TREGO COUNTY, KANSAS

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

For the Year Ended December 31, 2025

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, 2025

Table of Contents

	Page Number
Independent Auditor's Report	1
Summary Statement of Receipts, Expenditures, and Unencumbered Cash	4
Notes to the Financial Statement	7
Regulatory-Required Supplementary Information	
SCHEDULE 1	
Summary of Expenditures - Actual and Budget	18
SCHEDULE 2	
Schedule of Receipts and Expenditures - Actual and Budget	
General Fund	19
Special Purpose Funds:	
Road and Bridge Fund	21
Special Bridge Fund	22
Fair Fund	23
County Health Fund	24
Historical Society Fund	25
Noxious Weed Fund	26
Election Fund	27
Appraiser Fund	28
County Hospital Fund	29
Mental Health Fund	30
Intellectually Challenged Fund	31
Trego Manor Fund	32
EMS Ambulance Fund	33
Economic Development Fund	34
Special Alcohol and Drug Fund	35
Special Parks and Recreation Fund	36
Rural Fire District Fund	37
Rural Fire District - Special Equipment Fund	38
911 Emergency Fund	39
Noxious Weed Capital Outlay Fund	40
Healthcare Sales Tax Fund	41

Table of Contents

	Page Number
Special Purpose Funds (continued):	
Employee Benefits Fund	42
Municipal Fight Addiction Fund	43
Health Capital Outlay Fund	44
Equipment Reserve Fund	44
Special Machinery Fund	44
Special Highway Improvement Fund	45
Capital Improvement Reserve Fund	45
Ambulance Capital Outlay Fund	45
Concealed Weapon Fund	46
Clerk Technology Fund	46
Treasurer Technology Fund	46
Register of Deeds Technology Fund	47
Women, Infants and Children (WIC) Fund	47
Treasurer's Special Auto Fund	48
Restitution Fees Fund	48
Special Law Enforcement Fund	48
Prosecuting Attorney Fund	49
Special Prosecutor's Trust Fund	49
Sheriff Asset Forfeiture Fund	49
Kansas Hazardous Material Grant Fund	50
Ambulance Memorial Fund	50
Exhibit Building Fund	51
Emergency Management Performance Grant Fund	51
Fair Donation Fund	51
Bike Rodeo Program Fund	52
Economic Development Micro Loan	52
LACTF Fund	53
Stray Animal Fund	53
Rural Fire Memorial Fund	53
Bond and Interest Funds:	
Bond and Interest Fund	54
Bond and Interest - Rural Fire District Fund	55
No Fund Warrants Fund	56
Business Funds:	
Landfill Fund	57
Related Municipal Entity:	
Trego County Fair Association	58
SCHEDULE 3	
Summary of Receipts and Disbursements - Agency Funds	59

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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, 2025, 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, 2025, 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, 2025, 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, 2024 (not presented herein), and have issued our report thereon dated August 19, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 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 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2025 (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 2024 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 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 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 2024 basic financial statement or to the 2024 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 2024 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, 2024, on the basis of accounting described in Note 1.

Mapes & Miller LLP
Certified Public Accountants
Quinter, Kansas

September 8, 2026

TREGO COUNTY, KANSAS

Summary Statement of Receipts, Expenditures and Unencumbered Cash

Regulatory Basis

For the Year Ended December 31, 2025

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	$ 977,593	71	2,232,636	2,217,032	993,268	25,019	1,018,287
Special Purpose Funds							
Road and Bridge Fund	484,268	0	1,749,532	1,605,327	628,473	68,033	696,506
Special Bridge Fund	128,338	0	22,205	28,674	121,869	0	121,869
Fair Fund	80	0	83,887	82,738	1,229	0	1,229
County Health Fund	160,889	0	265,484	256,640	169,733	147	169,880
Historical Society Fund	0	0	22,085	21,600	485	0	485
Noxious Weed Fund	173,297	0	239,258	253,742	158,813	0	158,813
Election Fund	35,241	0	24,268	25,277	34,232	40	34,272
Appraiser Fund	27,265	0	148,153	119,014	56,404	145	56,549
County Hospital Fund	252	0	304,025	300,000	4,277	0	4,277
Mental Health Fund	0	0	25,883	25,883	0	0	0
Intellectually Challenged Fund	0	0	22,442	22,442	0	0	0
Trego Manor Fund	0	0	3	3	0	0	0
EMS Ambulance Fund	31,060	0	293,626	281,935	42,751	0	42,751
Economic Development Fund	78,897	0	70,500	81,329	68,068	96	68,164
Special Alcohol and Drug Fund	24,897	0	9,416	3,950	30,363	0	30,363
Special Parks and Recreation Fund	1,641	0	1,111	1,428	1,324	0	1,324
Rural Fire District Fund	35,490	1	233,554	221,979	47,066	72,784	119,850
Rural Fire District - Special Equipment Fund	263,525	0	42,000	96,000	209,525	96,000	305,525
911 Emergency Fund	138,473	0	70,687	48,040	161,120	6,333	167,453
Noxious Weed Capital Outlay Fund	113,837	0	5,000	0	118,837	0	118,837
Healthcare Sales Tax Fund	1,037,954	0	680,252	660,277	1,057,929	720	1,058,649
Employee Benefits Fund	658,182	0	1,265,583	1,275,218	648,547	0	648,547
Municipal Fight Addiction Fund	10,475	0	3,207	1,000	12,682	0	12,682
Health Capital Outlay Fund	9,742	0	0	0	9,742	0	9,742
Equipment Reserve Fund	451,698	0	89,465	20,045	521,118	0	521,118
Special Machinery Fund	429,643	0	120,000	25,500	524,143	0	524,143
Special Highway Improvement Fund	718,824	0	37,343	0	756,167	0	756,167
Capital Improvement Reserve Fund	1,256,584	0	50,000	88,630	1,217,954	0	1,217,954
Ambulance Capital Outlay Fund	218,701	0	40,000	0	258,701	0	258,701
Concealed Weapon Fund	2,124	0	130	0	2,254	0	2,254
Clerk Technology Fund	7,920	0	1,478	779	8,619	0	8,619
Balance Carried Forward	7,476,890	72	8,153,213	7,764,482	7,865,693	269,317	8,135,010

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, 2025

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	7,476,890	72	8,153,213	7,764,482	7,865,693	269,317	8,135,010
Special Purpose Funds (continued)							
Treasurer Technology Fund	15,909	0	1,512	1,964	15,457	0	15,457
Register of Deeds Technology Fund	23,688	0	5,925	2,252	27,361	0	27,361
Women, Infants and Children (WIC) Fund	16,004	0	8,892	7,709	17,187		17,187
Treasurer's Special Auto Fund	29,289	0	50,705	49,607	30,387	0	30,387
Restitution Fees Fund	3,460	0	0	0	3,460	0	3,460
Special Law Enforcement Fund	19,702	0	212	0	19,914	0	19,914
Prosecuting Attorney Fund	10,294	0	2,391	1,127	11,558	0	11,558
Special Prosecutor's Trust Fund	21,652	0	0	0	21,652	0	21,652
Sheriff Asset Forfeiture Fund	135,249	0	0	68,323	66,926	0	66,926
Kansas Hazardous Material Grant Fund	2,204	0	0	0	2,204	0	2,204
Ambulance Memorial Fund	5,741	0	440	0	6,181	0	6,181
Exhibit Building Fund	1,600	0	0	0	1,600	0	1,600
Emergency Management Performance Grant Fund	0	0	0	0	0	0	0
Fair Donation Fund	4,628	0	0	0	4,628	0	4,628
Bike Rodeo Program Fund	234	0	0	234	0	0	0
Economic Development Micro Loan Fund	22,768	0	40,553	39,593	23,728	0	23,728
LACTF Fund	66,996	0	0	8,750	58,246	0	58,246
Stray Animal Fund	0	0	0	0	0	0	0
Rural Fire Memorial Fund	0	0	2,600	0	2,600	0	2,600
Bond and Interest Funds							
Bond and Interest Fund	1,066	0	480,186	458,530	22,722	0	22,722
Bond and Interest - Rural Fire District Fund	11,678	0	1	0	11,679	0	11,679
No Fund Warrants Fund	0	0	18	18	0	0	0
Business Funds							
Landfill Fund	62,984	0	115,756	89,068	89,672	2,063	91,735
Total Primary Government	7,932,036	72	8,862,404	8,491,657	8,302,855	271,380	8,574,235
Related Municipal Entity:							
Trego County Fair Association	195,435	0	261,838	230,653	226,620	0	226,620
Total Reporting Entity (Excluding Agency Funds)	$ 8,127,471	72	9,124,242	8,722,310	8,529,475	271,380	8,800,855

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, 2025

County Treasurer		
Cash on Hand	$	600
Solutions North Bank		
NOW Accounts		98,467
Savings Accounts		161,668
Outdoor Bank		
Checking Accounts		5,126
IntraFi Network Deposits - Demand		11,343,578
Lyons Federal Bank		
Certificates of Deposit		5,096,159
Clerk of District Court		
Solutions North Bank		
Checking Account		600
Law Library		
Solutions North Bank		
Checking Account		40,824
Trego County Fair Association		
Solutions North Bank		
Checking Accounts		132,967
Outdoor Bank		
Checking Accounts		80,190
Lyons Federal Bank		
Certificates of Deposit		13,463
Total Cash		16,973,642
Less Agency Funds per Schedule 3		(8,172,787)
Total Reporting Entity (Excluding Agency Funds)	$	8,800,855

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

1. Summary of Significant Accounting Policies

(a) Municipal Financial Reporting Entity

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

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

Trego County Fair Association

The Trego County Fair Association administers the Trego County Free Fair. Trego County annually levies taxes to support the Fair.

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

Trego County-Lemke Memorial Hospital

The Trego County Commissioners appoint the Trego County-Lemke Memorial Hospital Board, which governs the Hospital's operations. The Hospital may sue and be sued and may acquire, sell, or lease real property. Trego County annually levies taxes to support the Hospital. Bond issuances require approval of the County Commissioners. Separate 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, 2025:

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.

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

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

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

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

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

(d) Budgetary Information

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

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

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

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

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. Budget amendments for this year were made for the following funds: County Health Fund and Noxious Weed 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, Economic Development Micro Loan Fund, LACTF Fund, Stray Animal Fund, and Rural Fire Memorial Fund.

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

(e) Reimbursements

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

2. Deposits and Investments

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

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

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

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by the federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at December 31, 2025.

At December 31, 2025, the County's carrying amount of deposits was $16,973,042 and the bank balance was $17,236,099. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $11,971,196 was covered by federal depository insurance, and $5,264,903 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.kspers.gov or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for Death and Disability Program) and the statutory contribution rate was 9.71% for the fiscal year ended December 31, 2025. Contributions to the pension plan from Trego County were $206,045 for the year ended December 31, 2025.

Net Pension Liability

At December 31, 2025, the County's proportionate share of the collective net pension liability reported by KPERS was $1,686,574. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. 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.kspers.gov 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, 2025.

(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 $54,208 at December 31, 2025. 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 $1,067,869. This liability is based on the use of 63.72% of the estimated capacity of the landfill and a total closure and post-closure cost estimate of $1,675,878. The County will recognize the remaining estimated cost of closure and post-closure care of $608,009 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 2025. 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	$54,465
General Fund	Capital Improvement Reserve Fund	19-120	40,000
General Fund	Landfill Fund	79-2934	56,000
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	5,000
Election Fund	Equipment Reserve Fund	19-119	5,000
Trego Manor Fund	General Fund	79-2958*	3
EMS Ambulance Fund	Ambulance Capital Outlay Fund	12-110d	40,000
Economic Development Fund	Economic Development Micro Loan Fund	Resolution 21-21	20,000
Rural Fire District Fund	Rural Fire District-Special Equipment Fund	19-3623e	42,000
Capital Improvement Reserve Fund	Economic Development Fund	19-120(d)	55,000
Treasurer's Special Auto Fund	General Fund	8-145	29,289
No Fund Warrant Fund	General Fund	79-2958*	18
Landfill Fund	Equipment Reserve Fund	19-119	30,000

*On 6/20/2023, Trego County commissioners approved the closing of these inactive funds. The 2025 transfer consisted of delinquent taxes collected.

6. Claims and Judgments

County participates in federal and state grant programs that are subject to audit by the grantor agencies. If grant expenditures are disallowed as a result of such audits, the County may be required to reimburse the grantor. Management believes that any such disallowances would not have a material effect on the County's financial position.

7. Litigation

The County is a party to various claims, none of which is expected to have a material financial impact on the financial statement.

8. Subsequent Events

Management has evaluated the effects on the financial statement of subsequent events through September 8, 2026, which is the date the financial statement was available to be issued.

9. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain workers' compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties (KWORCC), a public entity risk pool currently operating as a common risk management and insurance program for 97 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 116 participating members.

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

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

10. Stewardship, Compliance and Accountability

K.S.A. 79-2935 states that expenditures are to be controlled so that no indebtedness is created in excess of budgeted limits. The Rural Fire District – Special Equipment Fund expenditures exceed the adopted budget by $49,475, which is a violation of this statute.

11. Long-term Debt

Changes in long-term liabilities for Trego County for the year ended December 31, 2025, 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	$ 11,975,000	0	505,000	11,470,000	420,800
Total General Obligation Bonds					11,975,000	0	505,000	11,470,000	420,800
Finance Leases:									
2022 Caterpillar 140-15 AWJ - #2445780	2.00%	07/05/22	$ 288,415	05/31/27	145,130	0	47,573	97,557	2,943
2022 Caterpillar 140-15 AWJ - #2451501	2.00%	07/12/22	$ 278,501	08/12/27	141,506	0	45,875	95,631	2,869
2022 Caterpillar 140-15 AWJ - #2457463	2.00%	07/22/22	$ 285,501	07/18/27	117,589	0	58,238	59,351	2,384
Total Finance Leases					404,225	0	151,686	252,539	8,196
Total Contractual Indebtedness					$ 12,379,225	0	656,686	11,722,539	428,996

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, 2025, the County paid a total of $458,530, which is reported in the Bond and Interest Fund. Trego County-Lemke Memorial Hospital paid $467,270.

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,				
	2026	2027	2028	2029	2030
Principal					
General Obligation Bonds	$ 515,000	530,000	545,000	555,000	570,000
Capital Leases Payable	95,341	157,198	0	0	0
Total Principal	610,341	687,198	545,000	555,000	570,000
Interest					
General Obligation Bonds	400,600	380,000	358,800	337,000	314,800
Capital Leases Payable	3,917	3,103	0	0	0
Total Interest	404,517	383,103	358,800	337,000	314,800
Total Principal and Interest	$ 1,014,858	1,070,301	903,800	892,000	884,800

	Year ended December 31,				
	2031-2035	2036-2040	2041-2045	2046-2050	Total
Principal					
General Obligation Bonds	$ 2,935,000	2,850,000	2,500,000	470,000	11,470,000
Finance Leases	0	0	0	0	252,539
Total Principal	2,935,000	2,850,000	2,500,000	470,000	11,722,539
Interest					
General Obligation Bonds	1,230,600	695,850	289,350	14,100	4,021,100
Finance Leases	0	0	0	0	7,020
Total Interest	1,230,600	695,850	289,350	14,100	4,028,120
Total Principal and Interest	$ 4,165,600	3,545,850	2,789,350	484,100	15,750,659

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

TREGO COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025

Description	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)	
General Funds						
General Fund	$ 2,442,178	0	2,442,178	2,217,032	(225,146)	
Special Purpose Funds						
Road and Bridge Fund	1,872,394	0	1,872,394	1,605,327	(267,067)	
Special Bridge Fund	80,000	0	80,000	28,674	(51,326)	
Fair Fund	82,738	0	82,738	82,738	0	
County Health Fund	272,272	0	272,272	256,640	(15,632)	
Historical Society Fund	21,600	0	21,600	21,600	0	
Noxious Weed Fund	288,562	0	288,562	253,742	(34,820)	
Election Fund	32,200	0	32,200	25,277	(6,923)	
Appraiser Fund	158,484	0	158,484	119,014	(39,470)	
County Hospital Fund	300,000	0	300,000	300,000	0	
Mental Health Fund	26,001	0	26,001	25,883	(118)	
Intellectually Challenged Fund	22,000	0	22,000	22,442	442	*
Trego Manor Fund	0	3	3	3	0	
EMS Ambulance Fund	283,704	0	283,704	281,935	(1,769)	
Economic Development Fund	112,576	0	112,576	81,329	(31,247)	
Special Alcohol and Drug Fund	16,000	0	16,000	3,950	(12,050)	
Special Parks and Recreation Fund	2,800	0	2,800	1,428	(1,372)	
Rural Fire District Fund	225,900	0	225,900	221,979	(3,921)	
Rural Fire District - Special Equipment Fund	46,525	0	46,525	96,000	49,475	
911 Emergency Fund	80,000	0	80,000	48,040	(31,960)	
Noxious Weed Capital Outlay Fund	49,000	0	49,000	0	(49,000)	
Healthcare Sales Tax Fund	663,480	0	663,480	660,277	(3,203)	
Employee Benefits Fund	1,566,589	0	1,566,589	1,275,218	(291,371)	
Municipal Fight Addiction Fund	9,000	0	9,000	1,000	(8,000)	
Bond and Interest Funds:						
Bond and Interest Fund	940,800	0	940,800	458,530	(482,270)	
Bond and Interest - Rural Fire District Fund	0	0	0	0	0	
No Fund Warrants Fund	0	18	18	18	0	
Business Funds:						
Landfill Fund	132,286	0	132,286	89,068	(43,218)	

* 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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 1,029,630	**1,199,377**	1,192,735	6,642
Delinquent Tax	13,657	**13,295**	0	13,295
Motor Vehicle Tax	51,154	**53,536**	50,197	3,339
Recreational Motor Vehicle Tax	1,869	**1,618**	1,912	(294)
16/20M Vehicle Tax	7,719	**7,280**	6,493	787
Commercial Vehicle Tax	5,758	**5,948**	5,673	275
Watercraft Tax	1,405	**1,290**	1,442	(152)
Excise Tax	24	**2**	0	2
Intergovernmental				
Local Alcoholic Liquor Tax	1,711	**1,111**	2,044	(933)
Severance Tax	53,842	**26,394**	20,000	6,394
Federal Land Entitlement	50,637	**52,301**	40,000	12,301
District Coroner	92	**0**	500	(500)
Federal Aid	0	**14,465**	0	14,465
State Aid	0	**11,068**	0	11,068
Licenses, Permits, and Fees				
Antique Auto	3,585	**3,585**	3,000	585
County Official Fees	5,207	**5,107**	2,000	3,107
Prosecuting Attorney Diversion Fees	25,399	**29,225**	50,000	(20,775)
Beer Licenses	475	**200**	250	(50)
Fish and Game Fees	77	**59**	150	(91)
Sheriff VIN Fees	2,040	**1,945**	2,500	(555)
Prisoner Keep	958	**1,620**	5,000	(3,380)
Wind Energy Donation	10,353	**11,494**	10,000	1,494
Airport Rent	5,300	**5,300**	5,300	0
Airport Maintenance from City	2,500	**2,500**	2,500	0
Miscellaneous	8,456	**9,704**	0	9,704
Capital Credit	8,177	**7,092**	0	7,092
Restitution	114	**11**	0	11
Grants	14,000	**5,500**	0	5,500
Insurance Claim	5,633	**0**	0	0
Interest on Idle Funds	504,787	**542,251**	300,000	242,251
Penalties and Interest on Delinquent Tax	29,978	**28,266**	10,000	18,266
Bond Forfeiture	1,400	**1,000**	500	500
Rents and Leases	48,240	**48,720**	46,800	1,920
Reimbursed Expenses	22,309	**16,666**	4,000	12,666
Recording Fees	46,872	**40,374**	45,000	(4,626)
Booking Fees	3,768	**4,163**	5,000	(837)
Sheriff Commissary	9,935	**12,479**	24,000	(11,521)
Sale of Surplus Equipment	10,545	**38,380**	0	38,380
Transfer from Treasurer's Special Auto Fund	25,918	**29,289**	20,000	9,289
Residual Equity Transfer from:				0
Trego Manor Fund	8	**3**	0	3
No Fund Warrant Fund	16	**18**	0	18
Total Receipts	$ 2,013,548	**2,232,636**	1,856,996	375,640

TREGO COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Expenditures:				
County Commissioners	$ 70,571	**69,684**	77,056	(7,372)
County Clerk	133,261	**140,747**	141,847	(1,100)
County Treasurer	124,835	**148,574**	170,384	(21,810)
County Attorney	134,381	**133,292**	145,786	(12,494)
Register of Deeds	107,595	**108,267**	115,783	(7,516)
Sheriff	396,143	**429,528**	441,728	(12,200)
Sheriff Commissary	8,321	**9,006**	0	9,006
Emergency Management	50,128	**61,354**	68,692	(7,338)
General Judicial	60,665	**71,251**	70,000	1,251
Courthouse General	459,673	**475,450**	485,600	(10,150)
Maintenance	84,500	**82,431**	97,294	(14,863)
Airport	7,314	**5,545**	12,500	(6,955)
Communications	221,311	**213,449**	223,996	(10,547)
Prosecuting Attorney Diversion	24,502	**15,790**	50,000	(34,210)
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	**9,650**	3,000	6,650
Conservation District Appropriation	35,000	**35,000**	35,000	0
State Unemployment	9,051	**10,913**	14,350	(3,437)
Miscellaneous	393	**811**	0	811
Refund Interest on Taxes	446	**1,263**	0	1,263
Northwest Local Environmental Protection Group	6,840	**5,400**	14,000	(8,600)
Silver Haired Legislature	250	**250**	250	0
Foster Grandparent Program	4,137	**4,137**	4,137	0
Family Shelter (Options)	2,500	**2,500**	2,500	0
WKCAC Child Advocacy	5,000	**5,000**	5,000	0
CASA of the High Plains	500	**2,500**	2,500	0
Transfer to Equipment Reserve Fund	56,000	**54,465**	40,000	14,465
Transfer to Capital Improvement Reserve Fund	40,000	**40,000**	40,000	0
Transfer to Landfill Fund	27,000	**56,000**	56,000	0
Cash Forward	0	**0**	100,000	(100,000)
Total Expenditures	2,095,092	**2,217,032**	2,442,178	(225,146)
Receipts Over (Under) Expenditures	(81,544)	**15,604**		
Unencumbered Cash, Beginning	1,058,966	**977,593**		
Prior Year Cancelled Encumbrances	171	**71**		
Unencumbered Cash, Ending	$ 977,593	**993,268**		

TREGO COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 1,474,496	**1,342,391**	1,335,578	6,813
Delinquent Tax	17,970	**16,024**	0	16,024
Motor Vehicle Tax	60,790	**76,022**	71,889	4,133
Recreational Vehicle Tax	2,219	**2,309**	2,741	(432)
16/20M Vehicle Tax	8,815	**8,637**	9,299	(662)
Commercial Vehicle Tax	6,845	**8,511**	8,124	387
Watercraft Tax	1,667	**1,850**	2,065	(215)
Excise Tax	29	**3**	0	3
Intergovernmental				
Special City/County Highway	270,091	**271,825**	260,512	11,313
Special Highway Equalization	1,273	**1,626**	0	1,626
KDOT - Connecting Links	37,929	**0**	0	0
Wind Energy Donation	14,827	**12,871**	12,000	871
Sale of Surplus Equipment	11,300	**300**	0	300
Federal Aid	2,000	**0**	0	0
Miscellaneous	393	**369**	0	369
Service Fees	29,431	**760**	0	760
Reimbursements	1,054	**6,034**	0	6,034
Total Receipts	1,941,129	**1,749,532**	1,702,208	47,324
Expenditures:				
Personal Services	625,644	**678,201**	738,644	(60,443)
Supplies and Services	543,936	**531,022**	700,000	(168,978)
Special Projects	0	**0**	10,000	(10,000)
Road Material and Culverts	70,468	**25,578**	46,250	(20,672)
Lease Purchase - Graders	159,882	**159,882**	160,000	(118)
Operating Lease - Tractors	37,500	**37,500**	37,500	0
Capital Outlay	346	**43,144**	0	43,144
Transfer to Capital Improvement Reserve Fund	10,000	**10,000**	10,000	0
Transfer to Special Machinery Fund	120,000	**120,000**	120,000	0
Cash Forward	0	**0**	50,000	(50,000)
Total Expenditures	1,567,776	**1,605,327**	1,872,394	(267,067)
Receipts Over (Under) Expenditures	373,353	**144,205**		
Unencumbered Cash, Beginning	110,874	**484,268**		
Prior Year Cancelled Encumbrances	41	**0**		
Unencumbered Cash, Ending	$ 484,268	**628,473**		

TREGO COUNTY, KANSAS
SPECIAL BRIDGE FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 5	**0**	0	0
Delinquent Tax	436	**411**	0	411
Motor Vehicle Tax	2,623	**126**	0	126
Recreational Vehicle Tax	98	**2**	0	2
16/20M Vehicle Tax	1,018	**350**	0	350
Commercial Vehicle Tax	280	**1**	0	1
Watercraft Tax	68	**0**	0	0
Excise Tax	1	**0**	0	0
Reimbursements	0	**21,315**	0	21,315
Total Receipts	4,529	**22,205**	0	22,205
Expenditures:				
Capital Outlay	43,230	**28,674**	80,000	(51,326)
Receipts Over (Under) Expenditures	(38,701)	**(6,469)**		
Unencumbered Cash, Beginning	167,039	**128,338**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 128,338	**121,869**		

TREGO COUNTY, KANSAS
FAIR FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 72,626	**77,403**	76,967	436
Delinquent Tax	880	**840**	0	840
Motor Vehicle Tax	3,516	**3,773**	3,541	232
Recreational Vehicle Tax	128	**114**	135	(21)
16/20M Vehicle Tax	378	**504**	458	46
Commercial Vehicle Tax	399	**420**	400	20
Watercraft Tax	97	**91**	102	(11)
Excise Tax	2	**0**	0	0
Wind Energy Donation	730	**742**	500	242
Total Receipts	78,756	**83,887**	82,103	1,784
Expenditures:				
Personal Services	1,440	**1,440**	1,500	(60)
Supplies and Services	10,034	**11,970**	11,238	732
Appropriation to Fair Board - General Fund	28,200	**28,200**	28,200	0
Appropriation to Fair Board - Carnival	21,800	**21,800**	21,800	0
Appropriation to Fair Board - Capital Improvement Fund	18,826	**19,328**	20,000	(672)
Total Expenditures	80,300	**82,738**	82,738	0
Receipts Over (Under) Expenditures	(1,544)	**1,149**		
Unencumbered Cash, Beginning	1,624	**80**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 80	**1,229**		

TREGO COUNTY, KANSAS
COUNTY HEALTH FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 92,276	**118,657**	120,321	(1,664)
Delinquent Tax	1,048	**1,010**	0	1,010
Motor Vehicle Tax	1,109	**4,614**	4,500	114
Recreational Vehicle Tax	41	**143**	172	(29)
16/20M Vehicle Tax	575	**143**	582	(439)
Commercial Vehicle Tax	115	**531**	509	22
Watercraft Tax	28	**116**	129	(13)
Intergovernmental				
State Aid	13,764	**13,509**	13,764	(255)
Federal Aid	41,238	**17,005**	18,421	(1,416)
Grants	5,000	**0**	0	0
Wind Energy Donation	928	**1,137**	200	937
Miscellaneous	1,114	**1,305**	0	1,305
Medicare	41,924	**40,039**	1,062	38,977
Equipment Rental	380	**309**	310	(1)
Patient Services	72,946	**66,966**	49,948	17,018
Total Receipts	272,486	**265,484**	209,918	55,566
Expenditures:				
Personal Services	132,117	**140,945**	152,772	(11,827)
Supplies and Services	98,533	**105,509**	116,000	(10,491)
Cleaning Supplies	554	**168**	1,500	(1,332)
Contractual Services	2,800	**4,000**	0	4,000
Capital Outlay	29,516	**6,018**	2,000	4,018
Total Expenditures	263,520	**256,640**	272,272	(15,632)
Receipts Over (Under) Expenditures	8,966	**8,844**		
Unencumbered Cash, Beginning	151,923	**160,889**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 160,889	**169,733**		

TREGO COUNTY, KANSAS
HISTORICAL SOCIETY FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 17,709	**20,499**	20,408	91
Delinquent Tax	218	**212**	0	212
Motor Vehicle Tax	781	**915**	862	53
Recreational Vehicle Tax	29	**28**	33	(5)
16/20M Vehicle Tax	126	**111**	111	0
Commercial Vehicle Tax	88	**102**	97	5
Watercraft Tax	21	**22**	25	(3)
Reimbursements	20,300	**0**	0	0
Wind Energy Donation	178	**196**	0	196
Total Receipts	39,450	**22,085**	21,536	549
Expenditures:				
Capital Outlay - Remodel Project	20,300	**0**	0	0
Appropriation to Historical Society Board	19,150	**21,600**	21,600	0
Total Expenditures	39,450	**21,600**	21,600	0
Receipts Over (Under) Expenditures	0	**485**		
Unencumbered Cash, Beginning	0	**0**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 0	**485**		

TREGO COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 158,477	**130,713**	132,648	(1,935)
Delinquent Tax	1,810	**1,558**	0	1,558
Motor Vehicle Tax	5,829	**8,137**	7,728	409
Recreational Vehicle Tax	212	**248**	295	(47)
16/20M Vehicle Tax	630	**836**	1,000	(164)
Commercial Vehicle Tax	661	**914**	873	41
Watercraft Tax	161	**199**	222	(23)
Excise Tax	3	**0**	0	0
Wind Energy Donation	1,594	**1,254**	900	354
Miscellaneous	37	**22,746**	0	22,746
Insurance Claim	0	**0**	22,746	(22,746)
Chemical Sales	83,946	**72,653**	50,000	22,653
Total Receipts	253,360	**239,258**	216,412	22,846
Expenditures:				
Personal Services	77,351	**84,473**	80,816	3,657
Supplies and Services	20,022	**16,072**	50,000	(33,928)
Capital Outlay	0	**39,517**	22,746	16,771
Chemicals	94,112	**108,680**	130,000	(21,320)
Transfer to Noxious Weed Capital Outlay Fund	8,000	**5,000**	5,000	0
Total Expenditures	199,485	**253,742**	288,562	(34,820)
Receipts Over (Under) Expenditures	53,875	**(14,484)**		
Unencumbered Cash, Beginning	119,422	**173,297**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 173,297	**158,813**		

TREGO COUNTY, KANSAS
ELECTION FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 37,882	**18,353**	18,270	83
Delinquent Tax	454	**330**	0	330
Motor Vehicle Tax	1,108	**1,928**	1,847	81
Recreational Vehicle Tax	41	**59**	70	(11)
16/20M Vehicle Tax	307	**152**	239	(87)
Commercial Vehicle Tax	121	**218**	209	9
Watercraft Tax	29	**48**	53	(5)
Excise Tax	1	**0**	250	(250)
Filing Fees	1,624	**160**	0	160
Wind Energy Donation	381	**176**	0	176
State Aid	5,535	**0**	0	0
Reimbursements	2,788	**1,674**	0	1,674
Grants	1,764	**0**	0	0
Miscellaneous	128	**1,170**	0	1,170
Total Receipts	52,163	**24,268**	20,938	3,330
Expenditures:				
Personal Services	4,452	**4,253**	5,000	(747)
Supplies and Services	28,008	**15,054**	20,000	(4,946)
Election Board Workers	2,680	**970**	2,200	(1,230)
Presidential Preference Primary	5,550	**0**	0	0
Miscellaneous	600	**0**	0	0
Office Furniture & Equipment	1,575	**0**	0	0
Transfer to Equipment Reserve Fund	0	**5,000**	5,000	0
Total Expenditures	42,865	**25,277**	32,200	(6,923)
Receipts Over (Under) Expenditures	9,298	**(1,009)**		
Unencumbered Cash, Beginning	25,943	**35,241**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 35,241	**34,232**		

TREGO COUNTY, KANSAS
APPRAISER FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 124,781	**133,562**	132,825	737
Delinquent Tax	1,619	**1,537**	0	1,537
Motor Vehicle Tax	6,297	**6,493**	6,082	411
Recreational Vehicle Tax	230	**196**	232	(36)
16/20M Vehicle Tax	903	**895**	787	108
Commercial Vehicle Tax	709	**721**	687	34
Watercraft Tax	173	**156**	175	(19)
Excise Tax	3	**0**	0	0
Wind Energy Donation	1,255	**1,280**	1,000	280
Miscellaneous	2,362	**3,313**	0	3,313
Total Receipts	138,332	**148,153**	141,788	6,365
Expenditures:				
Personal Services	129,979	**107,839**	134,254	(26,415)
Transportation & Education	5,646	**2,758**	0	2,758
Supplies and Services	8,616	**8,417**	19,730	(11,313)
Capital Outlay	0	**0**	4,500	(4,500)
Total Expenditures	144,241	**119,014**	158,484	(39,470)
Receipts Over (Under) Expenditures	(5,909)	**29,139**		
Unencumbered Cash, Beginning	33,174	**27,265**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 27,265	**56,404**		

TREGO COUNTY, KANSAS
COUNTY HOSPITAL FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 270,035	**279,794**	278,331	1,463
Delinquent Tax	3,500	**3,291**	0	3,291
Motor Vehicle Tax	13,382	**14,037**	13,164	873
Recreational Vehicle Tax	489	**424**	502	(78)
16/20M Vehicle Tax	2,020	**1,898**	1,703	195
Commercial Vehicle Tax	1,505	**1,560**	1,488	72
Watercraft Tax	366	**338**	378	(40)
Excise Tax	6	**1**	0	1
Wind Energy Donation	2,716	**2,682**	2,500	182
Total Receipts	294,019	**304,025**	298,066	5,959
Expenditures:				
Appropriation to Hospital Board	300,000	**300,000**	300,000	0
Receipts Over (Under) Expenditures	(5,981)	**4,025**		
Unencumbered Cash, Beginning	6,233	**252**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 252	**4,277**		

TREGO COUNTY, KANSAS
MENTAL HEALTH FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 25,704	**23,642**	23,538	104
Delinquent Tax	326	**293**	0	293
Motor Vehicle Tax	1,186	**1,332**	1,255	77
Recreational Vehicle Tax	43	**40**	48	(8)
16/20M Vehicle Tax	180	**168**	162	6
Commercial Vehicle Tax	133	**149**	142	7
Watercraft Tax	32	**32**	36	(4)
Wind Energy Donation	259	**227**	250	(23)
Total Receipts	27,863	**25,883**	25,431	452
Expenditures:				
Appropriation to High Plains Mental Health Board	27,863	**25,883**	26,001	(118)
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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 20,025	**20,645**	20,524	121
Delinquent Tax	260	**244**	0	244
Motor Vehicle Tax	997	**1,041**	975	66
Recreational Vehicle Tax	37	**32**	37	(5)
16/20M Vehicle Tax	150	**141**	126	15
Commercial Vehicle Tax	112	**116**	110	6
Watercraft Tax	27	**25**	28	(3)
Wind Energy Donation	202	**198**	200	(2)
Total Receipts	21,810	**22,442**	22,000	442
Expenditures:				
Appropriation to DSNWK Board	21,810	**22,442**	22,000	442
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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes				
Delinquent Tax	$ 8	**3**	0	3
Expenditures:				
Residual Equity Transfer to General Fund	8	**3**	0	3
Adjustments for Qualifying Budget Credits				
Residual Equity Transfer to General Fund	0	**0**	3	(3)
Total Expenditures	8	**3**	3	0
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
EMS AMBULANCE FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 364,626	**261,558**	260,421	1,137
Delinquent Tax	4,333	**3,783**	0	3,783
Motor Vehicle Tax	23,242	**19,249**	17,778	1,471
Recreational Vehicle Tax	842	**577**	678	(101)
16/20M Vehicle Tax	1,066	**3,383**	2,299	1,084
Commercial Vehicle Tax	2,671	**2,110**	2,009	101
Watercraft Tax	653	**456**	511	(55)
Excise Tax	11	**1**	0	1
Charges for Services	666	**0**	0	0
Wind Energy Donation	3,667	**2,509**	0	2,509
Sale of Equipment	9,000	**0**	0	0
Total Receipts	410,777	**293,626**	283,696	9,930
Expenditures:				
Supplies and Services	3,880	**3,232**	5,000	(1,768)
AMR Contract	352,260	**238,703**	238,704	(1)
Transfer to Ambulance Capital Outlay Fund	40,000	**40,000**	40,000	0
Total Expenditures	396,140	**281,935**	283,704	(1,769)
Receipts Over (Under) Expenditures	14,637	**11,691**		
Unencumbered Cash, Beginning	16,413	**31,060**		
Prior Year Cancelled Encumbrances	10	**0**		
Unencumbered Cash, Ending	$ 31,060	**42,751**		

TREGO COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Variance Over (Under)
Receipts:				
Grants	$ 0	**10,000**	0	10,000
Reimbursements	0	**5,000**	0	5,000
Miscellaneous	0	**500**	0	500
Transfer from Capital Improvement Reserve Fund	0	**55,000**	35,000	20,000
Total Receipts	0	**70,500**	35,000	35,500
Expenditures:				
Personal Services	38,452	**42,702**	77,489	(34,787)
Supplies and Services	10,421	**4,138**	6,587	(2,449)
NWKEICI Incentive Program	8,000	**11,500**	25,000	(13,500)
Paint the Town	4,099	**2,989**	3,500	(511)
Transfer to Economic Development Micro Loan Fund	0	**20,000**	0	20,000
Total Expenditures	60,972	**81,329**	112,576	(31,247)
Receipts Over (Under) Expenditures	(60,972)	**(10,829)**		
Unencumbered Cash, Beginning	139,869	**78,897**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 78,897	**68,068**		

TREGO COUNTY, KANSAS
SPECIAL ALCOHOL AND DRUG FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Local Alcohol Liquor Tax	$ 7,397	**9,416**	6,335	3,081
Expenditures:				
Supplies and Services	5,075	**3,950**	16,000	(12,050)
Receipts Over (Under) Expenditures	2,322	**5,466**		
Unencumbered Cash, Beginning	22,575	**24,897**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 24,897	**30,363**		

TREGO COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Local Alcohol Liquor Tax	$ 1,711	**1,111**	2,044	(933)
Expenditures:				
Supplies and Services	1,869	**1,428**	2,800	(1,372)
Receipts Over (Under) Expenditures	(158)	**(317)**		
Unencumbered Cash, Beginning	1,799	**1,641**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 1,641	**1,324**		

TREGO COUNTY, KANSAS
RURAL FIRE DISTRICT FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 198,582	**215,106**	212,949	2,157
Delinquent Tax	1,577	**1,400**	0	1,400
Motor Vehicle Tax	4,050	**6,824**	6,173	651
Recreational Vehicle Tax	138	**184**	212	(28)
16/20M Vehicle Tax	1,151	**1,049**	944	105
Commercial Tax	501	**869**	767	102
Watercraft Tax	178	**261**	285	(24)
Capital Credits	93	**272**	0	272
Donations	500	**525**	0	525
Wind Energy Donation	2,512	**2,624**	1,500	1,124
Restitution	0	**2,100**	0	2,100
Reimbursements	92	**2,340**	0	2,340
Total Receipts	209,374	**233,554**	222,830	10,724
Expenditures:				
Personal Services	30,871	**33,217**	40,000	(6,783)
Supplies and Services	100,516	**69,521**	115,900	(46,379)
Capital Outlay	20	**71,132**	20,000	51,132
Replacement Items-Bunker Gear	19,512	**781**	15,000	(14,219)
Miscellaneous	3,285	**5,328**	3,000	2,328
Transfer to Rural Fire District - Special Equipment Fund	32,000	**42,000**	32,000	10,000
Total Expenditures	186,204	**221,979**	225,900	(3,921)
Receipts Over (Under) Expenditures	23,170	**11,575**		
Unencumbered Cash, Beginning	12,320	**35,490**		
Prior Year Cancelled Encumbrances	0	**1**		
Unencumbered Cash, Ending	$ 35,490	**47,066**		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Transfer from Rural Fire District Fund	$ 32,000	**42,000**	32,000	10,000
Expenditures:				
Capital Outlay	0	**96,000**	46,525	49,475
Receipts Over (Under) Expenditures	32,000	**(54,000)**		
Unencumbered Cash, Beginning	231,525	**263,525**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 263,525	**209,525**		

TREGO COUNTY, KANSAS
911 EMERGENCY FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
911 Telephone Tax	$ 64,985	**69,970**	42,000	27,970
Capital Credits	220	**717**	0	717
Total Receipts	65,205	**70,687**	42,000	28,687
Expenditures:				
Supplies and Services	16,775	**21,254**	80,000	(58,746)
Capital Outlay	18,000	**26,786**	0	26,786
Total Expenditures	34,775	**48,040**	80,000	(31,960)
Receipts Over (Under) Expenditures	30,430	**22,647**		
Unencumbered Cash, Beginning	108,043	**138,473**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 138,473	**161,120**		

TREGO COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Transfer from Noxious Weed Fund	$ 8,000	**5,000**	5,000	0
Expenditures:				
Capital Outlay	0	**0**	49,000	(49,000)
Receipts Over (Under) Expenditures	8,000	**5,000**		
Unencumbered Cash, Beginning	105,837	**113,837**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 113,837	**118,837**		

TREGO COUNTY, KANSAS
HEALTHCARE SALES TAX FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Variance Over (Under)
Receipts:				
Local Sales Tax	$ 746,281	**680,252**	475,000	205,252
Expenditures:				
Appropriation to Hospital	400,000	**400,000**	400,000	0
Contracted Services	115,875	**243,477**	243,480	(3)
Capital Outlay	127,072	**0**	0	0
Supplies and Services	20,000	**16,800**	20,000	(3,200)
Total Expenditures	662,947	**660,277**	663,480	(3,203)
Receipts Over (Under) Expenditures	83,334	**19,975**		
Unencumbered Cash, Beginning	954,620	**1,037,954**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 1,037,954	**1,057,929**		

TREGO COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 1,059,749	**1,163,140**	1,156,809	6,331
Delinquent Tax	14,059	**13,715**	0	13,715
Motor Vehicle Tax	58,411	**55,389**	51,666	3,723
Recreational Vehicle Tax	2,132	**1,669**	1,970	(301)
16/20 M Vehicle Tax	8,672	**8,292**	6,683	1,609
Commercial Vehicle Tax	6,572	**6,126**	5,839	287
Watercraft Tax	1,601	**1,327**	1,484	(157)
Excise Tax	27	**2**	0	2
Wind Energy Donation	10,656	**11,148**	12,000	(852)
Reimbursements	2,679	**4,775**	0	4,775
Total Receipts	1,164,558	**1,265,583**	1,236,451	29,132
Expenditures:				
FICA	158,922	**168,826**	179,767	(10,941)
Health Insurance	803,109	**837,442**	1,050,309	(212,867)
Health Insurance - Extra	0	**0**	50,000	(50,000)
KPERS	209,717	**222,663**	251,513	(28,850)
Workers Compensation	34,828	**46,287**	35,000	11,287
Total Expenditures	1,206,576	**1,275,218**	1,566,589	(291,371)
Receipts Over (Under) Expenditures	(42,018)	**(9,635)**		
Unencumbered Cash, Beginning	700,200	**658,182**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 658,182	**648,547**		

TREGO COUNTY, KANSAS
MUNICIPAL FIGHT ADDICTION FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Federal Aid - Settlements	$ 5,199	**3,207**	4,000	(793)
Expenditures:				
Supplies & Service	0	**1,000**	9,000	(8,000)
Receipts Over (Under) Expenditures	5,199	**2,207**		
Unencumbered Cash, Beginning	5,276	**10,475**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 10,475	**12,682**		

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024	**2025**
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	$ 56,000	**54,465**
Transfer from Election Fund	0	**5,000**
Transfer from Landfill Fund	30,000	**30,000**
Total Receipts	86,000	**89,465**
Expenditures:		
Capital Outlay	119,231	**20,045**
Receipts Over (Under) Expenditures	(33,231)	**69,420**
Unencumbered Cash, Beginning	484,929	**451,698**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 451,698	**521,118**
Special Machinery Fund		
Receipts:		
Transfer from Road and Bridge Fund	$ 120,000	**120,000**
Expenditures:		
Capital Outlay	79,900	**25,500**
Receipts Over (Under) Expenditures	40,100	**94,500**
Unencumbered Cash, Beginning	389,543	**429,643**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 429,643	**524,143**

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024	**2025**
Special Highway Improvement Fund		
Receipts:		
KDOT - Connecting Links	$ 200,000	**37,343**
Expenditures:	0	**0**
Receipts Over (Under) Expenditures	200,000	**37,343**
Unencumbered Cash, Beginning	518,824	**718,824**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 718,824	**756,167**
Capital Improvement Reserve Fund		
Receipts:		
Reimbursements	$ 14,041	**0**
Transfer from General Fund	40,000	**40,000**
Transfer from Road and Bridge Fund	10,000	**10,000**
Total Receipts	64,041	**50,000**
Expenditures:		
Transfer to Economic Development Fund	0	**55,000**
Supplies and Services	0	**3,000**
Capital Outlay	167,132	**30,630**
Total Expenditures	167,132	**88,630**
Receipts Over (Under) Expenditures	(103,091)	**(38,630)**
Unencumbered Cash, Beginning	1,354,610	**1,256,584**
Prior Year Cancelled Encumbrances	5,065	**0**
Unencumbered Cash, Ending	$ 1,256,584	**1,217,954**
Ambulance Capital Outlay Fund		
Receipts		
Transfer to EMS Ambulance Fund	$ 40,000	**40,000**
Expenditures	0	**0**
Receipts Over (Under) Expenditures	40,000	**40,000**
Unencumbered Cash, Beginning	178,701	**218,701**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 218,701	**258,701**

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024	**2025**
Concealed Weapon Fund		
Receipts:		
Concealed Weapon Fees	$ 552	**130**
Expenditures	0	**0**
Receipts Over (Under) Expenditures	552	**130**
Unencumbered Cash, Beginning	1,572	**2,124**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 2,124	**2,254**
Clerk Technology Fund		
Receipts:		
Technology Fees	$ 1,700	**1,462**
Interest on Idle Funds	37	**16**
Total Receipts	1,737	**1,478**
Expenditures:		
Commodities	0	**779**
Capital Outlay	5,067	**0**
Total Expenditures	5,067	**779**
Receipts Over (Under) Expenditures	(3,330)	**699**
Unencumbered Cash, Beginning	11,250	**7,920**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 7,920	**8,619**
Treasurer Technology Fund		
Receipts:		
Technology Fees	$ 1,700	**1,461**
Interest on Idle Funds	47	**51**
Total Receipts	1,747	**1,512**
Expenditures		
Capital Outlay	0	**1,964**
Receipts Over (Under) Expenditures	1,747	**(452)**
Unencumbered Cash, Beginning	14,162	**15,909**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 15,909	**15,457**

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024	**2025**
Register of Deeds Technology Fund		
Receipts:		
Technology Fees	$ 6,800	**5,846**
Interest on Idle Funds	63	**79**
Total Receipts	6,863	**5,925**
Expenditures:		
Supplies and Services	738	**1,484**
Capital Outlay	0	**768**
Total Expenditures	738	**2,252**
Receipts Over (Under) Expenditures	6,125	**3,673**
Unencumbered Cash, Beginning	17,563	**23,688**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 23,688	**27,361**
Women, Infants and Children (WIC) Fund		
Receipts:		
Federal Aid	$ 10,680	**8,892**
Expenditures:		
Personal Services	4,372	**4,512**
Supplies and Services	3,647	**3,197**
Total Expenditures	8,019	**7,709**
Receipts Over (Under) Expenditures	2,661	**1,183**
Unencumbered Cash, Beginning	13,343	**16,004**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 16,004	**17,187**

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024	**2025**
Treasurer's Special Auto Fund		
Receipts:		
Collections	$ 43,867	**50,705**
Expenditures:		
Personal Services	7,081	**7,908**
Supplies and Services	7,497	**12,410**
Transfer to General Fund	25,918	**29,289**
Total Expenditures	40,496	**49,607**
Receipts Over (Under) Expenditures	3,371	**1,098**
Unencumbered Cash, Beginning	25,918	**29,289**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 29,289	**30,387**
Restitution Fees Fund		
Receipts	$ 0	**0**
Expenditures	0	**0**
Receipts Over (Under) Expenditures	0	**0**
Unencumbered Cash, Beginning	3,460	**3,460**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 3,460	**3,460**
Special Law Enforcement Fund		
Receipts:		
State Aid	$ 56	**212**
Expenditures	0	**0**
Receipts Over (Under) Expenditures	56	**212**
Unencumbered Cash, Beginning	19,646	**19,702**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 19,702	**19,914**

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024	**2025**
Prosecuting Attorney Fund		
Receipts:		
Service Fees	$ 2,032	**2,391**
Expenditures:		
Supplies and Services	1,109	**1,127**
Receipts Over (Under) Expenditures	923	**1,264**
Unencumbered Cash, Beginning	9,371	**10,294**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 10,294	**11,558**
Special Prosecutor's Trust Fund		
Receipts	$ 0	**0**
Expenditures:		
Supplies and Services	8,550	**0**
Receipts Over (Under) Expenditures	(8,550)	**0**
Unencumbered Cash, Beginning	30,202	**21,652**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 21,652	**21,652**
Sheriff Asset Forfeiture Fund		
Receipts	$ 0	**0**
Expenditures:		
Capital Outlay	0	**68,323**
Receipts Over (Under) Expenditures	0	**(68,323)**
Unencumbered Cash, Beginning	135,249	**135,249**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 135,249	**66,926**

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024	**2025**
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		
Donations	$ 0	**440**
Expenditures	0	**0**
Receipts Over (Under) Expenditures	0	**440**
Unencumbered Cash, Beginning	5,741	**5,741**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 5,741	**6,181**

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024	**2025**
Exhibit Building Fund		
Receipts	$ 0	**0**
Expenditures	0	**0**
Receipts Over (Under) Expenditures	0	**0**
Unencumbered Cash, Beginning	1,600	**1,600**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 1,600	**1,600**
Emergency Management Performance Grant Fund		
Receipts	$ 0	**0**
Expenditures:		
Supplies and Services	13,719	**0**
Receipts Over (Under) Expenditures	(13,719)	**0**
Unencumbered Cash, Beginning	13,719	**0**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 0	**0**
Fair Donation Fund		
Receipts	$ 0	**0**
Expenditures	0	**0**
Receipts Over (Under) Expenditures	0	**0**
Unencumbered Cash, Beginning	4,628	**4,628**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 4,628	**4,628**

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024	**2025**
Bike Rodeo Program Fund		
Receipts	$ 0	**0**
Expenditures		
Supplies and Services	0	**234**
Receipts Over (Under) Expenditures	0	**(234)**
Unencumbered Cash, Beginning	234	**234**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 234	**0**
Economic Development Micro Loan Fund		
Receipts:		
Loan Repayments	$ 11,724	**20,553**
Transfer from Economic Development Fund	0	**20,000**
Total Receipts	11,724	**40,553**
Expenditures:		
Loans	26,700	**39,593**
Receipts Over (Under) Expenditures	(14,976)	**960**
Unencumbered Cash, Beginning	37,744	**22,768**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 22,768	**23,728**

TREGO COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024	**2025**
LACTF Fund		
Receipts:	$ 0	**0**
Expenditures:		
Supplies and Services	9,934	**8,750**
Receipts Over (Under) Expenditures	(9,934)	**(8,750)**
Unencumbered Cash, Beginning	76,930	**66,996**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 66,996	**58,246**
Stray Animal Fund		
Receipts	$ 0	**0**
Expenditures:		
Miscellaneous	1,970	**0**
Receipts Over (Under) Expenditures	(1,970)	**0**
Unencumbered Cash, Beginning	1,970	**0**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 0	**0**
Rural Fire Memorial Fund		
Receipts:		
Donations	$ 0	**2,600**
Expenditures	0	**0**
Receipts Over (Under) Expenditures	0	**2,600**
Unencumbered Cash, Beginning	0	**0**
Prior Year Cancelled Encumbrances	0	**0**
Unencumbered Cash, Ending	$ 0	**2,600**

TREGO COUNTY, KANSAS
BOND AND INTEREST FUND
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts:				
Taxes				
Ad Valorem Property Tax	$ 411,548	**443,408**	441,044	2,364
Delinquent Tax	4,883	**4,695**	0	4,695
Motor Vehicle Tax	20,068	**21,394**	20,066	1,328
Recreational Vehicle Tax	729	**647**	765	(118)
16/20M Vehicle Tax	1,599	**2,897**	2,595	302
Commercial Vehicle Tax	2,290	**2,378**	2,268	110
Watercraft Tax	559	**516**	577	(61)
Excise Tax	10	**1**	0	1
Wind Energy Donation	4,138	**4,250**	2,000	2,250
Trego County Lemke Memorial Hospital	0	**0**	467,270	(467,270)
Total Receipts	445,824	**480,186**	936,585	(456,399)
Expenditures:				
Principal	458,530	**458,530**	420,800	37,730
Interest	0	**0**	505,000	(505,000)
Cash Basis Reserve	0	**0**	15,000	(15,000)
Total Expenditures	458,530	**458,530**	940,800	(482,270)
Receipts Over (Under) Expenditures	(12,706)	**21,656**		
Unencumbered Cash, Beginning	13,772	**1,066**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 1,066	**22,722**		

TREGO COUNTY, KANSAS
BOND AND INTEREST - RURAL FIRE DISTRICT FUND
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes				
Delinquent Tax	$ 16	**1**	0	1
Expenditures	0	**0**	0	0
Receipts Over (Under) Expenditures	16	**1**		
Unencumbered Cash, Beginning	11,662	**11,678**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 11,678	**11,679**		

TREGO COUNTY, KANSAS
NO FUND WARRANTS FUND
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Variance Over (Under)
Receipts:				
Taxes				
Delinquent Tax	$ 16	**18**	0	18
Expenditures				
Residual Equity Transfer to General Fund	16	**18**	0	18
Adjustments for Qualifying Budget Credits				
Residual Equity Transfer to General Fund	0	**0**	18	(18)
Total Expenditures	16	**18**	18	0
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
LANDFILL FUND
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
User Fees	$ 65,513	**59,586**	51,000	8,586
Sale of Surplus Equipment	23,187	**0**	0	0
Capital Credit	167	**168**	0	168
Reimbursements	0	**2**	0	2
Transfer from General Fund	27,000	**56,000**	56,000	0
Total Receipts	115,867	**115,756**	107,000	8,756
Expenditures:				
Personal Services	29,382	**31,779**	36,616	(4,837)
Supplies and Services	33,664	**27,289**	65,670	(38,381)
Capital Outlay	15,160	**0**	0	0
Transfer to Equipment Reserve Fund	30,000	**30,000**	30,000	0
Total Expenditures	108,206	**89,068**	132,286	(43,218)
Receipts Over (Under) Expenditures	7,661	**26,688**		
Unencumbered Cash, Beginning	55,323	**62,984**		
Prior Year Cancelled Encumbrances	0	**0**		
Unencumbered Cash, Ending	$ 62,984	**89,672**		

TREGO COUNTY, KANSAS
RELATED MUNICIPAL ENTITY
TREGO COUNTY FAIR ASSOCIATION
Schedule of Receipts and Expenditures
Regulatory Basis
For The Year Ended December 31, 2025

		Capital Improvement Fund	General Fund	Total
Receipts:				
County Appropriation	$	**19,328**	**54,166**	73,494
Gates, Rentals and Sales		**0**	**161,362**	161,362
Interest on Idle Funds		**642**	**105**	747
Donations		**2,785**	**0**	2,785
Grants		**23,000**	**0**	23,000
Miscellaneous		**0**	**450**	450
Total Receipts		**45,755**	**216,083**	261,838
Expenditures:				
Advertising		**0**	**11,545**	11,545
Utilities and Telephone		**0**	**19,303**	19,303
Supplies, Repairs and Maintenance		**1,300**	**7,296**	8,596
Fair Expense		**0**	**160,672**	160,672
Capital Outlay		**24,656**	**2,390**	27,046
Miscellaneous		**0**	**3,491**	3,491
Total Expenditures		**25,956**	**204,697**	230,653
Receipts Over (Under) Expenditures		**19,799**	**11,386**	31,185
Unencumbered Cash, Beginning		**181,440**	**13,995**	195,435
Prior Year Cancelled Encumbrances		**0**	**0**	0
Unencumbered Cash, Ending	$	**201,239**	**25,381**	226,620

TREGO COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Tax	$ 7,008,295	11,484,394	10,649,115	7,843,574
NRP Holding	0	544	544	0
Delinquent Tax	54,360	137,952	133,199	59,113
Tax Escrow	683	12,750	12,942	491
Tax Foreclosure Sale	854	0	854	0
Sales and Compensating Use Tax	8,840	445,246	439,186	14,900
Motor Vehicle Tax	23,253	526,605	525,774	24,084
Motor Vehicle License	0	347,579	347,085	494
Recreational Vehicle Tax	301	16,744	16,635	410
Commercial Vehicle Tax	335	1,082,081	991,470	90,946
Severance Tax	0	25,547	25,547	0
Transient Guest Tax	0	487	487	0
Rental Excise Tax	0	25	25	0
Driver's License	196	8,948	8,897	247
Kansas Highway Patrol	0	11,641	11,619	22
License Plate Replace	0	250	250	0
Royalty Plates	0	3,995	3,965	30
Law Enforcement Training Center	0	6,410	6,396	14
Total Distributable Funds	7,097,117	14,111,198	13,173,990	8,034,325
State Funds:				
State Education Building	736	80,990	80,926	800
State Institutional Building	368	40,495	40,463	400
Total State Funds	1,104	121,485	121,389	1,200
Subdivision Funds:				
Cities	21,603	1,036,460	1,038,679	19,384
Townships	40	2,701	2,730	11
School Districts	29,386	4,078,047	4,075,522	31,911
Extension District	1,410	170,853	170,673	1,590
Regional Library	437	88,015	87,815	637
Total Subdivision Funds	$ 52,876	5,376,076	5,375,419	53,533

TREGO COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
County Officer Accounts:				
Clerk of District Court	$ 13,503	13,492	26,395	600
Law Library	49,120	10,468	18,764	40,824
Oil and Gas Depletion	8,947	0	0	8,947
Heritage Trust	723	2,923	2,892	754
Insufficient Funds	(230)	4,529	4,299	0
Cash Clearing	0	117,511	117,511	0
Wampum	32,965	19,135	19,990	32,110
Tax Overpayments	0	117,511	117,511	0
Fish and Game Permits	0	1,129	1,129	0
Park and Camping Permits	0	13,400	13,400	0
Total Officer Accounts	105,028	300,098	321,891	83,235
Other Agency Funds:				
Medical Cafeteria Plan	10	14,112	13,628	494
Total Other Agency Funds	10	14,112	13,628	494
Total Agency Funds	$ 7,256,135	19,922,969	19,006,317	8,172,787