TREGO COUNTY, KANSAS

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

For the Year Ended December 31, 2024

MAPES & MILLER LLP
Certified Public Accountants
Quinter, Kansas

TREGO COUNTY, KANSAS

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Supplementary Information with Independent Auditor's Report

For the Year Ended December 31, 2024

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INDEPENDENT AUDITOR'S REPORT

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

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Trego County, Kansas, as of and for the year ended December 31, 2024, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Trego County as of December 31, 2024, or changes in the financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Trego County as of December 31, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

As discussed in Note 1 of the financial statement, the financial statement is prepared by Trego County on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Trego County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Trego County's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Trego County, Kansas, as of and for the year ended December 31, 2023 (not presented herein), and have issued our report thereon dated August 13, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2024, (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2023, on the basis of accounting described in Note 1.

Mapes & Miller LLP
Certified Public Accountants
Quinter, Kansas

August 19, 2025

TREGO COUNTY, KANSAS

Summary Statement of Receipts, Expenditures and Unencumbered Cash

Regulatory Basis

For the Year Ended December 31, 2024

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds							
General Fund	$ 1,058,966	171	2,013,548	2,095,092	977,593	45,680	1,023,273
Special Purpose Funds							
Road and Bridge Fund	110,874	41	1,941,129	1,567,776	484,268	16,133	500,401
Special Bridge Fund	167,039	0	4,529	43,230	128,338	0	128,338
Fair Fund	1,624	0	78,756	80,300	80	0	80
County Health Fund	151,923	0	272,486	263,520	160,889	11,632	172,521
Historical Society Fund	0	0	39,450	39,450	0	0	0
Noxious Weed Fund	119,422	0	253,360	199,485	173,297	2,073	175,370
Election Fund	25,943	0	52,163	42,865	35,241	82	35,323
Appraiser Fund	33,174	0	138,332	144,241	27,265	698	27,963
County Hospital Fund	6,233	0	294,019	300,000	252	0	252
Mental Health Fund	0	0	27,863	27,863	0	0	0
Intellectually Challenged Fund	0	0	21,810	21,810	0	0	0
Trego Manor Fund	0	0	8	8	0	0	0
EMS Ambulance Fund	16,413	10	410,777	396,140	31,060	0	31,060
Economic Development Fund	139,869	0	0	60,972	78,897	882	79,779
Community College Fund	0	0	0	0	0	0	0
Special Alcohol and Drug Fund	22,575	0	7,397	5,075	24,897	0	24,897
Special Parks and Recreation Fund	1,799	0	1,711	1,869	1,641	0	1,641
Rural Fire District Fund	12,320	0	209,374	186,204	35,490	46,347	81,837
Rural Fire District - Special Equipment Fund	231,525	0	32,000	0	263,525	0	263,525
Secure Care Fund	0	0	0	0	0	0	0
911 Emergency Fund	108,043	0	65,205	34,775	138,473	0	138,473
Noxious Weed Capital Outlay Fund	105,837	0	8,000	0	113,837	0	113,837
Healthcare Sales Tax Fund	954,620	0	746,281	662,947	1,037,954	2,450	1,040,404
Employee Benefits Fund	700,200	0	1,164,558	1,206,576	658,182	0	658,182
Municipal Fight Addiction Fund	5,276	0	5,199	0	10,475	0	10,475
Health Capital Outlay Fund	9,742	0	0	0	9,742	0	9,742
Equipment Reserve Fund	484,928	0	86,000	119,230	451,698	0	451,698
Special Machinery Fund	389,543	0	120,000	79,900	429,643	0	429,643
Special Highway Improvement Fund	518,824	0	200,000	0	718,824	0	718,824
Capital Improvement Reserve Fund	1,354,610	5,065	64,041	167,132	1,256,584	2,000	1,258,584
Ambulance Capital Outlay Fund	178,701	0	40,000	0	218,701	0	218,701
Concealed Weapon Fund	1,571	0	553	0	2,124	0	2,124
Clerk Technology Fund	11,250	0	1,738	5,068	7,920	5,068	12,988
Balance Carried Forward	6,922,844	5,287	8,300,287	7,751,528	7,476,890	133,045	7,609,935

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, 2024

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Balance Brought Forward	6,922,844	5,287	8,300,287	7,751,528	7,476,890	133,045	7,609,935
Special Purpose Funds (continued)							
Treasurer Technology Fund	14,162	0	1,747	0	15,909	0	15,909
Register of Deeds Technology Fund	17,562	0	6,864	738	23,688	0	23,688
Women, Infants and Children (WIC) Fund	13,343	0	10,680	8,019	16,004	121	16,125
Treasurer's Special Auto Fund	25,918	0	43,867	40,496	29,289	0	29,289
Restitution Fees Fund	3,460	0	0	0	3,460	0	3,460
Special Law Enforcement Fund	19,646	0	56	0	19,702	0	19,702
Prosecuting Attorney Fund	9,371	0	2,032	1,109	10,294	0	10,294
Special Prosecutor's Trust Fund	30,202	0	0	8,550	21,652	0	21,652
Sheriff Asset Forfeiture Fund	135,249	0	0	0	135,249	0	135,249
Kansas Hazardous Material Grant Fund	2,204	0	0	0	2,204	0	2,204
Ambulance Memorial Fund	5,741	0	0	0	5,741	0	5,741
Exhibit Building Fund	1,600	0	0	0	1,600	0	1,600
Emergency Management Performance Grant Fund	13,719	0	0	13,719	0	0	0
Fair Donation Fund	4,628	0	0	0	4,628	0	4,628
Bike Rodeo Program Fund	234	0	0	0	234	0	234
ARPA Fund	0	0	0	0	0	0	0
Economic Development Micro Loan Fund	37,744	0	11,724	26,700	22,768	0	22,768
LACTF Fund	76,930	0	0	9,934	66,996	0	66,996
Stray Animal Fund	1,970	0	0	1,970	0	0	0
Bond and Interest Funds							
Bond and Interest Fund	13,772	0	445,824	458,530	1,066	0	1,066
Bond and Interest - Rural Fire District Fund	11,662	0	16	0	11,678	0	11,678
No Fund Warrants Fund	0	0	16	16	0	0	0
Capital Project Funds							
Nursing Home Fund	0	0	0	0	0	0	0
Business Funds							
Landfill Fund	55,323	0	115,867	108,206	62,984	973	63,957
Total Primary Government	7,417,284	5,287	8,938,980	8,429,515	7,932,036	134,139	8,066,175
Related Municipal Entity:							
Trego County Fair Association	220,578	192	223,759	249,094	195,435	0	195,435
Total Reporting Entity (Excluding Agency Funds)	$ 7,637,862	5,479	9,162,739	8,678,609	8,127,471	134,139	8,261,610

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

TREGO COUNTY, KANSAS
Composition of Cash
Regulatory Basis
For the Year Ended December 31, 2024

County Treasurer		
Cash on Hand	$	600
Solutions North Bank		
NOW Accounts		212,383
Savings Accounts		113,997
Outdoor Bank		
Checking Accounts		2,485
Certificates of Deposit		1,000,000
IntraFi Network Deposits - Demand		9,854,320
Lyons Federal Bank		
Certificates of Deposit		4,075,902
Clerk of District Court		
Solutions North Bank		
Checking Account		13,503
Law Library		
Solutions North Bank		
Checking Account		49,120
Trego County Fair Association		
Solutions North Bank		
Checking Accounts		100,973
Outdoor Bank		
Checking Accounts		81,358
Lyons Federal Bank		
Certificates of Deposit		13,104
Total Cash		15,517,745
Less Agency Funds per Schedule 3		(7,256,135)
Total Reporting Entity (Excluding Agency Funds)	$	8,261,610

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

1. Summary of Significant Accounting Policies

(a) Municipal Financial Reporting Entity

Trego County, Kansas, is a municipal corporation governed by an elected three-member commission. This regulatory basis financial statement presents Trego County (the municipality) and one of its related municipal entities. Related municipal entities are established to benefit the county and/or its constituents.

The following related municipal entity is included in the County's reporting entity:

Trego County Fair Association

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

The following related municipal entity is not included in the County's reporting entity:

Trego County-Lemke Memorial Hospital

Trego County-Lemke Memorial Hospital Board is appointed by the Trego County Commissioners to oversee the operation of 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 maintenance of the hospital. The County Commissioners must approve any bond issuances. Audited financial statements may be obtained from Trego County-Lemke Memorial Hospital.

(b) Regulatory Basis Fund Types

The following types of funds comprise the financial activities of Trego County for the year ended December 31, 2024:

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

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

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

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

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

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

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

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

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

(d) Budgetary Information

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.

2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.

4. Adoption of final budget on or before August 25th.

If the County is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The County did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. Budget amendments for this year were made for the following funds: County Health Fund, Historical Society Fund, and Healthcare Sales Tax Fund.

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

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

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

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

(e) Reimbursements

The County records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that received the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis of accounting.

2. Deposits and Investments

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

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

Concentration of Credit Risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by the federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County's designated "peak period" was from April 15 through June 13. All deposits were legally secured at December 31, 2024.

At December 31, 2024, the County's carrying amount of deposits was $15,517,745 and the bank balance was $15,823,600. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $11,501,666 was covered by federal depository insurance, and $4,321,934 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 participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefits provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for Death and Disability Program) and the statutory contribution rate was 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from Trego County were $187,530 for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $1,927,717. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in the financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net position liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

4. Other Long-Term Obligations from Operations

(a) Other Post-Employment Benefits

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

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

(b) Death and Disability Other Post-Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2024.

(c) Compensated Absences

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

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

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

The estimated liability for vacation leave was $68,872 at December 31, 2024. This amount is not reflected in the financial statement.

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

(d) Landfill Closure and Post-Closure Cost

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

The estimate of closure and post-closure care liability at year-end is $947,072. This liability is based on the use of 62.52% of the estimated capacity of the landfill and a total closure and post-closure cost estimate of $1,514,831. The County will recognize the remaining estimated cost of closure and post-closure care of $567,759 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 2024. The County expects the landfill to continue to operate for approximately 31 years. Actual costs may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. The County has not restricted any of its assets for payment of closure and post-closure care costs.

The County is meeting the financial assurance requirements through the Local Government Financial Test. This test involves four components: financial, public notice, record keeping and reporting, and calculation of costs to be assured. The County has satisfied all four requirements.

5. Interfund Transfers

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	Equipment Reserve Fund	19-119	$56,000
General Fund	Capital Improvement Reserve Fund	19-120	40,000
General Fund	Landfill Fund	79-2934	27,000
Road & Bridge Fund	Capital Improvement Reserve Fund	68-590 seq	10,000
Road & Bridge Fund	Special Machinery Fund	68-141g	120,000
Noxious Weed Fund	Noxious Weed Capital Outlay Fund	2-1318	8,000
EMS Ambulance Fund	Ambulance Capital Outlay Fund	12-110d	40,000
Rural Fire District Fund	Rural Fire District - Special Equipment Fund	19-3623e	32,000
Treasurer's Special Auto Fund	General Fund	8-145	25,918
Landfill Fund	Equipment Reserve Fund	19-119	30,000
Trego Manor Fund	General Fund	*	8
No Fund Warrant Fund	General Fund	*	16

*On 6/20/2023, Trego County commissioners approved the closing of these inactive funds. The 2024 transfer consisted of delinquent taxes collected.

6. 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 the date of this report, 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.

7. Litigation

Franklin Township has sued Trego County claiming that the consolidation of their township was done improper, and they make claims that the Trego County Commissioners violated the Kansas Open Meetings Act. Trego County was not served this Petition until August 16, 2023. An Answer to the initial Petition along with an Answer to an Amended Petition have been filed by Trego County. An evidentiary hearing on this case is scheduled for September 17, 2025. Trego County Commissioners have denied all claims associated with this Petition and are actively defending the claims. It is the opinion of the County's management and legal counsel that this matter is not anticipated to have a material impact on the County.

8. Subsequent Events

Management has evaluated subsequent events through the date of the independent auditor's report, which is the date the financial statement is available to be issued.

9. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain workers' compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties (KWORCC), a public entity risk pool currently operating as a common risk management and insurance program for 95 participating members.

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

The County has also been unable to obtain property and casualty insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multi-line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 111 participating members.

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

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

10. Stewardship, Compliance and Accountability

K.S.A. 79-2935 states that expenditures are to be controlled so that no indebtedness is created in excess of budgeted limits. The Healthcare Sales Tax Fund expenditures exceed the adopted budget by $115,875.

11. Long-term Debt

Changes in long-term liabilities for Trego County for the year ended December 31, 2024, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
Refunding and Improvement Bonds, Series 2022	4.00%	02/17/22	$ 12,870,000	09/01/46	$ 12,465,000	0	490,000	11,975,000	440,400
Total General Obligation Bonds					12,465,000	0	490,000	11,975,000	440,400
Finance Leases:									
2022 Caterpillar 140-15 AWJ - #2445780	2.00%	07/05/22	$ 288,415	05/31/27	191,746	0	46,616	145,130	3,899
2022 Caterpillar 140-15 AWJ - #2451501	2.00%	07/12/22	$ 278,501	08/12/27	186,458	0	44,952	141,506	3,792
2022 Caterpillar 140-15 AWJ - #2457463	2.00%	07/22/22	$ 285,501	07/18/27	174,670	0	57,081	117,589	3,542
Total Finance Leases					552,874	0	148,649	404,225	11,233
Total Contractual Indebtedness					$ 13,017,874	0	638,649	12,379,225	451,633

Refunding and Improvement Bonds, Series 2022

The General Obligation Refunding and Improvement Bonds, Series 2022 were issued for the purpose of redeeming the 2006 Hospital Bonds as well as providing for improvements to Trego County-Lemke Memorial Hospital. A Pledge of Revenue Agreement dated February 17, 2022, was signed between Trego County-Lemke Memorial Hospital and Trego County. Under this agreement, Trego County agrees to make an annual debt service payment of $458,530 with Trego County-Lemke Memorial contributing hospital revenues for the balance of the annual payment. If the hospital revenues and county contribution are not sufficient to cover the annual payments, Trego County will levy additional taxes to meet the annual debt service payments. For the year ended December 31, 2024, the County paid a total of $458,530, which is reported in the Bond and Interest Fund. Trego County-Lemke Memorial Hospital paid $471,870.

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

	Year ended December 31,				
	2025	2026	2027	2028	2029
Principal					
General Obligation Bonds	$ 505,000	515,000	530,000	545,000	555,000
Capital Leases Payable	151,685	154,693	97,847	0	0
Total Principal	656,685	669,693	627,847	545,000	555,000
Interest					
General Obligation Bonds	420,800	400,600	380,000	358,800	337,000
Capital Leases Payable	8,196	5,120	1,900	0	0
Total Interest	428,996	405,720	381,900	358,800	337,000
Total Principal and Interest	$ 1,085,681	1,075,413	1,009,747	903,800	892,000

	Year ended December 31,				
	2030-2034	2035-2039	2040-2044	2045-2049	Total
Principal					
General Obligation Bonds	$ 2,890,000	2,915,000	2,570,000	950,000	11,975,000
Finance Leases	0	0	0	0	404,225
Total Principal	2,890,000	2,915,000	2,570,000	950,000	12,379,225
Interest					
General Obligation Bonds	1,346,200	789,450	366,450	42,600	4,441,900
Finance Leases	0	0	0	0	15,216
Total Interest	1,346,200	789,450	366,450	42,600	4,457,116
Total Principal and Interest	$ 4,236,200	3,704,450	2,936,450	992,600	16,836,341

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

TREGO COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)	
General Funds						
General Fund	$ 2,327,292	0	2,327,292	2,095,092	(232,200)	
Special Purpose Funds						
Road and Bridge Fund	1,848,120	0	1,848,120	1,567,776	(280,344)	
Special Bridge Fund	80,000	0	80,000	43,230	(36,770)	
Fair Fund	80,300	0	80,300	80,300	0	
County Health Fund	269,187	0	269,187	263,520	(5,667)	
Historical Society Fund	39,500	0	39,500	39,450	(50)	
Noxious Weed Fund	265,072	0	265,072	199,485	(65,587)	
Election Fund	55,000	0	55,000	42,865	(12,135)	
Appraiser Fund	153,114	0	153,114	144,241	(8,873)	
County Hospital Fund	300,000	0	300,000	300,000	0	
Mental Health Fund	27,507	0	27,507	27,863	356	*
Intellectually Challenged Fund	22,000	0	22,000	21,810	(190)	
Trego Manor Fund	0	8	8	8	0	
EMS Ambulance Fund	420,091	0	420,091	396,140	(23,951)	
Economic Development Fund	103,227	0	103,227	60,972	(42,255)	
Community College Fund	0	0	0	0	0	
Special Alcohol and Drug Fund	16,000	0	16,000	5,075	(10,925)	
Special Parks and Recreation Fund	3,000	0	3,000	1,869	(1,131)	
Rural Fire District Fund	219,260	0	219,260	186,204	(33,056)	
Rural Fire District - Special Equipment Fund	349,515	0	349,515	0	(349,515)	
Secure Care Fund	0	0	0	0	0	
911 Emergency Fund	80,000	0	80,000	34,775	(45,225)	
Noxious Weed Capital Outlay Fund	69,500	0	69,500	0	(69,500)	
Healthcare Sales Tax Fund	547,072	0	547,072	662,947	115,875	
Employee Benefits Fund	1,540,162	0	1,540,162	1,206,576	(333,586)	
Municipal Fight Addiction Fund	4,451	0	4,451	0	(4,451)	
Bond and Interest Funds:						
Bond and Interest Fund	930,400	0	930,400	458,530	(471,870)	
Bond and Interest - Rural Fire District Fund	0	0	0	0	0	
No Fund Warrants Fund	0	16	16	16	0	
Business Funds:						
Landfill Fund	128,586	0	128,586	108,206	(20,380)	

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

TREGO COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 1,052,471	**1,029,630**	1,040,560	(10,930)
Delinquent Tax	9,708	**13,657**	0	13,657
Motor Vehicle Tax	56,386	**51,154**	52,161	(1,007)
Recreational Motor Vehicle Tax	2,173	**1,869**	2,102	(233)
16/20M Vehicle Tax	8,328	**7,719**	6,578	1,141
Commercial Vehicle Tax	6,359	**5,758**	6,100	(342)
Watercraft Tax	1,144	**1,405**	1,580	(175)
Excise Tax	6	**24**	0	24
Intergovernmental				
Local Alcoholic Liquor Tax	2,150	**1,711**	2,044	(333)
Severance Tax	21,350	**53,842**	20,000	33,842
Federal Land Entitlement	47,612	**50,637**	40,000	10,637
District Coroner	182	**92**	500	(408)
Licenses, Permits, and Fees				
Antique Auto	3,520	**3,585**	3,000	585
County Official Fees	3,014	**5,207**	2,000	3,207
Prosecuting Attorney Diversion Fees	35,610	**25,399**	50,000	(24,601)
Beer Licenses	425	**475**	250	225
Fish and Game Fees	88	**77**	150	(73)
Sheriff VIN Fees	1,380	**2,040**	2,500	(460)
Prisoner Keep	0	**958**	5,000	(4,042)
Wind Energy Donation	10,626	**10,353**	10,000	353
Airport Rent	5,300	**5,300**	5,300	0
Airport Maintenance from City	2,500	**2,500**	2,500	0
Miscellaneous	13,825	**8,456**	0	8,456
Capital Credit	10,875	**8,177**	0	8,177
Restitution	2,388	**114**	0	114
Grants	6,600	**14,000**	0	14,000
Insurance Claim	18,600	**5,633**	0	5,633
Interest on Idle Funds	288,374	**504,787**	200,000	304,787
Penalties and Interest on Delinquent Tax	17,265	**29,978**	10,000	19,978
Bond Forfeiture	4,224	**1,400**	500	900
Rents and Leases	46,800	**48,240**	46,800	1,440
Reimbursed Expenses	17,154	**22,309**	4,000	18,309
Reimbursed Expenses - ARPA Administration	15,664	**0**	0	0
Recording Fees	40,127	**46,872**	45,000	1,872
Booking Fees	3,099	**3,768**	5,000	(1,232)
Sheriff Commissary	9,638	**9,935**	24,000	(14,065)
Sale of Surplus Equipment	37,810	**10,545**	0	10,545
Sale of Land	6,723	**0**	0	0
Transfer from Treasurer's Special Auto Fund	21,066	**25,918**	20,000	5,918
Residual Equity Transfer from:				0
Trego Manor Fund	383,337	**8**	0	8
No Fund Warrant Fund	57,350	**16**	0	16
Secure Care Fund	49	**0**	0	0
Community College Fund	27	**0**	0	0
Nursing Home Fund	397	**0**	0	0
Total Receipts	$ 2,271,724	**2,013,548**	1,607,625	405,923

TREGO COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Expenditures:				
County Commissioners	$ 67,910	**70,571**	75,580	(5,009)
County Clerk	114,141	**133,261**	135,597	(2,336)
County Treasurer	130,475	**124,835**	162,474	(37,639)
County Attorney	136,103	**134,381**	141,290	(6,909)
Register of Deeds	99,578	**107,595**	109,101	(1,506)
Sheriff	395,980	**396,143**	411,822	(15,679)
Sheriff Commissary	3,836	**8,321**	0	8,321
Emergency Management	48,839	**50,128**	66,196	(16,068)
General Judicial	59,891	**60,665**	70,000	(9,335)
Courthouse General	413,311	**459,673**	473,650	(13,977)
Maintenance	70,962	**84,500**	85,928	(1,428)
Airport	25,196	**7,314**	12,500	(5,186)
Communications	211,344	**221,311**	226,492	(5,181)
Prosecuting Attorney Diversion	26,829	**24,502**	50,000	(25,498)
Northwest Kansas Area Agency on Aging	4,000	**4,000**	4,000	0
Senior Companion Program	4,275	**4,275**	4,275	0
Services for the Elderly	16,500	**16,500**	16,500	0
Juvenile Detention Service	3,306	**0**	3,000	(3,000)
Conservation District Appropriation	30,000	**35,000**	35,000	0
State Unemployment	1,659	**9,051**	10,500	(1,449)
Miscellaneous	1,212	**393**	0	393
Refund Interest on Taxes	72	**446**	0	446
Northwest Local Environmental Protection Group	6,741	**6,840**	14,000	(7,160)
Silver Haired Legislature	250	**250**	250	0
Foster Grandparent Program	4,137	**4,137**	4,137	0
Family Shelter (Options)	2,500	**2,500**	2,500	0
WKCAC Child Advocacy	5,000	**5,000**	5,000	0
CASA of the High Plains	500	**500**	500	0
Transfer to Equipment Reserve Fund	62,500	**56,000**	40,000	16,000
Transfer to Capital Improvement Reserve Fund	40,000	**40,000**	40,000	0
Transfer to Landfill Fund	22,000	**27,000**	27,000	0
Cash Forward	0	**0**	100,000	(100,000)
Total Expenditures	2,009,047	**2,095,092**	2,327,292	(232,200)
Receipts Over (Under) Expenditures	262,677	**(81,544)**		
Unencumbered Cash, Beginning	796,289	**1,058,966**		
Prior Year Cancelled Encumbrances	0	**171**		
Unencumbered Cash, Ending	$ 1,058,966	**977,593**		

TREGO COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 1,248,633	**1,474,496**	1,490,216	(15,720)
Delinquent Tax	10,723	**17,970**	0	17,970
Motor Vehicle Tax	64,160	**60,790**	61,881	(1,091)
Recreational Vehicle Tax	2,468	**2,219**	2,495	(276)
16/20M Vehicle Tax	8,538	**8,815**	7,803	1,012
Commercial Vehicle Tax	7,262	**6,845**	7,235	(390)
Watercraft Tax	1,307	**1,667**	1,878	(211)
Excise Tax	7	**29**	0	29
Intergovernmental				
Special City/County Highway	264,919	**270,091**	260,512	9,579
Special Highway Equalization	1,761	**1,273**	0	1,273
KDOT - Connecting Links	0	**37,929**	0	37,929
Wind Energy Donation	12,606	**14,827**	12,000	2,827
Sale of Surplus Equipment	38,176	**11,300**	0	11,300
Insurance Claim Proceeds	28,692	**0**	0	0
Federal Aid	5,389	**2,000**	0	2,000
Miscellaneous	319	**393**	0	393
Service Fees	8,046	**29,431**	0	29,431
Reimbursements	4,310	**1,054**	0	1,054
Total Receipts	1,707,316	**1,941,129**	1,844,020	97,109
Expenditures:				
Personal Services	674,509	**625,644**	714,370	(88,726)
Supplies and Services	640,813	**543,936**	700,000	(156,064)
Special Projects	0	**0**	10,000	(10,000)
Road Material and Culverts	13,204	**70,468**	46,250	24,218
Lease Purchase - Graders	159,882	**159,882**	160,000	(118)
Operating Lease - Tractors	37,500	**37,500**	37,500	0
Capital Outlay	146,695	**346**	0	346
Transfer to Capital Improvement Reserve Fund	10,000	**10,000**	10,000	0
Transfer to Special Machinery Fund	120,000	**120,000**	120,000	0
Cash Forward	0	**0**	50,000	(50,000)
Total Expenditures	1,802,603	**1,567,776**	1,848,120	(280,344)
Receipts Over (Under) Expenditures	(95,287)	**373,353**		
Unencumbered Cash, Beginning	204,453	**110,874**		
Prior Year Cancelled Encumbrances	1,708	**41**		
Unencumbered Cash, Ending	$ 110,874	**484,268**		

TREGO COUNTY, KANSAS
SPECIAL BRIDGE FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 50,637	**5**	0	5
Delinquent Tax	875	**436**	0	436
Motor Vehicle Tax	7,373	**2,623**	2,510	113
Recreational Vehicle Tax	283	**98**	101	(3)
16/20M Vehicle Tax	830	**1,018**	316	702
Commercial Vehicle Tax	839	**280**	293	(13)
Watercraft Tax	151	**68**	76	(8)
Excise Tax	1	**1**	0	1
Wind Energy Donation	511	**0**	1,200	(1,200)
Total Receipts	61,500	**4,529**	4,496	33
Expenditures:				
Capital Outlay	80,000	**43,230**	80,000	(36,770)
Receipts Over (Under) Expenditures	(18,500)	**(38,701)**		
Unencumbered Cash, Beginning	185,539	**167,039**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 167,039	**128,338**		

TREGO COUNTY, KANSAS
FAIR FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 72,872	**72,627**	73,406	(779)
Delinquent Tax	510	**880**	0	880
Motor Vehicle Tax	2,745	**3,515**	3,611	(96)
Recreational Vehicle Tax	106	**128**	146	(18)
16/20M Vehicle Tax	336	**378**	455	(77)
Commercial Vehicle Tax	312	**399**	422	(23)
Watercraft Tax	56	**97**	110	(13)
Excise Tax	0	**2**	0	2
Wind Energy Donation	736	**730**	500	230
Total Receipts	77,673	**78,756**	78,650	106
Expenditures:				
Personal Services	1,440	**1,440**	1,500	(60)
Supplies and Services	8,729	**10,034**	8,800	1,234
Appropriation to Fair Board - General Fund	28,200	**28,200**	28,200	0
Appropriation to Fair Board - Carnival	19,983	**21,800**	21,800	0
Appropriation to Fair Board - Capital Improvement Fund	19,148	**18,826**	20,000	(1174)
Total Expenditures	77,500	**80,300**	80,300	0
Receipts Over (Under) Expenditures	173	**(1,544)**		
Unencumbered Cash, Beginning	1,451	**1,624**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 1,624	**80**		

TREGO COUNTY, KANSAS
COUNTY HEALTH FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 20,670	**92,276**	93,278	(1,002)
Delinquent Tax	543	**1,048**	535	513
Motor Vehicle Tax	4,206	**1,109**	1,023	86
Recreational Vehicle Tax	162	**41**	41	0
16/20M Vehicle Tax	645	**575**	129	446
Commercial Vehicle Tax	474	**115**	120	(5)
Watercraft Tax	85	**28**	31	(3)
Intergovernmental				
State Aid	13,764	**13,764**	13,764	0
Federal Aid	11,634	**41,238**	9,969	31,269
Grants	55,563	**5,000**	26,590	(21,590)
Wind Energy Donation	209	**928**	928	0
Miscellaneous	2,017	**1,114**	1,062	52
Medicare	32,853	**41,924**	39,536	2,388
Sale of Equipment	10	**0**	0	0
Equipment Rental	595	**380**	310	70
Patient Services	56,408	**72,946**	68,742	4,204
Total Receipts	199,838	**272,486**	256,058	16,428
Expenditures:				
Personal Services	127,037	**132,117**	144,171	(12,054)
Supplies and Services	92,082	**98,533**	94,000	4,533
Cleaning Supplies	374	**554**	1,500	(946)
Contractual Services	235	**2,800**	0	2,800
Capital Outlay	48,818	**29,516**	29,516	0
Total Expenditures	268,546	**263,520**	269,187	(5,667)
Receipts Over (Under) Expenditures	(68,708)	**8,966**		
Unencumbered Cash, Beginning	220,631	**151,923**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 151,923	**160,889**		

TREGO COUNTY, KANSAS
HISTORICAL SOCIETY FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 15,987	**17,708**	17,868	(160)
Delinquent Tax	133	**218**	0	218
Motor Vehicle Tax	906	**781**	794	(13)
Recreational Vehicle Tax	35	**29**	32	(3)
16/20M Vehicle Tax	74	**126**	100	26
Commercial Vehicle Tax	104	**88**	93	(5)
Watercraft Tax	19	**21**	24	(3)
Excise Tax	0	**1**	0	1
Reimbursements	143,850	**20,300**	20,300	0
Wind Energy Donation	161	**178**	200	(22)
Total Receipts	161,269	**39,450**	39,411	39
Expenditures:				
Capital Outlay - Remodel Project	143,850	**20,300**	20,300	0
Appropriation to Historical Society Board	17,912	**19,150**	19,200	(50)
Total Expenditures	161,762	**39,450**	39,500	(50)
Receipts Over (Under) Expenditures	(493)	**0**		
Unencumbered Cash, Beginning	493	**0**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 0	**0**		

TREGO COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 120,833	**158,477**	160,193	(1,716)
Delinquent Tax	910	**1,810**	0	1,810
Motor Vehicle Tax	4,622	**5,829**	5,990	(161)
Recreational Vehicle Tax	179	**212**	241	(29)
16/20M Vehicle Tax	773	**630**	755	(125)
Commercial Vehicle Tax	519	**661**	700	(39)
Watercraft Tax	93	**161**	182	(21)
Excise Tax	1	**3**	0	3
Wind Energy Donation	1,220	**1,594**	900	694
Miscellaneous	0	**37**	0	37
Chemical Sales	84,647	**83,946**	50,000	33,946
Total Receipts	213,797	**253,360**	218,961	34,399
Expenditures:				
Personal Services	73,381	**77,351**	77,072	279
Supplies and Services	21,061	**20,022**	50,000	(29,978)
Capital Outlay	300	**0**	0	0
Chemicals	93,081	**94,112**	130,000	(35,888)
Transfer to Noxious Weed Capital Outlay Fund	8,500	**8,000**	8,000	0
Total Expenditures	196,323	**199,485**	265,072	(65,587)
Receipts Over (Under) Expenditures	17,474	**53,875**		
Unencumbered Cash, Beginning	101,948	**119,422**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 119,422	**173,297**		

TREGO COUNTY, KANSAS
ELECTION FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 22,010	**37,883**	38,294	(411)
Delinquent Tax	266	**454**	0	454
Motor Vehicle Tax	2,207	**1,108**	1,089	19
Recreational Vehicle Tax	84	**41**	44	(3)
16/20M Vehicle Tax	172	**308**	137	171
Commercial Vehicle Tax	253	**121**	127	(6)
Watercraft Tax	46	**29**	33	(4)
Excise Tax	0	**1**	0	1
Filing Fees	220	**1,624**	0	1,624
Wind Energy Donation	222	**381**	250	131
State Aid	0	**5,535**	0	5,535
Reimbursements	336	**2,787**	0	2,787
Grants	0	**1,764**	0	1,764
Miscellaneous	833	**127**	0	127
Total Receipts	26,649	**52,163**	39,974	12,189
Expenditures:				
Personal Services	4,008	**4,452**	5,000	(548)
Supplies and Services	12,530	**28,008**	40,000	(11,992)
Election Board Workers	950	**2,680**	5,000	(2,320)
Presidential Preference Primary	0	**5,550**	5,000	550
Miscellaneous	0	**600**	0	600
Office Furniture & Equipment	0	**1,575**	0	1,575
Transfer to Equipment Reserve Fund	5,000	**0**	0	0
Total Expenditures	22,488	**42,865**	55,000	(12,135)
Receipts Over (Under) Expenditures	4,161	**9,298**		
Unencumbered Cash, Beginning	21,782	**25,943**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 25,943	**35,241**		

TREGO COUNTY, KANSAS
APPRAISER FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 129,384	**124,781**	126,075	(1,294)
Delinquent Tax	1,097	**1,619**	0	1,619
Motor Vehicle Tax	6,558	**6,297**	6,413	(116)
Recreational Vehicle Tax	252	**230**	259	(29)
16/20M Vehicle Tax	811	**903**	809	94
Commercial Vehicle Tax	744	**709**	750	(41)
Watercraft Tax	134	**173**	195	(22)
Excise Tax	1	**3**	0	3
Wind Energy Donation	1,306	**1,255**	1,000	255
Miscellaneous	2,110	**2,362**	0	2,362
Total Receipts	142,397	**138,332**	135,501	2,831
Expenditures:				
Personal Services	132,498	**129,979**	129,384	595
Transportation & Education	2,776	**5,646**	0	5,646
Supplies and Services	6,005	**8,616**	19,230	(10,614)
Capital Outlay	0	**0**	4,500	(4,500)
Total Expenditures	141,279	**144,241**	153,114	(8,873)
Receipts Over (Under) Expenditures	1,118	**(5,909)**		
Unencumbered Cash, Beginning	32,056	**33,174**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 33,174	**27,265**		

TREGO COUNTY, KANSAS
COUNTY HOSPITAL FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 274,458	**270,035**	272,875	(2,840)
Delinquent Tax	2,401	**3,500**	0	3,500
Motor Vehicle Tax	14,681	**13,382**	13,603	(221)
Recreational Vehicle Tax	564	**489**	548	(59)
16/20M Vehicle Tax	1,865	**2,020**	1,715	305
Commercial Vehicle Tax	1,664	**1,505**	1,591	(86)
Watercraft Tax	299	**367**	413	(46)
Excise Tax	1	**6**	0	6
Wind Energy Donation	2,771	**2,715**	2,500	215
Total Receipts	298,704	**294,019**	293,245	774
Expenditures:				
Appropriation to Hospital Board	300,000	**300,000**	300,000	0
Receipts Over (Under) Expenditures	(1,296)	**(5,981)**		
Unencumbered Cash, Beginning	7,529	**6,233**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 6,233	**252**		

TREGO COUNTY, KANSAS
MENTAL HEALTH FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 24,315	**25,703**	26,011	(308)
Delinquent Tax	213	**326**	0	326
Motor Vehicle Tax	1,310	**1,186**	1,203	(17)
Recreational Vehicle Tax	50	**43**	49	(6)
16/20M Vehicle Tax	163	**180**	152	28
Commercial Vehicle Tax	149	**133**	141	(8)
Excise Tax	0	**1**	0	1
Watercraft Tax	27	**32**	37	(5)
Wind Energy Donation	246	**259**	250	9
Total Receipts	26,473	**27,863**	27,843	20
Expenditures:				
Appropriation to High Plains Mental Health Board	26,473	**27,863**	27,507	356
Receipts Over (Under) Expenditures	0	**0**		
Unencumbered Cash, Beginning	0	**0**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 0	**0**		

TREGO COUNTY, KANSAS
INTELLECTUALLY CHALLENGED FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 20,449	**20,025**	20,207	(182)
Delinquent Tax	178	**260**	0	260
Motor Vehicle Tax	1,094	**997**	1,011	(14)
Recreational Vehicle Tax	42	**36**	41	(5)
16/20M Vehicle Tax	140	**151**	128	23
Commercial Vehicle Tax	124	**112**	118	(6)
Watercraft Tax	22	**27**	31	(4)
Excise Tax	0	**1**	0	1
Wind Energy Donation	207	**201**	200	1
Total Receipts	22,256	**21,810**	21,736	74
Expenditures:				
Appropriation to DSNWK Board	22,256	**21,810**	22,000	(190)
Receipts Over (Under) Expenditures	0	**0**		
Unencumbered Cash, Beginning	0	**0**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 0	**0**		

TREGO COUNTY, KANSAS
TREGO MANOR FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes				
Delinquent Tax	$ 10	**8**	0	8
Sale of Land	221,778	**0**	0	0
Total Receipts	221,788	**8**	0	8
Expenditures:				
Residual Equity Transfer to General Fund	383,337	**8**	0	8
Adjustments for Qualifying Budget Credits				
Residual Equity Transfer to General Fund	0	**0**	8	(8)
Total Expenditures	383,337	**8**	8	0
Receipts Over (Under) Expenditures	(161,549)	**0**		
Unencumbered Cash, Beginning	161,549	**0**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 0	**0**		

TREGO COUNTY, KANSAS
EMS AMBULANCE FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 489,140	**364,627**	368,523	(3,896)
Delinquent Tax	2,251	**4,333**	0	4,333
Motor Vehicle Tax	7,713	**23,242**	24,242	(1,000)
Recreational Vehicle Tax	296	**842**	977	(135)
16/20M Vehicle Tax	844	**1,066**	3,057	(1,991)
Commercial Vehicle Tax	878	**2,671**	2,834	(163)
Watercraft Tax	158	**653**	736	(83)
Excise Tax	1	**11**	0	11
Charges for Services	1,920	**666**	0	666
Wind Energy Donation	4,939	**3,666**	0	3,666
Sale of Equipment	0	**9,000**	0	9,000
Total Receipts	508,140	**410,777**	400,369	10,408
Expenditures:				
Supplies and Services	5,820	**3,880**	5,000	(1,120)
AMR Contract	454,500	**352,260**	375,091	(22,831)
Transfer to Ambulance Capital Outlay Fund	40,000	**40,000**	40,000	0
Total Expenditures	500,320	**396,140**	420,091	(23,951)
Receipts Over (Under) Expenditures	7,820	**14,637**		
Unencumbered Cash, Beginning	8,593	**16,413**		
Prior Year Cancelled Encumbrances	0	**10**		
Unencumbered Cash, Ending	$ 16,413	**31,060**		

TREGO COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Grants	$ 31,205	**0**	0	0
Reimbursements	696	**0**	0	0
Transfer from Economic Dev Special Project	0	**0**	46,000	(46,000)
Total Receipts	31,901	**0**	46,000	(46,000)
Expenditures:				
Personal Services	37,001	**38,452**	74,389	(35,937)
Supplies and Services	11,431	**10,421**	10,230	191
Capital Outlay	0	**0**	2,000	(2,000)
NWKEICI Incentive Program	0	**8,000**	0	8,000
Paint the Town	4,549	**4,099**	16,608	(12,509)
Total Expenditures	52,981	**60,972**	103,227	(42,255)
Receipts Over (Under) Expenditures	(21,080)	**(60,972)**		
Unencumbered Cash, Beginning	160,949	**139,869**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 139,869	**78,897**		

TREGO COUNTY, KANSAS
COMMUNITY COLLEGE FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts	$ 0	**0**	0	0
Expenditures:				
Residual Equity Transfer to General Fund	27	**0**	0	0
Receipts Over (Under) Expenditures	(27)	**0**		
Unencumbered Cash, Beginning	27	**0**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 0	**0**		

TREGO COUNTY, KANSAS
SPECIAL ALCOHOL AND DRUG FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Local Alcohol Liquor Tax	$ 6,564	**7,397**	6,335	1,062
Reimbursement	500	**0**	0	0
Total Receipts	7,064	**7,397**	6,335	1,062
Expenditures:				
Supplies and Services	5,600	**5,075**	16,000	(10,925)
Receipts Over (Under) Expenditures	1,464	**2,322**		
Unencumbered Cash, Beginning	21,111	**22,575**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 22,575	**24,897**		

TREGO COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Local Alcohol Liquor Tax	$ 2,150	**1,711**	2,044	(333)
Expenditures:				
Supplies and Services	3,615	**1,869**	3,000	(1,131)
Receipts Over (Under) Expenditures	(1,465)	**(158)**		
Unencumbered Cash, Beginning	3,264	**1,799**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 1,799	**1,641**		

TREGO COUNTY, KANSAS
RURAL FIRE DISTRICT FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 130,471	**198,582**	200,152	(1,570)
Delinquent Tax	802	**1,577**	0	1,577
Motor Vehicle Tax	4,583	**4,050**	4,124	(74)
Recreational Vehicle Tax	159	**138**	165	(27)
16/20M Vehicle Tax	972	**1,151**	1,083	68
Commercial Tax	575	**501**	559	(58)
Watercraft Tax	158	**178**	200	(22)
Capital Credits	150	**93**	0	93
Donations	1,635	**500**	0	500
Wind Energy Donation	1,632	**2,512**	1,500	1,012
Insurance Claims	4,923	**0**	0	0
Reimbursements	0	**92**	0	92
Total Receipts	146,060	**209,374**	207,783	1,591
Expenditures:				
Personal Services	36,059	**30,871**	40,000	(9,129)
Supplies and Services	90,326	**100,516**	109,760	(9,244)
Capital Outlay	7,769	**20**	20,000	(19,980)
Capital Outlay - Insurance Claim	6,030	**0**	0	0
Replacement Items-Bunker Gear	46,653	**19,512**	15,000	4,512
Miscellaneous	5,380	**3,285**	0	3,285
Cash Forward	0	**0**	2,500	(2,500)
Transfer to Rural Fire District - Special Equipment Fund	37,000	**32,000**	32,000	0
Total Expenditures	229,217	**186,204**	219,260	(33,056)
Receipts Over (Under) Expenditures	(83,157)	**23,170**		
Unencumbered Cash, Beginning	95,477	**12,320**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 12,320	**35,490**		

TREGO COUNTY, KANSAS
RURAL FIRE DISTRICT - SPECIAL EQUIPMENT FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Transfer from Rural Fire District Fund	$ 37,000	**32,000**	32,000	0
Expenditures:				
Capital Outlay	174,990	**0**	349,515	(349,515)
Receipts Over (Under) Expenditures	(137,990)	**32,000**		
Unencumbered Cash, Beginning	369,515	**231,525**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 231,525	**263,525**		

TREGO COUNTY, KANSAS
SECURE CARE FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts	$ 0	**0**	0	0
Expenditures:				
Residual Equity Transfer to General Fund	49	**0**	0	0
Receipts Over (Under) Expenditures	(49)	**0**		
Unencumbered Cash, Beginning	49	**0**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 0	**0**		

TREGO COUNTY, KANSAS
911 EMERGENCY FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
911 Telephone Tax	$ 59,984	**64,985**	42,000	22,985
Capital Credits	70	**220**	0	220
Total Receipts	60,054	**65,205**	42,000	23,205
Expenditures:				
Supplies and Services	14,571	**16,775**	80,000	(63,225)
Capital Outlay	88,388	**18,000**	0	18,000
Total Expenditures	102,959	**34,775**	80,000	(45,225)
Receipts Over (Under) Expenditures	(42,905)	**30,430**		
Unencumbered Cash, Beginning	150,948	**108,043**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 108,043	**138,473**		

TREGO COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Transfer from Noxious Weed Fund	$ 8,500	**8,000**	8,500	(500)
Expenditures:				
Capital Outlay	12,908	**0**	69,500	(69,500)
Receipts Over (Under) Expenditures	(4,408)	**8,000**		
Unencumbered Cash, Beginning	110,245	**105,837**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 105,837	**113,837**		

TREGO COUNTY, KANSAS
HEALTHCARE SALES TAX FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Local Sales Tax	$ 586,601	**746,281**	681,226	65,055
Expenditures:				
Appropriation to Hospital	400,000	**400,000**	400,000	0
Contracted Services	0	**115,875**	0	115,875
Capital Outlay	0	**127,072**	127,072	0
Supplies and Services	10,815	**20,000**	20,000	0
Total Expenditures	410,815	**662,947**	547,072	115,875
Receipts Over (Under) Expenditures	175,786	**83,334**		
Unencumbered Cash, Beginning	778,834	**954,620**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 954,620	**1,037,954**		

TREGO COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 1,198,735	**1,059,749**	1,070,993	(11,244)
Delinquent Tax	10,465	**14,059**	0	14,059
Motor Vehicle Tax	63,239	**58,411**	59,408	(997)
Recreational Vehicle Tax	2,435	**2,132**	2,395	(263)
16/20 M Vehicle Tax	8,911	**8,672**	7,491	1,181
Commercial Vehicle Tax	7,144	**6,572**	6,946	(374)
Watercraft Tax	1,285	**1,601**	1,803	(202)
Excise Tax	7	**27**	0	27
Wind Energy Donation	12,103	**10,656**	12,000	(1,344)
Reimbursements	6,853	**2,679**	0	2,679
Total Receipts	1,311,177	**1,164,558**	1,161,036	3,522
Expenditures:				
County - FICA	157,104	**158,922**	172,993	(14,071)
County - Health Insurance	817,494	**803,109**	1,050,309	(247,200)
County - Health Insurance - Extra	0	**0**	50,000	(50,000)
County - KPERS	186,813	**209,717**	231,860	(22,143)
Workers Compensation	32,226	**34,828**	35,000	(172)
Total Expenditures	1,193,637	**1,206,576**	1,540,162	(333,586)
Receipts Over (Under) Expenditures	117,540	**(42,018)**		
Unencumbered Cash, Beginning	582,660	**700,200**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 700,200	**658,182**		

TREGO COUNTY, KANSAS
MUNICIPAL FIGHT ADDICTION FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Federal Aid - Settlements	$ 4,760	**5,199**	0	5,199
Expenditures:				
Supplies & Service	0	**0**	4,451	(4,451)
Receipts Over (Under) Expenditures	4,760	**5,199**		
Unencumbered Cash, Beginning	516	**5,276**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 5,276	**10,475**		

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	**2024**
Health Capital Outlay Fund		
Receipts	$ 0	**0**
Expenditures	0	**0**
Receipts Over (Under) Expenditures	0	**0**
Unencumbered Cash, Beginning	9,742	**9,742**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 9,742	**9,742**
Equipment Reserve Fund		
Receipts:		
Transfer from General Fund	$ 62,500	**56,000**
Transfer from Election Fund	5,000	**0**
Transfer from Landfill Fund	30,000	**30,000**
Total Receipts	97,500	**86,000**
Expenditures:		
Capital Outlay	74,764	**119,230**
Receipts Over (Under) Expenditures	22,736	**(33,230)**
Unencumbered Cash, Beginning	462,192	**484,928**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 484,928	**451,698**
Special Machinery Fund		
Receipts:		
Transfer from Road and Bridge Fund	$ 120,000	**120,000**
Expenditures:		
Capital Outlay	133,000	**79,900**
Receipts Over (Under) Expenditures	(13,000)	**40,100**
Unencumbered Cash, Beginning	402,543	**389,543**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 389,543	**429,643**

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	**2024**
Special Highway Improvement Fund		
Receipts:		
KDOT - Connecting Links	$ 44,403	**200,000**
Expenditures:		
Capital Outlay	117,292	**0**
Receipts Over (Under) Expenditures	(72,889)	**200,000**
Unencumbered Cash, Beginning	591,713	**518,824**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 518,824	**718,824**
Capital Improvement Reserve Fund		
Receipts:		
Reimbursements	$ 0	**14,041**
Transfer from General Fund	40,000	**40,000**
Transfer from Road and Bridge Fund	10,000	**10,000**
Total Receipts	50,000	**64,041**
Expenditures:		
Capital Outlay	66,366	**167,132**
Receipts Over (Under) Expenditures	(16,366)	**(103,091)**
Unencumbered Cash, Beginning	1,370,976	**1,354,610**
Prior Year Cancelled Encumbrances	0	**5,065**
Unencumbered Cash, Ending	$ 1,354,610	**1,256,584**
Ambulance Capital Outlay Fund		
Receipts		
Transfer to EMS Ambulance Fund	$ 40,000	**40,000**
Expenditures	0	**0**
Receipts Over (Under) Expenditures	40,000	**40,000**
Unencumbered Cash, Beginning	138,701	**178,701**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 178,701	**218,701**

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	**2024**
Concealed Weapon Fund		
Receipts:		
Concealed Weapon Fees	$ 227	**553**
Expenditures	0	**0**
Receipts Over (Under) Expenditures	227	**553**
Unencumbered Cash, Beginning	1,344	**1,571**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 1,571	**2,124**
Clerk Technology Fund		
Receipts:		
Technology Fees	$ 1,391	**1,700**
Interest on Idle Funds	29	**38**
Total Receipts	1,420	**1,738**
Expenditures:		
Capital Outlay	0	**5,068**
Receipts Over (Under) Expenditures	1,420	**(3,330)**
Unencumbered Cash, Beginning	9,830	**11,250**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 11,250	**7,920**
Treasurer Technology Fund		
Receipts:		
Technology Fees	$ 1,391	**1,700**
Interest on Idle Funds	37	**47**
Total Receipts	1,428	**1,747**
Expenditures	0	**0**
Receipts Over (Under) Expenditures	1,428	**1,747**
Unencumbered Cash, Beginning	12,734	**14,162**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 14,162	**15,909**

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	**2024**
Register of Deeds Technology Fund		
Receipts:		
Technology Fees	$ 5,566	**6,800**
Interest on Idle Funds	41	**64**
Total Receipts	5,607	**6,864**
Expenditures:		
Supplies and Services	735	**738**
Receipts Over (Under) Expenditures	4,872	**6,126**
Unencumbered Cash, Beginning	12,690	**17,562**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 17,562	**23,688**
Women, Infants and Children (WIC) Fund		
Receipts:		
Federal Aid	$ 7,742	**10,680**
Expenditures:		
Personal Services	4,128	**4,372**
Supplies and Services	3,746	**3,647**
Total Expenditures	7,874	**8,019**
Receipts Over (Under) Expenditures	(132)	**2,661**
Unencumbered Cash, Beginning	13,475	**13,343**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 13,343	**16,004**

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	**2024**
Treasurer's Special Auto Fund		
Receipts:		
Collections	$ 40,001	**43,867**
Expenditures:		
Personal Services	6,261	**7,081**
Supplies and Services	7,822	**7,497**
Transfer to General Fund	21,066	**25,918**
Total Expenditures	35,149	**40,496**
Receipts Over (Under) Expenditures	4,852	**3,371**
Unencumbered Cash, Beginning	21,066	**25,918**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 25,918	**29,289**
Restitution Fees Fund		
Receipts	$ 0	**0**
Expenditures	0	**0**
Receipts Over (Under) Expenditures	0	**0**
Unencumbered Cash, Beginning	3,460	**3,460**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 3,460	**3,460**
Special Law Enforcement Fund		
Receipts		
Fees	$ 3,535	**56**
Expenditures	0	**0**
Receipts Over (Under) Expenditures	3,535	**56**
Unencumbered Cash, Beginning	16,111	**19,646**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 19,646	**19,702**

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	**2024**
Prosecuting Attorney Fund		
Receipts:		
Service Fees	$ 2,525	**2,032**
Expenditures:		
Supplies and Services	2,164	**1,109**
Receipts Over (Under) Expenditures	361	**923**
Unencumbered Cash, Beginning	9,010	**9,371**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 9,371	**10,294**
Special Prosecutor's Trust Fund		
Receipts	$ 0	**0**
Expenditures:		
Supplies and Services	0	**8,550**
Receipts Over (Under) Expenditures	0	**(8,550)**
Unencumbered Cash, Beginning	30,202	**30,202**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 30,202	**21,652**
Sheriff Asset Forfeiture Fund		
Receipts	$ 0	**0**
Expenditures	0	**0**
Receipts Over (Under) Expenditures	0	**0**
Unencumbered Cash, Beginning	135,249	**135,249**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 135,249	**135,249**

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	**2024**
Kansas Hazardous Material Grant Fund		
Receipts	$ 0	**0**
Expenditures	0	**0**
Receipts Over (Under) Expenditures	0	**0**
Unencumbered Cash, Beginning	2,204	**2,204**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 2,204	**2,204**
Ambulance Memorial Fund		
Receipts	$ 0	**0**
Expenditures	0	**0**
Receipts Over (Under) Expenditures	0	**0**
Unencumbered Cash, Beginning	5,741	**5,741**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 5,741	**5,741**

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	**2024**
Exhibit Building Fund		
Receipts	$ 0	**0**
Expenditures	0	**0**
Receipts Over (Under) Expenditures	0	**0**
Unencumbered Cash, Beginning	1,600	**1,600**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 1,600	**1,600**
Emergency Management Performance Grant Fund		
Receipts	$ 0	**0**
Expenditures:		
Supplies and Services	7,101	**13,719**
Receipts Over (Under) Expenditures	(7,101)	**(13,719)**
Unencumbered Cash, Beginning	20,820	**13,719**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 13,719	**0**
Fair Donation Fund		
Receipts	$ 0	**0**
Expenditures	0	**0**
Receipts Over (Under) Expenditures	0	**0**
Unencumbered Cash, Beginning	4,628	**4,628**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 4,628	**4,628**

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	**2024**
Bike Rodeo Program Fund		
Receipts	$ 0	**0**
Expenditures	0	**0**
Receipts Over (Under) Expenditures	0	**0**
Unencumbered Cash, Beginning	234	**234**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 234	**234**
ARPA Fund		
Receipts	$ 0	**0**
Expenditures:		
Administration	15,664	**0**
Supplies and Services	18,667	**0**
Capital Outlay	221,350	**0**
Total Expenditures	255,681	**0**
Receipts Over (Under) Expenditures	(255,681)	**0**
Unencumbered Cash, Beginning	255,681	**0**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 0	**0**

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	**2024**
Economic Development Micro Loan Fund		
Receipts:		
Loan Repayments	$ 7,314	**11,724**
Expenditures:		
Loans	14,000	**26,700**
Receipts Over (Under) Expenditures	(6,686)	**(14,976)**
Unencumbered Cash, Beginning	44,430	**37,744**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 37,744	**22,768**
LACTF Fund		
Receipts:		
Grants	$ 50,000	**0**
Expenditures:		
Supplies and Services	23,070	**9,934**
Receipts Over (Under) Expenditures	26,930	**(9,934)**
Unencumbered Cash, Beginning	50,000	**76,930**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 76,930	**66,996**
Stray Animal Fund		
Receipts:		
Miscellaneous	$ 1,970	**0**
Expenditures:		
Miscellaneous	0	**1,970**
Receipts Over (Under) Expenditures	1,970	**(1,970)**
Unencumbered Cash, Beginning	0	**1,970**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 1,970	**0**

TREGO COUNTY, KANSAS
BOND AND INTEREST FUND
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 418,866	**411,548**	415,959	(4,411)
Delinquent Tax	2,745	**4,883**	0	4,883
Motor Vehicle Tax	11,560	**20,068**	20,758	(690)
Recreational Vehicle Tax	443	**729**	837	(108)
16/20M Vehicle Tax	1,224	**1,599**	2,618	(1,019)
Commercial Vehicle Tax	1,317	**2,290**	2,427	(137)
Watercraft Tax	237	**559**	630	(71)
Excise Tax	1	**10**	0	10
Wind Energy Donation	4,229	**4,138**	2,000	2,138
Trego County Lemke Memorial Hospital	0	**0**	471,870	(471,870)
Total Receipts	440,622	**445,824**	917,099	(471,275)
Expenditures:				
Principal	195,000	**458,530**	490,000	(31,470)
Interest	263,530	**0**	440,400	(440,400)
Total Expenditures	458,530	**458,530**	930,400	(471,870)
Receipts Over (Under) Expenditures	(17,908)	**(12,706)**		
Unencumbered Cash, Beginning	31,680	**13,772**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 13,772	**1,066**		

TREGO COUNTY, KANSAS
BOND AND INTEREST - RURAL FIRE DISTRICT FUND
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Delinquent Tax	$ 9	**16**	0	16
Motor Vehicle Tax	19	**0**	0	0
Recreational Vehicle Tax	1	**0**	0	0
16/20M Vehicle Tax	134	**0**	0	0
Total Receipts	163	**16**	0	16
Expenditures	0	**0**	0	0
Receipts Over (Under) Expenditures	163	**16**		
Unencumbered Cash, Beginning	11,499	**11,662**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 11,662	**11,678**		

TREGO COUNTY, KANSAS
NO FUND WARRANTS FUND
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts:				
Taxes				
Delinquent Tax	$ 16	**16**	0	16
Expenditures				
Residual Equity Transfer to General Fund	57,350	**16**	0	16
Adjustments for Qualifying Budget Credits				
Residual Equity Transfer to General Fund	0	**0**	16	(16)
Total Expenditures	57,350	**16**	16	0
Receipts Over (Under) Expenditures	(57,334)	**0**		
Unencumbered Cash, Beginning	57,334	**0**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 0	**0**		

TREGO COUNTY, KANSAS
NURSING HOME FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	**2024**
Receipts	$ 0	**0**
Expenditures		
Residual Equity Transfer to General Fund	397	**0**
Receipts Over (Under) Expenditures	(397)	**0**
Unencumbered Cash, Beginning	397	**0**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 0	**0**

TREGO COUNTY, KANSAS
LANDFILL FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
User Fees	$ 68,402	**65,513**	51,000	14,513
Sale of Surplus Equipment	0	**23,187**	0	23,187
Capital Credit	0	**167**	0	167
Transfer from General Fund	22,000	**27,000**	27,000	0
Total Receipts	90,402	**115,867**	78,000	37,867
Expenditures:				
Personal Services	25,115	**29,382**	35,784	(6,402)
Supplies and Services	65,670	**33,664**	62,500	(28,836)
Capital Outlay	0	**15,160**	0	15,160
Miscellaneous	0	**0**	302	(302)
Transfer to Equipment Reserve Fund	30,000	**30,000**	30,000	0
Total Expenditures	120,785	**108,206**	128,586	(20,380)
Receipts Over (Under) Expenditures	(30,383)	**7,661**		
Unencumbered Cash, Beginning	85,706	**55,323**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 55,323	**62,984**		

TREGO COUNTY, KANSAS
RELATED MUNICIPAL ENTITY
TREGO COUNTY FAIR ASSOCIATION
Schedule of Receipts and Expenditures
Regulatory Basis
For The Year Ended December 31, 2024

		Capital Improvement Fund	General Fund	Total
Receipts:				
County Appropriation	$	**18,826**	**45,833**	64,659
Gates, Rentals and Sales		**0**	**158,050**	158,050
Interest on Idle Funds		**564**	**91**	655
Miscellaneous		**0**	**395**	395
Total Receipts		**19,390**	**204,369**	223,759
Expenditures:				
Advertising		**0**	**12,673**	12,673
Utilities and Telephone		**715**	**15,554**	16,269
Supplies, Repairs and Maintenance		**406**	**8,010**	8,416
Fair Expense		**0**	**175,835**	175,835
Capital Outlay		**26,637**	**4,554**	31,191
Miscellaneous		**0**	**4,710**	4,710
Total Expenditures		**27,758**	**221,336**	249,094
Receipts Over (Under) Expenditures		**(8,368)**	**(16,967)**	(25,335)
Unencumbered Cash, Beginning		**189,808**	**30,770**	220,578
Prior Year Cancelled Encumbrances		**0**	**192**	192
Unencumbered Cash, Ending	$	**181,440**	**13,995**	195,435

TREGO COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 7,561,518	9,808,473	10,361,696	7,008,295
NRP Holding	0	595	595	0
Delinquent Tax	17,480	176,263	139,383	54,360
Tax Escrow	670	9,698	9,685	683
Tax Foreclosure Sale	0	18,989	18,135	854
Sales and Compensating Use Tax	7,985	348,162	347,307	8,840
Motor Vehicle Tax	15,144	492,440	484,331	23,253
Motor Vehicle License	(56)	352,373	352,317	0
Recreational Vehicle Tax	723	18,224	18,646	301
Commercial Vehicle Tax	294	579,373	579,332	335
Severance Tax	0	14,950	14,950	0
Transient Guest Tax	0	538	538	0
Rental Excise Tax	0	268	268	0
Driver's License	196	8,293	8,293	196
Kansas Highway Patrol	(10)	11,600	11,590	0
Law Enforcement Training Center	10	6,403	6,413	0
Total Distributable Funds	7,603,954	11,846,642	12,353,479	7,097,117
State Funds:				
State Education Building	789	80,420	80,473	736
State Institutional Building	394	40,210	40,236	368
Total State Funds	1,183	120,630	120,709	1,104
Subdivision Funds:				
Cities	21,265	959,620	959,282	21,603
Townships	56	2,930	2,946	40
School Districts	30,571	4,002,536	4,003,721	29,386
Extension District	1,678	161,096	161,364	1,410
Regional Library	511	86,076	86,150	437
Total Subdivision Funds	$ 54,081	5,212,258	5,213,463	52,876

TREGO COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
County Officer Accounts:				
Clerk of District Court	$ 13,503	18,167	18,167	13,503
Law Library	57,725	8,071	16,676	49,120
Oil and Gas Depletion	8,947	0	0	8,947
Heritage Trust	803	3,400	3,480	723
Insufficient Funds	0	4,967	5,197	(230)
Cash Bond Clearing	0	51,021	51,021	0
Wampum	31,465	22,635	21,135	32,965
Tax Overpayments	0	51,021	51,021	0
Fish and Game Permits	0	1,424	1,424	0
Royalty Plates	30	3,360	3,390	0
Park and Camping Permits	0	13,335	13,335	0
Total Officer Accounts	112,473	177,401	184,846	105,028
Other Agency Funds:				
Medical Cafeteria Plan	221	11,959	12,170	10
Total Other Agency Funds	221	11,959	12,170	10
Total Agency Funds	$ 7,771,912	17,368,890	17,884,667	7,256,135