TREGO COUNTY, KANSAS

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

For the Year Ended December 31, 2022

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, 2022

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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, 2022, 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, 2022, 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, 2022, 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 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, 2021 (not presented herein), and have issued our report thereon dated August 31, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 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/accountsreports/local-government/municipal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2022 (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 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 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, 2021, on the basis of accounting described in Note 1.

Mapes & Miller LLP
Certified Public Accountants
Quinter, Kansas

August 15, 2023

TREGO COUNTY, KANSAS

Summary Statement of Receipts, Expenditures and Unencumbered Cash

Regulatory Basis

For the Year Ended December 31, 2022

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	$ 1,220,947	140	1,597,118	2,021,916	796,289	53,727	850,016
Special Purpose Funds							
Road and Bridge Fund	273,572	450	1,633,524	1,703,093	204,453	68,595	273,048
Special Bridge Fund	19,733	0	195,498	29,692	185,539	0	185,539
Fair Fund	1,413	0	55,738	55,700	1,451	0	1,451
County Health Fund	219,482	0	199,326	198,177	220,631	2,007	222,638
Historical Society Fund	326	0	18,167	18,000	493	0	493
Noxious Weed Fund	140,031	0	158,336	196,419	101,948	11,748	113,696
Election Fund	13,005	0	47,096	38,319	21,782	96	21,878
Appraiser Fund	30,680	0	135,034	133,658	32,056	150	32,206
County Hospital Fund	8,821	0	298,708	300,000	7,529	0	7,529
Mental Health Fund	0	0	26,637	26,637	0	0	0
Mental Retardation Fund	0	0	22,252	22,252	0	0	0
Trego Manor Fund	144,387	0	24,648	7,486	161,549	0	161,549
EMS Ambulance Fund	36,463	150	254,259	282,279	8,593	181	8,774
Economic Development Fund	204,137	0	14,195	57,383	160,949	166	161,115
Community College Fund	27	0	0	0	27	0	27
Special Alcohol and Drug Fund	17,793	0	6,918	3,600	21,111	0	21,111
Special Parks and Recreation Fund	2,949	0	2,088	1,773	3,264	0	3,264
Rural Fire District Fund	140,777	371	162,009	207,680	95,477	14,628	110,105
Rural Fire District - Special Equipment Fund	337,515	0	32,000	0	369,515	0	369,515
Secure Care Fund	49	0	0	0	49	0	49
911 Emergency Fund	122,907	0	60,084	32,043	150,948	311	151,259
Noxious Weed Capital Outlay Fund	101,745	0	8,500	0	110,245	0	110,245
Healthcare Sales Tax Fund	638,000	0	548,334	407,500	778,834	0	778,834
Employee Benefits Fund	474,997	0	1,290,404	1,182,741	582,660	0	582,660
Municipal Fight Addiction Fund	0	0	516	0	516	0	516
Health Capital Outlay Fund	9,742	0	0	0	9,742	0	9,742
Equipment Reserve Fund	383,008	0	107,200	28,016	462,192	5,065	467,257
Special Machinery Fund	320,043	0	120,000	37,500	402,543	0	402,543
Special Highway Improvement Fund	785,154	0	0	193,441	591,713	193,441	785,154
Capital Improvement Reserve Fund	1,309,599	1,000	99,426	39,049	1,370,976	0	1,370,976
Ambulance Capital Outlay Fund	138,701	0	0	0	138,701	0	138,701
Concealed Weapon Fund	1,214	0	130	0	1,344	0	1,344
Clerk Technology Fund	9,807	0	1,631	1,608	9,830	0	9,830
Balance Carried Forward	7,107,024	2,111	7,119,776	7,225,962	7,002,949	350,115	7,353,064

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, 2022

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	7,107,024	2,111	7,119,776	7,225,962	7,002,949	350,115	7,353,064
Special Purpose Funds (continued)							
Treasurer Technology Fund	11,102	0	1,632	0	12,734	0	12,734
Register of Deeds Technology Fund	16,891	0	6,496	10,697	12,690	0	12,690
Women, Infants and Children (WIC) Fund	13,991	0	6,740	7,256	13,475	245	13,720
Treasurer's Special Auto Fund	23,603	0	36,754	39,291	21,066	0	21,066
Restitution Fees Fund	3,419	0	41	0	3,460	0	3,460
Special Law Enforcement Fund	6,108	0	10,003	0	16,111	0	16,111
Prosecuting Attorney Fund	8,287	0	3,102	2,379	9,010	0	9,010
Special Prosecutor's Trust Fund	13,825	0	16,377	0	30,202	0	30,202
Sheriff Asset Forfeiture Fund	89,580	0	45,669	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	6,978	0	19,423	5,581	20,820	113	20,933
Fair Donation Fund	21,217	0	0	16,589	4,628	0	4,628
Bike Rodeo Program Fund	234	0	0	0	234	0	234
SPARK COVID-19 Fund	0	0	0	0	0	0	0
ARPA Fund	272,225	0	272,225	288,769	255,681	225,927	481,608
CV-3 Cares Act Grant Fund	0	0	0	0	0	0	0
Economic Development Micro Loan Fund	75,000	0	3,250	33,820	44,430	0	44,430
LACTF Fund	0	0	50,000	0	50,000	0	50,000
Bond and Interest Funds							
Bond and Interest Fund	33,443	0	238,287	240,050	31,680	0	31,680
Bond and Interest - Rural Fire District Fund	10,648	0	851	0	11,499	0	11,499
No Fund Warrants Fund	56,991	0	343	0	57,334	0	57,334
Capital Project Funds							
Nursing Home Fund	397	0	0	0	397	0	397
Business Funds							
Landfill Fund	67,867	0	128,989	111,150	85,706	7,413	93,119
Total Primary Government	7,848,375	2,111	7,959,958	7,981,544	7,828,900	583,813	8,412,713
Related Municipal Entity:							
Trego County Fair Association	200,988	0	248,565	243,129	206,424	0	206,424
Total Reporting Entity (Excluding Agency Funds)	$ 8,049,363	2,111	8,208,523	8,224,673	8,035,324	583,813	8,619,137

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, 2022

County Treasurer		
Cash on Hand	$	600
Solutions North Bank		
Checking Accounts		481,607
NOW Accounts		183,591
Savings Accounts		8,064,192
Certificates of Deposit		2,000,000
Peoples State Bank		
Checking Accounts		6,207
Savings Accounts		246,905
IntraFi Network Deposits - Demand		1,980,000
Lyons Federal Bank		
Certificates of Deposit		3,000,000
Clerk of District Court		
Solutions North Bank		
Checking Account		13,503
Law Library		
Solutions North Bank		
Checking Account		62,652
Trego County Fair Association		
Solutions North Bank		
Checking Accounts		107,941
Peoples State Bank		
Checking Accounts		85,943
Lyons Federal Bank		
Certificates of Deposit		12,540
Total Cash		16,245,681
Less Agency Funds per Schedule 3		(7,626,544)
Total Reporting Entity (Excluding Agency Funds)	$	8,619,137

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

1. Summary of Significant Accounting Policies

(a) Municipal Financial Reporting Entity

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

Trego County-Lemke Memorial Hospital

Trego County-Lemke Memorial Hospital Board is appointed by the County Commission 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, 2022:

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

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

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

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

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

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

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

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

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

(d) Budgetary Information

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

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

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

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

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

If the County is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The County held 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: General Fund and Road and Bridge Fund.

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

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

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

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

(e) Property Taxes

Property taxes are levied November 1st of the calendar year. A lien is placed on the property when the taxes are levied. The taxes are due one-half on December 20th and one-half the following May 10th. Any taxes unpaid at the due dates are considered delinquent. Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year; such procedure being in conformity with governing state statutes. Consequently, current year property taxes receivables are not available as a resource that can be used to finance the current year operation of the County and therefore are not susceptible to accrual. It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and, further, the amounts thereof are not material to the financial statement taken as a whole.

(f) Reimbursements

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

2. Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits 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 periods" are from April 15 through June 13 and November 25 through January 23 of each year. All deposits were legally secured at December 31, 2022.

At December 31, 2022, the County's carrying amount of deposits was $16,245,081 and the bank balance was $16,524,383 The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $3,269,200 was covered by federal depository insurance, $12,651,251 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and the balance of $603,932 was unsecured under a designated peak period.

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

3. Defined Benefit Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contributions rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for Death and Disability Program) and the statutory contribution rate was 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from Trego County, Kansas, were $178,846 for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, the County's proportionate share of the collective net pension liability reported by KPERS was $2,081,900. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in the financial statement.

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

4. Other Long-Term Obligations from Operations

(a) Other Post-Employment Benefits

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

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

(b) Death and Disability Other Post-Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2022.

(c) Compensated Absences

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

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

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

The estimated liability for vacation leave was $58,736 at December 31, 2022. This amount is not reflected in the financial statement.

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

(d) Landfill Closure and Post-Closure Cost

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

The estimate of closure and post-closure care liability at year-end is $883,505. This liability is based on the use of 60.12% of the estimated capacity of the landfill and a total closure and post-closure cost estimate of $1,469,569. The County will recognize the remaining estimated cost of closure and post-closure care of $586,064 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 2022. The County expects the landfill to continue to operate for approximately 32 years. Actual costs may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. The County has not restricted any of its assets for payment of closure and post-closure care costs.

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

5. Stewardship, Compliance and Accountability

(a) Contractor Surety Bond

K.S.A 60-1111 requires the County to take a surety bond from the contractor when any contract is signed exceeding $100,000 for making any public improvements. The County did not obtain a surety bond from QSI for the 50X12 building at the fairgrounds. This is a violation of this statute.

(b) Disclosure of Substantial Interests

K.S.A. 75-4302a states that elected officers, appointed public officers, and certain employees file written reports disclosing substantial interests. This was not done for the sheriff that was appointed. This is a violation of this statute.

6. Interfund Transfers

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	Equipment Reserve Fund	19-119	$77,200
General Fund	Capital Improvement Reserve Fund	19-120	50,000
General Fund	Landfill Fund	79-2934	44,000
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	8,500
Election Fund	Equipment Reserve Fund	19-119	10,000
Rural Fire District Fund	Rural Fire District - Special Equipment Fund	19-3623e	32,000
Treasurer's Special Auto Fund	General Fund	8-145	23,603
Landfill Fund	Equipment Reserve Fund	19-119	20,000

7. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain workers' compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties (KWORCC), a public entity risk pool currently operating as a common risk management and insurance program for 91 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 107 participating members.

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

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

8. Claims and Judgments

The County participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the County may be required to reimburse the grantor government. As of 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.

9. Subsequent Events

On May 31, 2023, a lawsuit was filed by Franklin Township against Trego County seeking to remain a township after Trego County dissolved their township and consolidated it with Collyer Township. The key issue is whether the County Clerk gave notice of the proposed dissolution to Franklin Township. Their petition is asking for them to remain a township and for any other costs allowed but it does not specify an amount. 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.

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.

10. Long-term Debt

Changes in long-term liabilities for Trego County, Kansas, for the year ended December 31, 2022, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
2006 Hospital Bonds	3.65%	06/28/06	$ 3,200,000	07/01/26	$ 1,060,000	0	1,060,000	0	29,005
Refunding and Improvement Bonds, Series 2022	4.00%	02/17/22	12,870,000	09/01/46	0	12,870,000	210,000	12,660,000	246,057
Total General Obligation Bonds					1,060,000	12,870,000	1,270,000	12,660,000	275,062
Finance Leases:									
3 - 2018 Caterpillar 12M3	2.99%	05/05/17	735,317	05/05/21	3	0	3	0	0
3 - 2022 Caterpillar 140-15 AWJ	2.00%	09/14/21	851,997	05/25/25	851,997	0	851,997	0	0
2022 Caterpillar 140-15 AWJ - #2445780	2.00%	07/05/22	288,415	05/31/27	0	288,415	50,515	237,900	0
2022 Caterpillar 140-15 AWJ - #2451501	2.00%	07/12/22	278,501	08/12/27	0	278,501	48,750	229,751	0
2022 Caterpillar 140-15 AWJ - #2457463	2.00%	07/22/22	285,501	07/18/27	0	285,501	54,897	230,604	5,726
Total Finance Leases					852,000	852,417	1,006,162	698,255	5,726
Total Contractual Indebtedness					$ 1,912,000	13,722,417	2,276,162	13,358,255	280,788

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, 2022, the County paid a total of $240,050, which is reported in the Bond and Interest Fund.

Finance Leases

On September 14, 2021, the County committed to purchase three 2022 Caterpillar motor graders for a total of $851,997. Due to the back log of orders, the new equipment was not received by December 31, 2021. In 2022, the motor graders were all received and separate lease agreements were signed as the motor graders were delivered. The 2022 Caterpillar 140-15 AWJ finance lease dated September 14, 2021, was refinanced into three separate lease agreements.

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,				
	2023	2024	2025	2026	2027
Principal					
General Obligation Bonds	$ 195,000	490,000	505,000	515,000	530,000
Finance Leases	145,381	91,568	150,527	153,581	157,198
Total Principal	340,381	581,568	655,527	668,581	687,198
Interest					
General Obligation Bonds	448,200	440,400	420,800	400,600	380,000
Finance Leases	5,450	3,791	2,869	1,939	906
Total Interest	453,650	444,191	423,669	402,539	380,906
Total Principal and Interest	$ 794,031	1,025,759	1,079,196	1,071,120	1,068,104

	Year ended December 31,				
	2028-2032	2033-2037	2038-2042	2043-2047	Total
Principal					
General Obligation Bonds	$ 2,805,000	3,020,000	2,710,000	1,890,000	12,660,000
Finance Leases	0	0	0	0	698,255
Total Principal	2,805,000	3,020,000	2,710,000	1,890,000	13,358,255
Interest					
General Obligation Bonds	1,572,200	999,300	526,950	142,050	5,330,500
Finance Leases	0	0	0	0	14,955
Total Interest	1,572,200	999,300	526,950	142,050	5,345,455
Total Principal and Interest	$ 4,377,200	4,019,300	3,236,950	2,032,050	18,703,710

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

TREGO COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

SCHEDULE 1
Page 1

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)	
General Funds						
General Fund	$ 2,440,643	0	2,440,643	2,021,916	(418,727)	
Special Purpose Funds						
Road and Bridge Fund	1,786,964	0	1,786,964	1,703,093	(83,871)	
Special Bridge Fund	150,000	0	150,000	29,692	(120,308)	
Fair Fund	55,700	0	55,700	55,700	0	
County Health Fund	224,476	0	224,476	198,177	(26,299)	
Historical Society Fund	18,000	0	18,000	18,000	0	
Noxious Weed Fund	200,310	0	200,310	196,419	(3,891)	
Election Fund	50,000	0	50,000	38,319	(11,681)	
Appraiser Fund	146,443	0	146,443	133,658	(12,785)	
County Hospital Fund	300,000	0	300,000	300,000	0	
Mental Health Fund	26,369	0	26,369	26,637	268	*
Mental Retardation Fund	22,000	0	22,000	22,252	252	*
Trego Manor Fund	25,000	0	25,000	7,486	(17,514)	
EMS Ambulance Fund	423,283	0	423,283	282,279	(141,004)	
Economic Development Fund	101,188	0	101,188	57,383	(43,805)	
Community College Fund	0	0	0	0	0	
Special Alcohol and Drug Fund	11,500	0	11,500	3,600	(7,900)	
Special Parks and Recreation Fund	2,400	0	2,400	1,773	(627)	
Rural Fire District Fund	209,595	0	209,595	207,680	(1,915)	
Rural Fire District - Special Equipment Fund	94,000	0	94,000	0	(94,000)	
Secure Care Fund	0	0	0	0	0	
911 Emergency Fund	80,000	0	80,000	32,043	(47,957)	
Noxious Weed Capital Outlay Fund	61,000	0	61,000	0	(61,000)	
Healthcare Sales Tax Fund	407,500	0	407,500	407,500	0	
Employee Benefits Fund	1,532,954	0	1,532,954	1,182,741	(350,213)	
Municipal Fight Addiction Fund	0	0	0	0	0	
Bond and Interest Funds:						
Bond and Interest Fund	265,050	0	265,050	240,050	(25,000)	
Bond and Interest - Rural Fire District Fund	0	0	0	0	0	
No Fund Warrants Fund	0	0	0	0	0	
Business Funds:						
Landfill Fund	114,120	0	114,120	111,150	(2,970)	

* 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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 1,226,100	**1,048,488**	1,038,391	10,097
Neighborhood Revitalization	0	**0**	(1,075)	1,075
Delinquent Tax	9,126	**14,168**	0	14,168
Motor Vehicle Tax	70,727	**63,661**	60,845	2,816
Recreational Motor Vehicle Tax	2,497	**2,500**	1,958	542
16/20M Vehicle Tax	14,324	**8,836**	7,889	947
Commercial Vehicle Tax	6,888	**7,240**	6,475	765
Watercraft Tax	1,108	**1,145**	1,227	(82)
Excise Tax	25	**8**	0	8
Intergovernmental				
Local Alcoholic Liquor Tax	2,044	**2,088**	1,400	688
Severance Tax	25,849	**29,847**	20,000	9,847
Federal Land Entitlement	43,377	**44,436**	38,000	6,436
District Coroner	174	**216**	500	(284)
Licenses, Permits, and Fees				
Antique Auto	3,515	**3,505**	3,000	505
County Official Fees	1,219	**4,190**	2,000	2,190
Prosecuting Attorney Diversion Fees	39,094	**37,146**	50,000	(12,854)
Beer Licenses	75	**325**	225	100
Fish and Game Fees	152	**123**	200	(77)
Sheriff VIN Fees	3,240	**3,440**	2,500	940
Prisoner Keep	44,640	**28,845**	30,000	(1,155)
Wind Energy Donation	12,128	**11,218**	12,000	(782)
Airport Rent	1,375	**5,300**	680	4,620
Airport Maintenance from City	2,500	**2,500**	2,500	0
Miscellaneous	8,284	**10,340**	0	10,340
Capital Credit	4,533	**5,134**	0	5,134
Restitution	4,404	**2,532**	0	2,532
Grants	61,000	**17,247**	0	17,247
Insurance Claim	0	**26,750**	0	26,750
Interest on Idle Funds	21,054	**29,078**	10,000	19,078
Penalties and Interest on Delinquent Tax	16,261	**27,958**	9,000	18,958
Bond Forfeiture	4,000	**133**	500	(367)
Rents and Leases	46,800	**46,800**	46,800	0
Reimbursed Expenses	12,799	**20,151**	4,000	16,151
Recording Fees	56,516	**45,309**	45,000	309
Booking Fees	6,192	**4,676**	5,000	(324)
Sheriff Commissary	31,010	**18,182**	24,000	(5,818)
Sale of Equipment	11,000	**0**	0	0
Transfer from Treasurer's Special Auto Fund	27,868	**23,603**	20,000	3,603
Total Receipts	$ 1,821,898	**1,597,118**	1,443,015	154,103

TREGO COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Expenditures:				
County Commissioners	$ 62,654	**67,765**	70,060	(2,295)
County Clerk	115,025	**120,175**	127,381	(7,206)
County Treasurer	142,601	**123,509**	151,274	(27,765)
County Attorney	106,999	**118,435**	115,760	2,675
Register of Deeds	75,997	**80,656**	87,382	(6,726)
Sheriff	372,164	**362,999**	450,002	(87,003)
Sheriff Commissary	17,288	**12,109**	24,000	(11,891)
Emergency Management	50,786	**54,135**	61,348	(7,213)
General Judicial	67,442	**60,006**	70,000	(9,994)
Courthouse General	476,620	**428,806**	370,800	58,006
Maintenance	76,439	**87,710**	94,482	(6,772)
Airport	5,118	**13,422**	12,500	922
Communications	192,540	**196,550**	207,992	(11,442)
Prosecuting Attorney Diversion	37,501	**38,215**	50,000	(11,785)
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	2,550	**0**	3,000	(3,000)
Conservation District Appropriation	25,000	**30,000**	30,000	0
State Unemployment	1,793	**16,337**	2,000	14,337
Miscellaneous	1,393	**1,744**	0	1,744
Refund Interest on Taxes	13	**111**	0	111
Northwest Local Environmental Protection Group	6,993	**3,370**	14,000	(10,630)
Silver Haired Legislature	250	**250**	250	0
Foster Grandparent Program	4,137	**4,137**	4,137	0
Family Shelter (Options)	1,000	**2,500**	2,500	0
WKCAC Child Advocacy	3,000	**2,500**	2,500	0
CASA of the High Plains	500	**500**	500	0
Cash Forward	0	**0**	300,000	(300,000)
Transfer to Equipment Reserve Fund	77,803	**77,200**	70,000	7,200
Transfer to Capital Improvement Reserve Fund	50,000	**50,000**	50,000	0
Transfer to Landfill Fund	31,000	**44,000**	44,000	0
Total Expenditures	2,029,381	**2,021,916**	2,440,643	(418,727)
Receipts Over (Under) Expenditures	(207,483)	**(424,798)**		
Unencumbered Cash, Beginning	1,427,644	**1,220,947**		
Prior Year Cancelled Encumbrances	786	**140**		
Unencumbered Cash, Ending	$ 1,220,947	**796,289**		

TREGO COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 1,257,200	**1,197,431**	1,185,904	11,527
Neighborhood Revitalization	0	**0**	(1,228)	1,228
Delinquent Tax	8,161	**13,227**	0	13,227
Motor Vehicle Tax	63,773	**64,971**	62,383	2,588
Recreational Vehicle Tax	2,253	**2,554**	2,006	548
16/20M Vehicle Tax	11,799	**8,029**	8,090	(61)
Commercial Vehicle Tax	6,259	**7,423**	6,637	786
Excise Tax	22	**8**	0	8
Watercraft Tax	1,008	**1,174**	1,257	(83)
Intergovernmental				
Special City/County Highway	291,754	**269,316**	269,316	0
Special Highway Equalization	0	**4,521**	4,521	0
Wind Energy Donation	12,435	**12,812**	12,000	812
Sale of Surplus Equipment	8,550	**1,732**	1,732	0
Insurance Claim Proceeds	0	**8,924**	8,924	0
Grants	37,543	**0**	0	0
Federal Aid	0	**35,742**	35,742	0
Miscellaneous	258	**375**	0	375
Service Fees	845	**0**	0	0
Reimbursements	231	**5,285**	5,285	0
Total Receipts	1,702,091	**1,633,524**	1,602,569	30,955
Expenditures:				
Personal Services	616,216	**628,799**	687,872	(59,073)
Supplies and Services	640,653	**666,591**	624,592	41,999
Special Projects	0	**0**	10,000	(10,000)
Road Material and Culverts	22,724	**17,677**	37,000	(19,323)
Lease Purchase - Graders	155,850	**159,888**	160,000	(112)
Operating Lease - Tractors	37,500	**0**	37,500	(37,500)
Construction Equipment	0	**5,200**	0	5,200
Capital Outlay	6,669	**94,938**	0	94,938
Cash Forward	0	**0**	100,000	(100,000)
Transfer to Capital Improvement Reserve Fund	10,000	**10,000**	10,000	0
Transfer to Special Machinery Fund	120,000	**120,000**	120,000	0
Total Expenditures	1,609,612	**1,703,093**	1,786,964	(83,871)
Receipts Over (Under) Expenditures	92,479	**(69,569)**		
Unencumbered Cash, Beginning	181,080	**273,572**		
Prior Year Cancelled Encumbrances	13	**450**		
Unencumbered Cash, Ending	$ 273,572	**204,453**		

TREGO COUNTY, KANSAS
SPECIAL BRIDGE FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 122,296	**138,319**	136,982	1,337
Neighborhood Revitalization Rebate	0	**0**	(142)	142
Delinquent Tax	778	**1,227**	0	1,227
Motor Vehicle Tax	4,760	**6,255**	6,069	186
Recreational Vehicle Tax	167	**246**	195	51
16/20M Vehicle Tax	1,607	**559**	787	(228)
Commercial Vehicle Tax	436	**722**	646	76
Watercraft Tax	70	**114**	122	(8)
Excise Tax	2	**1**	0	1
State Aid	0	**46,575**	0	46,575
Wind Energy Donation	1,210	**1,480**	800	680
Total Receipts	131,326	**195,498**	145,459	50,039
Expenditures:				
Capital Outlay	136,291	**29,692**	150,000	(120,308)
Receipts Over (Under) Expenditures	(4,96S)	**165,806**		
Unencumbered Cash, Beginning	24,698	**19,733**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 19,733	**185,539**		

TREGO COUNTY, KANSAS
FAIR FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 49,535	**51,362**	50,848	514
Neighborhood Revitalization	0	**0**	(53)	53
Delinquent Tax	302	**509**	0	509
Motor Vehicle Tax	2,482	**2,560**	2,458	102
Recreational Vehicle Tax	88	**101**	79	22
16/20M Vehicle Tax	360	**318**	319	(1)
Commercial Vehicle Tax	248	**292**	261	31
Watercraft Tax	40	**46**	50	(4)
Excise Tax	1	**0**	0	0
Miscellaneous	490	**550**	400	150
Total Receipts	53,546	**55,738**	54,362	1,376
Expenditures:				
Personal Services	1,440	**1,440**	1,500	(60)
Supplies and Services	5,517	**6,857**	6,000	857
Appropriation to Fair Board - General Fund	27,410	**28,200**	28,200	0
Appropriation to Fair Board - Capital Improvement Fund	18,333	**19,203**	20,000	(797)
Total Expenditures	52,700	**55,700**	55,700	0
Receipts Over (Under) Expenditures	846	**38**		
Unencumbered Cash, Beginning	567	**1,413**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 1,413	**1,451**		

TREGO COUNTY, KANSAS
COUNTY HEALTH FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 94,975	**78,091**	77,325	766
Neighborhood Revitalization Rebate	0	**0**	(80)	80
Delinquent Tax	641	**1,037**	0	1,037
Motor Vehicle Tax	4,960	**4,914**	4,712	202
Recreational Vehicle Tax	175	**193**	151	42
16/20M Vehicle Tax	895	**626**	611	15
Commercial Vehicle Tax	488	**561**	501	60
Watercraft Tax	79	**89**	95	(6)
Excise Tax	2	**1**	0	1
Intergovernmental				
State Aid	13,764	**20,007**	7,000	13,007
Federal Aid	41,811	**18,062**	9,498	8,564
Grants	12,000	**20**	0	20
Grants - Covid-19	5,000	**0**	0	0
Wind Energy Donation	939	**835**	860	(25)
Miscellaneous	247	**312**	0	312
Medicare	6,125	**24,523**	0	24,523
Equipment Rental	445	**362**	350	12
Patient Services	83,194	**49,693**	40,000	9,693
Total Receipts	265,740	**199,326**	141,023	58,303
Expenditures:				
Personal Services	129,721	**121,058**	134,976	(13,918)
Supplies and Services	54,253	**71,553**	80,000	(8,447)
Cleaning Supplies	853	**996**	1,500	(504)
Contractual Services	908	**138**	6,000	(5,862)
Capital Outlay	2,827	**4,432**	2,000	2,432
Total Expenditures	188,562	**198,177**	224,476	(26,299)
Receipts Over (Under) Expenditures	77,178	**1,149**		
Unencumbered Cash, Beginning	142,304	**219,482**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 219,482	**220,631**		

TREGO COUNTY, KANSAS
HISTORICAL SOCIETY FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 10,937	**17,121**	16,928	193
Neighborhood Revitalization Rebate	0	**0**	(18)	18
Delinquent Tax	70	**124**	0	124
Motor Vehicle Tax	580	**567**	543	24
Recreational Vehicle Tax	21	**22**	17	5
16/20M Vehicle Tax	86	**74**	70	4
Commercial Vehicle Tax	58	**65**	58	7
Watercraft Tax	9	**10**	11	(1)
Wind Energy Donation	108	**184**	100	84
Total Receipts	11,869	**18,167**	17,709	458
Expenditures:				
Appropriation to Historical Society Board	12,000	**18,000**	18,000	0
Receipts Over (Under) Expenditures	(131)	**167**		
Unencumbered Cash, Beginning	457	**326**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 326	**493**		

TREGO COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 113,888	**85,536**	84,705	831
Neighborhood Revitalization Rebate	0	**0**	(88)	88
Delinquent Tax	692	**1,102**	0	1,102
Motor Vehicle Tax	5,568	**5,881**	5,651	230
Recreational Vehicle Tax	197	**231**	182	49
16/20M Vehicle Tax	863	**710**	733	(23)
Commercial Vehicle Tax	554	**672**	601	71
Watercraft Tax	89	**106**	114	(8)
Excise Tax	2	**1**	0	1
Wind Energy Donation	1,126	**915**	950	(35)
Chemical Sales	76,541	**63,182**	20,000	43,182
Total Receipts	199,520	**158,336**	112,848	45,488
Expenditures:				
Personal Services	66,060	**70,433**	68,810	1,623
Supplies and Services	17,109	**18,847**	25,000	(6,153)
Chemicals	88,963	**98,639**	98,000	639
Transfer to Noxious Weed Capital Outlay Fund	5,000	**8,500**	8,500	0
Total Expenditures	177,132	**196,419**	200,310	(3,891)
Receipts Over (Under) Expenditures	22,388	**(38,083)**		
Unencumbered Cash, Beginning	117,643	**140,031**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 140,031	**101,948**		

TREGO COUNTY, KANSAS
ELECTION FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 25,262	**41,753**	41,344	409
Neighborhood Revitalization	0	**0**	(43)	43
Delinquent Tax	137	**270**	0	270
Motor Vehicle Tax	1,099	**1,300**	1,254	46
Recreational Vehicle Tax	39	**51**	40	11
16/20M Vehicle Tax	139	**142**	163	(21)
Commercial Vehicle Tax	111	**149**	133	16
Watercraft Tax	18	**24**	25	(1)
Filing Fees	260	**632**	0	632
Wind Energy Donation	250	**447**	150	297
Reimbursements	630	**2,322**	0	2,322
Miscellaneous	43	**6**	0	6
Total Receipts	27,988	**47,096**	43,066	4,030
Expenditures:				
Personal Services	2,508	**4,008**	5,000	(992)
Supplies and Services	11,818	**21,831**	40,000	(18,169)
Election Board Workers	810	**2,430**	5,000	(2,570)
Filing Fees to State	0	**50**	0	50
Transfer to Equipment Reserve Fund	10,000	**10,000**	0	10,000
	25,136	**38,319**	50,000	(11,681)
Receipts Over (Under) Expenditures	2,852	**8,777**		
Unencumbered Cash, Beginning	10,153	**13,005**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 13,005	**21,782**		

TREGO COUNTY, KANSAS
APPRAISER FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 119,388	**122,687**	121,519	1,168
Neighborhood Revitalization	0	**0**	(126)	126
Delinquent Tax	867	**1,387**	0	1,387
Motor Vehicle Tax	6,602	**6,187**	5,923	264
Recreational Vehicle Tax	233	**243**	190	S3
16/20M Vehicle Tax	1,403	**821**	768	53
Commercial Vehicle Tax	640	**705**	630	75
Watercraft Tax	103	**111**	119	(8)
Excise Tax	2	**1**	0	1
Wind Energy Donation	1,181	**1,313**	1,100	213
Miscellaneous	1,265	**1,579**	0	1,579
Total Receipts	131,684	**135,034**	130,123	4,911
Expenditures:				
Personal Services	123,651	**125,089**	125,693	(604)
Transportation & Education	918	**3,249**	5,500	(2,251)
Supplies and Services	7,587	**5,320**	10,750	(5,430)
Capital Outlay	0	**0**	4,500	(4,500)
Total Expenditures	132,156	**133,658**	146,443	(12,785)
Receipts Over (Under) Expenditures	(472)	**1,376**		
Unencumbered Cash, Beginning	31,152	**30,680**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 30,680	**32,056**		

TREGO COUNTY, KANSAS
COUNTY HOSPITAL FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 274,550	**274,404**	271,739	2,665
Neighborhood Revitalization	0	**0**	(281)	281
Delinquent Tax	1,743	**2,852**	0	2,852
Motor Vehicle Tax	14,525	**14,219**	13,624	595
Recreational Vehicle Tax	514	**559**	438	121
16/20M Vehicle Tax	2,143	**1,859**	1,767	92
Commercial Vehicle Tax	1,449	**1,621**	1,450	171
Watercraft Tax	233	**256**	275	(19)
Excise Tax	5	**2**	0	2
Wind Energy Donation	2,716	**2,936**	2,500	436
Total Receipts	297,878	**298,708**	291,512	7,196
Expenditures:				
Appropriation to Hospital Board	300,000	**300,000**	300,000	0
Receipts Over (Under) Expenditures	(2,122)	**(1,292)**		
Unencumbered Cash, Beginning	10,943	**8,821**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 8,821	**7,529**		

TREGO COUNTY, KANSAS
MENTAL HEALTH FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 24,061	**24,497**	24,245	252
Neighborhood Revitalization	0	**0**	(25)	25
Delinquent Tax	157	**254**	0	254
Motor Vehicle Tax	1,290	**1,247**	1,194	53
Recreational Vehicle Tax	46	**49**	38	11
16/20M Vehicle Tax	208	**164**	155	9
Commercial Vehicle Tax	128	**142**	127	15
Watercraft Tax	21	**22**	24	(2)
Wind Energy Donation	238	**262**	200	62
Total Receipts	26,149	**26,637**	25,958	679
Expenditures:				
Appropriation to High Plains Mental Health Board	26,149	**26,637**	26,369	268
Receipts Over (Under) Expenditures	0	**0**		
Unencumbered Cash, Beginning	0	**0**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 0	**0**		

TREGO COUNTY, KANSAS
MENTAL RETARDATION FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 20,674	**20,437**	20,218	219
Neighborhood Revitalization	0	**0**	(21)	21
Delinquent Tax	129	**210**	0	210
Motor Vehicle Tax	1,051	**1,069**	1,024	45
Recreational Vehicle Tax	37	**42**	33	9
16/20M Vehicle Tax	164	**134**	133	1
Commercial Vehicle Tax	104	**122**	109	13
Watercraft Tax	17	**19**	21	(2)
Excise Tax	1	**0**	0	0
Wind Energy Donation	204	**219**	150	69
Total Receipts	22,381	**22,252**	21,667	585
Expenditures:				
Appropriation to DSNWK Board	22,381	**22,252**	22,000	252
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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes				
Delinquent Tax	$ 47	**137**	0	137
Motor Vehicle Tax	29	**0**	0	0
Recreational Vehicle Tax	1	**0**	0	0
16/20M Vehicle Tax	73	**0**	0	0
Miscellaneous	49	**211**	0	211
Sale of Land	0	**20,000**	0	20,000
Sale of Equipment	0	**4,300**	0	4,300
Total Receipts	199	**24,648**	0	24,648
Expenditures:				
Supplies and Services	6,542	**7,486**	25,000	(17,514)
Receipts Over (Under) Expenditures	(6,343)	**17,162**		
Unencumbered Cash, Beginning	150,730	**144,387**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 144,387	**161,549**		

TREGO COUNTY, KANSAS
EMS AMBULANCE FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 124,289	**144,815**	143,406	1,409
Neighborhood Revitalization Rebate	0	**0**	(148)	148
Delinquent Tax	712	**1,384**	0	1,384
Motor Vehicle Tax	2,331	**6,256**	6,166	90
Recreational Vehicle Tax	81	**246**	198	48
16/20M Vehicle Tax	1,601	**229**	800	(571)
Commercial Vehicle Tax	178	**733**	656	77
Watercraft Tax	29	**116**	124	(8)
Excise Tax	1	**1**	0	1
Charges for Services	129,782	**91,125**	220,000	(128,875)
Wind Energy Donation	1,229	**1,550**	500	1,050
Miscellaneous	328	**4**	0	4
Sale of Equipment		**7,800**	0	7,800
Total Receipts	260,561	**254,259**	371,702	(117,443)
Expenditures:				
Personal Services	193,555	**105,163**	251,983	(146,820)
Supplies and Services	42,951	**177,116**	71,300	105,816
Transfer to Ambulance Capital Outlay Fund	60,000	**0**	100,000	(100,000)
Total Expenditures	296,506	**282,279**	423,283	(141,004)
Receipts Over (Under) Expenditures	(35,945)	**(28,020)**		
Unencumbered Cash, Beginning	72,358	**36,463**		
Prior Year Cancelled Encumbrances	50	**150**		
Unencumbered Cash, Ending	$ 36,463	**8,593**		

TREGO COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Grants	$ 0	**10,000**	0	10,000
Reimbursements	0	**4,195**	0	4,195
Total Receipts	0	**14,195**	0	14,195
Expenditures:				
Personal Services	16,458	**36,329**	78,922	(42,593)
Supplies and Services	4,669	**21,054**	20,266	788
Capital Outlay	0	**0**	2,000	(2,000)
Transfer to Economic Development Micro Loan Fund	75,000	**0**	0	0
Total Expenditures	96,127	**57,383**	101,188	(43,805)
Receipts Over (Under) Expenditures	(96,127)	**(43,188)**		
Unencumbered Cash, Beginning	300,239	**204,137**		
Prior Year Cancelled Encumbrances	25	**0**		
Unencumbered Cash, Ending	$ 204,137	**160,949**		

TREGO COUNTY, KANSAS
COMMUNITY COLLEGE FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

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

TREGO COUNTY, KANSAS
SPECIAL ALCOHOL AND DRUG FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Local Alcohol Liquor Tax	$ 6,335	**6,918**	4,388	2,530
Expenditures:				
Supplies and Services	3,600	**3,600**	11,500	(7,900)
Receipts Over (Under) Expenditures	2,735	**3,318**		
Unencumbered Cash, Beginning	15,058	**17,793**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 17,793	**21,111**		

TREGO COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts:				
Local Alcohol Liquor Tax	$ 2,044	**2,088**	1,402	686
Expenditures:				
Supplies and Services	1,757	**1,773**	2,400	(627)
Receipts Over (Under) Expenditures	287	**315**		
Unencumbered Cash, Beginning	2,662	**2,949**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 2,949	**3,264**		

TREGO COUNTY, KANSAS
RURAL FIRE DISTRICT FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 124,337	**134,027**	132,206	1,821
Delinquent Tax	750	**1,023**	0	1,023
Motor Vehicle Tax	5,894	**4,170**	3,739	431
Recreational Vehicle Tax	210	**160**	140	20
16/20M Vehicle Tax	1,196	**1,373**	1,124	249
Commercial Tax	714	**539**	471	68
Watercraft Tax	162	**126**	133	(7)
Capital Credits	159	**183**	0	183
Donations	2,300	**4,721**	4,721	0
Wind Energy Donation	1,518	**1,795**	1,500	295
Insurance Claims	62,292	**8,392**	8,391	1
Sale of Equipment	0	**5,500**	5,500	0
Reimbursements	1,145	**0**	0	0
Total Receipts	200,677	**162,009**	157,925	4,084
Expenditures:				
Personal Services	38,590	**45,396**	43,083	2,313
Supplies and Services	94,511	**103,324**	98,900	4,424
Capital Outlay	0	**2,422**	20,000	(17,578)
Capital Outlay - Insurance Claim	666	**5,606**	8,391	(2,785)
Replacement Items-Bunker Gear	0	**15,221**	0	15,221
Miscellaneous	0	**3,711**	7,221	(3,510)
Transfer to Rural Fire District - Special Equipment Fund	32,000	**32,000**	32,000	0
Total Expenditures	165,767	**207,680**	209,595	(1,915)
Receipts Over (Under) Expenditures	34,910	**(45,671)**		
Unencumbered Cash, Beginning	105,866	**140,777**		
Prior Year Cancelled Encumbrances	1	**371**		
Unencumbered Cash, Ending	$ 140,777	**95,477**		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Insurance Claim	$ 617	**0**	0	0
Transfer from Rural Fire District Fund	32,000	**32,000**	32,000	0
Total Receipts	32,617	**32,000**	32,000	0
Expenditures:				
Capital Outlay	13,216	**0**	94,000	(94,000)
Receipts Over (Under) Expenditures	19,401	**32,000**		
Unencumbered Cash, Beginning	318,114	**337,515**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 337,515	**369,515**		

TREGO COUNTY, KANSAS
SECURE CARE FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts	$ 0	**0**	0	0
Expenditures	0	**0**	0	0
Receipts Over (Under) Expenditures	0	**0**		
Unencumbered Cash, Beginning	49	**49**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 49	**49**		

TREGO COUNTY, KANSAS
911 EMERGENCY FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
911 Telephone Tax	$ 60,084	**57,982**	42,000	15,982
Capital Credits	0	**92**	0	92
Miscellaneous	0	**2,010**	0	2,010
Total Receipts	60,084	**60,084**	42,000	18,084
Expenditures:				
Supplies and Services	13,795	**14,043**	80,000	(65,957)
Capital Outlay	18,000	**18,000**	0	18,000
Total Expenditures	31,795	**32,043**	80,000	(47,957)
Receipts Over (Under) Expenditures	28,289	**28,041**		
Unencumbered Cash, Beginning	94,618	**122,907**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 122,907	**150,948**		

TREGO COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Insurance Claim	$ 172	**0**	0	0
Transfer from Noxious Weed Fund	5,000	**8,500**	8,500	0
Total Receipts	5,172	**8,500**	8,500	0
Expenditures:				
Capital Outlay	0	**0**	61,000	(61,000)
Receipts Over (Under) Expenditures	5,172	**8,500**		
Unencumbered Cash, Beginning	96,573	**101,745**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 101,745	**110,245**		

TREGO COUNTY, KANSAS
HEALTHCARE SALES TAX FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Local Sales Tax	$ 535,198	**548,334**	494,694	53,640
Expenditures:				
Appropriation to Hospital	400,000	**400,000**	400,000	0
Supplies and Services	0	**7,500**	7,500	0
Total Expenditures	400,000	**407,500**	407,500	0
Receipts Over (Under) Expenditures	135,198	**140,834**		
Unencumbered Cash, Beginning	502,802	**638,000**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 638,000	**778,834**		

TREGO COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 1,311,959	**1,177,942**	1,166,595	11,347
Neighborhood Revitalization	0	**0**	(1,208)	1,208
Delinquent Tax	6,152	**9,794**	0	9,794
Motor Vehicle Tax	70,929	**68,179**	65,106	3,073
Recreational Vehicle Tax	2,520	**2,677**	2,093	584
16/20 M Vehicle Tax	0	**9,658**	8,443	1,215
Commercial Vehicle Tax	7,528	**7,747**	6,927	820
Watercraft Tax	1,211	**1,225**	1,312	(87)
Excise Tax	17	**8**	0	8
Wind Energy Donation	12,977	**12,603**	13,000	(397)
Reimbursements	4,677	**571**	0	571
Total Receipts	1,417,970	**1,290,404**	1,262,268	28,136
Expenditures:				
County - FICA	165,435	**159,590**	182,611	(23,021)
County - Health Insurance	821,413	**781,063**	954,172	(173,109)
County - Health Insurance - Extra	0	**0**	100,000	(100,000)
County - KPERS	200,338	**193,097**	236,171	(43,074)
Workers Compensation	34,908	**48,991**	60,000	(11,009)
Total Expenditures	1,222,094	**1,182,741**	1,532,954	(350,213)
Receipts Over (Under) Expenditures	195,876	**107,663**		
Unencumbered Cash, Beginning	279,121	**474,997**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 474,997	**582,660**		

TREGO COUNTY, KANSAS
MUNICIPAL FIGHT ADDICTION FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts:				
Settlements	$ 0	**516**	0	516
Expenditures	0	**0**	0	0
Receipts Over (Under) Expenditures	0	**516**		
Unencumbered Cash, Beginning	0	**0**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 0	**516**		

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Health Capital Outlay Fund		
Receipts	$ 8,005	**0**
Expenditures	0	**0**
Receipts Over (Under) Expenditures	8,005	**0**
Unencumbered Cash, Beginning	1,737	**9,742**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 9,742	**9,742**
Equipment Reserve Fund		
Receipts:		
Transfer from General Fund	$ 77,803	**77,200**
Transfer from Election Fund	10,000	**10,000**
Transfer from Landfill Fund	30,000	**20,000**
Total Receipts	117,803	**107,200**
Expenditures:		
Capital Outlay	8,834	**28,016**
Receipts Over (Under) Expenditures	108,969	**79,184**
Unencumbered Cash, Beginning	274,039	**383,008**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 383,008	**462,192**
Special Machinery Fund		
Receipts:		
Insurance Claim	$ 9,147	**0**
Transfer from Road and Bridge Fund	120,000	**120,000**
Total Receipts	129,147	**120,000**
Expenditures:		
Capital Outlay	0	**37,500**
Receipts Over (Under) Expenditures	129,147	**82,500**
Unencumbered Cash, Beginning	190,896	**320,043**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 320,043	**402,543**

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Special Highway Improvement Fund		
Receipts:		
KDOT - Connecting Links	$ 245,099	**0**
Expenditures		
Capital Outlay	0	**193,441**
Receipts Over (Under) Expenditures	245,099	**(193,441)**
Unencumbered Cash, Beginning	539,788	**785,154**
Prior Year Cancelled Encumbrances	267	**0**
Unencumbered Cash, Ending	$ 785,154	**591,713**
Capital Improvement Reserve Fund		
Receipts:		
Insurance Claim	$ 79,879	**16,097**
State Grant	0	**22,050**
Reimbursements	0	**1,279**
Transfer from General Fund	50,000	**50,000**
Transfer from Road and Bridge Fund	10,000	**10,000**
Total Receipts	139,879	**99,426**
Expenditures:		
Capital Outlay	81,535	**39,049**
Receipts Over (Under) Expenditures	58,344	**60,377**
Unencumbered Cash, Beginning	1,251,255	**1,309,599**
Prior Year Cancelled Encumbrances	0	**1,000**
Unencumbered Cash, Ending	$ 1,309,599	**1,370,976**
Ambulance Capital Outlay Fund		
Receipts:		
Transfer from EMS Ambulance Fund	$ 60,000	**0**
Expenditures		
Capital Outlay	5,483	**0**
Receipts Over (Under) Expenditures	54,517	**0**
Unencumbered Cash, Beginning	84,184	**138,701**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 138,701	**138,701**

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Concealed Weapon Fund		
Receipts:		
Concealed Weapon Fees	$ 195	**130**
Expenditures	0	**0**
Receipts Over (Under) Expenditures	195	**130**
Unencumbered Cash, Beginning	1,019	**1,214**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 1,214	**1,344**
Clerk Technology Fund		
Receipts:		
Technology Fees	$ 2,084	**1,621**
Interest on Idle Funds	1	**10**
Total Receipts	2,085	**1,631**
Expenditures		
Supplies and Services	0	**1,608**
Receipts Over (Under) Expenditures	2,085	**23**
Unencumbered Cash, Beginning	7,722	**9,807**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 9,807	**9,830**
Treasurer Technology Fund		
Receipts:		
Technology Fees	$ 2,085	**1,621**
Interest on Idle Funds	1	**11**
Total Receipts	2,086	**1,632**
Expenditures	0	**0**
Receipts Over (Under) Expenditures	2,086	**1,632**
Unencumbered Cash, Beginning	9,016	**11,102**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 11,102	**12,734**

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Register of Deeds Technology Fund		
Receipts:		
Technology Fees	$ 8,338	**6,484**
Interest on Idle Funds	3	**12**
Total Receipts	8,341	**6,496**
Expenditures:		
Supplies and Services	842	**10,697**
Capital Outlay	16,976	**0**
Total Expenditures	17,818	**10,697**
Receipts Over (Under) Expenditures	(9,477)	**(4,201)**
Unencumbered Cash, Beginning	26,368	**16,891**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 16,891	**12,690**
Women, Infants and Children (WIC) Fund		
Receipts:		
Federal Aid	$ 7,708	**6,740**
Expenditures:		
Personal Services	4,047	**4,181**
Supplies and Services	2,277	**3,075**
Capital Outlay	347	**0**
Total Expenditures	6,671	**7,256**
Receipts Over (Under) Expenditures	1,037	**(516)**
Unencumbered Cash, Beginning	12,954	**13,991**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 13,991	**13,475**

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Treasurer's Special Auto Fund		
Receipts:		
Collections	$ 37,746	**36,754**
Expenditures:		
Personal Services	6,284	**6,296**
Supplies and Services	5,135	**9,392**
Transfer to General Fund	27,868	**23,603**
Total Expenditures	39,287	**39,291**
Receipts Over (Under) Expenditures	(1,541)	**(2,537)**
Unencumbered Cash, Beginning	25,144	**23,603**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 23,603	**21,066**
Restitution Fees Fund		
Receipts		
Miscellaneous	$ 7	**41**
Expenditures	0	**0**
Receipts Over (Under) Expenditures	7	**41**
Unencumbered Cash, Beginning	3,412	**3,419**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 3,419	**3,460**
Special Law Enforcement Fund		
Receipts		
Fees	$ 3,144	**10,003**
Expenditures	0	**0**
Receipts Over (Under) Expenditures	3,144	**10,003**
Unencumbered Cash, Beginning	2,964	**6,108**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 6,108	**16,111**

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Prosecuting Attorney Fund		
Receipts:		
Service Fees	$ 3,859	**3,102**
Expenditures:		
Supplies and Services	1,752	**2,379**
Receipts Over (Under) Expenditures	2,107	**723**
Unencumbered Cash, Beginning	6,180	**8,287**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 8,287	**9,010**
Special Prosecutor's Trust Fund		
Receipts:		
Fees	$ 2,265	**16,377**
Expenditures:		
Supplies & Services	329	**0**
Receipts Over (Under) Expenditures	1,936	**16,377**
Unencumbered Cash, Beginning	11,889	**13,825**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 13,825	**30,202**
Sheriff Asset Forfeiture Fund		
Receipts:		
Drug Seizure Funds	$ 3,927	**45,669**
Expenditures:		
Supplies and Services	4,723	**0**
Receipts Over (Under) Expenditures	(796)	**45,669**
Unencumbered Cash, Beginning	90,376	**89,580**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 89,580	**135,249**

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Exhibit Building Fund		
Receipts	$ 0	**0**
Expenditures	0	**0**
Receipts Over (Under) Expenditures	0	**0**
Unencumbered Cash, Beginning	1,600	**1,600**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 1,600	**1,600**
Emergency Management Performance Grant Fund		
Receipts:		
Federal Grant	$ 6,143	**19,423**
Expenditures:		
Supplies and Services	4,740	**5,581**
Receipts Over (Under) Expenditures	1,403	**13,842**
Unencumbered Cash, Beginning	5,575	**6,978**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 6,978	**20,820**
Fair Donation Fund		
Receipts	$ 0	**0**
Expenditures:		
Capital Outlay	0	**16,589**
Receipts Over (Under) Expenditures	0	**(16,589)**
Unencumbered Cash, Beginning	21,217	**21,217**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 21,217	**4,628**

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Bike Rodeo Program Fund		
Receipts:		
Donations	$ 50	**0**
Expenditures:		
Supplies and Services	918	**0**
Receipts Over (Under) Expenditures	(868)	**0**
Unencumbered Cash, Beginning	1,102	**234**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 234	**234**
SPARK COVID-19 Fund		
Receipts	$ 0	**0**
Expenditures		
Capital Outlay	9,890	**0**
SPARK Reimbursements - External	2,355	**0**
Total Expenditures	12,245	**0**
Receipts Over (Under) Expenditures	(12,245)	**0**
Unencumbered Cash, Beginning	12,226	**0**
Prior Year Cancelled Encumbrances	19	**0**
Unencumbered Cash, Ending	$ 0	**0**

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
ARPA Fund		
Receipts:		
Federal Aid	$ 272,225	**272,225**
Expenditures:		
Supplies and Services	0	**46,335**
Capital Outlay	0	**242,434**
Total Expenditures	0	**288,769**
Receipts Over (Under) Expenditures	272,225	**(16,544)**
Unencumbered Cash, Beginning	0	**272,225**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 272,225	**255,681**
CV-3 Cares Act Grant Fund		
Receipts:		
Federal Aid	$ 150,000	**0**
Expenditures:		
Supplies and Services	150,000	**0**
Receipts Over (Under) Expenditures	0	**0**
Unencumbered Cash, Beginning	0	**0**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 0	**0**
Economic Development Micro Loan Fund		
Receipts:		
Loan Repayments	$ 0	**3,250**
Transfer from Economic Development Fund	75,000	**0**
Total Receipts	75,000	**3,250**
Expenditures:		
Loans	0	**33,820**
Receipts Over (Under) Expenditures	75,000	**(30,570)**
Unencumbered Cash, Beginning	0	**75,000**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 75,000	**44,430**

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	**2022**
LACTF Fund		
Receipts:		
Grants	$ 0	**50,000**
Expenditures	0	**0**
Receipts Over (Under) Expenditures	0	**50,000**
Unencumbered Cash, Beginning	0	**0**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 0	**50,000**

TREGO COUNTY, KANSAS
BOND AND INTEREST FUND
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 180,090	**217,222**	215,131	2,091
Neighborhood Revitalization Rebate	0	**0**	(223)	223
Delinquent Tax	2,721	**3,550**	0	3,550
Motor Vehicle Tax	27,904	**10,016**	8,943	1,073
Recreational Vehicle Tax	986	**389**	288	101
16/20M Vehicle Tax	4,488	**3,551**	1,160	2,391
Commercial Vehicle Tax	2,768	**1,066**	952	114
Excise Tax	9	**1**	0	1
Watercraft Tax	445	**168**	180	(12)
Wind Energy Donation	1,782	**2,324**	4,800	(2,476)
Total Receipts	221,193	**238,287**	231,231	7,056
Expenditures:				
Principal	185,000	**210,000**	195,000	15,000
Interest	52,913	**30,050**	45,050	(15,000)
Cash Basis Reserve	0	**0**	25,000	(25,000)
Total Expenditures	237,913	**240,050**	265,050	(25,000)
Receipts Over (Under) Expenditures	(16,720)	**(1,763)**		
Unencumbered Cash, Beginning	50,163	**33,443**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 33,443	**31,680**		

TREGO COUNTY, KANSAS
BOND AND INTEREST - RURAL FIRE DISTRICT FUND
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 17,093	**0**	0	0
Delinquent Tax	77	**100**	0	100
Motor Vehicle Tax	387	**555**	514	41
Recreational Vehicle Tax	14	**21**	19	2
16/20M Vehicle Tax	158	**84**	154	(70)
Commercial	44	**74**	65	9
Watercraft Tax	9	**17**	18	(1)
Wind Energy Donation	209	**0**	0	0
Total Receipts	17,991	**851**	770	81
Expenditures:				
Principal	17,000	**0**	0	0
Interest	680	**0**	0	0
Total Expenditures	17,680	**0**	0	0
Receipts Over (Under) Expenditures	311	**851**		
Unencumbered Cash, Beginning	10,337	**10,648**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 10,648	**11,499**		

TREGO COUNTY, KANSAS
NO FUND WARRANTS FUND
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes				
Delinquent Tax	$ 26	**343**	0	343
Expenditures	0	**0**	0	0
Receipts Over (Under) Expenditures	26	**343**		
Unencumbered Cash, Beginning	56,965	**56,991**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 56,991	**57,334**		

TREGO COUNTY, KANSAS
NURSING HOME FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2021	**2022**
Receipts	$	0	**0**
Expenditures		0	**0**
Receipts Over (Under) Expenditures		0	**0**
Unencumbered Cash, Beginning		397	**397**
Prior Year Cancelled Encumbrances		0	**0**
Unencumbered Cash, Ending	$	397	**397**

TREGO COUNTY, KANSAS
LANDFILL FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
User Fees	$ 80,200	**58,907**	51,000	7,907
Insurance Claims	0	**26,082**	0	26,082
Transfer from General Fund	31,000	**44,000**	44,000	0
Total Receipts	111,200	**128,989**	95,000	33,989
Expenditures:				
Personal Services	24,398	**28,328**	34,120	(5,792)
Supplies and Services	38,962	**62,822**	50,000	12,822
Transfer to Equipment Reserve Fund	30,000	**20,000**	30,000	(10,000)
Total Expenditures	93,360	**111,150**	114,120	(2,970)
Receipts Over (Under) Expenditures	17,840	**17,839**		
Unencumbered Cash, Beginning	50,027	**67,867**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 67,867	**85,706**		

TREGO COUNTY, KANSAS
RELATED MUNICIPAL ENTITY
TREGO COUNTY FAIR ASSOCIATION
Schedule of Receipts and Expenditures
Regulatory Basis
For The Year Ended December 31, 2022

		Capital Improvement Fund	General Fund	Total
Receipts:				
County Appropriation	$	**17,120**	**25,060**	42,180
Gates, Rentals and Sales		**0**	**168,212**	168,212
Interest on Idle Funds		**127**	**46**	173
Miscellaneous		**0**	**100**	100
Reimbursements - Trego County		**33,348**	**0**	33,348
Transfer from General Fund		**4,452**	**0**	4,452
Donations		**0**	**100**	100
Total Receipts		**55,047**	**193,518**	248,565
Expenditures:				
Advertising		**0**	**5,617**	5,617
Utilities and Telephone		**0**	**13,582**	13,582
Supplies, Repairs and Maintenance		**3,211**	**6,264**	9,475
Fair Expense		**0**	**157,952**	157,952
Capital Outlay		**48,348**	**0**	48,348
Transfer to Capital Improvement Fund		**0**	**4,452**	4,452
Miscellaneous		**0**	**3,703**	3,703
Total Expenditures		**51,559**	**191,570**	243,129
Receipts Over (Under) Expenditures		**3,488**	**1,948**	5,436
Unencumbered Cash, Beginning		**181,477**	**19,511**	200,988
Prior Year Cancelled Encumbrances		**0**	**0**	0
Unencumbered Cash, Ending	$	**184,965**	**21,459**	206,424

TREGO COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 6,433,670	10,285,077	9,319,090	7,399,657
NRP Holding	0	5,575	5,575	0
Delinquent Tax	16,342	108,571	105,063	19,850
Tax Escrow	689	7,807	8,231	265
Sales and Compensating Use Tax	8,841	292,698	288,609	12,930
Motor Vehicle Tax	19,377	504,706	508,621	15,462
Motor Vehicle License	754	353,958	354,449	263
Recreational Vehicle Tax	626	20,246	19,982	890
Commercial Vehicle Tax	46	159,233	159,279	0
Severance Tax	0	59,693	59,693	0
Transient Guest Tax	0	586	586	0
Rental Excise Tax	0	72	72	0
Driver's License	86	9,304	9,277	113
Kansas Highway Patrol	58	11,568	11,622	4
Law Enforcement Training Center	24	6,502	6,507	19
Seizure Holding Fund	2,184	0	2,184	0
Total Distributable Funds	6,482,697	11,825,596	10,858,840	7,449,453
State Funds:				
State Education Building	858	73,178	73,215	821
State Institutional Building	429	36,589	36,608	410
Total State Funds	1,287	109,767	109,823	1,231
Subdivision Funds:				
Cities	20,620	886,907	887,625	19,902
Townships	0	8,668	8,668	0
School Districts	34,339	3,635,437	3,635,930	33,846
Extension District	1,924	157,297	157,477	1,744
Regional Library	555	67,212	67,266	501
Total Subdivision Funds	$ 57,438	4,755,521	4,756,966	55,993

TREGO COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
County Officer Accounts:				
Clerk of District Court	$ 15,930	277,038	279,465	13,503
Law Library	64,243	13,145	14,736	62,652
Oil and Gas Depletion	8,947	0	0	8,947
Heritage Trust	1,193	3,242	3,770	665
Insufficient Funds	(568)	1,965	1,397	0
Wampum	36,695	30,845	33,485	34,055
Tax Overpayments	0	17,095	17,095	0
Fish and Game Permits	0	3,367	3,367	0
Royalty Plates	0	2,515	2,485	30
Park and Camping Permits	0	12,915	12,900	15
Total Officer Accounts	126,440	362,127	368,700	119,867
Other Agency Funds:				
Medical Cafeteria Plan	1,064	12,305	13,369	0
Total Other Agency Funds	1,064	12,305	13,369	0
Total Agency Funds	$ 6,668,926	17,065,316	16,107,698	7,626,544