THOMAS COUNTY, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2023

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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, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the 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, 2023, 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, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), 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, 2022 (not presented herein), and have issued our report thereon dated August 14, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2023 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2022, on the basis of accounting described in Note 1.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Colby, Kansas

June 28, 2024

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Fund Types							
General Fund	$ 1,170,687	1,093	6,618,274	5,530,347	**2,259,707**	135,100	**2,394,807**
Special Purpose Funds							
Road and Bridge Fund	809,074	-	2,545,270	2,372,320	**982,024**	42,497	**1,024,521**
Noxious Weed Fund	145,410	2,415	108,837	123,778	**132,884**	11	**132,895**
Employee Benefits Fund	396,172	-	1,892,181	1,833,723	**454,630**	17,376	**472,006**
Ambulance Service Fund	223,028	-	1,060,231	1,004,975	**278,284**	64,335	**342,619**
Service Program for the Elderly Fund	2,303	-	73,548	73,435	**2,416**	-	**2,416**
Direct Election Fund	7,755	-	56,768	41,938	**22,585**	-	**22,585**
Mental Health Fund	-	-	48,499	48,499	**-**	-	**-**
Intellectual/Developmental Disabilities Fund	-	-	79,398	79,398	**-**	-	**-**
Special Alcohol Program Fund	53,752	-	33,956	49,250	**38,458**	-	**38,458**
County Health Fund	143,653	3,870	604,274	493,718	**258,079**	9,049	**267,128**
Noxious Weed - Equipment Reserve Fund	201,340	-	-	28,900	**172,440**	-	**172,440**
Ambulance - Equipment Reserve Fund	162,000	-	-	-	**162,000**	15,385	**177,385**
Special Equipment Fund	217,545	-	50,000	241,708	**25,837**	49,653	**75,490**
Special Highway Improvement Fund	1,936,394	-	-	496,359	**1,440,035**	-	**1,440,035**
Revolving Loan Fund	17,838	-	-	-	**17,838**	-	**17,838**
Building Maintenance Fund	492,006	-	99,888	83,176	**508,718**	19,462	**528,180**
Health Insurance Reserve Fund	432,213	-	21,433	1,782	**451,864**	-	**451,864**
Register of Deeds Equipment Reserve Fund	58,502	-	-	-	**58,502**	-	**58,502**
Register of Deeds Technology Fund	50,000	-	10,212	5,212	**55,000**	-	**55,000**
Clerk Technology Fund	18,047	-	2,553	2,400	**18,200**	-	**18,200**
Treasurer Technology Fund	16,424	-	2,553	13,838	**5,139**	-	**5,139**
Parcel Search Fund	45,550	-	3,350	-	**48,900**	-	**48,900**
Special Reserve Equipment Fund	2,213,487	-	424,289	285,934	**2,351,842**	84,718	**2,436,560**
Wellness Fund	1,934	-	595	1,134	**1,395**	-	**1,395**
Justice Center Sales Tax Fund	2,382,982	-	2,607,897	1,605,002	**3,385,877**	-	**3,385,877**
ARPA Fund	619,102	-	-	299,849	**319,253**	242,000	**561,253**
Municipalities Fight Addiction Fund	1,440	-	14,599	2,600	**13,439**	-	**13,439**
Bond and Interest Fund							
Justice Center Bond and Interest Fund	-	-	1,818,066	1,818,066	**-**	-	**-**
Capital Project Fund							
Thomas County Justice Center Project Fund	329,740	5,485	-	45,008	**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, 2023

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	$ 320,599	-	887,674	850,711	**357,562**	19,567	**377,129**
Sanitary Landfill Equipment Reserve Fund	149,046	-	-	37,541	**111,505**	-	**111,505**
Landfill Closure Fund	143,829	-	13,505	1,142	**156,192**	-	**156,192**
Trust Funds							
County Treasurer Special Auto Fund	-	-	77,857	77,857	**-**	7,383	**7,383**
Prosecuting Attorney Training Fund	10,786	-	3,090	-	**13,876**	-	**13,876**
Oil and Gas Depletion Trust Fund	359,014	-	-	270,000	**89,014**	-	**89,014**
Total Primary Government (Excluding Distributable and Agency Funds)	$ 13,131,652	12,863	19,158,797	17,819,600	**14,483,712**	706,536	**15,190,248**

Composition of Cash	Checking Accounts	$ **30,585,301**
	Savings Accounts	**1,228,170**
	Certificate of Deposits	**2,000,000**
	Cash and Cash Items	**600**
	Total Primary Government	**33,814,071**
	Distributable Funds per Schedule 3-1	**(17,963,616)**
	Agency Funds per Schedule 3-2	**(660,207)**
	Total Primary Government (Excluding Distributable and Agency Funds)	$ **15,190,248**

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 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, 2023.

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 adoption of the final budget has been adjusted to on or before September 20th. The County did hold a revenue neutral rate hearing 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 no such budget amendments.

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, 2023.

At December 31, 2023, the County's carrying amount of deposits was $33,814,071 and the bank balance was $33,726,571. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, $29,364,497 was covered by federal depository insurance, CDARS, and insured cash sweep accounts, $1,000,000 was covered by a letter of credit, and $3,362,074 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, 2023.

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, 2023 were as follows:

From	To	Regulatory Authority	Amount
General Fund	Ambulance Service Fund	K.S.A. 19-119	$ 170,000
General Fund	Road and Bridge Fund	Commission	207,000
General Fund	Justice Center Bond and Interest Fund	Commission	213,064
General Fund	Sanitary Landfill Fund	Commission	270,000
General Fund	Special Reserve Equipment Fund	K.S.A. 19-119	370,000
Special Highway Improvement Fund	Special Equipment Fund	Commission	50,000
Sanitary Landfill Fund	Landfill Closure Fund	K.S.A. 12-631	6,000
County Treasurer Special Auto Fund	General Fund	K.S.A. 8-145	1,881
Pending Drug Forfeiture Fund	Sheriff's Forfeiture Fund	Commission	19,776
Justice Center Sales Tax Fund	Justice Center Bond and Interest Fund	Commission	1,605,002
Oil and Gas Depletion Trust Fund	General Fund	Commission	270,000
East Hale General Fund	Road and Bridge Fund	Commission	78,703
East Hale General Fund	Noxious Weed Fund	Commission	4,744
Register of Deeds Technology Fund	Special Reserve Equipment Fund	K.S.A. 28-115a	4,289
Rural Fire District #3 Fund	Rural Fire District #3 Capital Outlay Fund	K.S.A. 19-3612c	108,845
Direct Election Fund	Special Reserve Equipment Fund	Commission	10,000
County Health Fund	Special Reserve Equipment Fund	K.S.A. 19-119	40,000

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	$ 25,282,195	$ 25,282,195	$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 94 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 $750,000 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 81,236 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

Thomas County, Kansas did not control expenditures so that no indebtedness is created in excess of budgeted limits in the following funds, which is a violation of K.S.A. 79-2935: Ambulance Service Fund, Justice Center Bond and Interest Fund, and Sanitary Landfill Fund.

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 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the

County were $375,853 for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was $3,660,865. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in 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, 2023.

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 $437,006 and the estimated post-closure cost is $518,511. These figures comprise the estimated closure and post-closure cost of $955,517. At December 31, 2023, the permit for 2023 identifies that the remaining volume capacity of the site is 2,501,456 cubic yards and that the remaining life of the landfill is 106 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, 2023.

The estimate of the household hazardous waste closure and post-closure care liability at year end was $43,309. 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, 2023, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	**Balance End of Year**	Interest Paid
Finance Leases									
CAT 2018 Motor Grader (1)	4.20%	6/13/2018	$ 257,161	6/13/2025	$ 144,865	-	144,865	**-**	5,038
CAT 2018 Motor Grader (2)	4.20%	8/30/2018	257,000	8/30/2025	144,478	-	22,947	**121,531**	6,092
CAT 2018 Motor Grader (3)	4.20%	9/11/2018	257,000	9/11/2025	144,856	-	22,947	**121,909**	6,092
2020 Wheel Dozer	3.20%	12/10/2019	276,485	12/10/2026	165,381	-	165,381	**-**	784
EMS Building	4.00%	2/19/2020	400,000	12/31/2024	168,888	-	168,888	**-**	462
Courthouse Project	2.65%	11/5/2020	1,850,000	10/1/2030	1,512,441	-	385,720	**1,126,721**	40,409
2020 Doosan Wheel Loader	2.27%	1/15/2021	165,645	11/16/2025	101,637	-	101,637	**-**	-
Axon Enterprises (1)	4.69%	10/1/2023	36,763	10/1/2027	-	36,763	-	**36,763**	-
Axon Enterprises (2)	4.69%	1/1/2023	78,383	1/1/2027	-	78,383	-	**78,383**	-
General Obligation Bonds									
Sales Tax Bonds Series 2017	3.0-4.0%	4/11/2017	14,800,000	12/1/2047	13,705,000	-	355,000	**13,350,000**	486,288
Sales Tax Bonds Series 2019	2.125-4.0%	12/3/2019	10,335,000	12/1/2047	9,710,000	-	260,000	**9,450,000**	290,650
Total Contractual Indebtedness					$ **25,797,546**	**115,146**	**1,627,385**	**24,285,307**	**835,815**

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

	2024	2025	2026	2027	2028	2029-2033	2034-2038	2039-2043	2044-2047	**Total**
Principal										
Finance Leases										
CAT 2018 Motor Grader (2)	$ 23,910	97,621	-	-	-	-	-	-	-	**121,531**
CAT 2018 Motor Grader (3)	23,910	97,999	-	-	-	-	-	-	-	**121,909**
Courthouse Project	176,942	181,631	186,445	191,385	196,457	193,861	-	-	-	**1,126,721**
Axon Enterprises (1)	13,703	7,337	7,681	8,042	-	-	-	-	-	**36,763**
Axon Enterprises (2)	29,216	15,644	16,377	17,146	-	-	-	-	-	**78,383**
General Obligation Bonds										
Sales Tax Bonds Series 2017	365,000	375,000	390,000	405,000	425,000	2,315,000	2,735,000	3,260,000	3,080,000	**13,350,000**
Sales Tax Bonds Series 2019	270,000	280,000	290,000	305,000	315,000	1,735,000	1,955,000	2,250,000	2,050,000	**9,450,000**
Total Principal	**902,681**	**1,055,232**	**890,503**	**926,573**	**936,457**	**4,243,861**	**4,690,000**	**5,510,000**	**5,130,000**	**24,285,307**
Interest										
Finance Leases										
CAT 2018 Motor Grader (2)	5,130	4,124	-	-	-	-	-	-	-	**9,254**
CAT 2018 Motor Grader (3)	5,130	4,124	-	-	-	-	-	-	-	**9,254**
Courthouse Project	35,521	30,832	26,019	21,078	16,007	14,893	-	-	-	**144,350**
Axon Enterprises (1)	1,724	1,082	737	377	-	-	-	-	-	**3,920**
Axon Enterprises (2)	3,007	2,306	1,572	804	-	-	-	-	-	**7,689**
General Obligation Bonds										
Sales Tax Bonds Series 2017	475,563	461,763	446,563	430,863	415,438	1,871,163	1,448,725	915,247	265,684	**6,731,009**
Sales Tax Bonds Series 2019	280,150	269,250	257,950	246,250	233,950	1,012,472	782,197	493,875	140,775	**3,716,869**
Total Interest	**806,225**	**773,481**	**732,841**	**699,372**	**665,395**	**2,898,528**	**2,230,922**	**1,409,122**	**406,459**	**10,622,345**
Total Principal and Interest	$ **1,708,906**	**1,828,713**	**1,623,344**	**1,625,945**	**1,601,852**	**7,142,389**	**6,920,922**	**6,919,122**	**5,536,459**	**34,907,652**

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, 2023

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	$ 5,555,770	-	5,555,770	**5,530,347**	(25,423)
Special Purpose Funds					
Road and Bridge Fund	2,640,000	80,621	2,720,621	**2,372,320**	(348,301)
Noxious Weed Fund	137,075	-	137,075	**123,778**	(13,297)
Employee Benefits Fund	1,967,500	-	1,967,500	**1,833,723**	(133,777)
Ambulance Service Fund	941,767	-	941,767	**1,004,975**	63,208
Service Program for the Elderly Fund	73,435	-	73,435	**73,435**	-
Direct Election Fund	58,000	-	58,000	**41,938**	(16,062)
Mental Health Fund	58,000	-	58,000	**48,499**	(9,501)
Intellectual/Developmental Disabilities Fund	88,500	-	88,500	**79,398**	(9,102)
Special Alcohol Program Fund	49,250	-	49,250	**49,250**	-
County Health Fund	394,850	205,617	600,467	**493,718**	(106,749)
Building Maintenance Fund	461,000	-	461,000	**83,176**	(377,824)
Bond and Interest Fund					
Justice Center Bond and Interest Fund	1,700,000	-	1,700,000	**1,818,066**	118,066
Business Fund					
Sanitary Landfill Fund	767,452	-	767,452	**850,711**	83,259

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

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,606,656	**2,359,795**	2,417,770	(57,975)
Delinquent Tax	25,287	**24,633**	-	24,633
Motor Vehicle Tax	131,469	**129,305**	111,317	17,988
RV Motor Vehicle Tax	2,389	**2,276**	1,884	392
Commercial Vehicle Tax	14,535	**10,366**	9,315	1,051
16/20 Tax	10,073	**7,069**	8,101	(1,032)
Excise Tax	152	**136**	-	136
Severance Tax	20,989	**21,149**	-	21,149
Sales Tax	1,370,364	**1,448,774**	950,000	498,774
Licenses and Fees	152,044	**149,405**	192,000	(42,595)
Interest on Delinquent Taxes	62,363	**56,769**	30,000	26,769
Interest	264,271	**713,259**	100,000	613,259
Prisoner Care	116,480	**140,896**	50,000	90,896
15th Judicial Reimbursement	44,493	**53,592**	25,000	28,592
Office Complex Rent	34,515	**32,016**	35,000	(2,984)
State Aid	4,050	**5,824**	-	5,824
Wind Farm	1,111,079	**1,153,449**	1,200,000	(46,551)
Miscellaneous	13,631	**13,524**	-	13,524
Reimbursements	96,867	**89,882**	-	89,882
Transfers In	19,784	**271,881**	270,000	1,881
Neighborhood Revitalization Rebate	(49,234)	**(65,726)**	(66,747)	1,021
Total Receipts	5,052,257	**6,618,274**	5,333,640	1,284,634
Expenditures				
County Commission	65,046	**71,012**	73,444	(2,432)
County Clerk	108,723	**132,087**	112,500	19,587
County Treasurer	157,178	**157,000**	157,000	-
County Attorney	200,949	**198,806**	263,950	(65,144)
Register of Deeds	97,713	**101,908**	105,935	(4,027)
Sheriff	736,808	**681,326**	704,927	(23,601)
Unified Court	261,584	**247,394**	328,800	(81,406)
Courthouse General	725,051	**682,064**	736,600	(54,536)
Custodian	127,128	**175,814**	216,500	(40,686)
Jail	757,650	**829,847**	863,507	(33,660)
Appraiser	212,312	**235,976**	298,250	(62,274)
Emergency Management	62,376	**77,818**	67,113	10,705

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

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Expenditures (continued)				
Economic Development	$ 69,888	**81,744**	81,744	-
LEPG	4,527	**9,054**	10,000	(946)
IT Department	155,206	**173,510**	172,000	1,510
Transportation Services	119,019	**120,490**	149,500	(29,010)
Miscellaneous	74	**10,433**	-	10,433
Appropriations	310,500	**314,000**	314,000	-
Transfers Out	742,852	**1,230,064**	900,000	330,064
Lease Payments	82,769	**-**	-	-
Total Expenditures	4,997,353	**5,530,347**	5,555,770	(25,423)
Receipts Over (Under) Expenditures	54,904	**1,087,927**		
Unencumbered Cash - Beginning	1,115,385	**1,170,687**		
Prior Year Cancelled Encumbrance	398	**1,093**		
Unencumbered Cash - Ending	$ 1,170,687	**2,259,707**		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,544,745	**1,533,267**	1,570,860	(37,593)
Delinquent Tax	25,766	**21,289**	-	21,289
Motor Vehicle Tax	116,992	**124,322**	107,027	17,295
RV Motor Vehicle Tax	2,080	**2,188**	1,812	376
Commercial Vehicle Tax	8,852	**9,966**	8,954	1,012
16/20 Tax	10,457	**10,042**	7,786	2,256
Excise Tax	217	**134**	-	134
Intergovernmental Revenues				
City and County Highway	440,986	**443,818**	447,148	(3,330)
State Aid - Connecting Links	82,466	**80,621**	-	80,621
Sale of Commodities	38,145	**35**	-	35
Equipment Rent	13,051	**1,005**	-	1,005
Reimbursements	29,667	**75,586**	-	75,586
Transfers In	418,052	**285,703**	165,000	120,703
Neighborhood Revitalization Rebate	(47,338)	**(42,706)**	(41,627)	(1,079)
Total Receipts	2,684,138	**2,545,270**	2,266,960	278,310
Expenditures				
Personal Services	550,363	**578,710**	647,000	(68,290)
Contractual	1,113,110	**1,242,430**	1,157,000	85,430
Commodities	326,314	**343,198**	171,000	172,198
Capital Outlay	482,587	**58,079**	-	58,079
Transfers Out	100,000	**-**	500,000	(500,000)
Lease Buyouts	-	**149,903**	165,000	(15,097)
(a) Adjustment for Qualifying Budget Credit	-	**-**	80,621	(80,621)
Total Expenditures	2,572,374	**2,372,320**	2,720,621	(348,301)
Receipts Over (Under) Expenditures	111,764	**172,950**		
Unencumbered Cash - Beginning	697,190	**809,074**		
Prior Year Cancelled Encumbrances	120	**-**		
Unencumbered Cash - Ending	$ 809,074	**982,024**		

(a) Adjustment for Qualifying Budget Credit

State Aid - Connecting Links Over Amount Budgeted	$ 80,621

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 34,939	**52,578**	53,758	(1,180)
Delinquent Tax	1,540	**811**	-	811
Motor Vehicle Tax	7,197	**2,812**	2,415	397
RV Motor Vehicle Tax	128	**49**	41	8
16/20 Tax	691	**574**	176	398
Commercial Vehicle	603	**225**	202	23
Excise Tax	12	**3**	-	3
Chemical Sales	25,986	**38,739**	20,000	18,739
Labor	-	**3,336**	-	3,336
Miscellaneous	16,054	**6,430**	-	6,430
Transfers In	-	**4,744**	-	4,744
Neighborhood Revitalization Rebate	(1,071)	**(1,464)**	(1,425)	(39)
Total Receipts	86,079	**108,837**	75,167	33,670
Expenditures				
Personal Services	38,493	**48,067**	50,500	(2,433)
Contractual	-	**-**	15,275	(15,275)
Commodities	54,566	**75,711**	71,300	4,411
Capital Outlay	1,672	**-**	-	-
Total Expenditures	94,731	**123,778**	137,075	(13,297)
Receipts Over (Under) Expenditures	(8,652)	**(14,941)**		
Unencumbered Cash - Beginning	154,062	**145,410**		
Prior Year Cancelled Encumbrances	-	**2,415**		
Unencumbered Cash - Ending	$ 145,410	**132,884**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,826,883	**1,747,300**	1,790,217	(42,917)
Delinquent Tax	22,253	**22,555**	-	22,555
Motor Vehicle Tax	114,448	**147,029**	126,580	20,449
RV Motor Vehicle Tax	2,049	**2,588**	2,143	445
Commercial Vehicle Tax	9,401	**11,787**	10,590	1,197
16/20 Tax	6,880	**8,688**	9,208	(520)
Excise Tax	187	**155**	-	155
Reimbursements	2,625	**496**	-	496
Miscellaneous	-	**250**	-	250
Neighborhood Revitalization Rebate	(55,983)	**(48,667)**	(47,440)	(1,227)
Total Receipts	1,928,743	**1,892,181**	1,891,298	883
Expenditures				
Social Security Taxes	267,518	**288,719**	305,000	(16,281)
Employee Retirement	340,707	**375,853**	400,000	(24,147)
Unemployment Insurance	24,386	**2,595**	8,000	(5,405)
Workmen's Compensation Insurance	52,672	**65,152**	80,000	(14,848)
Health Insurance/Medical Claims	853,386	**1,060,156**	1,095,000	(34,844)
Life, Dental and Other Insurance	49,171	**41,248**	76,500	(35,252)
Miscellaneous	-	**-**	3,000	(3,000)
Transfers Out	116,524	**-**	-	-
Total Expenditures	1,704,364	**1,833,723**	1,967,500	(133,777)
Receipts Over (Under) Expenditures	224,379	**58,458**		
Unencumbered Cash - Beginning	171,793	**396,172**		
Unencumbered Cash - Ending	$ 396,172	**454,630**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 547,298	**359,852**	368,654	(8,802)
Delinquent Tax	4,762	**5,475**	-	5,475
Motor Vehicle Tax	19,818	**44,092**	37,918	6,174
RV Motor Vehicle Tax	356	**775**	642	133
Commercial Vehicle Tax	1,961	**3,531**	3,172	359
16/20 Tax	2,123	**1,350**	2,758	(1,408)
Charges for Services				
Ambulance Runs	489,752	**480,975**	350,000	130,975
Training	2,141	**2,204**	2,000	204
Grants	20,463	**-**	-	-
State Aid	6,900	**-**	-	-
Transfers In	-	**170,000**	170,000	-
Reimbursements	-	**2,000**	-	2,000
Neighborhood Revitalization Rebate	(16,771)	**(10,023)**	(9,769)	(254)
Total Receipts	1,078,803	**1,060,231**	925,375	134,856
Expenditures				
Personal Services	508,965	**575,145**	470,000	105,145
Contractual	219,015	**136,041**	136,867	(826)
Commodities	60,237	**59,408**	59,900	(492)
Capital Outlay	44,306	**65,031**	45,000	20,031
Transfers Out	55,000	**-**	60,000	(60,000)
Lease Buyout	-	**169,350**	170,000	(650)
Total Expenditures	887,523	**1,004,975**	941,767	63,208
Receipts Over (Under) Expenditures	191,280	**55,256**		
Unencumbered Cash - Beginning	31,385	**223,028**		
Prior Year Cancelled Encumbrances	363	**-**		
Unencumbered Cash - Ending	$ 223,028	**278,284**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 65,965	**68,367**	69,951	(1,584)
Delinquent Tax	997	**886**	-	886
Motor Vehicle Tax	4,951	**5,309**	4,562	747
RV Motor Vehicle Tax	89	**93**	77	16
Commercial Vehicle Tax	428	**426**	382	44
16/20 Tax	353	**366**	332	34
Excise Tax	6	**5**	-	5
Neighborhood Revitalization Rebate	(2,021)	**(1,904)**	(1,854)	(50)
Total Receipts	70,768	**73,548**	73,450	98
Expenditures				
City of Rexford	17,500	**17,500**	17,500	-
City of Brewster	17,500	**17,500**	17,500	-
Heritage Center of Brewster	800	**800**	800	-
Pioneer Memorial Library	1,225	**1,225**	1,225	-
Senior Progress Center	26,200	**26,200**	26,200	-
NWKS RSVP	5,710	**5,710**	5,710	-
Area Agency on Aging	4,000	**4,000**	4,000	-
Silver Haired Legislation	-	**500**	500	-
Total Expenditures	72,935	**73,435**	73,435	-
Receipts Over (Under) Expenditures	(2,167)	**113**		
Unencumbered Cash - Beginning	4,470	**2,303**		
Unencumbered Cash - Ending	$ 2,303	**2,416**		

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

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 44,653	**51,685**	52,934	(1,249)
Delinquent Tax	657	**604**	-	604
Motor Vehicle Tax	3,356	**3,594**	3,086	508
RV Motor Vehicle Tax	61	**63**	52	11
Commercial Vehicle Tax	415	**288**	258	30
16/20 Tax	313	**150**	225	(75)
Excise Tax	3	**4**	-	4
Fees	895	**820**	-	820
Reimbursements	60	**1,000**	-	1,000
Neighborhood Revitalization Rebate	(1,368)	**(1,440)**	(1,403)	(37)
Total Receipts	49,045	**56,768**	55,152	1,616
Expenditures				
Personal Services	14,393	**11,007**	15,000	(3,993)
Contractual	34,610	**13,820**	28,500	(14,680)
Commodities	608	**999**	4,500	(3,501)
Capital Outlay	5,961	**6,112**	-	6,112
Transfers Out	-	**10,000**	10,000	-
Total Expenditures	55,572	**41,938**	58,000	(16,062)
Receipts Over (Under) Expenditures	(6,527)	**14,830**		
Unencumbered Cash - Beginning	14,282	**7,755**		
Unencumbered Cash - Ending	$ 7,755	**22,585**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 44,509	**44,982**	46,060	(1,078)
Delinquent Tax	671	**590**	-	590
Motor Vehicle Tax	3,311	**3,582**	3,083	499
RV Motor Vehicle Tax	59	**63**	52	11
Commercial Vehicle Tax	287	**287**	258	29
16/20 Tax	235	**244**	224	20
Excise Tax	5	**4**	-	4
Miscellaneous	-	**-**	10,000	(10,000)
Neighborhood Revitalization Rebate	(1,364)	**(1,253)**	(1,221)	(32)
Total Receipts	47,713	**48,499**	58,456	(9,957)
Expenditures				
Appropriations	47,713	**48,499**	48,000	499
Miscellaneous	-	**-**	10,000	(10,000)
Total Expenditures	47,713	**48,499**	58,000	(9,501)
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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 73,504	**73,580**	75,267	(1,687)
Delinquent Tax	1,099	**969**	-	969
Motor Vehicle Tax	5,556	**5,916**	5,091	825
RV Motor Vehicle Tax	100	**104**	86	18
Commercial Vehicle Tax	492	**474**	426	48
16/20 Tax	383	**398**	370	28
Excise Tax	9	**6**	-	6
Miscellaneous	-	-	10,000	(10,000)
Neighborhood Revitalization Rebate	(2,252)	**(2,049)**	(1,995)	(54)
Total Receipts	78,891	**79,398**	89,245	(9,847)
Expenditures				
Appropriations	78,891	**79,398**	78,500	898
Miscellaneous	-	**-**	10,000	(10,000)
Total Expenditures	78,891	**79,398**	88,500	(9,102)
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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 33,285	**33,956**	41,515	(7,559)
Expenditures				
Appropriations	44,250	**49,250**	49,250	-
Receipts Over (Under) Expenditures	(10,965)	**(15,294)**		
Unencumbered Cash - Beginning	64,717	**53,752**		
Unencumbered Cash - Ending	$ 53,752	**38,458**		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 311,270	**257,231**	263,518	(6,287)
Delinquent Tax	4,081	**3,751**	-	3,751
Motor Vehicle Tax	18,936	**25,051**	21,566	3,485
RV Motor Vehicle Tax	337	**441**	365	76
Commercial Vehicle Tax	1,459	**2,008**	1,804	204
16/20 Tax	1,512	**1,576**	1,569	7
Excise Tax	34	**27**	-	27
Charges for Services				
Charges/Fees/Services	71,136	**77,279**	54,000	23,279
Reimbursements	11,873	**13,445**	-	13,445
Grant Revenue				
Federal Aid	41,536	**39,967**	-	39,967
State Aid	27,884	**26,892**	25,000	1,892
Donation	30	**13**	-	13
Federal Aid - COVID	174,902	**163,758**	-	163,758
Neighborhood Revitalization Rebate	(9,539)	**(7,165)**	(6,983)	(182)
Total Receipts	655,451	**604,274**	360,839	243,435
Expenditures				
Personal Services	254,516	**251,226**	332,600	(81,374)
Contractual	57,020	**79,505**	51,300	28,205
Commodities	9,725	**10,512**	6,750	3,762
Capital Outlay	102	**787**	4,200	(3,413)
COVID	176,234	**111,688**	-	111,688
Transfers Out	80,000	**40,000**	-	40,000
(a) Adjustments for Qualifying Budget Credits	-	**-**	205,617	(205,617)
Total Expenditures	577,597	**493,718**	600,467	(106,749)
Receipts Over (Under) Expenditures	77,854	**110,556**		
Unencumbered Cash - Beginning	65,799	**143,653**		
Prior Year Cancelled Encumbrances	-	**3,870**		
Unencumbered Cash - Ending	$ 143,653	**258,079**		

(a) Adjustments for Qualifying Budget Credits	
Federal Aid Over Amount Budgeted	$ 39,967
State Aid Over Amount Budgeted	1,892
Federal Aid - COVID Over Amount Budgeted	163,758
Total	$ 205,617

THOMAS COUNTY, KANSAS
Noxious Weed - Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

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

THOMAS COUNTY, KANSAS
Ambulance - Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	161,102	**-**
Expenditures			
Capital Outlay		121,176	**-**
Receipts Over (Under) Expenditures		39,926	**-**
Unencumbered Cash - Beginning		122,074	**162,000**
Unencumbered Cash - Ending	$	162,000	**162,000**

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

	Prior Year Actual	**Current Year Actual**
Receipts		
Transfers In	$ 50,000	**50,000**
Expenditures		
Capital Outlay	165,285	**241,708**
Receipts Over (Under) Expenditures	(115,285)	**(191,708)**
Unencumbered Cash - Beginning	332,830	**217,545**
Unencumbered Cash - Ending	$ 217,545	**25,837**

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

	Prior Year Actual	**Current Year Actual**
Receipts		
Transfers In	$ 151,445	**-**
Expenditures		
Capital Outlay	186,476	**446,359**
Transfer Out	-	**50,000**
Total Expenditures	186,476	**496,359**
Receipts Over (Under) Expenditures	(35,031)	**(496,359)**
Unencumbered Cash - Beginning	1,971,425	**1,936,394**
Unencumbered Cash - Ending	$ 1,936,394	**1,440,035**

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

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 145,414	**74,622**	76,328	(1,706)
Delinquent Tax	2,154	**1,615**	-	1,615
Motor Vehicle Tax	10,472	**11,703**	10,068	1,635
RV Motor Vehicle Tax	187	**206**	170	36
Commercial Vehicle Tax	872	**938**	842	96
16/20 Tax	779	**807**	732	75
Excise Tax	17	**12**	-	12
Miscellaneous	-	**65**	-	65
Reimbursements	-	**11,998**	-	11,998
Neighborhood Revitalization Rebate	(4,456)	**(2,078)**	(2,023)	(55)
Total Receipts	155,439	**99,888**	86,117	13,771
Expenditures				
Capital Outlay	136,481	**83,176**	461,000	(377,824)
Receipts Over (Under) Expenditures	18,958	**16,712**		
Unencumbered Cash - Beginning	473,048	**492,006**		
Unencumbered Cash - Ending	$ 492,006	**508,718**		

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	116,524	**-**
Interest		7,893	**21,433**
Total Receipts		124,417	**21,433**
Expenditures			
Reimbursements		64,013	**1,782**
Receipts Over (Under) Expenditures		60,404	**19,651**
Unencumbered Cash - Beginning		371,809	**432,213**
Unencumbered Cash - Ending	$	432,213	**451,864**

THOMAS COUNTY, KANSAS
Register of Deeds Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

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

	Prior Year Actual	**Current Year Actual**
Receipts		
Fees	$ 12,480	**10,212**
Expenditures		
Capital Outlay	7,082	**923**
Transfers Out	29,678	**4,289**
Total Expenditures	36,760	**5,212**
Receipts Over (Under) Expenditures	(24,280)	**5,000**
Unencumbered Cash - Beginning	74,280	**50,000**
Unencumbered Cash - Ending	$ 50,000	**55,000**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	3,120	**2,553**
Expenditures			
Capital Outlay		-	**2,400**
Receipts Over (Under) Expenditures		3,120	**153**
Unencumbered Cash - Beginning		14,927	**18,047**
Unencumbered Cash - Ending	$	18,047	**18,200**

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

	Prior Year Actual	**Current Year Actual**
Receipts		
Fees	$ 3,120	**2,553**
Expenditures		
Capital Outlay	2,880	**13,838**
Receipts Over (Under) Expenditures	240	**(11,285)**
Unencumbered Cash - Beginning	16,184	**16,424**
Unencumbered Cash - Ending	$ 16,424	**5,139**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	3,450	**3,350**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		3,450	**3,350**
Unencumbered Cash - Beginning		42,100	**45,550**
Unencumbered Cash - Ending	$	45,550	**48,900**

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

		Prior Year Actual	Current Year Actual
Receipts			
Transfers In	$	409,678	**424,289**
Expenditures			
Capital Outlay		52,109	**285,934**
Transfers Out		101,445	**-**
Total Expenditures		153,554	**285,934**
Receipts Over (Under) Expenditures		256,124	**138,355**
Unencumbered Cash - Beginning		1,957,363	**2,213,487**
Unencumbered Cash - Ending	$	2,213,487	**2,351,842**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Miscellaneous	$	1,256	**595**
Expenditures			
Commodities		745	**1,134**
Receipts Over (Under) Expenditures		511	**(539)**
Unencumbered Cash - Beginning		1,423	**1,934**
Unencumbered Cash - Ending	$	1,934	**1,395**

THOMAS COUNTY, KANSAS
Justice Center Sales Tax Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Sales Tax	$	2,050,688	**2,212,174**
ARPA Reimbursement		-	**279,849**
Interest		13,866	**115,874**
Total Receipts		2,064,554	**2,607,897**
Expenditures			
Transfers Out		1,600,377	**1,605,002**
Receipts Over (Under) Expenditures		464,177	**1,002,895**
Unencumbered Cash - Beginning		1,918,805	**2,382,982**
Unencumbered Cash - Ending	$	2,382,982	**3,385,877**

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

	Prior Year Actual	**Current Year Actual**
Receipts		
Federal Aid - ARPA	$ 755,296	**-**
Expenditures		
Willdan Project	-	**299,849**
Government Services	73,600	**-**
HVAC	59,887	**-**
Ambulance	242,000	**-**
Total Expenditures	375,487	**299,849**
Receipts Over (Under) Expenditures	379,809	**(299,849)**
Unencumbered Cash - Beginning	239,293	**619,102**
Unencumbered Cash - Ending	$ 619,102	**319,253**

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

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

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 1,600,377	**1,818,066**	1,700,000	118,066
Expenditures				
Bond Principal	590,000	**615,000**	615,000	-
Interest Expense	797,313	**776,938**	776,938	-
Lease Payment	213,064	**426,128**	213,064	213,064
Cash Basis Reserve	-	**-**	94,998	(94,998)
Total Expenditures	1,600,377	**1,818,066**	1,700,000	118,066
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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	**-**
Expenditures		
Capital Outlay	49,761	**1,501**
Commodities	122,975	**43,507**
Total Expenditures	172,736	**45,008**
Receipts Over (Under) Expenditures	(172,736)	**(45,008)**
Unencumbered Cash - Beginning	502,476	**329,740**
Prior Year Cancelled Encumbrances	-	**5,485**
Unencumbered Cash - Ending	$ 329,740	**290,217**

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 192,532	**-**	-	-
Delinquent Tax	2,632	**1,685**	-	1,685
Motor Vehicle Tax	15,483	**15,495**	13,333	2,162
RV Motor Vehicle Tax	275	**273**	226	47
Commercial Vehicle Tax	1,018	**1,242**	1,115	127
16/20 Tax	646	**1,353**	970	383
Excise Tax	29	**17**	-	17
Charges for Services	455,555	**587,619**	392,750	194,869
Sale of Miscellaneous Items	-	**9,990**	-	9,990
Transfers In	-	**270,000**	270,000	-
Neighborhood Revitalization Rebate	(5,900)	**-**	-	-
Total Receipts	662,270	**887,674**	678,394	209,280
Expenditures				
Personal Services	291,308	**362,098**	313,920	48,178
Contractual	105,874	**131,164**	123,322	7,842
Commodities	65,207	**64,606**	38,690	25,916
Capital Outlay	117,484	**267,750**	270,000	(2,250)
Recycling Center	48,730	**19,093**	21,520	(2,427)
Transfers Out	16,000	**6,000**	-	6,000
Total Expenditures	644,603	**850,711**	767,452	83,259
Receipts Over (Under) Expenditures	17,667	**36,963**		
Unencumbered Cash - Beginning	302,932	**320,599**		
Unencumbered Cash - Ending	$ 320,599	**357,562**		

THOMAS COUNTY, KANSAS
Sanitary Landfill Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	10,000	**-**
Expenditures			
Capital Outlay		-	**37,541**
Receipts Over (Under) Expenditures		10,000	**(37,541)**
Unencumbered Cash - Beginning		139,046	**149,046**
Unencumbered Cash - Ending	$	149,046	**111,505**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Interest	$	3,130	**7,505**
Transfers In		6,000	**6,000**
Total Receipts		9,130	**13,505**
Expenditures			
Contractual		-	**1,142**
Receipts Over (Under) Expenditures		9,130	**12,363**
Unencumbered Cash - Beginning		134,699	**143,829**
Unencumbered Cash - Ending	$	143,829	**156,192**

THOMAS COUNTY, KANSAS
County Treasurer Special Auto Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	74,988	**74,487**
Commercial Vehicle Tax		3,676	**3,370**
Total Receipts		78,664	**77,857**
Expenditures			
Personal Services		52,312	**63,478**
Contractual		6,568	**12,498**
Transfers Out		19,784	**1,881**
Total Expenditures		78,664	**77,857**
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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	2,706	**3,090**
Expenditures			
Contractual		1,876	**-**
Receipts Over (Under) Expenditures		830	**3,090**
Unencumbered Cash - Beginning		9,956	**10,786**
Unencumbered Cash - Ending	$	10,786	**13,876**

THOMAS COUNTY, KANSAS
Oil and Gas Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

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

THOMAS COUNTY, KANSAS
Distributable Funds, State Funds, and Subdivision Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current Tax	$ 16,656,884	24,556,461	23,969,245	**17,244,100**
Excise Tax	124	70	-	**194**
Motor Vehicle Tax	254,509	1,661,809	1,677,977	**238,341**
RV Motor Vehicle Tax	4,536	28,291	29,755	**3,072**
16/20 Motor Vehicle Tax	70,314	106,418	100,991	**75,741**
Real Estate Redemption	77,417	282,687	280,693	**79,411**
Delinquent Personal Property	2,208	60,972	63,180	**-**
Delinquent Partial Payment	9,174	96,803	100,667	**5,310**
Severance Tax	15,066	34,113	42,299	**6,880**
Special County/Township Highway	-	500,393	500,393	**-**
Antique Tax	1,512	12,599	12,869	**1,242**
Special Assessment Tax	90,491	103,204	110,462	**83,233**
NRP Holding	-	654,631	654,631	**-**
KCOVRS Fees to State	-	177,217	177,217	**-**
CMV Fee - KCOVRS	281	133,356	130,819	**2,818**
Total Distributable Funds	17,182,516	28,409,024	27,851,198	**17,740,342**
State Funds				
Institutional Building	-	247,454	247,454	**-**
State Motor Vehicle	379	766,231	766,022	**588**
Total State Funds	379	1,013,685	1,013,476	**588**
Subdivision Funds				
Cities	48	2,308,458	2,308,439	**67**
Townships	-	1,505,322	1,505,322	**-**
School Districts	-	6,829,159	6,829,159	**-**
Ground Water Management	-	31,293	31,293	**-**
Water Rights	-	72,455	72,455	**-**
Cemeteries	-	230,159	230,159	**-**
Fire Districts	113,775	399,505	290,661	**222,619**
Community College	-	6,535,552	6,535,552	**-**
Library	-	108,810	108,810	**-**
Total Subdivision Funds	113,823	18,020,713	17,911,850	**222,686**
Total	$ 17,296,718	47,443,422	46,776,524	**17,963,616**

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

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Agency Funds				
Sheriff	$ 65	189,141	189,141	**65**
Jail Commissary	39,411	15,626	13,342	**41,695**
Inmate Commissary	7,160	74,337	69,603	**11,894**
Clerk of District Court	110,439	27,506	27,506	**110,439**
Law Library	9,952	27,584	29,940	**7,596**
Court Services Bond - Mediation	44,369	6,552	10,563	**40,358**
County Clerk	200	162,875	162,875	**200**
Concealed Weapons	19,953	715	238	**20,430**
Attorney Diversion Fund	35,743	51,146	50,386	**36,503**
Motor Vehicle Fees	53,186	793,681	817,010	**29,857**
Game Licenses/Permits	-	2,395	2,395	**-**
Temp Pending - James MM	33,078	1,646	-	**34,724**
ISF Trust Fund	424	70	-	**494**
Pending Drug Forfeiture	23,420	3,513	26,933	**-**
Heritage Trust Fund	1,195	5,106	5,194	**1,107**
Sheriff's Forfeiture Fund	139,775	21,084	6,420	**154,439**
County Attorney's Forfeiture Fund	1,936	-	-	**1,936**
Federal Forfeiture Fund	88,496	-	-	**88,496**
Offender Registration Fund	16,999	2,795	-	**19,794**
Impound Lot Fund	57,834	10,824	9,878	**58,780**
Domestic Violence	1,200	200	-	**1,400**
Cash Over and Short/Clearing Account	-	183,181	183,181	**-**
Total Agency Funds	$ 684,835	1,579,977	1,604,605	**660,207**