TREGO COUNTY, KANSAS

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

For the Year Ended December 31, 2023

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, 2023

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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, 2023, 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, 2023, 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, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Trego County, Kansas, as of and for the year ended December 31, 2022 (not presented herein), and have issued our report thereon dated August 31, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2023, (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 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 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, 2022, on the basis of accounting described in Note 1.

Mapes & Miller LLP
Certified Public Accountants
Quinter, Kansas

August 13, 2024

TREGO COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

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	$ 796,289	0	2,271,724	2,009,047	1,058,966	56,313	1,115,279
Special Purpose Funds							
Road and Bridge Fund	204,453	1,708	1,707,316	1,802,603	110,874	194,507	305,381
Special Bridge Fund	185,539	0	61,500	80,000	167,039	0	167,039
Fair Fund	1,451	0	77,673	77,500	1,624	0	1,624
County Health Fund	220,631	0	199,838	268,546	151,923	1,377	153,300
Historical Society Fund	493	0	161,269	161,762	0	91,638	91,638
Noxious Weed Fund	101,948	0	213,797	196,323	119,422	427	119,849
Election Fund	21,782	0	26,649	22,488	25,943	25	25,968
Appraiser Fund	32,056	0	142,397	141,279	33,174	573	33,747
County Hospital Fund	7,529	0	298,704	300,000	6,233	0	6,233
Mental Health Fund	0	0	26,473	26,473	0	0	0
Intellectually Challenged Fund	0	0	22,256	22,256	0	0	0
Trego Manor Fund	161,549	0	221,788	383,337	0	0	0
EMS Ambulance Fund	8,593	0	508,140	500,320	16,413	0	16,413
Economic Development Fund	160,949	0	31,901	52,981	139,869	217	140,086
Community College Fund	27	0	0	27	0	0	0
Special Alcohol and Drug Fund	21,111	0	7,064	5,600	22,575	0	22,575
Special Parks and Recreation Fund	3,264	0	2,150	3,615	1,799	0	1,799
Rural Fire District Fund	95,477	0	146,060	229,217	12,320	47,251	59,571
Rural Fire District - Special Equipment Fund	369,515	0	37,000	174,990	231,525	113,105	344,630
Secure Care Fund	49	0	0	49	0	0	0
911 Emergency Fund	150,948	0	60,054	102,959	108,043	0	108,043
Noxious Weed Capital Outlay Fund	110,245	0	8,500	12,908	105,837	0	105,837
Healthcare Sales Tax Fund	778,834	0	586,601	410,815	954,620	1,530	956,150
Employee Benefits Fund	582,660	0	1,311,177	1,193,637	700,200	2	700,202
Municipal Fight Addiction Fund	516	0	4,760	0	5,276	0	5,276
Health Capital Outlay Fund	9,742	0	0	0	9,742	0	9,742
Equipment Reserve Fund	462,192	0	97,500	74,764	484,928	0	484,928
Special Machinery Fund	402,543	0	120,000	133,000	389,543	0	389,543
Special Highway Improvement Fund	591,713	0	44,403	117,292	518,824	3,325	522,149
Capital Improvement Reserve Fund	1,370,976	0	50,000	66,366	1,354,610	55,631	1,410,241
Ambulance Capital Outlay Fund	138,701	0	40,000	0	178,701	0	178,701
Concealed Weapon Fund	1,344	0	227	0	1,571	0	1,571
Clerk Technology Fund	9,830	0	1,420	0	11,250	0	11,250
Balance Carried Forward	7,002,949	1,708	8,488,341	8,570,154	6,922,844	565,921	7,488,765

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, 2023

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	7,002,949	1,708	8,488,341	8,570,154	6,922,844	565,921	7,488,765
Special Purpose Funds (continued)							
Treasurer Technology Fund	12,734	0	1,428	0	14,162	0	14,162
Register of Deeds Technology Fund	12,690	0	5,607	735	17,562	0	17,562
Women, Infants and Children (WIC) Fund	13,475	0	7,742	7,874	13,343	156	13,499
Treasurer's Special Auto Fund	21,066	0	40,001	35,149	25,918	0	25,918
Restitution Fees Fund	3,460	0	0	0	3,460	0	3,460
Special Law Enforcement Fund	16,111	0	3,535	0	19,646	0	19,646
Prosecuting Attorney Fund	9,010	0	2,525	2,164	9,371	0	9,371
Special Prosecutor's Trust Fund	30,202	0	0	0	30,202	0	30,202
Sheriff Asset Forfeiture Fund	135,249	0	0	0	135,249	0	135,249
Kansas Hazardous Material Grant Fund	2,204	0	0	0	2,204	0	2,204
Ambulance Memorial Fund	5,741	0	0	0	5,741	0	5,741
Exhibit Building Fund	1,600	0	0	0	1,600	0	1,600
Emergency Management Performance Grant Fund	20,820	0	0	7,101	13,719	190	13,909
Fair Donation Fund	4,628	0	0	0	4,628	0	4,628
Bike Rodeo Program Fund	234	0	0	0	234	0	234
ARPA Fund	255,681	0	0	255,681	0	168,645	168,645
Economic Development Micro Loan Fund	44,430	0	7,314	14,000	37,744	2,000	39,744
LACTF Fund	50,000	0	50,000	23,070	76,930	0	76,930
Stray Animal Fund	0	0	1,970	0	1,970	0	1,970
Bond and Interest Funds							
Bond and Interest Fund	31,680	0	440,622	458,530	13,772	0	13,772
Bond and Interest - Rural Fire District Fund	11,499	0	163	0	11,662	0	11,662
No Fund Warrants Fund	57,334	0	16	57,350	0	0	0
Capital Project Funds							
Nursing Home Fund	397	0	0	397	0	0	0
Business Funds							
Landfill Fund	85,706	0	90,402	120,785	55,323	3,510	58,833
Total Primary Government	7,828,900	1,708	9,139,666	9,552,990	7,417,284	740,422	8,157,706
Related Municipal Entity:							
Trego County Fair Association	206,424	28	252,564	238,438	220,578	0	220,578
Total Reporting Entity (Excluding Agency Funds)	$ 8,035,324	1,736	9,392,230	9,791,428	7,637,862	740,422	8,378,284

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, 2023

County Treasurer		
Cash on Hand	$	600
Solutions North Bank		
Checking Accounts		168,645
NOW Accounts		112,712
Savings Accounts		538,540
Certificates of Deposit		
Outdoor Bank		
Checking Accounts		2,026
Savings Accounts		891
IntraFi Network Deposits - Demand		9,943,778
Lyons Federal Bank		
Certificates of Deposit		5,091,198
Clerk of District Court		
Solutions North Bank		
Checking Account		57,725
Law Library		
Solutions North Bank		
Checking Account		13,503
Trego County Fair Association		
Solutions North Bank		
Checking Accounts		120,195
Outdoor Bank		
Checking Accounts		87,594
Lyons Federal Bank		
Certificates of Deposit		12,789
Total Cash		16,150,196
Less Agency Funds per Schedule 3		(7,771,912)
Total Reporting Entity (Excluding Agency Funds)	$	8,378,284

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 (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 Trego County Commissioners to oversee the operation of the county's hospital. The hospital can sue and be sued, and can buy, sell or lease real property. The County annually levies a tax for the maintenance of the hospital. The County Commissioners must approve any bond issuances. Audited financial statements may be obtained from Trego County-Lemke Memorial Hospital.

(b) Regulatory Basis Fund Types

The following types of funds comprise the financial activities of Trego County for the year ended December 31, 2023:

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: County Health Fund, EMS Ambulance Fund, Historical Society Fund, 911 Emergency Fund, Healthcare Sales Tax Fund and Rural Fire Special Equipment Fund.

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

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

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

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

(e) 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, 2023.

At December 31, 2023, the County's carrying amount of deposits was $16,149,596 and the bank balance was $16,499,274. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $10,365,451 was covered by federal depository insurance, and $6,133,823 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

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

3. Defined Benefit Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for Death and Disability Program) and the statutory contribution rate was 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from Trego County were $165,504 for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was $1,966,933. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in the financial statement.

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

4. Other Long-Term Obligations from Operations

(a) Other Post-Employment Benefits

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

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

(b) Death and Disability Other Post-Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2023.

(c) Compensated Absences

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

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

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

The estimated liability for vacation leave was $64,924 at December 31, 2023. This amount is not reflected in the financial statement.

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

(d) Landfill Closure and Post-Closure Cost

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

The estimate of closure and post-closure care liability at year-end is $907,407. This liability is based on the use of 61.31% of the estimated capacity of the landfill and a total closure and post-closure cost estimate of $1,480,031. The County will recognize the remaining estimated cost of closure and post-closure care of $572,624 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 2023. The County expects the landfill to continue to operate for approximately 30 years. Actual costs may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. The County has not restricted any of its assets for payment of closure and post-closure care costs.

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

5. Interfund Transfers

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	Equipment Reserve Fund	19-119	$62,500
General Fund	Capital Improvement Reserve Fund	19-120	40,000
General Fund	Landfill Fund	79-2934	22,000
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	5,000
EMS Ambulance Fund	Ambulance Capital Outlay Fund	12-110d	40,000
Rural Fire District Fund	Rural Fire District - Special Equipment Fund	19-3623e	37,000
Treasurer's Special Auto Fund	General Fund	8-145	21,066
Landfill Fund	Equipment Reserve Fund	19-119	30,000
Trego Manor Fund	General Fund	*	383,337
No Fund Warrant Fund	General Fund	*	57,350
Secure Care Fund	General Fund	*	49
Community College Fund	General Fund	*	27
Nursing Home Fund	General Fund	*	397

*On 6/20/2023, Trego County commissioners approved the closing of these inactive funds.

6. 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 94 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 112 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.

7. 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.

8. Subsequent Events

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

9. Litigation

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.

10. Long-term Debt

Changes in long-term liabilities for Trego County for the year ended December 31, 2023, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
Refunding and Improvement Bonds, Series 2022	4.00%	02/17/22	$ 12,870,000	09/01/46	$ 12,660,000	0	195,000	12,465,000	448,200
Total General Obligation Bonds					12,660,000	0	195,000	12,465,000	448,200
Finance Leases:									
2022 Caterpillar 140-15 AWJ - #2445780	2.00%	07/05/22	$ 288,415	05/31/27	237,900	0	46,154	191,746	4,361
2022 Caterpillar 140-15 AWJ - #2451501	2.00%	07/12/22	$ 278,501	08/12/27	229,751	0	43,293	186,458	5,451
2022 Caterpillar 140-15 AWJ - #2457463	2.00%	07/22/22	$ 285,501	07/18/27	230,604	0	55,934	174,670	4,689
Total Finance Leases					698,255	0	145,381	552,874	14,501
Total Contractual Indebtedness					$ 13,358,255	0	340,381	13,017,874	462,701

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, 2023, the County paid a total of $458,530, which is reported in the Bond and Interest Fund. Trego County-Lemke Memorial Hospital paid $184,670.

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,				
	2024	2025	2026	2027	2028
Principal					
General Obligation Bonds	$ 490,000	505,000	515,000	530,000	545,000
Finance Leases	91,568	150,527	153,581	157,198	0
Total Principal	581,568	655,527	668,581	687,198	545,000
Interest					
General Obligation Bonds	440,400	420,800	400,600	380,000	358,800
Finance Leases	3,791	2,869	1,939	906	0
Total Interest	444,191	423,669	402,539	380,906	358,800
Total Principal and Interest	$ 1,025,759	1,079,196	1,071,120	1,068,104	903,800

	Year ended December 31,				
	2029-2033	2034-2038	2039-2043	2044-2048	Total
Principal					
General Obligation Bonds	$ 2,845,000	2,970,000	2,640,000	1,425,000	12,465,000
Finance Leases	0	0	0	0	552,874
Total Principal	2,845,000	2,970,000	2,640,000	1,425,000	13,017,874
Interest					
General Obligation Bonds	1,460,000	890,700	445,650	85,350	4,882,300
Finance Leases	0	0	0	0	9,505
Total Interest	1,460,000	890,700	445,650	85,350	4,891,805
Total Principal and Interest	$ 4,305,000	3,860,700	3,085,650	1,510,350	17,909,679

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

TREGO COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)	
General Funds						
General Fund	$ 2,200,415	0	2,200,415	2,009,047	(191,368)	
Special Purpose Funds						
Road and Bridge Fund	1,867,846	0	1,867,846	1,802,603	(65,243)	
Special Bridge Fund	80,000	0	80,000	80,000	0	
Fair Fund	77,500	0	77,500	77,500	0	
County Health Fund	292,364	0	292,364	268,546	(23,818)	
Historical Society Fund	161,850	0	161,850	161,762	(88)	
Noxious Weed Fund	234,824	0	234,824	196,323	(38,501)	
Election Fund	32,200	0	32,200	22,488	(9,712)	
Appraiser Fund	154,842	0	154,842	141,279	(13,563)	
County Hospital Fund	300,000	0	300,000	300,000	0	
Mental Health Fund	26,847	0	26,847	26,473	(374)	*
Intellectually Challenged Fund	22,000	0	22,000	22,256	256	*
Trego Manor Fund	0	383,337	383,337	383,337	0	
EMS Ambulance Fund	502,000	0	502,000	500,320	(1,680)	
Economic Development Fund	104,448	0	104,448	52,981	(51,467)	
Community College Fund	0	27	27	27	0	
Special Alcohol and Drug Fund	17,016	0	17,016	5,600	(11,416)	
Special Parks and Recreation Fund	3,995	0	3,995	3,615	(380)	
Rural Fire District Fund	229,260	0	229,260	229,217	(43)	
Rural Fire District - Special Equipment Fund	174,990	0	174,990	174,990	0	
Secure Care Fund	0	49	49	49	0	
911 Emergency Fund	125,500	0	125,500	102,959	(22,541)	
Noxious Weed Capital Outlay Fund	57,745	0	57,745	12,908	(44,837)	
Healthcare Sales Tax Fund	420,000	0	420,000	410,815	(9,185)	
Employee Benefits Fund	1,510,479	0	1,510,479	1,193,637	(316,842)	
Municipal Fight Addiction Fund	0	0	0	0	0	
Bond and Interest Funds:						
Bond and Interest Fund	458,530	0	458,530	458,530	0	
Bond and Interest - Rural Fire District Fund	0	0	0	0	0	
No Fund Warrants Fund	0	57,350	57,350	57,350	0	
Business Funds:						
Landfill Fund	127,452	0	127,452	120,785	(6,667)	

* 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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 1,048,488	**1,052,471**	1,040,919	11,552
Neighborhood Revitalization	0	**0**	(505)	505
Delinquent Tax	14,168	**9,708**	0	9,708
Motor Vehicle Tax	63,661	**56,386**	58,912	(2,526)
Recreational Motor Vehicle Tax	2,500	**2,173**	2,088	85
16/20M Vehicle Tax	8,836	**8,328**	7,721	607
Commercial Vehicle Tax	7,240	**6,359**	6,246	113
Watercraft Tax	1,145	**1,144**	1,281	(137)
Excise Tax	8	**6**	0	6
Intergovernmental				
Local Alcoholic Liquor Tax	2,088	**2,150**	2,044	106
Severance Tax	29,847	**21,350**	20,000	1,350
Federal Land Entitlement	44,436	**47,612**	40,000	7,612
District Coroner	216	**182**	500	(318)
Licenses, Permits, and Fees				
Antique Auto	3,505	**3,520**	3,000	520
County Official Fees	4,190	**3,014**	2,000	1,014
Prosecuting Attorney Diversion Fees	37,146	**35,610**	50,000	(14,390)
Beer Licenses	325	**425**	250	175
Fish and Game Fees	123	**88**	150	(62)
Sheriff VIN Fees	3,440	**1,380**	2,500	(1,120)
Prisoner Keep	28,845	**0**	5,000	(5,000)
Wind Energy Donation	11,218	**10,626**	10,000	626
Airport Rent	5,300	**5,300**	5,300	0
Airport Maintenance from City	2,500	**2,500**	2,500	0
Miscellaneous	10,340	**13,825**	0	13,825
Capital Credit	5,134	**10,875**	0	10,875
Restitution	2,532	**2,388**	0	2,388
Grants	17,247	**6,600**	0	6,600
Insurance Claim	26,750	**18,600**	0	18,600
Interest on Idle Funds	29,078	**288,374**	15,000	273,374
Penalties and Interest on Delinquent Tax	27,958	**17,265**	10,000	7,265
Bond Forfeiture	133	**4,224**	500	3,724
Rents and Leases	46,800	**46,800**	46,800	0
Reimbursed Expenses	20,151	**17,154**	4,000	13,154
Reimbursed Expenses - ARPA Administration	0	**15,664**	0	15,664
Recording Fees	45,309	**40,127**	45,000	(4,873)
Booking Fees	4,676	**3,099**	5,000	(1,901)
Sheriff Commissary	18,182	**9,638**	24,000	(14,362)
Sale of Equipment	0	**37,810**	0	37,810
Sale of Land	0	**6,723**	0	6,723
Transfer from Treasurer's Special Auto Fund	23,603	**21,066**	20,000	1,066
Residual Equity Transfer from:				0
Trego Manor Fund	0	**383,337**	0	383,337
No Fund Warrant Fund	0	**57,350**	0	57,350
Secure Care Fund	0	**49**	0	49
Community College Fund	0	**27**	0	27
Nursing Home Fund	0	**397**	0	397
Total Receipts	$ 1,597,118	**2,271,724**	1,430,206	841,518

TREGO COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Expenditures:				
County Commissioners	$ 67,765	**67,910**	71,080	(3,170)
County Clerk	120,175	**114,141**	132,097	(17,956)
County Treasurer	123,509	**130,475**	156,055	(25,580)
County Attorney	118,435	**136,103**	137,542	(1,439)
Register of Deeds	80,656	**99,578**	103,415	(3,837)
Sheriff	362,999	**395,980**	409,414	(13,434)
Sheriff Commissary	12,109	**3,836**	0	3,836
Emergency Management	54,135	**48,839**	63,696	(14,857)
General Judicial	60,006	**59,891**	70,500	(10,609)
Courthouse General	428,806	**413,311**	491,300	(77,989)
Maintenance	87,710	**70,962**	97,706	(26,744)
Airport	13,422	**25,196**	12,500	12,696
Communications	196,550	**211,344**	216,748	(5,404)
Prosecuting Attorney Diversion	38,215	**26,829**	50,000	(23,171)
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	0	**3,306**	3,000	306
Conservation District Appropriation	30,000	**30,000**	30,000	0
State Unemployment	16,337	**1,659**	2,200	(541)
Miscellaneous	1,744	**1,212**	0	1,212
Refund Interest on Taxes	111	**72**	0	72
Northwest Local Environmental Protection Group	3,370	**6,741**	14,000	(7,259)
Silver Haired Legislature	250	**250**	250	0
Foster Grandparent Program	4,137	**4,137**	4,137	0
Family Shelter (Options)	2,500	**2,500**	2,500	0
WKCAC Child Advocacy	2,500	**5,000**	5,000	0
CASA of the High Plains	500	**500**	500	0
Transfer to Equipment Reserve Fund	77,200	**62,500**	40,000	22,500
Transfer to Capital Improvement Reserve Fund	50,000	**40,000**	40,000	0
Transfer to Landfill Fund	44,000	**22,000**	22,000	0
Total Expenditures	2,021,916	**2,009,047**	2,200,415	(191,368)
Receipts Over (Under) Expenditures	(424,798)	**262,677**		
Unencumbered Cash, Beginning	1,220,947	**796,289**		
Prior Year Cancelled Encumbrances	140	**0**		
Unencumbered Cash, Ending	$ 796,289	**1,058,966**		

TREGO COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 1,197,431	**1,248,633**	1,234,921	13,712
Neighborhood Revitalization	0	**0**	(599)	599
Delinquent Tax	13,227	**10,723**	0	10,723
Motor Vehicle Tax	64,971	**64,160**	67,282	(3,122)
Recreational Vehicle Tax	2,554	**2,468**	2,383	85
16/20M Vehicle Tax	8,029	**8,538**	8,816	(278)
Commercial Vehicle Tax	7,423	**7,262**	7,135	127
Watercraft Tax	1,174	**1,307**	1,462	(155)
Excise Tax	8	**7**	0	7
Intergovernmental				
Special City/County Highway	269,316	**264,919**	281,309	(16,390)
Special Highway Equalization	4,521	**1,761**	0	1,761
Wind Energy Donation	12,812	**12,606**	12,000	606
Sale of Surplus Equipment	1,732	**38,176**	0	38,176
Insurance Claim Proceeds	8,924	**28,692**	0	28,692
Grants	35,742	**0**	0	0
Federal Aid	0	**5,389**	0	5,389
Miscellaneous	375	**319**	0	319
Service Fees	0	**8,046**	0	8,046
Reimbursements	5,285	**4,310**	0	4,310
Total Receipts	1,633,524	**1,707,316**	1,614,709	92,607
Expenditures:				
Personal Services	628,799	**674,509**	774,096	(99,587)
Supplies and Services	666,591	**640,813**	710,000	(69,187)
Special Projects	0	**0**	10,000	(10,000)
Road Material and Culverts	17,677	**13,204**	46,250	(33,046)
Lease Purchase - Graders	159,888	**159,882**	160,000	(118)
Operating Lease - Tractors	0	**37,500**	37,500	0
Construction Equipment	5,200	**0**	0	0
Capital Outlay	94,938	**146,695**	0	146,695
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	1,703,093	**1,802,603**	1,867,846	(65,243)
Receipts Over (Under) Expenditures	(69,569)	**(95,287)**		
Unencumbered Cash, Beginning	273,572	**204,453**		
Prior Year Cancelled Encumbrances	450	**1,708**		
Unencumbered Cash, Ending	$ 204,453	**110,874**		

TREGO COUNTY, KANSAS
SPECIAL BRIDGE FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 138,319	**50,637**	50,085	552
Neighborhood Revitalization Rebate	0	**0**	(24)	24
Delinquent Tax	1,227	**875**	0	875
Motor Vehicle Tax	6,255	**7,373**	7,772	(399)
Recreational Vehicle Tax	246	**283**	275	8
16/20M Vehicle Tax	559	**830**	1,018	(188)
Commercial Vehicle Tax	722	**839**	824	15
Watercraft Tax	114	**151**	169	(18)
Excise Tax	1	**1**	0	1
State Aid	46,575	**0**	0	0
Wind Energy Donation	1,480	**511**	1,200	(689)
Total Receipts	195,498	**61,500**	61,319	181
Expenditures:				
Capital Outlay	29,692	**80,000**	80,000	0
Receipts Over (Under) Expenditures	165,806	**(18,500)**		
Unencumbered Cash, Beginning	19,733	**185,539**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 185,539	**167,039**		

TREGO COUNTY, KANSAS
FAIR FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 51,362	**72,872**	72,059	813
Neighborhood Revitalization	0	**0**	(35)	35
Delinquent Tax	509	**510**	0	510
Motor Vehicle Tax	2,560	**2,745**	2,885	(140)
Recreational Vehicle Tax	101	**106**	102	4
16/20M Vehicle Tax	318	**336**	378	(42)
Commercial Vehicle Tax	292	**312**	306	6
Watercraft Tax	46	**56**	63	(7)
Wind Energy Donation	550	**736**	500	236
Total Receipts	55,738	**77,673**	76,258	1,415
Expenditures:				
Personal Services	1,440	**1,440**	1,500	(60)
Supplies and Services	6,857	**8,729**	6,000	2,729
Appropriation to Fair Board - General Fund	28,200	**28,200**	28,200	0
Appropriation to Fair Board - Carnival	0	**19,983**	21,800	(1,817)
Appropriation to Fair Board - Capital Improvement Fund	19,203	**19,148**	20,000	(852)
Total Expenditures	55,700	**77,500**	77,500	0
Receipts Over (Under) Expenditures	38	**173**		
Unencumbered Cash, Beginning	1,413	**1,451**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 1,451	**1,624**		

TREGO COUNTY, KANSAS
COUNTY HEALTH FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 78,091	**20,670**	20,832	(162)
Neighborhood Revitalization Rebate	0	**0**	(10)	10
Delinquent Tax	1,037	**543**	0	543
Motor Vehicle Tax	4,914	**4,206**	4,387	(181)
Recreational Vehicle Tax	193	**162**	155	7
16/20M Vehicle Tax	626	**645**	575	70
Commercial Vehicle Tax	561	**474**	465	9
Watercraft Tax	89	**85**	95	(10)
Excise Tax	1	**0**	0	0
Intergovernmental				
State Aid	20,007	**13,764**	13,764	0
Federal Aid	18,062	**11,634**	11,634	0
Grants	20	**55,563**	58,501	(2,938)
Wind Energy Donation	835	**209**	800	(591)
Miscellaneous	312	**2,017**	2,017	0
Medicare	24,523	**32,853**	10,262	22,591
Sale of Equipment		**10**	0	10
Equipment Rental	362	**595**	350	245
Patient Services	49,693	**56,408**	43,592	12,816
Total Receipts	199,326	**199,838**	167,419	32,419
Expenditures:				
Personal Services	121,058	**127,037**	139,696	(12,659)
Supplies and Services	71,553	**92,082**	0	92,082
Cleaning Supplies	996	**374**	1,500	(1,126)
Contractual Services	138	**235**	103,000	(102,765)
Capital Outlay	4,432	**48,818**	48,168	650
Total Expenditures	198,177	**268,546**	292,364	(23,818)
Receipts Over (Under) Expenditures	1,149	**(68,708)**		
Unencumbered Cash, Beginning	219,482	**220,631**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 220,631	**151,923**		

TREGO COUNTY, KANSAS
HISTORICAL SOCIETY FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 17,121	**15,987**	16,153	(166)
Delinquent Tax	124	**133**	0	133
Motor Vehicle Tax	567	**906**	960	(54)
Recreational Vehicle Tax	22	**35**	34	1
16/20M Vehicle Tax	74	**74**	126	(52)
Commercial Vehicle Tax	65	**104**	102	2
Watercraft Tax	10	**19**	21	(2)
Reimbursements	0	**143,850**	143,850	0
Wind Energy Donation	184	**161**	200	(39)
Total Receipts	18,167	**161,269**	161,446	(177)
Expenditures:				
Capital Outlay - Remodel Project	0	**143,850**	143,850	0
Appropriation to Historical Society Board	18,000	**17,912**	18,000	(88)
Total Expenditures	18,000	**161,762**	161,850	(88)
Receipts Over (Under) Expenditures	167	**(493)**		
Unencumbered Cash, Beginning	326	**493**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 493	**0**		

TREGO COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 85,536	**120,833**	119,534	1,299
Neighborhood Revitalization Rebate	0	**0**	(58)	58
Delinquent Tax	1,102	**910**	0	910
Motor Vehicle Tax	5,881	**4,622**	4,806	(184)
Recreational Vehicle Tax	231	**179**	170	9
16/20M Vehicle Tax	710	**773**	630	143
Commercial Vehicle Tax	672	**519**	510	9
Watercraft Tax	106	**93**	104	(11)
Excise Tax	1	**1**	0	1
Wind Energy Donation	915	**1,220**	900	320
Chemical Sales	63,182	**84,647**	50,000	34,647
Total Receipts	158,336	**213,797**	176,596	37,201
Expenditures:				
Personal Services	70,433	**73,381**	73,324	57
Supplies and Services	18,847	**21,061**	35,000	(13,939)
Capital Outlay	0	**300**	0	300
Chemicals	98,639	**93,081**	118,000	(24,919)
Transfer to Noxious Weed Capital Outlay Fund	8,500	**8,500**	8,500	0
Total Expenditures	196,419	**196,323**	234,824	(38,501)
Receipts Over (Under) Expenditures	(38,083)	**17,474**		
Unencumbered Cash, Beginning	140,031	**101,948**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 101,948	**119,422**		

TREGO COUNTY, KANSAS
ELECTION FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 41,753	**22,010**	21,734	276
Neighborhood Revitalization	0	**0**	(11)	11
Delinquent Tax	270	**266**	0	266
Motor Vehicle Tax	1,300	**2,207**	2,346	(139)
Recreational Vehicle Tax	51	**84**	83	1
16/20M Vehicle Tax	142	**172**	307	(135)
Commercial Vehicle Tax	149	**253**	249	4
Watercraft Tax	24	**46**	51	(5)
Filing Fees	632	**220**	0	220
Wind Energy Donation	447	**222**	250	(28)
Reimbursements	2,322	**336**	0	336
Miscellaneous	6	**833**	0	833
Total Receipts	47,096	**26,649**	25,009	1,640
Expenditures:				
Personal Services	4,008	**4,008**	5,000	(992)
Supplies and Services	21,831	**12,530**	20,000	(7,470)
Election Board Workers	2,430	**950**	2,200	(1,250)
Filing Fees to State	50	**0**	0	0
Transfer to Equipment Reserve Fund	10,000	**5,000**	5,000	0
	38,319	**22,488**	32,200	(9,712)
Receipts Over (Under) Expenditures	8,777	**4,161**		
Unencumbered Cash, Beginning	13,005	**21,782**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 21,782	**25,943**		

TREGO COUNTY, KANSAS
APPRAISER FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 122,687	**129,384**	127,979	1,405
Neighborhood Revitalization	0	**0**	(62)	62
Delinquent Tax	1,387	**1,097**	0	1,097
Motor Vehicle Tax	6,187	**6,558**	6,894	(336)
Recreational Vehicle Tax	243	**252**	244	8
16/20M Vehicle Tax	821	**811**	903	(92)
Commercial Vehicle Tax	705	**744**	731	13
Watercraft Tax	111	**134**	150	(16)
Excise Tax	1	**1**	0	1
Wind Energy Donation	1,313	**1,306**	1,000	306
Miscellaneous	1,579	**2,110**	0	2,110
Total Receipts	135,034	**142,397**	137,839	4,558
Expenditures:				
Personal Services	125,089	**132,498**	131,362	1,136
Transportation & Education	1,481	**2,776**	0	2,776
Supplies and Services	7,088	**6,005**	18,980	(12,975)
Capital Outlay	0	**0**	4,500	(4,500)
Total Expenditures	133,658	**141,279**	154,842	(13,563)
Receipts Over (Under) Expenditures	1,376	**1,118**		
Unencumbered Cash, Beginning	30,680	**32,056**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 32,056	**33,174**		

TREGO COUNTY, KANSAS
COUNTY HOSPITAL FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 274,404	**274,458**	271,475	2,983
Neighborhood Revitalization	0	**0**	(132)	132
Delinquent Tax	2,852	**2,401**	0	2,401
Motor Vehicle Tax	14,219	**14,681**	15,417	(736)
Recreational Vehicle Tax	559	**564**	546	18
16/20M Vehicle Tax	1,859	**1,865**	2,020	(155)
Commercial Vehicle Tax	1,621	**1,664**	1,635	29
Watercraft Tax	256	**299**	335	(36)
Excise Tax	2	**1**	0	1
Wind Energy Donation	2,936	**2,771**	2,500	271
Total Receipts	298,708	**298,704**	293,796	4,908
Expenditures:				
Appropriation to Hospital Board	300,000	**300,000**	300,000	0
Receipts Over (Under) Expenditures	(1,292)	**(1,296)**		
Unencumbered Cash, Beginning	8,821	**7,529**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 7,529	**6,233**		

TREGO COUNTY, KANSAS
MENTAL HEALTH FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts:					
Taxes					
Ad Valorem Property Tax	$	24,497	**24,315**	24,012	303
Neighborhood Revitalization		0	**0**	(12)	12
Delinquent Tax		254	**213**	0	213
Motor Vehicle Tax		1,247	**1,310**	1,376	(66)
Recreational Vehicle Tax		49	**50**	49	1
16/20M Vehicle Tax		164	**163**	180	(17)
Commercial Vehicle Tax		142	**149**	146	3
Watercraft Tax		22	**27**	30	(3)
Wind Energy Donation		262	**246**	250	(4)
Total Receipts		26,637	**26,473**	26,031	442
Expenditures:					
Appropriation to High Plains Mental Health Board		26,637	**26,473**	26,847	(374)
Receipts Over (Under) Expenditures		0	**0**		
Unencumbered Cash, Beginning		0	**0**		
Prior Year Cancelled Encumbrances		0	**0**		
Unencumbered Cash, Ending	$	0	**0**		

TREGO COUNTY, KANSAS
INTELLECTUALLY CHALLENGED FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 20,437	**20,449**	20,185	264
Neighborhood Revitalization	0	**0**	(10)	10
Delinquent Tax	210	**178**	0	178
Motor Vehicle Tax	1,069	**1,094**	1,147	(53)
Recreational Vehicle Tax	42	**42**	41	1
16/20M Vehicle Tax	134	**140**	150	(10)
Commercial Vehicle Tax	122	**124**	122	2
Watercraft Tax	19	**22**	25	(3)
Wind Energy Donation	219	**207**	200	7
Total Receipts	22,252	**22,256**	21,860	396
Expenditures:				
Appropriation to DSNWK Board	22,252	**22,256**	22,000	256
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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Delinquent Tax	$ 137	**10**	0	10
Miscellaneous	211	**0**	0	0
Sale of Land	20,000	**221,778**	0	221,778
Sale of Equipment	4,300	**0**	0	0
Total Receipts	24,648	**221,788**	0	221,788
Expenditures:				
Supplies and Services	7,486	**0**	0	0
Residual Equity Transfer to General Fund	0	**383,337**	0	383,337
Adjustments for Qualifying Budget Credits				
Residual Equity Transfer to General Fund	0	**0**	383,337	(383,337)
Total Expenditures	0	**383,337**	383,337	0
Receipts Over (Under) Expenditures	17,162	**(161,549)**		
Unencumbered Cash, Beginning	144,387	**161,549**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 161,549	**0**		

TREGO COUNTY, KANSAS
EMS AMBULANCE FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 144,815	**489,140**	493,459	(4,319)
Neighborhood Revitalization Rebate	0	**0**	(235)	235
Delinquent Tax	1,384	**2,251**	8,136	(5,885)
Motor Vehicle Tax	6,256	**7,713**	2,888	4,825
Recreational Vehicle Tax	246	**296**	1,066	(770)
16/20M Vehicle Tax	229	**844**	863	(19)
Commercial Vehicle Tax	733	**878**	0	878
Watercraft Tax	116	**158**	177	(19)
Excise Tax	1	**1**	0	1
Charges for Services	91,125	**1,920**	1,919	1
Wind Energy Donation	1,550	**4,939**	0	4,939
Miscellaneous	4	**0**	0	0
Sale of Equipment	7,800	**0**	0	0
Total Receipts	254,259	**508,140**	508,273	(133)
Expenditures:				
Personal Services	105,163	**0**	0	0
Supplies and Services	177,116	**5,820**	7,500	(1,680)
AMR Contract		**454,500**	454,500	0
Transfer to Ambulance Capital Outlay Fund	0	**40,000**	40,000	0
Total Expenditures	282,279	**500,320**	502,000	(1,680)
Receipts Over (Under) Expenditures	(28,020)	**7,820**		
Unencumbered Cash, Beginning	36,463	**8,593**		
Prior Year Cancelled Encumbrances	150	**0**		
Unencumbered Cash, Ending	$ 8,593	**16,413**		

TREGO COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Grants	$ 10,000	**31,205**	0	31,205
Reimbursements	4,195	**696**	0	696
Total Receipts	14,195	**31,901**	0	31,901
Expenditures:				
Personal Services	36,329	**37,001**	68,140	(31,139)
Supplies and Services	21,054	**11,431**	14,308	(2,877)
Capital Outlay	0	**0**	2,000	(2,000)
Paint the Town	0	**4,549**	20,000	(15,451)
Total Expenditures	57,383	**52,981**	104,448	(51,467)
Receipts Over (Under) Expenditures	(43,188)	**(21,080)**		
Unencumbered Cash, Beginning	204,137	**160,949**		
Prior Year Cancelled Encumbrances	**0**	**0**		
Unencumbered Cash, Ending	$ 160,949	**139,869**		

TREGO COUNTY, KANSAS
COMMUNITY COLLEGE FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

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

TREGO COUNTY, KANSAS
SPECIAL ALCOHOL AND DRUG FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Local Alcohol Liquor Tax	$ 6,918	**6,564**	6,335	229
Reimbursement	0	**500**	0	500
Total Receipts	6,918	**7,064**	6,335	729
Expenditures:				
Supplies and Services	3,600	**5,600**	17,016	(11,416)
Receipts Over (Under) Expenditures	3,318	**1,464**		
Unencumbered Cash, Beginning	17,793	**21,111**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 21,111	**22,575**		

TREGO COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Local Alcohol Liquor Tax	$ 2,088	**2,150**	2,044	106
Expenditures:				
Supplies and Services	1,773	**3,615**	3,995	(380)
Receipts Over (Under) Expenditures	315	**(1,465)**		
Unencumbered Cash, Beginning	2,949	**3,264**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 3,264	**1,799**		

TREGO COUNTY, KANSAS
RURAL FIRE DISTRICT FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 134,027	**130,471**	128,697	1,774
Delinquent Tax	1,023	**802**	0	802
Motor Vehicle Tax	4,170	**4,583**	4,916	(333)
Recreational Vehicle Tax	160	**159**	175	(16)
16/20M Vehicle Tax	1,373	**972**	1,121	(149)
Commercial Tax	539	**575**	629	(54)
Watercraft Tax	126	**158**	176	(18)
Capital Credits	183	**150**	0	150
Donations	4,721	**1,635**	0	1,635
Wind Energy Donation	1,795	**1,632**	1,500	132
Insurance Claims	8,392	**4,923**	0	4,923
Sale of Equipment	5,500	**0**	0	0
Total Receipts	162,009	**146,060**	137,214	8,846
Expenditures:				
Personal Services	45,396	**36,059**	40,000	(3,941)
Supplies and Services	103,324	**90,326**	109,760	(19,434)
Capital Outlay	2,422	**7,769**	20,000	(12,231)
Capital Outlay - Insurance Claim	5,606	**6,030**	0	6,030
Replacement Items-Bunker Gear	15,221	**46,653**	15,000	31,653
Miscellaneous	3,711	**5,380**	2,500	2,880
Transfer to Rural Fire District - Special Equipment Fund	32,000	**37,000**	42,000	(5,000)
Total Expenditures	207,680	**229,217**	229,260	(43)
Receipts Over (Under) Expenditures	(45,671)	**(83,157)**		
Unencumbered Cash, Beginning	140,777	**95,477**		
Prior Year Cancelled Encumbrances	371	**0**		
Unencumbered Cash, Ending	$ 95,477	**12,320**		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Transfer from Rural Fire District Fund	$ 32,000	**37,000**	42,000	(5,000)
Expenditures:				
Capital Outlay	0	**174,990**	174,990	0
Receipts Over (Under) Expenditures	32,000	**(137,990)**		
Unencumbered Cash, Beginning	337,515	**369,515**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 369,515	**231,525**		

TREGO COUNTY, KANSAS
SECURE CARE FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

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

TREGO COUNTY, KANSAS
911 EMERGENCY FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
911 Telephone Tax	$ 57,982	**59,984**	58,000	1,984
Capital Credits	92	**70**	0	70
Miscellaneous	2,010	**0**	0	0
Total Receipts	60,084	**60,054**	58,000	2,054
Expenditures:				
Supplies and Services	14,043	**14,571**	40,000	(25,429)
Capital Outlay	18,000	**88,388**	85,500	2,888
Total Expenditures	32,043	**102,959**	125,500	(22,541)
Receipts Over (Under) Expenditures	28,041	**(42,905)**		
Unencumbered Cash, Beginning	122,907	**150,948**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 150,948	**108,043**		

TREGO COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Transfer from Noxious Weed Fund	$ 8,500	**8,500**	8,500	0
Expenditures:				
Capital Outlay	0	**12,908**	57,745	(44,837)
Receipts Over (Under) Expenditures	8,500	**(4,408)**		
Unencumbered Cash, Beginning	101,745	**110,245**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 110,245	**105,837**		

TREGO COUNTY, KANSAS
HEALTHCARE SALES TAX FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Local Sales Tax	$ 548,334	**586,601**	533,000	53,601
Expenditures:				
Appropriation to Hospital	400,000	**400,000**	400,000	0
Supplies and Services	7,500	**10,815**	20,000	(9,185)
Total Expenditures	407,500	**410,815**	420,000	(9,185)
Receipts Over (Under) Expenditures	140,834	**175,786**		
Unencumbered Cash, Beginning	638,000	**778,834**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 778,834	**954,620**		

TREGO COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 1,177,942	**1,198,735**	1,185,578	13,157
Neighborhood Revitalization	0	**0**	(575)	575
Delinquent Tax	9,794	**10,465**	0	10,465
Motor Vehicle Tax	68,179	**63,239**	66,186	(2,947)
Recreational Vehicle Tax	2,677	**2,435**	2,344	91
16/20 M Vehicle Tax	9,658	**8,911**	8,673	238
Commercial Vehicle Tax	7,747	**7,144**	7,019	125
Watercraft Tax	1,225	**1,285**	1,438	(153)
Excise Tax	8	**7**	0	7
Wind Energy Donation	12,603	**12,103**	12,000	103
Reimbursements	571	**6,853**	0	6,853
Total Receipts	1,290,404	**1,311,177**	1,282,663	28,514
Expenditures:				
County - FICA	159,590	**157,104**	174,566	(17,462)
County - Health Insurance	781,063	**817,494**	1,015,871	(198,377)
County - Health Insurance - Extra	0	**0**	50,000	(50,000)
County - KPERS	193,097	**186,813**	215,042	(28,229)
Workers Compensation	48,991	**32,226**	55,000	(22,774)
Total Expenditures	1,182,741	**1,193,637**	1,510,479	(316,842)
Receipts Over (Under) Expenditures	107,663	**117,540**		
Unencumbered Cash, Beginning	474,997	**582,660**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 582,660	**700,200**		

TREGO COUNTY, KANSAS
MUNICIPAL FIGHT ADDICTION FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

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

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2022	**2023**
Health Capital Outlay Fund			
Receipts	$	0	**0**
Expenditures		0	**0**
Receipts Over (Under) Expenditures		0	**0**
Unencumbered Cash, Beginning		9,742	**9,742**
Prior Year Cancelled Encumbrances		0	**0**
Unencumbered Cash, Ending	$	9,742	**9,742**
Equipment Reserve Fund			
Receipts:			
Transfer from General Fund	$	77,200	**62,500**
Transfer from Election Fund		10,000	**5,000**
Transfer from Landfill Fund		20,000	**30,000**
Total Receipts		107,200	**97,500**
Expenditures:			
Capital Outlay		28,016	**74,764**
Receipts Over (Under) Expenditures		79,184	**22,736**
Unencumbered Cash, Beginning		383,008	**462,192**
Prior Year Cancelled Encumbrances		0	**0**
Unencumbered Cash, Ending	$	462,192	**484,928**
Special Machinery Fund			
Receipts:			
Transfer from Road and Bridge Fund	$	120,000	**120,000**
Expenditures:			
Capital Outlay		37,500	**133,000**
Receipts Over (Under) Expenditures		82,500	**(13,000)**
Unencumbered Cash, Beginning		320,043	**402,543**
Prior Year Cancelled Encumbrances		0	**0**
Unencumbered Cash, Ending	$	402,543	**389,543**

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2022	**2023**
Special Highway Improvement Fund			
Receipts:			
KDOT - Connecting Links	$	0	**44,403**
Expenditures:			
Capital Outlay		193,441	**117,292**
Receipts Over (Under) Expenditures		(193,441)	**(72,889)**
Unencumbered Cash, Beginning		785,154	**591,713**
Prior Year Cancelled Encumbrances		0	**0**
Unencumbered Cash, Ending	$	591,713	**518,824**
Capital Improvement Reserve Fund			
Receipts:			
Insurance Claim	$	16,097	**0**
State Grant		22,050	**0**
Reimbursements		1,279	**0**
Transfer from General Fund		50,000	**40,000**
Transfer from Road and Bridge Fund		10,000	**10,000**
Total Receipts		99,426	**50,000**
Expenditures:			
Capital Outlay		39,049	**66,366**
Receipts Over (Under) Expenditures		60,377	**(16,366)**
Unencumbered Cash, Beginning		1,309,599	**1,370,976**
Prior Year Cancelled Encumbrances		1,000	**0**
Unencumbered Cash, Ending	$	1,370,976	**1,354,610**
Ambulance Capital Outlay Fund			
Receipts			
Transfer to EMS Ambulance Fund	$	0	**40,000**
Expenditures		0	**0**
Receipts Over (Under) Expenditures		0	**40,000**
Unencumbered Cash, Beginning		138,701	**138,701**
Prior Year Cancelled Encumbrances		0	**0**
Unencumbered Cash, Ending	$	138,701	**178,701**

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2022	**2023**
Concealed Weapon Fund			
Receipts:			
Concealed Weapon Fees	$	130	**227**
Expenditures		0	**0**
Receipts Over (Under) Expenditures		130	**227**
Unencumbered Cash, Beginning		1,214	**1,344**
Prior Year Cancelled Encumbrances		0	**0**
Unencumbered Cash, Ending	$	1,344	**1,571**
Clerk Technology Fund			
Receipts:			
Technology Fees	$	1,621	**1,391**
Interest on Idle Funds		10	**29**
Total Receipts		1,631	**1,420**
Expenditures:			
Supplies and Services		1,608	**0**
Receipts Over (Under) Expenditures		23	**1,420**
Unencumbered Cash, Beginning		9,807	**9,830**
Prior Year Cancelled Encumbrances		0	**0**
Unencumbered Cash, Ending	$	9,830	**11,250**
Treasurer Technology Fund			
Receipts:			
Technology Fees	$	1,621	**1,391**
Interest on Idle Funds		11	**37**
Total Receipts		1,632	**1,428**
Expenditures		0	**0**
Receipts Over (Under) Expenditures		1,632	**1,428**
Unencumbered Cash, Beginning		11,102	**12,734**
Prior Year Cancelled Encumbrances		0	**0**
Unencumbered Cash, Ending	$	12,734	**14,162**

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2022	**2023**
Register of Deeds Technology Fund			
Receipts:			
Technology Fees	$	6,484	**5,566**
Interest on Idle Funds		12	**41**
Total Receipts		6,496	**5,607**
Expenditures:			
Supplies and Services		10,697	**735**
Receipts Over (Under) Expenditures		(4,201)	**4,872**
Unencumbered Cash, Beginning		16,891	**12,690**
Prior Year Cancelled Encumbrances		0	**0**
Unencumbered Cash, Ending	$	12,690	**17,562**
Women, Infants and Children (WIC) Fund			
Receipts:			
Federal Aid	$	6,740	**7,742**
Expenditures:			
Personal Services		4,181	**4,128**
Supplies and Services		3,075	**3,746**
Total Expenditures		7,256	**7,874**
Receipts Over (Under) Expenditures		(516)	**(132)**
Unencumbered Cash, Beginning		13,991	**13,475**
Prior Year Cancelled Encumbrances		0	**0**
Unencumbered Cash, Ending	$	13,475	**13,343**

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2022	**2023**
Treasurer's Special Auto Fund			
Receipts:			
Collections	$	36,754	**40,001**
Expenditures:			
Personal Services		6,296	**6,261**
Supplies and Services		9,392	**7,822**
Transfer to General Fund		23,603	**21,066**
Total Expenditures		39,291	**35,149**
Receipts Over (Under) Expenditures		(2,537)	**4,852**
Unencumbered Cash, Beginning		23,603	**21,066**
Prior Year Cancelled Encumbrances		0	**0**
Unencumbered Cash, Ending	$	21,066	**25,918**
Restitution Fees Fund			
Receipts			
Miscellaneous	$	41	**0**
Expenditures		0	**0**
Receipts Over (Under) Expenditures		41	**0**
Unencumbered Cash, Beginning		3,419	**3,460**
Prior Year Cancelled Encumbrances		0	**0**
Unencumbered Cash, Ending	$	3,460	**3,460**
Special Law Enforcement Fund			
Receipts			
Fees	$	10,003	**3,535**
Expenditures		0	**0**
Receipts Over (Under) Expenditures		10,003	**3,535**
Unencumbered Cash, Beginning		6,108	**16,111**
Prior Year Cancelled Encumbrances		0	**0**
Unencumbered Cash, Ending	$	16,111	**19,646**

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2022	**2023**
Prosecuting Attorney Fund			
Receipts:			
Service Fees	$	3,102	**2,525**
Expenditures:			
Supplies and Services		2,379	**2,164**
Receipts Over (Under) Expenditures		723	**361**
Unencumbered Cash, Beginning		8,287	**9,010**
Prior Year Cancelled Encumbrances		0	**0**
Unencumbered Cash, Ending	$	9,010	**9,371**
Special Prosecutor's Trust Fund			
Receipts:			
Fees	$	16,377	**0**
Expenditures		0	**0**
Receipts Over (Under) Expenditures		16,377	**0**
Unencumbered Cash, Beginning		13,825	**30,202**
Prior Year Cancelled Encumbrances		0	**0**
Unencumbered Cash, Ending	$	30,202	**30,202**
Sheriff Asset Forfeiture Fund			
Receipts:			
Drug Seizure Funds	$	45,669	**0**
Expenditures		0	**0**
Receipts Over (Under) Expenditures		45,669	**0**
Unencumbered Cash, Beginning		89,580	**135,249**
Prior Year Cancelled Encumbrances		0	**0**
Unencumbered Cash, Ending	$	135,249	**135,249**

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2022	**2023**
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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2022	**2023**
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	$	19,423	**0**
Expenditures:			
Supplies and Services		5,581	**7,101**
Receipts Over (Under) Expenditures		13,842	**(7,101)**
Unencumbered Cash, Beginning		6,978	**20,820**
Prior Year Cancelled Encumbrances		0	**0**
Unencumbered Cash, Ending	$	20,820	**13,719**
Fair Donation Fund			
Receipts	$	0	**0**
Expenditures:			
Capital Outlay		16,589	**0**
Receipts Over (Under) Expenditures		(16,589)	**0**
Unencumbered Cash, Beginning		21,217	**4,628**
Prior Year Cancelled Encumbrances		0	**0**
Unencumbered Cash, Ending	$	4,628	**4,628**

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2022	**2023**
Bike Rodeo Program Fund			
Receipts	$	0	**0**
Expenditures		0	**0**
Receipts Over (Under) Expenditures		0	**0**
Unencumbered Cash, Beginning		234	**234**
Prior Year Cancelled Encumbrances		0	**0**
Unencumbered Cash, Ending	$	234	**234**
ARPA Fund			
Receipts:			
Federal Aid	$	272,225	**0**
Expenditures:			
Administration		0	**15,664**
Supplies and Services		46,335	**18,667**
Capital Outlay		242,434	**221,350**
Total Expenditures		288,769	**255,681**
Receipts Over (Under) Expenditures		(16,544)	**(255,681)**
Unencumbered Cash, Beginning		272,225	**255,681**
Prior Year Cancelled Encumbrances		0	**0**
Unencumbered Cash, Ending	$	255,681	**0**

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2022	**2023**
Economic Development Micro Loan Fund			
Receipts:			
Loan Repayments	$	3,250	**7,314**
Expenditures:			
Loans		33,820	**14,000**
Receipts Over (Under) Expenditures		(30,570)	**(6,686)**
Unencumbered Cash, Beginning		75,000	**44,430**
Prior Year Cancelled Encumbrances		0	**0**
Unencumbered Cash, Ending	$	44,430	**37,744**
LACTF Fund			
Receipts:			
Grants	$	50,000	**50,000**
Expenditures:			
Supplies and Services		0	**23,070**
Receipts Over (Under) Expenditures		50,000	**26,930**
Unencumbered Cash, Beginning		0	**50,000**
Prior Year Cancelled Encumbrances		0	**0**
Unencumbered Cash, Ending	$	50,000	**76,930**
Stray Animal Fund			
Receipts:			
Miscellaneous	$	0	**1,970**
Expenditures		0	**0**
Receipts Over (Under) Expenditures		0	**1,970**
Unencumbered Cash, Beginning		0	**0**
Prior Year Cancelled Encumbrances		0	**0**
Unencumbered Cash, Ending	$	0	**1,970**

TREGO COUNTY, KANSAS
BOND AND INTEREST FUND
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 217,222	**418,866**	414,262	4,604
Neighborhood Revitalization Rebate	0	**0**	(201)	201
Delinquent Tax	3,550	**2,745**	0	2,745
Motor Vehicle Tax	10,016	**11,560**	12,205	(645)
Recreational Vehicle Tax	389	**443**	432	11
16/20M Vehicle Tax	3,551	**1,224**	1,599	(375)
Commercial Vehicle Tax	1,066	**1,317**	1,294	23
Watercraft Tax	168	**237**	265	(28)
Excise Tax	1	**1**	0	1
Wind Energy Donation	2,324	**4,229**	2,000	2,229
Total Receipts	238,287	**440,622**	431,856	8,766
Expenditures:				
Principal	210,000	**195,000**	458,530	(263,530)
Interest	30,050	**263,530**	0	263,530
Total Expenditures	240,050	**458,530**	458,530	0
Receipts Over (Under) Expenditures	(1,763)	**(17,908)**		
Unencumbered Cash, Beginning	33,443	**31,680**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 31,680	**13,772**		

TREGO COUNTY, KANSAS
BOND AND INTEREST - RURAL FIRE DISTRICT FUND
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Delinquent Tax	$ 100	**9**	0	9
Motor Vehicle Tax	555	**19**	0	19
Recreational Vehicle Tax	21	**1**	0	1
16/20M Vehicle Tax	84	**134**	0	134
Commercial	74	**0**	0	0
Watercraft Tax	17	**0**	0	0
Total Receipts	851	**163**	0	163
Expenditures	0	**0**	0	0
Receipts Over (Under) Expenditures	851	**163**		
Unencumbered Cash, Beginning	10,648	**11,499**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 11,499	**11,662**		

TREGO COUNTY, KANSAS
NO FUND WARRANTS FUND
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Delinquent Tax	$ 343	**16**	0	16
Expenditures				
Residual Equity Transfer to General Fund	0	**57,350**	0	57,350
Adjustments for Qualifying Budget Credits				
Residual Equity Transfer to General Fund	0	**0**	57,350	(57,350)
Total Expenditures	0	**57,350**	57,350	0
Receipts Over (Under) Expenditures	343	**(57,334)**		
Unencumbered Cash, Beginning	56,991	**57,334**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 57,334	**0**		

TREGO COUNTY, KANSAS
NURSING HOME FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2022	**2023**
Receipts	$	0	**0**
Expenditures			
Residual Equity Transfer to General Fund		0	**397**
Receipts Over (Under) Expenditures		0	**(397)**
Unencumbered Cash, Beginning		397	**397**
Prior Year Cancelled Encumbrances		0	**0**
Unencumbered Cash, Ending	$	397	**0**

TREGO COUNTY, KANSAS
LANDFILL FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
User Fees	$ 58,907	**68,402**	51,000	17,402
Insurance Claims	26,082	**0**	0	0
Transfer from General Fund	44,000	**22,000**	22,000	0
Total Receipts	128,989	**90,402**	73,000	17,402
Expenditures:				
Personal Services	28,328	**25,115**	34,952	(9,837)
Supplies and Services	62,822	**65,670**	62,500	3,170
Transfer to Equipment Reserve Fund	20,000	**30,000**	30,000	0
Total Expenditures	111,150	**120,785**	127,452	(6,667)
Receipts Over (Under) Expenditures	17,839	**(30,383)**		
Unencumbered Cash, Beginning	67,867	**85,706**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 85,706	**55,323**		

TREGO COUNTY, KANSAS
RELATED MUNICIPAL ENTITY
TREGO COUNTY FAIR ASSOCIATION
Schedule of Receipts and Expenditures
Regulatory Basis
For The Year Ended December 31, 2023

		Capital Improvement Fund	General Fund	Total
Receipts:				
County Appropriation	$	**19,565**	**50,533**	70,098
Gates, Rentals and Sales		**0**	**166,630**	166,630
Interest on Idle Funds		**483**	**119**	602
Miscellaneous		**0**	**814**	814
Sale of Equipment		**14,400**	**0**	14,400
Donations		**20**	**0**	20
Total Receipts		**34,468**	**218,096**	252,564
Expenditures:				
Advertising		**0**	**11,185**	11,185
Utilities and Telephone		**0**	**15,264**	15,264
Supplies, Repairs and Maintenance		**4,055**	**11,197**	15,252
Fair Expense		**0**	**168,302**	168,302
Capital Outlay		**25,570**	**0**	25,570
Miscellaneous		**0**	**2,865**	2,865
Total Expenditures		**29,625**	**208,813**	238,438
Receipts Over (Under) Expenditures		**4,843**	**9,283**	14,126
Unencumbered Cash, Beginning		**184,965**	**21,459**	206,424
Prior Year Cancelled Encumbrances		**0**	**28**	28
Unencumbered Cash, Ending	$	**189,808**	**30,770**	220,578

TREGO COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 7,399,657	10,203,696	10,041,835	7,561,518
NRP Holding	0	2,372	2,372	0
Delinquent Tax	19,850	87,803	90,173	17,480
Tax Escrow	265	10,263	9,858	670
Sales and Compensating Use Tax	12,930	281,400	286,345	7,985
Motor Vehicle Tax	15,462	494,774	495,092	15,144
Motor Vehicle License	263	346,285	346,604	(56)
Recreational Vehicle Tax	890	19,143	19,310	723
Commercial Vehicle Tax	0	264,051	263,757	294
Severance Tax	0	42,700	42,700	0
Transient Guest Tax	0	410	410	0
Rental Excise Tax	0	64	64	0
Driver's License	113	9,485	9,402	196
Kansas Highway Patrol	4	12,119	12,133	(10)
Law Enforcement Training Center	19	6,446	6,455	10
Cash Bond Clearing	0	27,161	27,161	0
Total Distributable Funds	7,449,453	11,808,172	11,653,671	7,603,954
State Funds:				
State Education Building	821	79,721	79,753	789
State Institutional Building	410	39,860	39,876	394
Total State Funds	1,231	119,581	119,629	1,183
Subdivision Funds:				
Cities	19,902	904,864	903,501	21,265
Townships	0	21,444	21,388	56
School Districts	33,846	3,808,292	3,811,567	30,571
Extension District	1,744	155,195	155,261	1,678
Regional Library	501	70,475	70,465	511
Total Subdivision Funds	$ 55,993	4,960,270	4,962,182	54,081

TREGO COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
County Officer Accounts:				
Clerk of District Court	$ 13,503	8,703	8,703	13,503
Law Library	62,652	9,893	14,820	57,725
Oil and Gas Depletion	8,947	0	0	8,947
Heritage Trust	665	2,783	2,645	803
Insufficient Funds	0	7,239	7,239	0
Cash Bond Clearing	0	27,161	27,161	0
Wampum	34,055	25,030	27,620	31,465
Tax Overpayments	0	27,161	27,161	0
Fish and Game Permits	0	1,860	1,860	0
Royalty Plates	30	2,420	2,420	30
Park and Camping Permits	15	12,675	12,690	0
Total Officer Accounts	119,867	124,925	132,319	112,473
Other Agency Funds:				
Medical Cafeteria Plan	0	11,340	11,119	221
Total Other Agency Funds	0	11,340	11,119	221
Total Agency Funds	$ 7,626,544	17,024,288	16,878,920	7,771,912