0	1,814,916	1,665,668	(149,248)
Special Purpose Funds					
Road and Bridge Fund	1,779,992	7,899	1,787,891	1,787,650	(241)
Special Bridge Fund	65,415	0	65,415	65,000	(415)
Fair Fund	55,462	0	55,462	54,815	(647)
County Health Fund	242,405	0	242,405	204,641	(37,764)
Historical Society Fund	431	0	431	0	(431)
Noxious Weed Fund	240,520	0	240,520	218,177	(22,343)
Election Fund	27,674	0	27,674	27,648	(26)
Appraiser Fund	152,799	0	152,799	128,941	(23,858)
County Hospital Fund	137,663	0	137,663	136,500	(1,163)
Mental Health Fund	15,129	0	15,129	15,290	*
Mental Retardation Fund	18,574	0	18,574	18,769	*
Trego Manor Fund	60,509	0	60,509	60,000	(509)
EMS Ambulance Fund	359,731	0	359,731	349,248	(10,483)
Economic Development Fund	144,519	0	144,519	138,626	(5,893)
Community College Fund	4	0	4	0	(4)
Special Alcohol and Drug Fund	19,000	0	19,000	8,250	(10,750)
Special Parks and Recreation Fund	3,500	0	3,500	1,909	(1,591)
Rural Fire District Fund	145,302	0	145,302	145,302	0
Rural Fire District - Special Equipment Fund	31,884	0	31,884	0	(31,884)

TREGO COUNTY, KANSAS
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2012

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 Purpose Funds (continued)					
Landfill Fund	\$ 117,817	0	117,817	117,817	0
Juvenile Detention Fund	50,000	0	50,000	39,631	(10,369)
911 Emergency Fund	20,000	0	20,000	19,492	(508)
E-911 Emergency Fund	6,000	0	6,000	0	(6,000)
Noxious Weed Capital Outlay Fund	31,000	0	31,000	0	(31,000)
Hospital Principal and Interest Fund	94,447	0	94,447	94,447	0
Register of Deeds Technology Fund	14,000	0	14,000	8,830	(5,170)
Bond and Interest Funds:					
Bond and Interest Fund	332,273	0	332,273	304,599	(27,674)
Bond and Interest - Rural Fire District Fund	57,212	0	57,212	37,213	(19,999)

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

TREGO COUNTY, KANSAS
GENERAL FUND

SCHEDULE 2
Page 1

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes and Shared Revenue				
Ad Valorem Property Tax	\$ 1,524,239	1,432,634	1,449,734	(17,100)
Delinquent Tax	41,291	26,253	14,497	11,756
Motor Vehicle Tax	93,019	122,964	120,351	2,613
Recreational Motor Vehicle Tax	3,024	3,670	3,111	559
16/20M Vehicle Tax	13,108	13,887	15,574	(1,687)
Intergovernmental				
Local Alcoholic Liquor Tax	1,832	1,797	1,900	(103)
Severance Tax	13,490	46,939	20,000	26,939
Federal Land Entitlement	36,565	37,322	35,000	2,322
District Coroner	403	476	500	(24)
Licenses, Permits, and Fees				
Antique Auto	3,220	3,265	2,500	765
Mortgage Registration Fees	42,751	31,538	25,000	6,538
County Official Fees	2,924	3,850	0	3,850
Prosecuting Attorney Diversion Fees	22,655	26,246	17,000	9,246
Beer Licenses	175	175	0	175
Fish and Game Fees	585	647	1,000	(353)
Sheriff VIN Fees	2,740	3,579	3,000	579
Jail Keep	23,568	7,110	10,000	(2,890)
Airport Grant	5,792	2,101	0	2,101
Airport Rent	3,918	4,250	4,000	250
Airport Maintenance from City	2,500	2,500	2,500	0
Miscellaneous	5,464	22,236	5,000	17,236
Interest on Idle Funds	8,275	3,767	8,000	(4,233)
Penalties and Interest on Delinquent Tax	38,244	17,738	10,000	7,738
Bond Forfeiture	662	137	1,500	(1,363)
Rents and Leases	26,400	28,930	29,160	(230)
Reimbursed Expenses	19,532	8,144	1,000	7,144
Recording Fees	22,438	24,243	15,000	9,243
Booking Fees	2,864	3,114	3,000	114
Reimbursement from Treasurer's Special Auto	22,721	20,054	15,000	5,054
Total Receipts	<u>1,984,399</u>	<u>1,899,566</u>	<u>1,813,327</u>	<u>86,239</u>

TREGO COUNTY, KANSAS
GENERAL FUND

SCHEDULE 2
Page 2

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures:				
County Commissioners	\$ 67,303	69,915	74,176	(4,261)
County Clerk	138,497	145,237	150,630	(5,393)
County Treasurer	126,266	134,648	136,181	(1,533)
County Attorney	92,311	99,531	100,437	(906)
Register of Deeds	63,096	76,612	78,104	(1,492)
Sheriff	251,465	252,824	274,243	(21,419)
Emergency Preparedness	67,560	58,519	66,524	(8,005)
General Judicial	43,455	46,646	47,000	(354)
Courthouse General	227,552	226,631	293,068	(66,437)
Custodial and Housekeeping	109,142	113,370	116,552	(3,182)
Airport	6,007	10,375	12,000	(1,625)
Communications	213,226	226,128	242,944	(16,816)
Prosecuting Attorney Diversion	12,461	9,764	17,000	(7,236)
Plainville Rescue	250	250	250	0
Northwest Kansas Area Agency on Aging	3,000	3,000	3,000	0
Senior Companion Program	7,874	7,874	7,874	0
Services for the Elderly	6,000	6,000	6,000	0
Juvenile Intake Service	1,000	0	3,000	(3,000)
Conservation District Appropriation	15,000	15,000	15,000	0
Unemployment	1,489	1,539	2,000	(461)
Miscellaneous	12,115	1,349	0	1,349
Refund Interest on Taxes	554	73	0	73
Northwest Local Environmental Protection Group	1,091	1,132	1,014	118
Silver Haired Legislature	250	250	250	0
Foster Grandparent Program	3,937	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	0	4,800	0	4,800
City Pool	18,764	18,764	18,764	0
Neighborhood Revitalization	0	0	13,468	(13,468)
Transfer to Juvenile Detention Fund	200,000	0	0	0
Transfer to Equipment Reserve Fund	23,150	10,000	10,000	0
Transfer to Capital Improvement Reserve Fund	164,253	50,000	50,000	0
Transfer to Capital Improvement Reserve Fund-Airport	0	5,000	5,000	0
Transfer to Landfill Fund	70,000	65,000	65,000	0
Total Expenditures	1,948,568	1,665,668	1,814,916	(149,248)
Receipts Over (Under) Expenditures	35,831	233,898		
Unencumbered Cash, Beginning	144,900	180,731		
Unencumbered Cash, Ending	\$ 180,731	414,629		

TREGO COUNTY, KANSAS
ROAD AND BRIDGE FUND

SCHEDULE 2
Page 3

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 1,222,265	1,367,961	1,384,303	(16,342)
Delinquent Tax	37,145	23,486	13,843	9,643
Motor Vehicle Tax	92,632	99,166	96,512	2,654
Recreational Vehicle Tax	3,002	2,963	2,493	470
16/20M Vehicle Tax	11,606	13,880	12,490	1,390
Intergovernmental				
Special City/County Highway	232,446	230,056	230,323	(267)
Equalization Adjustment	150	0	0	0
Miscellaneous	1,656	1,110	0	1,110
Service Fees	3,675	11,696	0	11,696
Reimbursements	45,553	57,899	50,000	7,899
Total Receipts	<u>1,650,130</u>	<u>1,808,217</u>	<u>1,789,964</u>	<u>18,253</u>
Expenditures:				
Personal Services	855,477	896,435	924,132	(27,697)
Supplies and Services	576,786	604,483	460,000	144,483
Special Projects	0	960	15,000	(14,040)
Road Material and Culverts	10,535	32,744	40,000	(7,256)
Equipment Lease	140,529	139,981	173,000	(33,019)
Capital Outlay	40,673	36,807	0	36,807
Neighborhood Revitalization	0	0	12,860	(12,860)
Transfer to Capital Improvement Reserve Fund	10,000	35,000	35,000	0
Transfer to Special Machinery Fund	30,000	41,240	120,000	(78,760)
Adjustment for Qualifying Budget Credits	0	0	7,899	(7,899)
Total Expenditures	<u>1,664,000</u>	<u>1,787,650</u>	<u>1,787,891</u>	<u>(241)</u>
Receipts Over (Under) Expenditures	(13,870)	20,567		
Unencumbered Cash, Beginning	<u>33,303</u>	<u>19,433</u>		
Unencumbered Cash, Ending	\$ <u>19,433</u>	<u>40,000</u>		

TREGO COUNTY, KANSAS
SPECIAL BRIDGE FUND

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 20,290	44,089	44,638	(549)
Delinquent Tax	1,354	685	446	239
Motor Vehicle Tax	3,730	1,713	1,604	109
Recreational Vehicle Tax	121	52	41	11
16/20M Vehicle Tax	487	558	208	350
Reimbursements	3,637	0	0	0
Total Receipts	<u>29,619</u>	<u>47,097</u>	<u>46,937</u>	<u>160</u>
Expenditures:				
Neighborhood Revitalization	0	0	415	(415)
Capital Outlay	55,266	65,000	65,000	0
Total Expenditures	<u>55,266</u>	<u>65,000</u>	<u>65,415</u>	<u>(415)</u>
Receipts Over (Under) Expenditures	(25,647)	(17,903)		
Unencumbered Cash, Beginning	<u>58,749</u>	<u>33,102</u>		
Unencumbered Cash, Ending	\$ <u>33,102</u>	<u>15,199</u>		

TREGO COUNTY, KANSAS
FAIR FUND

SCHEDULE 2
Page 5

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 47,681	50,444	51,036	(592)
Delinquent Tax	1,731	915	510	405
Motor Vehicle Tax	5,199	3,918	3,765	153
Recreational Vehicle Tax	168	117	97	20
16/20M Vehicle Tax	509	784	487	297
Total Receipts	55,288	56,178	55,895	283
Expenditures:				
Personal Services	4,366	4,379	4,988	(609)
Supplies and Services	1,809	2,236	1,800	436
Neighborhood Revitalization	0	0	474	(474)
Appropriation to Fair Board - Capital Outlay	20,000	20,000	20,000	0
Appropriation to Fair Board	28,200	28,200	28,200	0
Total Expenditures	54,375	54,815	55,462	(647)
Receipts Over (Under) Expenditures	913	1,363		
Unencumbered Cash, Beginning	0	913		
Unencumbered Cash, Ending	\$ 913	2,276		

TREGO COUNTY, KANSAS
COUNTY HEALTH FUND

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 118,702	134,149	135,742	(1,593)
Delinquent Tax	2,248	2,083	1,357	726
Motor Vehicle Tax	4,353	9,488	9,373	115
Recreational Vehicle Tax	142	283	242	41
16/20M Vehicle Tax	624	649	1,213	(564)
Intergovernmental				
Federal and State Grants	25,140	17,787	23,984	(6,197)
Miscellaneous	553	2,041	50	1,991
Medicare	3,664	407	4,686	(4,279)
Equipment Rental	240	523	300	223
Patient Services	62,800	71,813	40,000	31,813
Total Receipts	<u>218,466</u>	<u>239,223</u>	<u>216,947</u>	<u>22,276</u>
Expenditures:				
Personal Services	125,412	138,943	170,399	(31,456)
Supplies and Services	68,712	65,698	69,745	(4,047)
Capital Outlay	834	0	1,000	(1,000)
Neighborhood Revitalization	0	0	1,261	(1,261)
Total Expenditures	<u>194,958</u>	<u>204,641</u>	<u>242,405</u>	<u>(37,764)</u>
Receipts Over (Under) Expenditures	23,508	34,582		
Unencumbered Cash, Beginning	<u>50,015</u>	<u>73,523</u>		
Unencumbered Cash, Ending	\$ <u>73,523</u>	<u>108,105</u>		

TREGO COUNTY, KANSAS
HISTORICAL SOCIETY FUND

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ (1)	0	0	0
Delinquent Tax	129	23	0	23
Motor Vehicle Tax	376	11	0	11
Recreational Vehicle Tax	12	0	0	0
16/20M Vehicle Tax	49	56	0	56
	565	90	0	90
Total Receipts			0	90
Expenditures:				
Appropriation to Historical Society Board	565	0	431	(431)
	565	0	431	(431)
Receipts Over (Under) Expenditures	0	90		
Unencumbered Cash, Beginning	0	0		
	0	0		
Unencumbered Cash, Ending	\$ 0	90		
	0	90		

TREGO COUNTY, KANSAS
NOXIOUS WEED FUND

SCHEDULE 2
Page 8

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 67,665	137,879	139,535	(1,656)
Delinquent Tax	3,298	2,010	1,395	615
Motor Vehicle Tax	7,841	5,570	5,343	227
Recreational Vehicle Tax	256	167	138	29
16/20M Vehicle Tax	1,285	1,164	691	473
Chemical Sales	86,761	84,843	90,000	(5,157)
Total Receipts	<u>167,106</u>	<u>231,633</u>	<u>237,102</u>	<u>(5,469)</u>
Expenditures:				
Personal Services	56,090	63,718	59,724	3,994
Supplies and Services	28,586	28,835	29,500	(665)
Chemicals	85,643	115,234	140,000	(24,766)
Capital Outlay	0	390	0	390
Neighborhood Revitalization	0	0	1,296	(1,296)
Transfer to Noxious Weed Capital Outlay Fund	10,000	10,000	10,000	0
Total Expenditures	<u>180,319</u>	<u>218,177</u>	<u>240,520</u>	<u>(22,343)</u>
Receipts Over (Under) Expenditures	(13,213)	13,456		
Unencumbered Cash, Beginning	<u>76,711</u>	<u>63,498</u>		
Unencumbered Cash, Ending	\$ <u>63,498</u>	<u>76,954</u>		

TREGO COUNTY, KANSAS
ELECTION FUND

SCHEDULE 2
Page 9

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 2,033	20,656	20,888	(232)
Delinquent Tax	460	254	209	45
Motor Vehicle Tax	1,514	207	161	46
Recreational Vehicle Tax	49	6	4	2
16/20M Vehicle Tax	147	228	21	207
County Filing Fees	105	863	0	863
Miscellaneous	0	120	0	120
Reimbursements	1,460	0	0	0
Total Receipts	<u>5,768</u>	<u>22,334</u>	<u>21,283</u>	<u>1,051</u>
Expenditures:				
Personal Services	2,310	2,324	8,480	(6,156)
Supplies and Services	13,567	24,939	19,000	5,939
Miscellaneous	0	385	0	385
Neighborhood Revitalization	0	0	194	(194)
Total Expenditures	<u>15,877</u>	<u>27,648</u>	<u>27,674</u>	<u>(26)</u>
Receipts Over (Under) Expenditures	(10,109)	(5,314)		
Unencumbered Cash, Beginning	<u>19,813</u>	<u>9,704</u>		
Unencumbered Cash, Ending	\$ <u>9,704</u>	<u>4,390</u>		

TREGO COUNTY, KANSAS
APPRAISER FUND

SCHEDULE 2
Page 10

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 118,063	127,647	129,146	(1,499)
Delinquent Tax	3,540	2,207	1,291	916
Motor Vehicle Tax	9,135	9,585	9,324	261
Recreational Vehicle Tax	296	286	241	45
16/20M Vehicle Tax	1,053	1,372	1,207	165
Miscellaneous	1,305	1,792	0	1,792
Total Receipts	<u>133,392</u>	<u>142,889</u>	<u>141,209</u>	<u>1,680</u>
Expenditures:				
Personal Services	115,421	121,257	123,949	(2,692)
Supplies and Services	11,125	7,684	18,650	(10,966)
Capital Outlay	0	0	9,000	(9,000)
Neighborhood Revitalization	0	0	1,200	(1,200)
Total Expenditures	<u>126,546</u>	<u>128,941</u>	<u>152,799</u>	<u>(23,858)</u>
Receipts Over (Under) Expenditures	6,846	13,948		
Unencumbered Cash, Beginning	<u>23,551</u>	<u>30,397</u>		
Unencumbered Cash, Ending	\$ <u>30,397</u>	<u>44,345</u>		

**TREGO COUNTY, KANSAS
COUNTY HOSPITAL FUND**

SCHEDULE 2
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Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 122,893	123,723	125,188	(1,465)
Delinquent Tax	3,937	2,268	1,252	1,016
Motor Vehicle Tax	9,868	9,988	9,706	282
Recreational Vehicle Tax	320	299	251	48
16/20M Vehicle Tax	1,247	1,478	1,256	222
Total Receipts	<u>138,265</u>	<u>137,756</u>	<u>137,653</u>	<u>103</u>
Expenditures:				
Appropriation to Hospital Board	136,500	136,500	136,500	0
Neighborhood Revitalization	<u>0</u>	<u>0</u>	<u>1,163</u>	<u>(1,163)</u>
Total Expenditures	<u>136,500</u>	<u>136,500</u>	<u>137,663</u>	<u>(1,163)</u>
Receipts Over (Under) Expenditures	1,765	1,256		
Unencumbered Cash, Beginning	<u>0</u>	<u>1,765</u>		
Unencumbered Cash, Ending	\$ <u>1,765</u>	<u>3,021</u>		

TREGO COUNTY, KANSAS
MENTAL HEALTH FUND

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 13,384	13,752	13,893	(141)
Delinquent Tax	432	250	139	111
Motor Vehicle Tax	1,106	1,089	1,055	34
Recreational Vehicle Tax	36	33	27	6
16/20M Vehicle Tax	132	166	137	29
Total Receipts	<u>15,090</u>	<u>15,290</u>	<u>15,251</u>	<u>39</u>
Expenditures:				
Appropriation to High Plains Mental Health Board	15,090	15,290	15,000	290
Neighborhood Revitalization	0	0	129	(129)
Total Expenditures	<u>15,090</u>	<u>15,290</u>	<u>15,129</u>	<u>161</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>0</u>		

TREGO COUNTY, KANSAS
MENTAL RETARDATION FUND

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 16,353	16,879	17,076	(197)
Delinquent Tax	553	311	171	140
Motor Vehicle Tax	1,383	1,331	1,292	39
Recreational Vehicle Tax	45	40	33	7
16/20M Vehicle Tax	164	208	167	41
Total Receipts	<u>18,498</u>	<u>18,769</u>	<u>18,739</u>	<u>30</u>
Expenditures:				
Appropriation to DSNWK Board	18,498	18,769	18,415	354
Neighborhood Revitalization	0	0	159	(159)
Total Expenditures	<u>18,498</u>	<u>18,769</u>	<u>18,574</u>	<u>195</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>0</u>		

TREGO COUNTY, KANSAS
TREGO MANOR FUND

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 52,470	54,116	54,787	(671)
Delinquent Tax	1,047	837	548	289
Motor Vehicle Tax	4,998	4,294	4,145	149
Recreational Vehicle Tax	158	128	107	21
16/20M Vehicle Tax	0	771	536	235
Total Receipts	58,673	60,146	60,123	23
Expenditures:				
Appropriation to Trego Manor Board	58,673	60,000	60,000	0
Neighborhood Revitalization	0	0	509	(509)
Total Expenditures	58,673	60,000	60,509	(509)
Receipts Over (Under) Expenditures	0	146		
Unencumbered Cash, Beginning	0	0		
Unencumbered Cash, Ending	0	146		

TREGO COUNTY, KANSAS
EMS AMBULANCE FUND

SCHEDULE 2
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Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 59,800	75,714	76,609	(895)
Delinquent Tax	1,885	1,246	766	480
Motor Vehicle Tax	308	4,713	4,719	(6)
Recreational Vehicle Tax	17	140	122	18
16/20M Vehicle Tax	1,146	7	611	(604)
Charges for Services	255,445	273,266	246,000	27,266
State Aid	3,790	1,087	4,000	(2,913)
Total Receipts	322,391	356,173	<u>332,827</u>	<u>23,346</u>
Expenditures:				
Personal Services	193,956	204,929	220,769	(15,840)
Supplies and Services	66,371	66,145	62,250	3,895
Capital Outlay	0	2,174	0	2,174
Neighborhood Revitalization	0	0	712	(712)
Transfer to Ambulance Capital Outlay Fund	56,000	76,000	76,000	0
Total Expenditures	316,327	349,248	<u>359,731</u>	<u>(10,483)</u>
Receipts Over (Under) Expenditures	6,064	6,925		
Unencumbered Cash, Beginning	144,060	150,124		
Unencumbered Cash, Ending	\$ 150,124	157,049		

TREGO COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND

SCHEDULE 2
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Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Delinquent Tax	\$ 98	13	0	13
Motor Vehicle Tax	15	0	0	0
Recreational Vehicle Tax	1	0	0	0
16/20M Vehicle Tax	54	0	0	0
Reimbursements	60	845	0	845
Miscellaneous	53	0	0	0
Local Sales Tax	155,325	154,496	140,000	14,496
Total Receipts	<u>155,606</u>	<u>155,354</u>	<u>140,000</u>	<u>15,354</u>
Expenditures:				
Personal Services	32,967	43,107	44,949	(1,842)
Supplies and Services	12,387	8,424	11,035	(2,611)
Capital Outlay	0	1,560	3,000	(1,440)
Transfer to Capital Improvement Reserve Fund	86,500	85,535	85,535	0
Total Expenditures	<u>131,854</u>	<u>138,626</u>	<u>144,519</u>	<u>(5,893)</u>
Receipts Over (Under) Expenditures	23,752	16,728		
Unencumbered Cash, Beginning	<u>80,532</u>	<u>104,284</u>		
Unencumbered Cash, Ending	\$ <u>104,284</u>	<u>121,012</u>		

TREGO COUNTY, KANSAS
COMMUNITY COLLEGE FUND

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Delinquent Tax	\$ 20	1	<u>0</u>	<u>1</u>
Expenditures:				
Residual Equity Transfer to General Fund	0	0	<u>4</u>	<u>(4)</u>
Receipts Over (Under) Expenditures	20	1		
Unencumbered Cash, Beginning	<u>4</u>	<u>24</u>		
Unencumbered Cash, Ending	\$ <u>24</u>	<u>25</u>		

TREGO COUNTY, KANSAS
SPECIAL ALCOHOL AND DRUG FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis

SCHEDULE 2
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For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Local Alcohol Liquor Tax	\$ 3,637	6,369	<u>7,420</u>	<u>(1,051)</u>
Expenditures:				
Apportionments	<u>9,200</u>	<u>8,250</u>	<u>19,000</u>	<u>(10,750)</u>
Receipts Over (Under) Expenditures	(5,563)	(1,881)		
Unencumbered Cash, Beginning	<u>29,146</u>	<u>23,583</u>		
Unencumbered Cash, Ending	\$ <u>23,583</u>	<u>21,702</u>		

TREGO COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis

SCHEDULE 2
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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Local Alcohol Liquor Tax	\$ 1,828	1,797	<u>1,900</u>	<u>(103)</u>
Expenditures:				
Supplies and Services	<u>3,324</u>	1,909	<u>3,500</u>	<u>(1,591)</u>
Receipts Over (Under) Expenditures	(1,496)	(112)		
Unencumbered Cash, Beginning	<u>3,749</u>	2,253		
Unencumbered Cash, Ending	\$ <u>2,253</u>	<u>2,141</u>		

TREGO COUNTY, KANSAS
RURAL FIRE DISTRICT FUND

SCHEDULE 2
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Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 132,124	134,796	135,050	(254)
Delinquent Tax	2,152	1,020	1,350	(330)
Motor Vehicle Tax	6,984	6,782	6,468	314
Recreational Vehicle Tax	258	242	193	49
16/20M Vehicle Tax	1,261	1,884	1,840	44
Reimbursements	42	51	0	51
Total Receipts	<u>142,821</u>	<u>144,775</u>	<u>144,901</u>	<u>(126)</u>
Expenditures:				
Personal Services	32,945	27,714	37,152	(9,438)
Supplies and Services	92,741	74,416	63,150	11,266
Capital Outlay	19,378	19,378	20,000	(622)
Transfer to Rural Fire District Special Equipment Fund	10,000	23,794	25,000	(1,206)
Total Expenditures	<u>155,064</u>	<u>145,302</u>	<u>145,302</u>	<u>0</u>
Receipts Over (Under) Expenditures	(12,243)	(527)		
Unencumbered Cash, Beginning	<u>12,964</u>	<u>721</u>		
Unencumbered Cash, Ending	\$ <u>721</u>	<u>194</u>		

TREGO COUNTY, KANSAS
RURAL FIRE DISTRICT - SPECIAL EQUIPMENT FUND

SCHEDULE 2
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Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Transfer from Rural Fire District Fund	\$ 10,000	23,794	<u>25,000</u>	<u>(1,206)</u>
Expenditures:				
Capital Outlay	<u>47,270</u>	<u>0</u>	<u>31,884</u>	<u>(31,884)</u>
Receipts Over (Under) Expenditures	(37,270)	23,794		
Unencumbered Cash, Beginning	<u>59,895</u>	<u>22,625</u>		
Unencumbered Cash, Ending	\$ <u>22,625</u>	<u>46,419</u>		

TREGO COUNTY, KANSAS
LANDFILL FUND

SCHEDULE 2
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Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
User Fees	\$ 50,130	45,609	40,000	5,609
Miscellaneous	0	77	0	77
Transfer from General Fund	70,000	65,000	65,000	0
Total Receipts	<u>120,130</u>	<u>110,686</u>	<u>105,000</u>	<u>5,686</u>
Expenditures:				
Personal Services	55,478	62,760	54,822	7,938
Supplies and Services	32,594	45,976	39,000	6,976
Miscellaneous	0	0	1,995	(1,995)
Equipment Lease	28,992	0	0	0
Transfer to Equipment Reserve Fund	0	9,081	22,000	(12,919)
Total Expenditures	<u>117,064</u>	<u>117,817</u>	<u>117,817</u>	<u>0</u>
Receipts Over (Under) Expenditures	3,066	(7,131)		
Unencumbered Cash, Beginning	<u>26,323</u>	<u>29,389</u>		
Unencumbered Cash, Ending	\$ <u>29,389</u>	<u>22,258</u>		

TREGO COUNTY, KANSAS
JUVENILE DETENTION FUND

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Reimbursements	\$ 3,085	14	0	14
Transfer from General Fund	200,000	0	0	0
Total Receipts	203,085	14	0	14
Expenditures:				
Personal Services	142	2,364	0	2,364
Maintenance Costs	5,929	2,521	33,395	(30,874)
Utilities	8,133	5,377	0	5,377
Secure Care	12,090	6,297	0	6,297
Facility Lease	7,818	6,466	0	6,466
Reimbursement to Bond and Interest Fund	17,101	16,606	16,605	1
Total Expenditures	51,213	39,631	50,000	(10,369)
Receipts Over (Under) Expenditures	151,872	(39,617)		
Unencumbered Cash, Beginning	50,681	202,553		
Unencumbered Cash, Ending	\$ 202,553	162,936		

TREGO COUNTY, KANSAS
SECURE CARE FUND

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts	\$ 0	0	<u>0</u>	<u>0</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	<u>49</u>	<u>49</u>		
Unencumbered Cash, Ending	\$ <u>49</u>	<u>49</u>		

TREGO COUNTY, KANSAS
911 EMERGENCY FUND

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
911 Telephone Tax	\$ 13,136	42,271	<u>16,000</u>	<u>26,271</u>
Expenditures:				
Supplies and Services	8,791	18,652	20,000	(1,348)
Capital Outlay	<u>0</u>	840	<u>0</u>	<u>840</u>
Total Expenditures	<u>8,791</u>	19,492	<u>20,000</u>	<u>(508)</u>
Receipts Over (Under) Expenditures	4,345	22,779		
Unencumbered Cash, Beginning	<u>16,022</u>	20,367		
Unencumbered Cash, Ending	<u>\$ 20,367</u>	43,146		

TREGO COUNTY, KANSAS
E-911 EMERGENCY FUND

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
E-911 Telephone Tax	\$ 4,823	854	4,000	(3,146)
Interest on Idle Funds	19	8	0	8
Total Receipts	4,842	862	4,000	(3,138)
Expenditures:				
Supplies and Services	431	0	6,000	(6,000)
Receipts Over (Under) Expenditures	4,411	862		
Unencumbered Cash, Beginning	7,788	12,199		
Unencumbered Cash, Ending	\$ 12,199	13,061		

TREGO COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2012
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Transfer from Noxious Weed Fund	\$ 10,000	10,000	<u>10,000</u>	<u>0</u>
Expenditures:				
Capital Outlay	<u>0</u>	<u>0</u>	<u>31,000</u>	<u>(31,000)</u>
Receipts Over (Under) Expenditures	10,000	10,000		
Unencumbered Cash, Beginning	<u>76,799</u>	<u>86,799</u>		
Unencumbered Cash, Ending	\$ <u>86,799</u>	<u>96,799</u>		

TREGO COUNTY, KANSAS
HOSPITAL PRINCIPAL AND INTEREST FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis

SCHEDULE 2
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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Trego Lemke Memorial Hospital Payment	\$ 94,447	94,447	94,447	0
Expenditures:				
Principal	92,437	92,990	92,990	0
Interest	2,010	1,457	1,457	0
Total Expenditures	94,447	94,447	94,447	0
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 Receipts and Expenditures-Actual and Budget
Regulatory Basis

SCHEDULE 2
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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Technology Fees	\$ 12,240	14,254	7,000	7,254
Interest on Idle Funds	17	9	0	9
Total Receipts	<u>12,257</u>	<u>14,263</u>	<u>7,000</u>	<u>7,263</u>
Expenditures:				
Supplies and Services	<u>6,896</u>	<u>8,830</u>	<u>14,000</u>	<u>(5,170)</u>
Receipts Over (Under) Expenditures	5,361	5,433		
Unencumbered Cash, Beginning	<u>7,464</u>	<u>12,825</u>		
Unencumbered Cash, Ending	\$ <u>12,825</u>	<u>18,258</u>		

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis

SCHEDULE 2
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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Actual
<u>Health Capital Outlay Fund</u>		
Receipts	\$ 0	0
Expenditures	0	0
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>		
Receipts:		
Transfer from General Fund	\$ 23,150	10,000
Transfer from Landfill Fund	0	9,081
Total Receipts	23,150	19,081
Expenditures:		
Capital Outlay	58,997	0
Receipts Over (Under) Expenditures	(35,847)	19,081
Unencumbered Cash, Beginning	167,806	131,959
Unencumbered Cash, Ending	\$ 131,959	151,040

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis

SCHEDULE 2
Page 31

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Actual
<u>Special Machinery Fund</u>		
Receipts:		
Transfer from Road and Bridge Fund	\$ 30,000	41,240
Expenditures		
	0	0
Receipts Over (Under) Expenditures	30,000	41,240
Unencumbered Cash, Beginning	243,711	273,711
Unencumbered Cash, Ending	\$ 273,711	314,951
<u>Capital Improvement Reserve Fund</u>		
Receipts:		
KDOT Airport Grant	\$ 17,567	1,227,388
Miscellaneous	0	1,589
Reimbursements	0	24,828
Transfer from General Fund	164,253	55,000
Transfer from Economic Development Fund	86,500	85,535
Transfer from Road and Bridge Fund	10,000	35,000
Total Receipts	278,320	1,429,340
Expenditures:		
Capital Outlay	300,540	1,549,133
Receipts Over (Under) Expenditures	(22,220)	(119,793)
Unencumbered Cash, Beginning	486,534	464,314
Unencumbered Cash, Ending	\$ 464,314	344,521

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis

SCHEDULE 2
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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year</u>	<u>Actual</u>
<u>Ambulance Capital Outlay Fund</u>		
Receipts:		
Transfer from EMS Ambulance Fund	\$ 56,000	76,000
Expenditures	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	56,000	76,000
Unencumbered Cash, Beginning	<u>31,275</u>	<u>87,275</u>
Unencumbered Cash, Ending	\$ <u><u>87,275</u></u>	<u><u>163,275</u></u>
 <u>Concealed Weapon Fund</u>		
Receipts:		
Concealed Weapon Fees	\$ 617	780
Expenditures	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	617	780
Unencumbered Cash, Beginning	<u>593</u>	<u>1,210</u>
Unencumbered Cash, Ending	\$ <u><u>1,210</u></u>	<u><u>1,990</u></u>

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis

SCHEDULE 2
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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Actual
<u>Women, Infants and Children (WIC) Fund</u>		
Receipts:		
Federal Aid	\$ 9,896	7,500
Expenditures:		
Personal Services	7,357	6,218
Supplies and Services	2,795	1,776
Total Expenditures	10,152	7,994
Receipts Over (Under) Expenditures	(256)	(494)
Unencumbered Cash, Beginning	10,575	10,319
Unencumbered Cash, Ending	\$ 10,319	9,825
 <u>Treasurer's Special Auto Fund</u>		
Receipts:		
Collections	\$ 39,141	39,772
Expenditures:		
Personal Services	7,417	10,282
Supplies and Services	11,670	9,896
Reimbursement to General Fund	22,721	20,054
Total Expenditures	41,808	40,232
Receipts Over (Under) Expenditures	(2,667)	(460)
Unencumbered Cash, Beginning	22,721	20,054
Unencumbered Cash, Ending	\$ 20,054	19,594
 <u>Nemechek Trial Fund</u>		
Receipts:		
Miscellaneous	\$ 111	87
Expenditures	0	0
Receipts Over (Under) Expenditures	111	87
Unencumbered Cash, Beginning	2,807	2,918
Unencumbered Cash, Ending	\$ 2,918	3,005

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis

SCHEDULE 2
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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Actual
<u>Special Law Enforcement Fund</u>		
Receipts	\$ 0	0
Expenditures	0	0
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	51	51
Unencumbered Cash, Ending	\$ 51	51
 <u>Prosecuting Attorney Fund</u>		
Receipts:		
Service Fees	\$ 1,812	2,969
Expenditures:		
Supplies and Services	944	1,377
Receipts Over (Under) Expenditures	868	1,592
Unencumbered Cash, Beginning	5,543	6,411
Unencumbered Cash, Ending	\$ 6,411	8,003

TREGO COUNTY, KANSAS
 Schedule of Receipts and Expenditures
 Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Actual
<u>Special Prosecutor's Trust Fund</u>		
Receipts	\$ 0	0
Expenditures	0	0
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>		
Receipts:		
Drug Seizure Funds	\$ 2,317	535
Expenditures:		
Supplies and Services	922	0
Receipts Over (Under) Expenditures	1,395	535
Unencumbered Cash, Beginning	3,016	4,411
Unencumbered Cash, Ending	\$ 4,411	4,946

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis

SCHEDULE 2
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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Actual
<u>Kansas Hazardous Material Grant Fund</u>		
Receipts	\$ 0	0
Expenditures	0	0
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	2,204	2,204
Unencumbered Cash, Ending	\$ 2,204	2,204
 <u>Federal Asset Forfeiture Fund</u>		
Receipts:		
Interest on Idle Funds	\$ 5	2
Expenditures	0	0
Receipts Over (Under) Expenditures	5	2
Unencumbered Cash, Beginning	2,822	2,827
Unencumbered Cash, Ending	\$ 2,827	2,829

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis

SCHEDULE 2
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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year</u>	<u>Actual</u>
<u>Ambulance Memorial Fund</u>		
Receipts:		
Donations	\$ 900	500
Expenditures	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	900	500
Unencumbered Cash, Beginning	<u>1,441</u>	<u>2,341</u>
Unencumbered Cash, Ending	\$ <u><u>2,341</u></u>	<u><u>2,841</u></u>
 <u>E-911 Emergency Grant Fund</u>		
Receipts		
	\$ <u>0</u>	<u>0</u>
Expenditures:		
Grant Expenditures	<u>8</u>	<u>0</u>
Receipts Over (Under) Expenditures	(8)	0
Unencumbered Cash, Beginning	<u>8</u>	<u>0</u>
Unencumbered Cash, Ending	\$ <u><u>0</u></u>	<u><u>0</u></u>

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis

SCHEDULE 2
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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	<u>Prior Year</u>	<u>Actual</u>
<u>FEMA Mitigation Plan Grant Fund</u>		
Receipts:		
Federal and State Aid	\$ 0	21,670
Expenditures:		
Grant Expenditures	0	16,252
Receipts Over (Under) Expenditures	0	5,418
Unencumbered Cash, Beginning	<u>(5,418)</u>	<u>(5,418)</u>
Unencumbered Cash, Ending	\$ <u><u>(5,418)</u></u>	<u><u>0</u></u>
 <u>Exhibit Building Fund</u>		
Receipts:		
Donations	\$ 6,350	0
Expenditures		
	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	6,350	0
Unencumbered Cash, Beginning	<u>(4,750)</u>	<u>1,600</u>
Unencumbered Cash, Ending	\$ <u><u>1,600</u></u>	<u><u>1,600</u></u>

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis

SCHEDULE 2
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For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

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

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 265,150	284,685	288,076	(3,391)
Delinquent Tax	7,825	4,762	2,881	1,881
Motor Vehicle Tax	22,365	21,588	20,935	653
Recreational Vehicle Tax	720	645	541	104
16/20M Vehicle Tax	2,069	3,377	2,709	668
Reimbursement from Juvenile Detention Fund	17,101	16,606	16,605	1
	315,230	331,663	331,747	(84)
Total Receipts				
Expenditures:				
Principal	175,000	180,000	180,000	0
Interest	131,981	124,599	124,597	2
Neighborhood Revitalization	0	0	2,676	(2,676)
Cash Basis Reserve	0	0	25,000	(25,000)
	306,981	304,599	332,273	(27,674)
Total Expenditures				
Receipts Over (Under) Expenditures	8,249	27,064		
Unencumbered Cash, Beginning	34,716	42,965		
Unencumbered Cash, Ending	\$ 42,965	70,029		

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

SCHEDULE 2
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Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		Current Year		
	Prior Year	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 21,694	55,422	55,523	(101)
Delinquent Tax	324	330	555	(225)
Motor Vehicle Tax	981	1,109	1,063	46
Recreational Vehicle Tax	36	40	32	8
16/20M Vehicle Tax	185	264	302	(38)
Total Receipts	23,220	57,165	57,475	(310)
Expenditures:				
Principal	20,000	31,550	31,550	0
Interest	0	5,662	5,662	0
Miscellaneous	1	1	0	1
Cash Basis Reserve	0	0	20,000	(20,000)
Total Expenditures	20,001	37,213	57,212	(19,999)
Receipts Over (Under) Expenditures	3,219	19,952		
Unencumbered Cash, Beginning	3,829	7,048		
Unencumbered Cash, Ending	\$ 7,048	27,000		

TREGO COUNTY, KANSAS
NURSING HOME FUND

SCHEDULE 2

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Schedule of Receipts and Expenditures
 Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Actual
Receipts	\$ 0	0
Expenditures:		
Supplies and Services	13,835	0
Capital Outlay	4,150	0
Total Expenditures	17,985	0
Receipts Over (Under) Expenditures	(17,985)	0
Unencumbered Cash, Beginning	18,382	397
Unencumbered Cash, Ending	\$ 397	397

TREGO COUNTY, KANSAS
MICRO REVOLVING LOAN FUND

SCHEDULE 2

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Schedule of Receipts and Expenditures

Regulatory Basis

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	Prior Year	Actual
Receipts:		
Principal Repayment	\$ 4,906	4,163
Interest on Idle Funds	79	29
	4,985	4,192
Total Receipts		
Expenditures:		
Supplies and Services	146	221
	4,839	3,971
Receipts Over (Under) Expenditures		
Unencumbered Cash, Beginning	40,986	45,825
	45,825	49,796
Unencumbered Cash, Ending	\$ 45,825	49,796

TREGO COUNTY, KANSAS
RELATED MUNICIPAL ENTITY
TREGO COUNTY FAIR ASSOCIATION
Schedule of Receipts and Expenditures
Regulatory Basis
For The Year Ended December 31, 2012

SCHEDULE 2
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	Capital Improvement Fund	General Fund	Total
Receipts:			
County Appropriation	\$ 20,000	28,200	48,200
Gates, Rentals and Sales	0	212,180	212,180
Interest on Idle Funds	44	32	76
Donations	0	6,064	6,064
Miscellaneous	0	294	294
Transfer from Capital Improvement Fund-Fair Association	0	13,273	13,273
Total Receipts	20,044	260,043	280,087
Expenditures:			
Advertising	0	6,200	6,200
Utilities and Telephone	0	17,586	17,586
Convention and Travel	0	2,204	2,204
Supplies, Repairs and Maintenance	0	22,761	22,761
Fair Expense	0	202,303	202,303
Miscellaneous	0	524	524
Donations	0	1,782	1,782
Transfer to General Fund-Fair Association	13,273	0	13,273
Total Expenditures	13,273	253,360	266,633
Receipts Over (Under) Expenditures	6,771	6,683	13,454
Unencumbered Cash, Beginning	39,745	36,287	76,032
Unencumbered Cash, Ending	\$ 46,516	42,970	89,486

TREGO COUNTY, KANSAS
 Agency Funds
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2012

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	\$ 5,132,711	7,667,830	7,722,062	5,078,479
NRP Holding	0	40,289	39,853	436
Delinquent Tax	39,293	122,381	149,807	11,867
Tax Forclosure	377	0	377	0
Tax Escrow	0	2,352	2,352	0
Severance Tax	20,480	73,399	93,879	0
Driver's License	532	11,353	11,359	526
Sales and Compensating Use Tax	15,488	154,387	161,157	8,718
Motor Vehicle Tax	14,934	570,047	564,867	20,114
Motor Vehicle License	478	338,896	338,683	691
Recreational Vehicle Tax	495	16,256	16,194	557
Total Distributable Funds	<u>5,224,788</u>	<u>8,997,190</u>	<u>9,100,590</u>	<u>5,121,388</u>
State Funds:				
State Education Building	789	54,980	54,945	824
State Institutional Building	394	27,491	27,473	412
Total State Funds	<u>1,183</u>	<u>82,471</u>	<u>82,418</u>	<u>1,236</u>
Subdivision Funds:				
Cities	24,726	747,409	746,582	25,553
Townships	0	33,687	33,687	0
School Districts	23,527	2,700,631	2,684,208	39,950
Extension District	0	82,516	80,895	1,621
Regional Library	453	47,917	47,918	452
Total Subdivision Funds	<u>\$ 48,706</u>	<u>3,612,160</u>	<u>3,593,290</u>	<u>67,576</u>

TREGO COUNTY, KANSAS
 Agency Funds
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2012

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
County Officer Accounts:				
Register of Deeds	\$ 0	93,344	93,344	0
County Clerk	0	1,447,781	1,447,781	0
Clerk of District Court	2,681	451,078	350,395	103,364
Law Library	32,734	11,409	6,204	37,939
Oil and Gas Depletion	0	312,914	0	312,914
Stray Animals	1,133	0	1,133	0
Heritage Trust	410	1,261	1,211	460
Wampum	10,585	16,350	16,070	10,865
Fish and Game Permits	0	15,644	15,644	0
Total Officer Accounts	<u>47,543</u>	<u>2,349,781</u>	<u>1,931,782</u>	<u>465,542</u>
Other Agency Funds:				
Medical Cafeteria Plan	15	19,748	19,777	(14)
Childcare Cafeteria Plan	0	1,800	1,800	0
Total Other Agency Funds	<u>15</u>	<u>21,548</u>	<u>21,577</u>	<u>(14)</u>
Total Agency Funds	<u>\$ 5,322,235</u>	<u>15,063,150</u>	<u>14,729,657</u>	<u>5,655,728</u>