THOMAS COUNTY, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2024

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INDEPENDENT AUDITORS' REPORT

To the County Commission
Thomas County, Kansas
Colby, Kansas

Adverse and Unmodified Opinions

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matters 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 the County as of December 31, 2024, or changes in 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 the County as of December 31, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the 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 the 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 the 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.

Auditors' 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 the 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 the 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 summary of regulatory basis receipts and disbursements – 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 the County as of and for the year ended December 31, 2023 (not presented herein), and have issued our report thereon dated June 28, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2024 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2023 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2023 basic financial statement or to the 2023 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2023 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2023, on the basis of accounting described in Note 1.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Colby, Kansas

June 30, 2025

THOMAS COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Fund Types							
General Fund	$ 2,259,707	870	6,486,072	5,557,502	**3,189,147**	251,469	**3,440,616**
Special Purpose Funds							
Road and Bridge Fund	982,024	-	2,781,307	3,123,474	**639,857**	23,865	**663,722**
Noxious Weed Fund	132,884	-	182,936	164,092	**151,728**	70	**151,798**
Employee Benefits Fund	454,630	-	1,863,300	1,998,207	**319,723**	6,290	**326,013**
Ambulance Service Fund	278,284	-	984,161	1,105,559	**156,886**	63,871	**220,757**
Service Program for the Elderly Fund	2,416	-	80,585	74,935	**8,066**	-	**8,066**
Direct Election Fund	22,585	791	165,096	104,417	**84,055**	1,060	**85,115**
Mental Health Fund	-	-	53,246	53,246	**-**	-	**-**
Intellectual/Developmental Disabilities Fund	-	-	90,197	90,197	**-**	-	**-**
Special Alcohol Program Fund	38,458	-	32,950	49,250	**22,158**	-	**22,158**
County Health Fund	258,079	-	423,543	368,113	**313,509**	3,490	**316,999**
Noxious Weed - Equipment Reserve Fund	172,440	-	-	170,888	**1,552**	153,799	**155,351**
Ambulance - Equipment Reserve Fund	162,000	-	274,012	278,557	**157,455**	-	**157,455**
Special Equipment Fund	25,837	-	75,000	-	**100,837**	-	**100,837**
Special Highway Improvement Fund	1,440,035	-	75,000	140,235	**1,374,800**	-	**1,374,800**
Revolving Loan Fund	17,838	-	-	-	**17,838**	-	**17,838**
Building Maintenance Fund	508,718	-	78,265	68,366	**518,617**	7,975	**526,592**
Health Insurance Reserve Fund	451,864	-	23,127	-	**474,991**	-	**474,991**
Register of Deeds Equipment Reserve Fund	58,502	-	-	-	**58,502**	-	**58,502**
Register of Deeds Technology Fund	55,000	-	10,850	15,850	**50,000**	-	**50,000**
Clerk Technology Fund	18,200	-	2,713	7,375	**13,538**	-	**13,538**
Treasurer Technology Fund	5,139	-	2,713	4,762	**3,090**	-	**3,090**
Parcel Search Fund	48,900	-	3,500	-	**52,400**	-	**52,400**
Special Reserve Equipment Fund	2,351,842	406	30,206	307,469	**2,074,985**	88,026	**2,163,011**
Wellness Fund	1,395	-	140	1,535	**-**	-	**-**
Justice Center Sales Tax Fund	3,385,877	-	2,574,139	1,605,780	**4,354,236**	-	**4,354,236**
ARPA Fund	319,253	-	-	26,300	**292,953**	-	**292,953**
Municipalities Fight Addiction Fund	13,439	-	14,520	-	**27,959**	-	**27,959**
Bond and Interest Fund							
Justice Center Bond and Interest Fund	-	-	1,819,780	1,819,780	**-**	-	**-**
Capital Project Fund							
Thomas County Justice Center Project Fund	290,217	-	-	290,217	**-**	-	**-**

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

THOMAS COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Business Funds							
Sanitary Landfill Fund	$ 357,562	756	557,464	590,333	**325,449**	11,036	**336,485**
Sanitary Landfill Equipment Reserve Fund	111,505	-	38,000	39,314	**110,191**	39,314	**149,505**
Landfill Closure Fund	156,192	-	14,206	-	**170,398**	-	**170,398**
Trust Funds							
County Treasurer Special Auto Fund	-	-	78,898	78,898	**-**	-	**-**
Prosecuting Attorney Training Fund	13,876	-	4,775	-	**18,651**	-	**18,651**
Oil and Gas Depletion Trust Fund	89,014	-	-	-	**89,014**	-	**89,014**
Total Reporting Entity (Excluding Distributable and Agency Funds)	$ 14,483,712	2,823	18,820,701	18,134,651	**15,172,585**	650,265	**15,822,850**

Composition of Cash		
Checking Accounts		$ **32,672,159**
Savings Accounts		**1,264,846**
Certificate of Deposits		**60,796**
Cash and Cash Items		**600**
Total Cash		**33,998,401**
Distributable Funds per Schedule 3-1		**(17,380,996)**
Agency Funds per Schedule 3-2		**(794,555)**
Total Reporting Entity (Excluding Distributable and Agency Funds)		$ **15,822,850**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Thomas County, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

The County is a municipal corporation governed by an elected three-member commission. This financial statement does not include the related municipal entities shown below. A related municipal entity is an entity established to benefit the County and/or its constituents.

Thomas County Extension Council

Thomas County Extension Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the County. The Council is an elected four-member executive board. The County annually provides significant operating subsidies to the Council. Contact the County Clerk's office for information on how to obtain unaudited financial information.

Thomas County Fair Board

The Fair Board was created by the County Commission to administer the Thomas County Free Fair. The Fair Board members are appointed by the County Commission. The County substantially funds the operations by levying tax dollars for the free fair. The fair board does not issue audited financial statements. Contact the County Clerk's office for information on how to obtain financial information.

Basis of Presentation – Fund Accounting

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

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

Regulatory Basis Fund Types

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

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

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

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

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

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

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

Basis of Accounting

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

The 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 County to use the regulatory basis of accounting.

Reimbursements

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

NOTE 2 – 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:

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

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

c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.

d. Adoption of the 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 revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were budget amendments for this year for the Ambulance Service Fund and the Intellectual/Developmental Disabilities Fund.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County 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: Noxious Weed – Equipment Reserve Fund, Ambulance – Equipment Reserve Fund, Special Equipment Fund, Special Highway Improvement Fund, Revolving Loan Fund, Health Insurance Reserve Fund, Register of Deeds Equipment Reserve Fund, Register of Deeds Technology Fund, Clerk Technology Fund, Treasurer Technology Fund, Parcel Search Fund, Special Reserve Equipment Fund, Wellness Fund, Justice Center Sales Tax Fund, ARPA Fund, and Municipalities Fight Addiction Fund.

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

NOTE 3 – DEPOSITS AND INVESTMENTS

Thomas County, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment 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 K.S.A. 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 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 does not use "peak periods". All deposits were legally secured at December 31, 2024.

At December 31, 2024, the County's carrying amount of deposits was $33,998,401 and the bank balance was $33,953,443. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, $32,260,107 was covered by federal depository insurance, CDARS, and insured cash sweep accounts and $1,693,336 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. The County had no investments at December 31, 2024.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Thomas County, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2024 were as follows:

From	To	Regulatory Authority		Amount
General Fund	Ambulance - Equipment Reserve Fund	K.S.A. 19-119	$	174,012
General Fund	Road and Bridge Fund	K.S.A. 12-196		250,000
General Fund	Justice Center Bond and Interest Fund	Commission		214,000
Special Highway Improvement Fund	Road and Bridge Fund	Commission		21,415
Sanitary Landfill Fund	Landfill Closure Fund	K.S.A. 12-631		6,000
Justice Center Sales Tax Fund	Justice Center Bond and Interest Fund	Commission		1,605,780
Thomas County Justice Center Project Fund	Justice Center Sales Tax Fund	Commission		248,530
Justice Center Bond and Interest Fund	Justice Center Sales Tax Fund	Commission		503
Register of Deeds Technology Fund	Special Reserve Equipment Fund	K.S.A. 28-115a		7,806
Direct Election Fund	Special Reserve Equipment Fund	K.S.A. 19-119		10,000
Wellness Fund	General Fund	Commission		1,230
Ambulance Service Fund	Ambulance - Equipment Reserve Fund	K.S.A. 12-110d		100,000
Sanitary Landfill Fund	Sanitary Landfill Equipment Reserve Fund	K.S.A. 19-119		38,000
Road and Bridge Fund	Special Highway Improvement Fund	K.S.A. 68-590		75,000
Road and Bridge Fund	Special Equipment Fund	K.S.A. 68-141g		75,000

NOTE 5 – CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	Project Authorization	Cash Disbursements and Accounts Payable to Date	Encumbered
Thomas County Justice Center Project	$ 25,572,411	$ 25,572,411	$0

NOTE 6 – LITIGATION

Thomas County, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the County.

NOTE 7 – RISK MANAGEMENT

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

The County pays an annual premium to KCAMP for its commercial insurance for risks of loss, including property, general liability, automobile, law enforcement liability, public officials errors and omissions liability, employee benefits liability, cyber liability, crime, and public employees' surety bond insurance. The agreement to participate provides that the KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $500,000 up to $3,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management.

The County has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties (KWORCC), a public entity risk pool currently operating as a common risk management and insurance program for 95 participating members.

The County pays an annual premium to KWORCC for its workers compensation insurance coverage. The agreement to participate provides that the KWORCC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $850,000 to $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 KWORC management.

The County has been unable to obtain health 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 the State Employee Health Plan (SEHP), a public entity risk pool currently operating as a common risk management and insurance program for 82,285 members.

The County pays monthly premiums to the SEHP for its health insurance coverage. The agreement to participate provides that the SEHP will be self-sustaining through member premiums and will not reinsure

through commercial companies. Additional premiums may be due if total claims for the pool are different than what has been anticipated by SEHP management.

Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three calendar years.

NOTE 8 – GRANTS AND SHARED REVENUES

Thomas County, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the County, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 9 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

The County had two public works contracts in excess of $100,000 without proper bonding, which is a violation of K.S.A. 60-1111.

The County had expenditures exceeding available monies in the Cash Clearing Account/Insufficient Funds Fund, which is a violation of K.S.A. 10-1113.

NOTE 10 – DEFERRED COMPENSATION PLAN

Thomas County, Kansas sponsors a deferred compensation plan under Internal Revenue Code Section 457(b). Permanent employees who work 20 hours or more are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The County is not required to make any contributions.

NOTE 11 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description
Thomas County, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S 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 the Death and Disability Program) and the statutory contribution rate was 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from the County were $439,254 for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $3,872,046. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County 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.

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

NOTE 13 – COMPENSATED ABSENCES

Vacation
Thomas County, Kansas' policy regarding vacation for full-time employees is as follows:

Years Worked	Amount Earned
0-10	8 hours/month
10 and Over	12 hours/month

Vacation may not be taken until the employee completes six months of service. The maximum accrual for vacation shall be no more than 20 days.

Sick Leave
The County's policy for sick leave permits a part-time employee to earn sick leave at the rate of 1 hour for every 22 hours worked. Full-time employees shall earn sick leave at a rate of 8 hours per calendar month up to a maximum of 520 hours. For those employees who have attained and maintained a maximum accumulation of sick leave and are terminated in good standing, the County will pay them as follows:

Years Worked	Percent of Accrued Time Paid
0-4	None
5-9	5%
10-14	10%
15-19	15%
20-24	20%
25 and Over	25%

Sick Leave Bank
Any employee can donate sick days to other County employees by following the following criteria:

1) Requesting employee requests need for additional sick to department head in writing identifying the need for the additional hours.
2) Requesting employee request gets approval from the Committee of department heads.
3) Requesting employee must have used all accumulated sick and vacation leave.
4) Requesting employee must have reach accumulated leave balance of 96 hours prior to making the request at some point in time.
5) Employees donating their sick leave cannot fall below 400 hours within their own sick bank upon donating sick days/hours.
6) Elected officials do not qualify for the above benefit.

NOTE 14 – LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require **Thomas County, Kansas** to place a final cover on its landfill site when it stops accepting waste and perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end. The estimated closure cost is $474,268 and the estimated post-closure cost is $536,835. These figures comprise the estimated closure and post-closure cost of $1,011,103. At December 31, 2024, the permit for 2024 identifies that the remaining volume capacity of the site is 2,477,409 cubic yards and that the remaining life of the landfill is 103.2 years. The County is also required by regulations to provide financial assurance for the closure and post-closure costs. The allowable mechanisms for this financial assurance are as follows: 1) trust fund, 2) surety bond guaranteeing payment or performance, 3) letter of credit, 4) insurance certificate, and 5) a financial test for local governments. The County has elected to use the financial test to provide financial assurance. The County is in compliance with the financial test as of December 31, 2024.

The estimate of the household hazardous waste closure and post-closure care liability at year end was $44,888. This liability is based on the use of 100 percent of the estimated cost of closure and post-closure care as the remaining estimated capacity of the landfill is filled.

The above figures have been estimated and the potential for change due to inflation or deflation, technology, or applicable laws or regulations, exists to affect the above calculations.

NOTE 15 – JOINT VENTURE

Thomas County Economic Development Alliance is a qualifying regional economic development organization promoting and encouraging economic development in City of Colby and **Thomas County, Kansas**. In December 2008, City of Colby and **Thomas County, Kansas** entered into an interlocal agreement and each shall contribute financial support of 50%. Unaudited financial statements can be obtained by contacting the economic development office.

NOTE 16 – LONG-TERM DEBT

Thomas County, Kansas has the following types of long-term debt.

General Obligation Bonds

On April 11, 2017, the County issued $14,800,000 in Sales Tax Bonds – Series 2017 bonds for the purpose of building a justice center for the County.

On December 3, 2019, the County issued $10,335,000 in Sales Tax Bonds – Series 2019 bonds for the purpose of building a justice center for the County.

Lease Obligations

The County has entered into lease agreements for equipment. The leases contain a fiscal funding clause.

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	**Balance End of Year**	Interest Paid
Finance Leases									
CAT 2018 Motor Grader (2)	4.20%	8/30/2018	$ 257,000	8/30/2025	$ 121,531	-	121,531	**-**	2,702
CAT 2018 Motor Grader (3)	4.20%	9/11/2018	257,000	9/11/2025	121,909	-	121,909	**-**	2,168
Courthouse Project	2.65%	11/5/2020	1,850,000	10/1/2030	1,126,721	-	397,779	**728,942**	29,285
Axon Enterprises (1)	4.69%	10/1/2023	36,763	10/1/2027	36,763	-	13,384	**23,379**	2,830
Axon Enterprises (2)	4.69%	1/1/2024	78,383	1/1/2028	78,383	-	14,274	**64,109**	3,676
General Obligation Bonds									
Sales Tax Bonds Series 2017	3.0-4.0%	4/11/2017	14,800,000	12/1/2047	13,350,000	-	365,000	**12,985,000**	475,562
Sales Tax Bonds Series 2019	2.125-4.0%	12/3/2019	10,335,000	12/1/2047	9,450,000	-	270,000	**9,180,000**	280,150
Total Contractual Indebtedness					$ **24,285,307**	**-**	**1,303,877**	**22,981,430**	**796,373**

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

	2025	2026	2027	2028	2029	2030-2034	2035-2039	2040-2044	2045-2047	**Total**
Principal										
Finance Leases										
Courthouse Project	$ 193,147	198,265	203,519	134,011	-	-	-	-	-	**728,942**
Axon Enterprises (1)	7,337	7,681	8,361	-	-	-	-	-	-	**23,379**
Axon Enterprises (2)	14,943	15,644	16,377	17,145	-	-	-	-	-	**64,109**
General Obligation Bonds										
Sales Tax Bonds Series 2017	375,000	390,000	405,000	425,000	435,000	2,390,000	2,830,000	3,380,000	2,355,000	**12,985,000**
Sales Tax Bonds Series 2019	280,000	290,000	305,000	315,000	330,000	1,775,000	2,010,000	2,315,000	1,560,000	**9,180,000**
Total Principal	**870,427**	**901,590**	**938,257**	**891,156**	**765,000**	**4,165,000**	**4,840,000**	**5,695,000**	**3,915,000**	**22,981,430**
Interest										
Finance Leases										
Courthouse Project	19,317	14,199	8,945	3,551	-	-	-	-	-	**46,012**
Axon Enterprises (1)	1,082	737	58	-	-	-	-	-	-	**1,877**
Axon Enterprises (2)	3,007	2,306	1,572	804	-	-	-	-	-	**7,689**
General Obligation Bonds										
Sales Tax Bonds Series 2017	461,763	446,563	430,863	415,438	402,688	1,795,725	1,350,588	794,884	156,938	**6,255,450**
Sales Tax Bonds Series 2019	269,250	257,950	246,250	233,950	221,150	967,716	729,747	427,831	82,875	**3,436,719**
Total Interest	**754,419**	**721,755**	**687,688**	**653,743**	**623,838**	**2,763,441**	**2,080,335**	**1,222,715**	**239,813**	**9,747,747**
Total Principal and Interest	$ **1,624,846**	**1,623,345**	**1,625,945**	**1,544,899**	**1,388,838**	**6,928,441**	**6,920,335**	**6,917,715**	**4,154,813**	**32,729,177**

THOMAS COUNTY, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

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

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Regulatory Basis Type Funds					
General Fund	$ 5,812,033	-	5,812,033	**5,557,502**	(254,531)
Special Purpose Funds					
Road and Bridge Fund	2,952,100	201,987	3,154,087	**3,123,474**	(30,613)
Noxious Weed Fund	167,213	-	167,213	**164,092**	(3,121)
Employee Benefits Fund	2,102,250	-	2,102,250	**1,998,207**	(104,043)
Ambulance Service Fund	1,094,106	95,190	1,189,296	**1,105,559**	(83,737)
Service Program for the Elderly Fund	79,935	-	79,935	**74,935**	(5,000)
Direct Election Fund	142,300	-	142,300	**104,417**	(37,883)
Mental Health Fund	62,111	-	62,111	**53,246**	(8,865)
Intellectual/Developmental Disabilities Fund	90,500	-	90,500	**90,197**	(303)
Special Alcohol Program Fund	49,250	-	49,250	**49,250**	-
County Health Fund	396,093	-	396,093	**368,113**	(27,980)
Building Maintenance Fund	400,000	-	400,000	**68,366**	(331,634)
Bond and Interest Fund					
Justice Center Bond and Interest Fund	1,819,780	-	1,819,780	**1,819,780**	-
Business Fund					
Sanitary Landfill Fund	656,682	-	656,682	**590,333**	(66,349)

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

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 2,359,795	**2,358,345**	2,390,055	(31,710)
Delinquent Tax	24,633	**21,620**	-	21,620
Motor Vehicle Tax	129,305	**180,672**	149,647	31,025
RV Motor Vehicle Tax	2,276	**2,947**	2,686	261
Commercial Vehicle Tax	10,366	**13,537**	10,745	2,792
16/20 Tax	7,069	**8,832**	11,963	(3,131)
Excise Tax	136	**232**	-	232
Severance Tax	21,149	**17,154**	-	17,154
Sales Tax	1,448,774	**1,401,933**	950,000	451,933
Licenses and Fees	149,405	**155,485**	155,700	(215)
Interest on Delinquent Taxes	56,769	**40,706**	30,000	10,706
Interest	713,259	**813,575**	100,000	713,575
Prisoner Care	140,896	**159,759**	79,000	80,759
15th Judicial Reimbursement	53,592	**54,986**	25,000	29,986
Office Complex Rent	32,016	**34,545**	35,000	(455)
State Aid	5,824	**6,201**	-	6,201
Wind Farm	1,153,449	**1,190,425**	1,100,000	90,425
Miscellaneous	13,524	**13,800**	-	13,800
Reimbursements	89,882	**118,099**	-	118,099
Transfers In	271,881	**1,230**	-	1,230
Neighborhood Revitalization Rebate	(65,726)	**(108,011)**	(105,739)	(2,272)
Total Receipts	6,618,274	**6,486,072**	4,934,057	1,552,015
Expenditures				
County Commission	71,012	**72,167**	79,100	(6,933)
County Clerk	132,087	**143,354**	145,850	(2,496)
County Treasurer	157,000	**170,586**	169,875	711
County Attorney	198,806	**211,055**	263,950	(52,895)
Register of Deeds	101,908	**107,658**	110,559	(2,901)
Sheriff	681,326	**778,518**	768,553	9,965
Unified Court	247,394	**343,503**	333,900	9,603
Courthouse General	682,064	**750,675**	784,450	(33,775)
Custodian	175,814	**158,146**	182,350	(24,204)
Jail	829,847	**908,617**	911,948	(3,331)
Appraiser	235,976	**228,241**	298,250	(70,009)
Emergency Management	$ 77,818	**69,336**	70,898	(1,562)

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Expenditures (continued)				
Economic Development	$ 81,744	**81,744**	81,744	-
LEPG	9,054	**8,001**	10,000	(1,999)
IT Department	173,510	**223,808**	225,706	(1,898)
Transportation Services	120,490	**138,095**	152,900	(14,805)
Wind Farm Expense	-	**141,740**	-	141,740
Miscellaneous	10,433	**8,496**	-	8,496
Appropriations	314,000	**375,750**	322,000	53,750
Transfers Out	1,230,064	**638,012**	900,000	(261,988)
Total Expenditures	5,530,347	**5,557,502**	5,812,033	(254,531)
Receipts Over (Under) Expenditures	1,087,927	**928,570**		
Unencumbered Cash - Beginning	1,170,687	**2,259,707**		
Prior Year Cancelled Encumbrance	1,093	**870**		
Unencumbered Cash - Ending	$ 2,259,707	**3,189,147**		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,533,267	**1,782,263**	1,806,158	(23,895)
Delinquent Tax	21,289	**15,864**	-	15,864
Motor Vehicle Tax	124,322	**123,223**	97,228	25,995
RV Motor Vehicle Tax	2,188	**1,990**	1,746	244
Commercial Vehicle Tax	9,966	**10,616**	6,981	3,635
16/20 Tax	10,042	**8,480**	7,772	708
Excise Tax	134	**156**	-	156
Intergovernmental Revenues				
City and County Highway	443,818	**445,815**	447,148	(1,333)
State Aid - Connecting Links	80,621	**71,170**	-	71,170
Sale of Commodities	35	**-**	-	-
Equipment Rent	1,005	**1,125**	-	1,125
Reimbursements	75,586	**130,817**	-	130,817
Transfers In	285,703	**271,415**	275,000	(3,585)
Neighborhood Revitalization Rebate	(42,706)	**(81,627)**	(76,667)	(4,960)
Total Receipts	2,545,270	**2,781,307**	2,565,366	215,941
Expenditures				
Personal Services	578,710	**611,390**	647,000	(35,610)
Contractual	1,242,430	**1,775,208**	1,357,000	418,208
Commodities	343,198	**335,653**	173,100	162,553
Capital Outlay	58,079	**2,913**	275,000	(272,087)
Transfers Out	-	**150,000**	500,000	(350,000)
Lease Buyouts	149,903	**248,310**	-	248,310
(a) Adjustment for Qualifying Budget Credits	-	**-**	201,987	(201,987)
Total Expenditures	2,372,320	**3,123,474**	3,154,087	(30,613)
Receipts Over (Under) Expenditures	172,950	**(342,167)**		
Unencumbered Cash - Beginning	809,074	**982,024**		
Unencumbered Cash - Ending	$ 982,024	**639,857**		

(a) Adjustment for Qualifying Budget Credits	
State Aid - Connecting Links Over Amount Budgeted	$ 71,170
Reimbursements Over Amount Budgeted	130,817
Total	$ 201,987

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 52,578	**63,426**	64,257	(831)
Delinquent Tax	811	**614**	-	614
Motor Vehicle Tax	2,812	**4,016**	3,327	689
RV Motor Vehicle Tax	49	**65**	60	5
16/20 Tax	574	**190**	266	(76)
Commercial Tax	225	**299**	239	60
Excise Tax	3	**5**	-	5
Chemical Sales	38,739	**79,902**	20,000	59,902
Labor	3,336	**9,093**	-	9,093
Miscellaneous	6,430	**28,231**	-	28,231
Transfers In	4,744	**-**	-	-
Neighborhood Revitalization Rebate	(1,464)	**(2,905)**	(2,728)	(177)
Total Receipts	108,837	**182,936**	85,421	97,515
Expenditures				
Personal Services	48,067	**50,630**	79,863	(29,233)
Contractual	-	**-**	15,400	(15,400)
Commodities	75,711	**113,462**	71,950	41,512
Total Expenditures	123,778	**164,092**	167,213	(3,121)
Receipts Over (Under) Expenditures	(14,941)	**18,844**		
Unencumbered Cash - Beginning	145,410	**132,884**		
Prior Year Cancelled Encumbrances	2,415	**-**		
Unencumbered Cash - Ending	$ 132,884	**151,728**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,747,300	**1,757,968**	1,781,523	(23,555)
Delinquent Tax	22,555	**16,970**	-	16,970
Motor Vehicle Tax	147,029	**141,198**	110,805	30,393
RV Motor Vehicle Tax	2,588	**2,278**	1,990	288
Commercial Vehicle Tax	11,787	**12,340**	7,955	4,385
16/20 Tax	8,688	**10,041**	8,858	1,183
Excise Tax	155	**178**	-	178
Reimbursements	496	**2,841**	-	2,841
Miscellaneous	250	**-**	-	-
Neighborhood Revitalization Rebate	(48,667)	**(80,514)**	(75,407)	(5,107)
Total Receipts	1,892,181	**1,863,300**	1,835,724	27,576
Expenditures				
Social Security Taxes	288,719	**317,851**	320,000	(2,149)
Employee Retirement	375,853	**439,254**	437,750	1,504
Unemployment Insurance	2,595	**2,642**	8,000	(5,358)
Workmen's Compensation Insurance	65,152	**45,162**	80,000	(34,838)
Health Insurance/Medical Claims	1,032,940	**1,113,618**	1,170,000	(56,382)
Life, Dental and Other Insurance	68,464	**79,680**	86,500	(6,820)
Total Expenditures	1,833,723	**1,998,207**	2,102,250	(104,043)
Receipts Over (Under) Expenditures	58,458	**(134,907)**		
Unencumbered Cash - Beginning	396,172	**454,630**		
Unencumbered Cash - Ending	$ 454,630	**319,723**		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 359,852	**328,419**	328,500	(81)
Delinquent Tax	5,475	**3,678**	-	3,678
Motor Vehicle Tax	44,092	**31,109**	22,818	8,291
RV Motor Vehicle Tax	775	**495**	410	85
Commercial Vehicle Tax	3,531	**3,163**	1,638	1,525
16/20 Tax	1,350	**3,013**	1,824	1,189
Charges for Services				
Ambulance Runs	480,975	**527,081**	495,000	32,081
Training	2,204	**7,054**	2,000	5,054
Other Grants	-	**63,587**	-	63,587
Federal Aid	-	**31,603**	-	31,603
Transfers In	170,000	**-**	-	-
Reimbursements	2,000	**-**	-	-
Neighborhood Revitalization Rebate	(10,023)	**(15,041)**	(14,128)	(913)
Total Receipts	1,060,231	**984,161**	838,062	146,099
Expenditures				
Personal Services	575,145	**699,397**	695,750	3,647
Contractual	305,391	**157,755**	151,956	5,799
Commodities	59,408	**63,597**	66,400	(2,803)
Capital Outlay	65,031	**84,810**	80,000	4,810
Transfers Out	-	**100,000**	100,000	-
(a) Adjustment for Qualifying Budget Credits	-	**-**	95,190	(95,190)
Total Expenditures	1,004,975	**1,105,559**	1,189,296	(83,737)
Receipts Over (Under) Expenditures	55,256	**(121,398)**		
Unencumbered Cash - Beginning	223,028	**278,284**		
Unencumbered Cash - Ending	$ 278,284	**156,886**		

(a) Adjustment for Qualifying Budget Credits	
Other Grants Over Amount Budgeted	$ 63,587
Federal Aid Over Amount Budgeted	31,603
Total	$ 95,190

THOMAS COUNTY, KANSAS
Service Program for the Elderly Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 68,367	**77,039**	78,037	(998)
Delinquent Tax	886	**693**	-	693
Motor Vehicle Tax	5,309	**5,460**	4,330	1,130
RV Motor Vehicle Tax	93	**88**	78	10
Commercial Vehicle Tax	426	**463**	311	152
16/20 Tax	366	**362**	346	16
Excise Tax	5	**8**	-	8
Neighborhood Revitalization Rebate	(1,904)	**(3,528)**	(3,312)	(216)
Total Receipts	73,548	**80,585**	79,790	795
Expenditures				
City of Rexford	17,500	**18,000**	18,000	-
City of Brewster	17,500	**18,000**	18,000	-
Heritage Center of Brewster	800	**800**	800	-
Pioneer Memorial Library	1,225	**1,225**	1,225	-
Senior Progress Center	26,200	**26,700**	26,700	-
NWKS RSVP	5,710	**5,710**	5,710	-
Area Agency on Aging	4,000	**4,000**	4,000	-
Miscellaneous	-	**-**	5,000	(5,000)
Silver Haired Legislation	500	**500**	500	-
Total Expenditures	73,435	**74,935**	79,935	(5,000)
Receipts Over (Under) Expenditures	113	**5,650**		
Unencumbered Cash - Beginning	2,303	**2,416**		
Unencumbered Cash - Ending	$ 2,416	**8,066**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 51,685	**140,312**	142,056	(1,744)
Delinquent Tax	604	**692**	-	692
Motor Vehicle Tax	3,594	**4,067**	3,276	791
RV Motor Vehicle Tax	63	**66**	59	7
Commercial Vehicle Tax	288	**331**	235	96
16/20 Tax	150	**246**	262	(16)
Excise Tax	4	**5**	-	5
Fees	820	**3,375**	-	3,375
State Aid	-	**7,960**	-	7,960
Other Grants	-	**14,334**	-	14,334
Reimbursements	1,000	**134**	-	134
Neighborhood Revitalization Rebate	(1,440)	**(6,426)**	(6,030)	(396)
Total Receipts	56,768	**165,096**	139,858	25,238
Expenditures				
Personal Services	11,007	**28,561**	28,900	(339)
Contractual	13,820	**56,605**	90,900	(34,295)
Commodities	999	**2,956**	12,500	(9,544)
Capital Outlay	6,112	**6,295**	-	6,295
Transfers Out	10,000	**10,000**	10,000	-
Total Expenditures	41,938	**104,417**	142,300	(37,883)
Receipts Over (Under) Expenditures	14,830	**60,679**		
Unencumbered Cash - Beginning	7,755	**22,585**		
Prior Year Cancelled Encumbrance	-	**791**		
Unencumbered Cash - Ending	$ 22,585	**84,055**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 44,982	**50,895**	51,471	(576)
Delinquent Tax	590	**460**	-	460
Motor Vehicle Tax	3,582	**3,606**	2,851	755
RV Motor Vehicle Tax	63	**58**	51	7
Commercial Vehicle Tax	287	**308**	205	103
16/20 Tax	244	**245**	228	17
Excise Tax	4	**5**	-	5
Miscellaneous	-	**-**	10,000	(10,000)
Neighborhood Revitalization Rebate	(1,253)	**(2,331)**	(2,185)	(146)
Total Receipts	48,499	**53,246**	62,621	(9,375)
Expenditures				
Appropriations	48,499	**53,246**	50,000	3,246
Miscellaneous	-	**-**	12,111	(12,111)
Total Expenditures	48,499	**53,246**	62,111	(8,865)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

THOMAS COUNTY, KANSAS
Intellectual/Developmental Disabilities Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 73,580	**86,475**	88,498	(2,023)
Delinquent Tax	969	**762**	-	762
Motor Vehicle Tax	5,916	**5,907**	4,659	1,248
RV Motor Vehicle Tax	104	**95**	84	11
Commercial Vehicle Tax	474	**507**	334	173
16/20 Tax	398	**404**	372	32
Excise Tax	6	**7**	-	7
Miscellaneous	-	-	2,000	(2,000)
Neighborhood Revitalization Rebate	(2,049)	**(3,960)**	(3,270)	(690)
Total Receipts	79,398	**90,197**	92,677	(2,480)
Expenditures				
Appropriations	79,398	**90,197**	88,500	1,697
Miscellaneous	-	**-**	2,000	(2,000)
Total Expenditures	79,398	**90,197**	90,500	(303)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

THOMAS COUNTY, KANSAS
Special Alcohol Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
Local Alcoholic Liquor Tax	$ 33,956	**32,950**	33,584	(634)
Expenditures				
Appropriations	49,250	**49,250**	49,250	-
Receipts Over (Under) Expenditures	(15,294)	**(16,300)**		
Unencumbered Cash - Beginning	53,752	**38,458**		
Unencumbered Cash - Ending	$ 38,458	**22,158**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 257,231	**213,479**	216,263	(2,784)
Delinquent Tax	3,751	**2,532**	-	2,532
Motor Vehicle Tax	25,051	**21,279**	16,310	4,969
RV Motor Vehicle Tax	441	**342**	293	49
Commercial Vehicle Tax	2,008	**1,970**	1,171	799
16/20 Tax	1,576	**1,710**	1,304	406
Excise Tax	27	**27**	-	27
Charges for Services				
Charges/Fees/Services	77,279	**89,271**	42,700	46,571
Reimbursements	13,445	**22,294**	-	22,294
Grant Revenue				
Federal Aid	39,967	**40,351**	-	40,351
State Aid	26,892	**25,952**	25,000	952
Federal Aid - COVID	163,758	**14,098**	-	14,098
Donation	13	**15**	-	15
Neighborhood Revitalization Rebate	(7,165)	**(9,777)**	(9,180)	(597)
Total Receipts	604,274	**423,543**	293,861	129,682
Expenditures				
Personal Services	251,226	**266,186**	328,643	(62,457)
Contractual	79,505	**63,821**	57,000	6,821
Commodities	10,512	**19,322**	6,250	13,072
Capital Outlay	787	**7,500**	4,200	3,300
COVID	111,688	**11,284**	-	11,284
Transfers Out	40,000	**-**	-	-
Total Expenditures	493,718	**368,113**	396,093	(27,980)
Receipts Over (Under) Expenditures	110,556	**55,430**		
Unencumbered Cash - Beginning	143,653	**258,079**		
Prior Year Cancelled Encumbrances	3,870	**-**		
Unencumbered Cash - Ending	$ 258,079	**313,509**		

THOMAS COUNTY, KANSAS
Noxious Weed - Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	**-**
Expenditures		
Capital Outlay	28,900	**170,888**
Receipts Over (Under) Expenditures	(28,900)	**(170,888)**
Unencumbered Cash - Beginning	201,340	**172,440**
Unencumbered Cash - Ending	$ 172,440	**1,552**

THOMAS COUNTY, KANSAS
Ambulance - Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Transfers In	$ -	**274,012**
Expenditures		
Capital Outlay	-	**278,557**
Receipts Over (Under) Expenditures	-	**(4,545)**
Unencumbered Cash - Beginning	162,000	**162,000**
Unencumbered Cash - Ending	$ 162,000	**157,455**

Schedule 2-14

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	50,000	**75,000**
Expenditures			
Capital Outlay		241,708	**-**
Receipts Over (Under) Expenditures		(191,708)	**75,000**
Unencumbered Cash - Beginning		217,545	**25,837**
Unencumbered Cash - Ending	$	25,837	**100,837**

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

	Prior Year Actual	**Current Year Actual**
Receipts		
Transfers In	$ -	**75,000**
Expenditures		
Capital Outlay	446,359	**118,820**
Transfer Out	50,000	**21,415**
Total Expenditures	496,359	**140,235**
Receipts Over (Under) Expenditures	(496,359)	**(65,235)**
Unencumbered Cash - Beginning	1,936,394	**1,440,035**
Unencumbered Cash - Ending	$ 1,440,035	**1,374,800**

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

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	**-**
Expenditures	-	**-**
Receipts Over (Under) Expenditures	-	**-**
Unencumbered Cash - Beginning	17,838	**17,838**
Unencumbered Cash - Ending	$ 17,838	**17,838**

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 74,622	**72,088**	73,013	(925)
Delinquent Tax	1,615	**977**	-	977
Motor Vehicle Tax	11,703	**6,815**	4,724	2,091
RV Motor Vehicle Tax	206	**108**	85	23
Commercial Vehicle Tax	938	**772**	339	433
16/20 Tax	807	**799**	378	421
Excise Tax	12	**8**	-	8
Miscellaneous	65	**-**	-	-
Reimbursements	11,998	**-**	-	-
Neighborhood Revitalization Rebate	(2,078)	**(3,302)**	(12,574)	9,272
Total Receipts	99,888	**78,265**	65,965	12,300
Expenditures				
Capital Outlay	83,176	**68,366**	400,000	(331,634)
Receipts Over (Under) Expenditures	16,712	**9,899**		
Unencumbered Cash - Beginning	492,006	**508,718**		
Unencumbered Cash - Ending	$ 508,718	**518,617**		

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Interest	$	21,433	**23,127**
Expenditures			
Reimbursements		1,782	**-**
Receipts Over (Under) Expenditures		19,651	**23,127**
Unencumbered Cash - Beginning		432,213	**451,864**
Unencumbered Cash - Ending	$	451,864	**474,991**

THOMAS COUNTY, KANSAS
Register of Deeds Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	**-**
Expenditures	-	**-**
Receipts Over (Under) Expenditures	-	**-**
Unencumbered Cash - Beginning	58,502	**58,502**
Unencumbered Cash - Ending	$ 58,502	**58,502**

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

	Prior Year Actual	**Current Year Actual**
Receipts		
Fees	$ 10,212	**10,850**
Expenditures		
Capital Outlay	923	**8,044**
Transfers Out	4,289	**7,806**
Total Expenditures	5,212	**15,850**
Receipts Over (Under) Expenditures	5,000	**(5,000)**
Unencumbered Cash - Beginning	50,000	**55,000**
Unencumbered Cash - Ending	$ 55,000	**50,000**

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

	Prior Year Actual	**Current Year Actual**
Receipts		
Fees	$ 2,553	**2,713**
Expenditures		
Capital Outlay	2,400	**7,375**
Receipts Over (Under) Expenditures	153	**(4,662)**
Unencumbered Cash - Beginning	18,047	**18,200**
Unencumbered Cash - Ending	$ 18,200	**13,538**

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

	Prior Year Actual	**Current Year Actual**
Receipts		
Fees	$ 2,553	**2,713**
Expenditures		
Capital Outlay	13,838	**4,762**
Receipts Over (Under) Expenditures	(11,285)	**(2,049)**
Unencumbered Cash - Beginning	16,424	**5,139**
Unencumbered Cash - Ending	$ 5,139	**3,090**

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

	Prior Year Actual	**Current Year Actual**
Receipts		
Fees	$ 3,350	**3,500**
Expenditures	-	**-**
Receipts Over (Under) Expenditures	3,350	**3,500**
Unencumbered Cash - Beginning	45,550	**48,900**
Unencumbered Cash - Ending	$ 48,900	**52,400**

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

	Prior Year Actual	Current Year Actual
Receipts		
Reimbursement	$ -	**12,400**
Transfers In	424,289	**17,806**
Total Receipts	424,289	**30,206**
Expenditures		
Capital Outlay	285,934	**307,469**
Receipts Over (Under) Expenditures	138,355	**(277,263)**
Unencumbered Cash - Beginning	2,213,487	**2,351,842**
Prior Year Cancelled Encumbrance	-	**406**
Unencumbered Cash - Ending	$ 2,351,842	**2,074,985**

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

	Prior Year Actual	**Current Year Actual**
Receipts		
Miscellaneous	$ 595	**140**
Expenditures		
Commodities	1,134	**305**
Transfers Out	-	**1,230**
Total Expenditures	1,134	**1,535**
Receipts Over (Under) Expenditures	(539)	**(1,395)**
Unencumbered Cash - Beginning	1,934	**1,395**
Unencumbered Cash - Ending	$ 1,395	**-**

THOMAS COUNTY, KANSAS
Justice Center Sales Tax Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Sales Tax	$	2,212,174	**2,165,250**
ARPA Reimbursement		279,849	**-**
Interest		115,874	**159,856**
Transfers In		-	**249,033**
Total Receipts		2,607,897	**2,574,139**
Expenditures			
Transfers Out		1,605,002	**1,605,780**
Receipts Over (Under) Expenditures		1,002,895	**968,359**
Unencumbered Cash - Beginning		2,382,982	**3,385,877**
Unencumbered Cash - Ending	$	3,385,877	**4,354,236**

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

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	**-**
Expenditures		
ARPA Disbursements	299,849	**26,300**
Receipts Over (Under) Expenditures	(299,849)	**(26,300)**
Unencumbered Cash - Beginning	619,102	**319,253**
Unencumbered Cash - Ending	$ 319,253	**292,953**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
State Aid - Opioid Settlement Funds	$	14,599	**14,520**
Expenditures			
Capital Outlay		2,600	**-**
Receipts Over (Under) Expenditures		11,999	**14,520**
Unencumbered Cash - Beginning		1,440	**13,439**
Unencumbered Cash - Ending	$	13,439	**27,959**

THOMAS COUNTY, KANSAS
Justice Center Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 1,818,066	**1,819,780**	1,819,780	-
Expenditures				
Bond Principal	615,000	**635,000**	635,000	-
Interest Expense	776,938	**755,713**	755,715	(2)
Lease Payment	426,128	**427,065**	427,065	-
Service Fees	-	**1,499**	2,000	(501)
Transfers Out	-	**503**	-	503
Total Expenditures	1,818,066	**1,819,780**	1,819,780	-
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

THOMAS COUNTY, KANSAS
Thomas County Justice Center Project Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	**-**
Expenditures		
Capital Outlay	1,501	**-**
Commodities	43,507	**41,687**
Transfers Out	-	**248,530**
Total Expenditures	45,008	**290,217**
Receipts Over (Under) Expenditures	(45,008)	**(290,217)**
Unencumbered Cash - Beginning	329,740	**290,217**
Prior Year Cancelled Encumbrances	5,485	**-**
Unencumbered Cash - Ending	$ 290,217	**-**

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

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Delinquent Tax	$ 1,685	**587**	-	587
Motor Vehicle Tax	15,495	**2,242**	-	2,242
RV Motor Vehicle Tax	273	**29**	-	29
Commercial Vehicle Tax	1,242	**700**	-	700
16/20 Tax	1,353	**1,057**	-	1,057
Excise Tax	17	**2**	-	2
Charges for Services	587,619	**534,914**	430,600	104,314
Sale of Miscellaneous Items	9,990	**17,933**	-	17,933
Transfers In	270,000	**-**	-	-
Total Receipts	887,674	**557,464**	430,600	126,864
Expenditures				
Personal Services	362,098	**393,934**	397,000	(3,066)
Contractual	131,164	**85,789**	124,372	(38,583)
Commodities	64,606	**47,677**	64,690	(17,013)
Capital Outlay	267,750	**-**	-	-
Recycling Center	19,093	**18,933**	26,620	(7,687)
Transfers Out	6,000	**44,000**	44,000	-
Total Expenditures	850,711	**590,333**	656,682	(66,349)
Receipts Over (Under) Expenditures	36,963	**(32,869)**		
Unencumbered Cash - Beginning	320,599	**357,562**		
Prior Year Cancelled Encumbrances	-	**756**		
Unencumbered Cash - Ending	$ 357,562	**325,449**		

THOMAS COUNTY, KANSAS
Sanitary Landfill Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Transfers In	$ -	**38,000**
Expenditures		
Capital Outlay	37,541	**39,314**
Receipts Over (Under) Expenditures	(37,541)	**(1,314)**
Unencumbered Cash - Beginning	149,046	**111,505**
Unencumbered Cash - Ending	$ 111,505	**110,191**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Interest	$	7,505	**8,206**
Transfers In		6,000	**6,000**
Total Receipts		13,505	**14,206**
Expenditures			
Contractual		1,142	**-**
Receipts Over (Under) Expenditures		12,363	**14,206**
Unencumbered Cash - Beginning		143,829	**156,192**
Unencumbered Cash - Ending	$	156,192	**170,398**

THOMAS COUNTY, KANSAS
County Treasurer Special Auto Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	74,487	**75,644**
Commercial Vehicle Tax		3,370	**3,254**
Total Receipts		77,857	**78,898**
Expenditures			
Personal Services		63,478	**63,498**
Contractual		12,498	**15,400**
Transfers Out		1,881	**-**
Total Expenditures		77,857	**78,898**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

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

	Prior Year Actual	**Current Year Actual**
Receipts		
Fees	$ 3,090	**4,775**
Expenditures	-	**-**
Receipts Over (Under) Expenditures	3,090	**4,775**
Unencumbered Cash - Beginning	10,786	**13,876**
Unencumbered Cash - Ending	$ 13,876	**18,651**

THOMAS COUNTY, KANSAS
Oil and Gas Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	**-**
Expenditures		
Transfers Out	270,000	**-**
Receipts Over (Under) Expenditures	(270,000)	**-**
Unencumbered Cash - Beginning	359,014	**89,014**
Unencumbered Cash - Ending	$ 89,014	**89,014**

Schedule 3-1

THOMAS COUNTY, KANSAS
Distributable Funds, State Funds, and Subdivision Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Distributable Funds				
Current Tax	$ 17,243,496	24,118,787	24,650,766	**16,711,517**
Excise Tax	194	2,395	2,206	**383**
Motor Vehicle Tax	238,341	1,694,309	1,713,668	**218,982**
RV Motor Vehicle Tax	3,072	28,744	27,859	**3,957**
16/20 Motor Vehicle Tax	75,741	110,116	107,418	**78,439**
Real Estate Redemption	79,411	156,368	197,078	**38,701**
Delinquent Personal Property	-	35,676	35,524	**152**
Delinquent Partial Payment	5,310	32,523	32,358	**5,475**
Severance Tax	6,880	36,903	34,307	**9,476**
Special County/Township Highway	-	502,644	502,644	**-**
Antique Tax	1,242	12,322	12,208	**1,356**
Special Assessment Tax	83,233	116,552	112,243	**87,542**
NRP Holding	-	1,130,433	1,130,433	**-**
KCOVRS Fees to State	-	149,337	149,337	**-**
CMV Fee - KCOVRS	2,818	139,038	141,381	**475**
Total Distributable Funds	17,739,738	28,266,147	28,849,430	**17,156,455**
State Funds				
Institutional Building	-	256,216	256,216	**-**
State Motor Vehicle	588	797,680	798,189	**79**
Total State Funds	588	1,053,896	1,054,405	**79**
Subdivision Funds				
Cities	67	2,420,897	2,420,649	**315**
Townships	-	1,545,283	1,545,283	**-**
School Districts	-	7,104,090	7,104,090	**-**
Ground Water Management	-	31,222	31,222	**-**
Water Rights	-	72,746	72,746	**-**
Cemeteries	-	219,683	219,683	**-**
Fire Districts	222,619	390,614	389,086	**224,147**
Community College	-	6,514,023	6,514,023	**-**
Library	-	133,138	133,138	**-**
Total Subdivision Funds	222,686	18,431,696	18,429,920	**224,462**
Total	$ 17,963,012	47,751,739	48,333,755	**17,380,996**

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

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Agency Funds				
Sheriff	$ 65	252,328	252,328	**65**
Jail Commissary	41,695	22,510	550	**63,655**
Inmate Commissary	11,894	130,774	133,096	**9,572**
Clerk of District Court	110,439	34,880	34,930	**110,389**
Law Library	7,596	38,526	32,109	**14,013**
Court Services Bond - Mediation	40,358	4,422	-	**44,780**
County Clerk	200	164,829	164,829	**200**
15th Judicial Court Trustee	-	77,105	5,416	**71,689**
Concealed Weapons	20,430	650	-	**21,080**
Attorney Diversion Fund	36,503	78,534	55,826	**59,211**
Motor Vehicle Fees	29,857	874,151	821,390	**82,618**
Game Licenses/Permits	-	1,891	1,891	**-**
Temp Pending - James MM	34,724	1,777	-	**36,501**
ISF Trust Fund	494	40	-	**534**
Pending Drug Forfeiture	-	20,203	-	**20,203**
Heritage Trust Fund	1,107	5,425	5,061	**1,471**
Sheriff's Forfeiture Fund	154,439	2,151	65,860	**90,730**
County Attorney's Forfeiture Fund	1,936	-	-	**1,936**
Federal Forfeiture Fund	88,496	-	24,900	**63,596**
Offender Registration Fund	19,794	2,760	-	**22,554**
Impound Lot Fund	58,780	33,221	13,570	**78,431**
Domestic Violence	1,400	117	-	**1,517**
Cash Clearing Account/Insufficient Funds	-	2,298,423	2,298,613	**(190)**
Total Agency Funds	$ 660,207	4,044,717	3,910,369	**794,555**