

THOMAS COUNTY, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2018

THOMAS COUNTY, KANSAS
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 For the Year Ended December 31, 2018

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INDEPENDENT AUDITORS' REPORT

To the County Commission
Thomas County, Kansas
Colby, Kansas

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, 2018 and the related notes to the financial statement.

Management's Responsibility 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.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statement is prepared by **Thomas County, Kansas** on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of



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Certified
Public
Accountants

INDEPENDENT AUDITORS' REPORT

To the County Commission
Thomas County, Kansas
Colby, Kansas

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, 2018 and the related notes to the financial statement.

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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.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statement is prepared by **Thomas County, Kansas** 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.

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 Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the 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 **Thomas County, Kansas** as of December 31, 2018, 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Thomas County, Kansas** as of December 31, 2018, 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.

Other Matters

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 (Schedules 1, 2 and 3 as listed in the table of contents) are presented for 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 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 Thomas County, Kansas as of and for the year ended December 31, 2017 (not presented herein), and have issued our report thereon dated July 9, 2018, which contained an unmodified opinion on the basic financial statement. The 2017 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 <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2018 (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 2017 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 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 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 2017 basic financial statement or to the 2017 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 2017 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, 2017, on the basis of accounting described in Note 1.

Adams, Brown, Beran & Ball, Chartered

ADAMS, BROWN, BERAN & BALL, CHTD.

Certified Public Accountants

July 15, 2019

THOMAS COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2018

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds							
General Fund	\$ 183,459	-	4,372,186	3,907,249	648,396	177,518	825,914
Special Purpose Funds							
Road and Bridge Fund	42,399	-	1,834,928	1,797,872	79,455	30,105	109,560
Noxious Weed Fund	26,797	-	144,653	159,480	11,970	1,561	13,531
Employee Benefits Fund	208,905	-	1,569,891	1,393,978	384,818	26,972	411,790
Ambulance Service Fund	74,412	-	897,517	816,665	155,264	12,886	168,150
Service Program for the Elderly Fund	1,440	-	71,814	72,425	829	-	829
Direct Election Fund	7,477	-	74,611	76,499	5,589	-	5,589
Historical Society Fund	606	-	9,966	10,572	-	-	-
Free Fair Fund	86	-	3,019	3,105	-	-	-
Mental Health Fund	-	-	48,699	48,699	-	-	-
Intellectual/Developmental Disabilities Fund	-	-	84,470	84,470	-	-	-
Special Alcohol Program Fund	63,898	-	44,396	44,250	64,044	-	64,044
County Health Fund	90,517	-	383,607	394,686	79,438	17,518	96,956
Noxious Weed - Equipment Reserve Fund	101,340	-	50,000	-	151,340	-	151,340
Ambulance - Equipment Reserve Fund	215,992	-	208,293	84,347	339,938	30,645	370,583
Special Equipment Fund	69,296	-	-	-	69,296	-	69,296
Special Highway Improvement Fund	783,264	-	300,000	300,000	783,264	-	783,264
Micro Enterprise Loan Fund	58,922	-	5,493	-	64,415	-	64,415
Revolving Loan Fund	17,164	-	600	-	17,764	-	17,764
Building Maintenance Fund	291,637	-	143,838	107,036	328,439	39,898	368,337
Health Insurance Reserve Fund	-	-	134,613	49,236	85,377	-	85,377
Register of Deeds Equipment Reserve Fund	44,060	-	10,000	-	54,060	-	54,060
Register of Deeds Technology Fund	40,269	-	15,000	5,269	50,000	-	50,000
Clerk Technology Fund	1,824	5,660	3,750	1,870	9,364	-	9,364
Treasurer Technology Fund	10,796	-	3,750	8,204	6,342	-	6,342
Parcel Search Fund	27,800	-	3,750	-	31,550	-	31,550
Special Reserve Equipment Fund	1,360,087	15,178	466,269	1,547	1,839,987	-	1,839,987
Extension Council Fund	1,074	-	17,261	18,335	-	-	-
Wellness Fund	7,429	-	2,030	8,845	614	128	742
Justice Center Sales Tax Fund	599,962	-	1,119,735	905,111	814,586	-	814,586
Bond and Interest Fund							
Justice Center Bond and Interest Fund	-	-	855,111	855,111	-	-	-
Capital Project Fund							
Thomas County Justice Center Project Fund	11,233,794	-	187,373	11,418,154	3,013	10,148,526	10,151,539
Business Funds							
Sanitary Landfill Fund	75,627	-	575,148	473,019	177,756	16,392	194,148
Sanitary Landfill Equipment Reserve Fund	77,775	-	85,533	38,600	124,708	-	124,708
Landfill Closure Fund	106,230	-	6,900	-	113,130	-	113,130
Landfill Cell Fund	33,718	-	-	-	33,718	-	33,718

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, 2018

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Trust Funds							
County Treasurer Special Auto Fund	\$ -	-	77,627	77,627	-	84	84
Prosecuting Attorney Training Fund	9,706	-	2,629	4,392	7,943	-	7,943
Oil and Gas Depletion Trust Fund	359,014	-	-	-	359,014	-	359,014
Total Primary Government (Excluding Distributable and Agency Funds)	\$ 16,226,776	20,838	13,814,460	23,166,653	6,895,421	10,502,233	17,397,654
Composition of Cash							
							\$ 30,398,118
							469,536
							3,036,491
							104,931
							<u>34,009,076</u>
							(15,795,941)
							<u>(815,481)</u>
							\$ 17,397,654

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

THOMAS COUNTY, KANSAS

Notes to Financial Statement

December 31, 2018

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.

Use of Estimates

The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the reported amount of unencumbered cash balances and accounts payable during the reporting period. Actual results could differ from those estimates.

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.

The County is the primary government as defined in GASB #61. The County commission is elected by the public. The commission has the authority to make decisions, levy taxes, influence operations and has the primary accountability in fiscal matters.

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, 2018.

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.

THOMAS COUNTY, KANSAS

Notes to Financial Statement

December 31, 2018

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 accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

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

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.

Departure From Accounting Principles Generally Accepted in the United States of America

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the County are not presented in the financial statement. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, and temporary notes are not presented in the financial statement.

Property Tax Calendar

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with

THOMAS COUNTY, KANSAS

Notes to Financial Statement

December 31, 2018

governing state statutes. Property taxes are collected and remitted to the County Treasurer. Taxes levied annually on November 1st are due one-half by December 20th and one-half by May 10th. Major tax distributions are made in the months of December through July. Lien dates for personal property are in March and August and lien dates for real property are in September. Taxes are recognized as revenue in the year received. Delinquent tax payments are recognized as revenue in the year received.

Restricted Assets

Restricted cash balances are reported in various funds that are legally restricted for specified uses such as the payment of debt service and fiscal fees on long-term debt and for expenditures approved in federal and state grant contracts. Also, cash is restricted in the trust and agency funds of the County for special purposes.

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.

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 for this year.

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.

THOMAS COUNTY, KANSAS

Notes to Financial Statement

December 31, 2018

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, Micro Enterprise Loan 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 and Justice Center Sales Tax 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, 2018.

At December 31, 2018, the County's carrying amount of deposits was \$34,009,076 and the bank balance was \$34,988,756. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, \$32,971,177 was covered by federal depository insurance, CDARS, and insured cash sweep accounts, \$1,017,579 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and \$1,000,000 was covered by a Letter of Credit.

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, 2018.

THOMAS COUNTY, KANSAS
Notes to Financial Statement
December 31, 2018

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, 2018 were as follows:

From	To	Regulatory Authority	Amount
County Treasurer Special Auto Fund	General Fund	K.S.A. 8-145	\$ 22,737
Sanitary Landfill Fund	Landfill Closure Fund	K.S.A. 12-631o	6,000
General Fund	Special Reserve Equipment Fund	K.S.A. 19-119	441,000
Road and Bridge Fund	Special Highway Improvement Fund	K.S.A. 68-590	300,000
Sanitary Landfill Fund	Sanitary Landfill Equipment Reserve Fund	K.S.A. 65-204	60,533
General Fund	Register of Deeds Equipment Reserve Fund	Commission	10,000
Noxious Weed Fund	Noxious Weed Equipment Reserve Fund	K.S.A. 2-1318	50,000
Direct Election Fund	Special Reserve Equipment Fund	Commission	10,000
Ambulance Service Fund	Ambulance Equipment Reserve Fund	Commission	208,293
Justice Center Sales Tax Fund	Justice Center Bond and Interest Fund	Commission	855,111
Employee Benefits Fund	Health Insurance Reserve Fund	Commission	134,613
Register of Deeds Technology Fund	Special Reserve Equipment Fund	Commission	5,269
Historical Society Fund	General Fund	Commission	10,572
Free Fair Fund	General Fund	Commission	3,105
Extension Council Fund	General Fund	Commission	18,335
County Health Fund	Special Reserve Equipment Fund	Commission	10,000
Justice Center Sales Tax Fund	Thomas County Justice Center Project Fund	Commission	50,000

NOTE 5 – CAPITAL PROJECTS

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

	Project Authorization	Expenditures to Date
Thomas County Justice Center Project	\$ 14,671,487	\$ 14,671,487

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

THOMAS COUNTY, KANSAS

Notes to Financial Statement

December 31, 2018

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 of Multi-Line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 92 participating members. The County pays an annual premium to KCAMP for its property and liability insurance coverage. 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 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 Cooperative for Counties (KWORC), a public entity risk pool currently operating as a common risk management and insurance program for 84 participating members.

The County pays an annual premium to KWORC for its workers compensation insurance coverage. The agreement to participate provides that the KWORC 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 carries commercial insurance for all other risks of loss, including surety bonds. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal 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 attorney is not reviewing and signing off on claims presented for payment, which is a violation of K.S.A. 19-716.

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

THOMAS COUNTY, KANSAS

Notes to Financial Statement

December 31, 2018

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 Comprehensive Annual 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 8.39% for the fiscal year ended December 31, 2018. Contributions to the pension plan from the County were \$296,615 for the year ended December 31, 2018.

Net Pension Liability

At December 31, 2018, the County's proportionate share of the collective net pension liability reported by KPERS was \$2,370,447. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. 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

THOMAS COUNTY, KANSAS

Notes to Financial Statement

December 31, 2018

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, 2018.

NOTE 13 – SELF INSURANCE PLAN

Health Care Coverage

During the year ended December 31, 2018, employees of **Thomas County, Kansas** were covered by the County's medical partially self-funded insurance plan (the "plan"). The monthly premium contributed is approximately \$28 and \$818 per month per single employee for dental, health and drug, respectively. If an employee wants additional coverage with employee with spouse, employee with children, and family coverage, the employee pays the difference between the single coverage and the additional coverage. Employees who are covered by the traditional plan pay the premium difference through authorized withholdings. Claims were paid by a third party administrator acting on behalf of the County. The administration contract between the County and the third party administration is renewable annually and administration fees are included in the contractual provisions. The County was protected against unanticipated catastrophic individual loss or aggregate loss by stop loss coverage carried through Blue Cross Blue Shield. Stop loss coverage was in effect for individual claims exceeding \$30,000 and for aggregate loss with an annualized maximum claim limit of 125% or \$209,622. The annualized maximum claim limit is set annually by Blue Cross Blue Shield of Kansas based on previous year's claims.

<u>Self-Insurance Liability</u>	<u>Current Year Beginning of Fiscal Year Liability</u>	<u>Claims and Changes in Estimates</u>
2018	\$ 19,556	218,839
<u>Claim Payment</u>	<u>Balance At Fiscal Year-End</u>	<u>Assets Available to Pay Claims at December 31</u>
\$ 262,028	23,633	23,633

NOTE 14 – COMPENSATED ABSENCES

Vacation

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

<u>Years Worked</u>	<u>Amount Earned</u>
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. The potential liability for vacation at December 31, 2018 was \$112,750. This is reflected in the financial statement.

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:

THOMAS COUNTY, KANSAS

Notes to Financial Statement

December 31, 2018

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

The potential liability for sick leave at December 31, 2018 was \$17,992. This is not reflected in the financial statement.

NOTE 15 – MICRO LOAN

The County was awarded CDBG Micro Loan and Revolving Grants. As of December 31, 2018, the County had the following loans outstanding. Repayments of the loans are structured to be paid back as follows:

<u>Loan Number</u>	<u>Loan Amount</u>	<u>Issue Date</u>	<u>Monthly Payment</u>	<u>Interest Rate</u>	<u>Maturity Date</u>
05-RL-16	\$ 10,000	7/08/2005	\$ 50.00	4.00%	2/1/2019
ML-50511	10,000	5/04/2011	102.28	4.00%	6/01/2021
ML-30216	25,000	03/02/2016	253.11	4.00%	06/02/2026

These funds are available to be used on a revolving basis. As the loans are repaid, the amounts can be loaned back out.

NOTE 16 – 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 \$278,239 and the estimated post-closure cost is \$441,572. These figures comprise the estimated closure and post-closure cost of \$719,811. At December 31, 2018, the permit for 2018 identifies that the remaining volume capacity of the site is 2,614,715 cubic yards and that the remaining life of the landfill is 124.5 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, 2018.

The estimate of the household hazardous waste closure and post-closure care liability at year end was \$37,774. 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. These amounts are based on what it would cost to perform all closure and post-closure care in 2018.

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.

THOMAS COUNTY, KANSAS

Notes to Financial Statement

December 31, 2018

NOTE 17 – 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 18- SUBSEQUENT EVENTS

On November 8, 2016, the voters of Thomas County approved a one-half percent retailers' sales tax for the purpose of financing the cost to construct, furnish and equip a new Thomas County Criminal Justice Center, including a new jail, law enforcement offices, county attorney offices, court room facilities, court services, district court clerk, community corrections, parking and all improvements appurtenant thereto. Collection of this sales tax started April 1, 2017 and is to expire upon the payment of all costs incurred in the financing of the project. Voters also approved the issue of sales tax/general obligation bonds in an amount not to exceed \$15,000,000 to pay a portion of the estimated \$15,300,000 costs of the project, related interest costs during construction and issuance costs. The balance of the estimated costs of the project in the amount of \$300,000 will be supplied from monies available to the Thomas County Sheriff through forfeiture funds. As of the date of the audit report the County has not received federal authorization to release the \$300,000 of forfeiture funds for this purpose.

NOTE 19 – 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.

Lease Obligations

The County has entered into lease agreements for equipment with an option to purchase at the expiration of the lease terms. The leases contain a fiscal funding clause.

THOMAS COUNTY, KANSAS
Notes to Financial Statement
December 31, 2018

Changes in long-term liabilities for the County for the year ended December 31, 2018, 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
Capital Leases									
CAT 2013 Motor Grader (1)	3.40%	6/19/2013	\$ 206,473	6/19/2019	\$ 170,563	-	170,563	-	-
CAT 2013 Motor Grader (2)	3.40%	6/19/2013	206,473	6/25/2019	170,493	-	170,493	-	-
CAT 2013 Motor Grader (3)	3.40%	6/19/2013	206,473	6/25/2019	170,493	-	170,493	-	-
CAT 2013 Motor Grader (4)	2.59%	6/23/2014	221,651	6/23/2019	180,619	-	10,213	170,406	4,481
CAT 2014 Motor Grader	2.59%	6/23/2014	221,651	6/23/2019	180,619	-	10,213	170,406	4,481
950K CAT Wheel Loader	2.25%	10/29/2014	177,780	10/29/2019	73,740	-	36,459	37,281	5,221
2015 Ford Ambulance (2)	2.75%	12/8/2014	73,859	1/15/2018	18,902	-	18,902	-	502
2015 Ford Ambulance (1)	2.75%	12/17/2014	94,714	4/30/2018	24,289	-	24,289	-	681
Road and Bridge Shop	2.05%	2/29/2016	485,000	8/3/2019	334,917	-	170,165	164,752	5,838
950 Wheel Loader	3.10%	6/2/2017	201,046	6/30/2023	201,046	-	30,467	170,579	6,847
CAT 2018 Motor Grader (1)	0.00%	6/13/2018	257,161	6/13/2025	-	257,161	23,845	233,316	3,174
CAT 2018 Motor Grader (2)	4.12%	8/30/2018	257,000	8/30/2025	-	257,000	25,866	231,134	2,884
CAT 2018 Motor Grader (3)	4.12%	9/11/2018	257,000	9/11/2025	-	257,000	26,156	230,844	1,532
General Obligation Bonds									
Sales Tax Bonds Series 2017	3.0-4.0%	4/11/2017	14,800,000	12/1/2047	14,800,000	-	-	14,800,000	855,111
Total Contractual Indebtedness					\$ 16,325,681	771,161	888,124	16,208,718	890,752

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

	2019	2020	2021	2022	2023	2024-2028	2029-2033	2034-2047	Total
Principal									
Capital Leases									
CAT 2013 Motor Grader (4)	\$ 170,406	-	-	-	-	-	-	-	170,406
CAT 2014 Motor Grader	170,406	-	-	-	-	-	-	-	170,406
950K CAT Wheel Loader	37,281	-	-	-	-	-	-	-	37,281
Road and Bridge Shop	164,752	-	-	-	-	-	-	-	164,752
950 Wheel Loader	32,032	33,013	34,048	35,104	36,382	-	-	-	170,579
CAT 2018 Motor Grader (1)	19,486	20,304	21,157	22,046	22,971	127,352	-	-	233,316
CAT 2018 Motor Grader (2)	19,465	20,283	21,135	22,023	22,947	125,281	-	-	231,134
CAT 2018 Motor Grader (3)	19,465	20,283	21,135	22,023	22,947	124,991	-	-	230,844
General Obligation Bonds	105,000	320,000	330,000	340,000	355,000	1,960,000	2,315,000	9,075,000	14,800,000
Total Principal	738,293	413,883	427,475	441,196	460,247	2,337,624	2,315,000	9,075,000	16,208,718
Interest									
Capital Leases									
CAT 2013 Motor Grader (4)	4,242	-	-	-	-	-	-	-	4,242
CAT 2014 Motor Grader	4,242	-	-	-	-	-	-	-	4,242
950K CAT Wheel Loader	710	-	-	-	-	-	-	-	710
Road and Bridge Shop	2,544	-	-	-	-	-	-	-	2,544
950 Wheel Loader	5,282	4,301	3,266	2,210	1,122	-	-	-	16,181
CAT 2018 Motor Grader (1)	9,580	8,762	7,909	7,020	6,094	9,254	-	-	48,619
CAT 2018 Motor Grader (2)	9,574	8,757	7,905	7,017	6,092	9,250	-	-	48,595
CAT 2018 Motor Grader (3)	9,574	8,757	7,905	7,017	6,092	9,250	-	-	48,595
General Obligation Bonds	521,763	516,213	506,538	496,563	486,288	2,230,188	1,871,163	2,629,656	9,258,372
Total Interest	567,511	546,790	533,523	519,827	505,688	2,257,942	1,871,163	2,629,656	9,432,100
Total Principal and Interest	\$ 1,305,804	960,673	960,998	961,023	965,935	4,595,566	4,186,163	11,704,656	25,640,818

THOMAS COUNTY, KANSAS

Regulatory-Required Supplementary Information

THOMAS COUNTY, KANSAS
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds					
General Fund	\$ 3,910,351	43,867	3,954,218	3,907,249	(46,969)
Special Purpose Funds					
Road and Bridge Fund	1,715,436	87,309	1,802,745	1,797,872	(4,873)
Noxious Weed Fund	179,035	-	179,035	159,480	(19,555)
Employee Benefits Fund	1,552,756	-	1,552,756	1,393,978	(158,778)
Ambulance Service Fund	816,665	-	816,665	816,665	-
Service Program for the Elderly Fund	72,425	-	72,425	72,425	-
Direct Election Fund	83,670	-	83,670	76,499	(7,171)
Historical Society Fund	15,089	-	15,089	10,572	(4,517)
Free Fair Fund	8,136	-	8,136	3,105	(5,031)
Mental Health Fund	53,357	-	53,357	48,699	(4,658)
Intellectual/Developmental Disabilities Fund	88,500	-	88,500	84,470	(4,030)
Special Alcohol Program Fund	44,250	-	44,250	44,250	-
County Health Fund	396,100	-	396,100	394,686	(1,414)
Building Maintenance Fund	370,000	-	370,000	107,036	(262,964)
Extension Council Fund	24,839	-	24,839	18,335	(6,504)
Bond and Interest Fund					
Justice Center Bond and Interest Fund	870,111	-	870,111	855,111	(15,000)
Business Fund					
Sanitary Landfill Fund	474,930	-	474,930	473,019	(1,911)

THOMAS COUNTY, KANSAS
General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 1,942,043	2,464,934	2,512,051	(47,117)
Delinquent Tax	24,078	18,553	-	18,553
Motor Vehicle Tax	115,991	133,054	225,256	(92,202)
RV Motor Vehicle Tax	1,627	1,989	3,588	(1,599)
Commercial Vehicle Tax	7,505	9,345	15,135	(5,790)
16/20 Tax	10,095	11,206	12,518	(1,312)
Excise Tax	99	129	-	129
Severance Tax	11,631	8,820	-	8,820
Sales Tax	981,376	1,103,740	900,000	203,740
Licenses and Fees	199,379	221,067	115,400	105,667
Interest on Delinquent taxes	36,785	42,473	25,000	17,473
Interest	83,504	177,007	30,000	147,007
Prisoner Care	26,796	10,380	15,000	(4,620)
15th Judicial Reimbursement	28,928	43,486	30,000	13,486
Office Complex Rent	27,902	27,412	35,020	(7,608)
Federal Aid	97,498	5,687	-	5,687
State Aid	461	340	-	340
Miscellaneous	258,999	7,745	-	7,745
Reimbursements	98,568	84,186	48,064	36,122
Transfers In	16,848	54,749	-	54,749
Neighborhood Revitalization Rebate	(44,915)	(54,116)	(53,184)	(932)
Total Receipts	3,925,198	4,372,186	3,913,848	458,338
Expenditures				
County Commission	59,130	66,558	61,690	4,868
County Clerk	120,131	136,727	124,894	11,833
County Treasurer	150,827	159,481	161,250	(1,769)
County Attorney	222,914	238,156	241,440	(3,284)
Register of Deeds	90,676	90,751	101,364	(10,613)
Sheriff	614,612	697,080	697,080	-
Unified Court	191,227	161,907	251,293	(89,386)
Courthouse General	482,017	386,094	383,070	3,024
Custodian	28,981	31,114	34,172	(3,058)
Jail	495,189	516,291	587,225	(70,934)
Appraiser	163,263	178,175	201,520	(23,345)
Civil Defense	123,361	82,858	110,250	(27,392)
Thomas County Office Complex	43,159	46,266	45,300	966
Economic Development	66,555	66,550	66,550	-
LEPG	9,350	6,600	4,500	2,100
IT Department	128,900	136,057	148,626	(12,569)

THOMAS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (continued)				
Recycling Center	\$ 63,623	60,891	-	60,891
Transportation Services	201,274	90,665	109,690	(19,025)
Miscellaneous	-	2,458	-	2,458
Appropriations	32,300	301,570	301,570	-
Transfers Out	624,234	451,000	235,000	216,000
(a) Adjustment for Qualifying Budget Credits	-	-	43,867	(43,867)
Total Expenditures	<u>3,911,723</u>	<u>3,907,249</u>	<u>3,910,351</u>	<u>(3,102)</u>
Receipts Over (Under) Expenditures	13,475	464,937		
Unencumbered Cash - Beginning	<u>169,984</u>	<u>183,459</u>		
Unencumbered Cash - Ending	\$ <u>183,459</u>	<u>648,396</u>		
(a) Adjustment for Qualifying Budget Credits				
Reimbursed Expense Over Amount Budgeted			\$ 36,122	
Miscellaneous Income Over Amount Budgeted			<u>7,745</u>	
Total			\$ <u>43,867</u>	

THOMAS COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 1,010,908	1,120,419	1,141,774	(21,355)
Delinquent Tax	15,075	9,433	-	9,433
Motor Vehicle Tax	89,066	98,786	117,280	(18,494)
RV Motor Vehicle Tax	1,234	1,485	1,868	(383)
Commercial Vehicle Tax	6,384	6,793	7,880	(1,087)
16/20 Tax	7,339	7,104	6,517	587
Excise Tax	87	102	-	102
Intergovernmental Revenues				
City and County Highway	425,956	429,478	485,540	(56,062)
Sale of Miscellaneous Items	31,101	14,834	-	14,834
Reimbursements	83,564	87,309	-	87,309
Federal Aid	6,222	-	-	-
State Aid	100,396	83,783	-	83,783
Neighborhood Revitalization Rebate	(23,173)	(24,598)	(24,173)	(425)
Total Receipts	<u>1,754,159</u>	<u>1,834,928</u>	<u>1,736,686</u>	<u>98,242</u>
Expenditures				
Personal Services	497,754	519,102	525,654	(6,552)
Contractual	50,741	291,245	724,012	(432,767)
Commodities	705,261	429,370	124,270	305,100
Capital Outlay	208,588	258,155	241,500	16,655
Transfers Out	375,000	300,000	100,000	200,000
(a) Adjustment for Qualifying Budget Credits	-	-	87,309	(87,309)
Total Expenditures	<u>1,837,344</u>	<u>1,797,872</u>	<u>1,802,745</u>	<u>(4,873)</u>
Receipts Over (Under) Expenditures	(83,185)	37,056		
Unencumbered Cash - Beginning	<u>125,584</u>	<u>42,399</u>		
Unencumbered Cash - Ending	<u>\$ 42,399</u>	<u>79,455</u>		
(a) Adjustment for Qualifying Budget Credits				
Reimbursements Over Amount Budgeted			\$ <u>87,309</u>	

THOMAS COUNTY, KANSAS
Noxious Weed Fund

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 139,388	81,403	82,864	(1,461)
Delinquent Tax	1,182	1,037	-	1,037
Motor Vehicle Tax	7,505	2,274	16,157	(13,883)
RV Motor Vehicle Tax	97	37	257	(220)
16/20 Tax	91	579	898	(319)
Commerical Vehicle Excise Tax	- 6	- 5	1,086 -	(1,086) 5
Chemical Sales	64,276	57,754	50,000	7,754
Labor	18,028	1,660	9,000	(7,340)
Miscellaneous	1,176	1,691	-	1,691
Neighborhood Revitalization Rebate	(3,194)	(1,787)	(1,754)	(33)
Total Receipts	<u>228,555</u>	<u>144,653</u>	<u>158,508</u>	<u>(13,855)</u>
Expenditures				
Personal Services	35,532	37,022	48,410	(11,388)
Contractual	22,497	-	13,675	(13,675)
Commodities	115,344	72,458	96,350	(23,892)
Capital Outlay	-	-	20,600	(20,600)
Transfers Out	50,000	50,000	-	50,000
Total Expenditures	<u>223,373</u>	<u>159,480</u>	<u>179,035</u>	<u>(19,555)</u>
Receipts Over (Under) Expenditures	5,182	(14,827)		
Unencumbered Cash - Beginning	<u>21,615</u>	<u>26,797</u>		
Unencumbered Cash - Ending	\$ <u><u>26,797</u></u>	<u><u>11,970</u></u>		

THOMAS COUNTY, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 1,240,736	1,420,783	1,447,892	(27,109)
Delinquent Tax	18,400	11,713	-	11,713
Motor Vehicle Tax	105,086	117,952	143,945	(25,993)
RV Motor Vehicle Tax	1,460	1,767	2,292	(525)
Commercial Vehicle Tax	7,038	8,215	9,672	(1,457)
16/20 Tax	8,875	9,042	7,999	1,043
Excise Tax	102	117	-	117
Reimbursements	9,918	31,495	-	31,495
Neighborhood Revitalization Rebate	(28,443)	(31,193)	(30,654)	(539)
Total Receipts	1,363,172	1,569,891	1,581,146	(11,255)
Expenditures				
Social Security Taxes	196,487	206,622	237,825	(31,203)
Employee Retirement	231,967	259,205	285,600	(26,395)
Unemployment Insurance	2,926	2,596	5,000	(2,404)
Workmen's Compensation Insurance	61,968	51,392	82,000	(30,608)
Health Insurance/Medical Claims	525,773	532,080	894,976	(362,896)
Life, Dental and Other Insurance	43,650	42,362	47,355	(4,993)
Sheriff Department Employee Benefits	129,585	165,108	-	165,108
Transfers Out	-	134,613	-	134,613
Total Expenditures	1,192,356	1,393,978	1,552,756	(158,778)
Receipts Over (Under) Expenditures	170,816	175,913		
Unencumbered Cash - Beginning	38,089	208,905		
Unencumbered Cash - Ending	\$ 208,905	384,818		

THOMAS COUNTY, KANSAS
Ambulance Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 252,880	289,336	294,859	(5,523)
Delinquent Tax	3,368	2,348	-	2,348
Motor Vehicle Tax	18,042	24,671	29,334	(4,663)
RV Motor Vehicle Tax	252	368	467	(99)
Commercial Vehicle Tax	1,352	1,738	1,971	(233)
16/20 Tax	1,877	1,521	1,630	(109)
Charges for Services				
Ambulance Runs	523,361	563,357	450,000	113,357
Training	6,725	8,632	7,500	1,132
State Aid	19,505	11,898	-	11,898
Miscellaneous	50	-	-	-
Neighborhood Revitalization Rebate	(5,796)	(6,352)	(6,243)	(109)
Total Receipts	821,616	897,517	779,518	117,999
Expenditures				
Personal Services	378,403	362,914	466,590	(103,676)
Contractual	139,988	152,904	154,475	(1,571)
Commodities	55,943	62,548	64,600	(2,052)
Capital Outlay	54,409	30,006	55,000	(24,994)
Transfers Out	242,000	208,293	76,000	132,293
Total Expenditures	870,743	816,665	816,665	-
Receipts Over (Under) Expenditures	(49,127)	80,852		
Unencumbered Cash - Beginning	123,539	74,412		
Unencumbered Cash - Ending	\$ 74,412	155,264		

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, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 58,818	64,354	65,583	(1,229)
Delinquent Tax	1,065	564	-	564
Motor Vehicle Tax	6,650	7,188	6,829	359
RV Motor Vehicle Tax	92	108	109	(1)
Commercial Vehicle Tax	473	493	459	34
16/20 Tax	532	513	379	134
Excise Tax	6	7	-	7
Neighborhood Revitalization Rebate	(1,349)	(1,413)	(1,388)	(25)
Total Receipts	<u>66,287</u>	<u>71,814</u>	<u>71,971</u>	<u>(157)</u>
Expenditures				
City of Rexford	17,459	17,500	17,500	-
City of Brewster	17,459	17,500	17,500	-
Heritage Center of Brewster	753	800	800	-
Pioneer Memorial Library	1,216	1,225	1,225	-
Senior Progress Center	26,139	26,200	26,200	-
NWKS RSVP	5,697	5,700	5,700	-
Area Agency on Aging	3,500	3,500	3,500	-
Total Expenditures	<u>72,223</u>	<u>72,425</u>	<u>72,425</u>	<u>-</u>
Receipts Over (Under) Expenditures	(5,936)	(611)		
Unencumbered Cash - Beginning	<u>7,376</u>	<u>1,440</u>		
Unencumbered Cash - Ending	\$ <u>1,440</u>	<u>829</u>		

THOMAS COUNTY, KANSAS
Direct Election Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 61,907	71,532	72,779	(1,247)
Delinquent Tax	823	580	-	580
Motor Vehicle Tax	5,535	2,923	7,183	(4,260)
RV Motor Vehicle Tax	77	46	114	(68)
Commercial Vehicle Tax	429	158	483	(325)
16/20 Tax	171	459	399	60
Excise Tax	5	5	-	5
Fees	460	478	-	478
Neighborhood Revitalization Rebate	(1,419)	(1,570)	(1,541)	(29)
Total Receipts	67,988	74,611	79,417	(4,806)
Expenditures				
Personal Services	8,003	10,413	24,720	(14,307)
Contractual	11,514	25,845	35,550	(9,705)
Commodities	545	1,678	2,400	(722)
Capital Outlay	42,537	28,563	21,000	7,563
Transfers Out	12,000	10,000	-	10,000
Total Expenditures	74,599	76,499	83,670	(7,171)
Receipts Over (Under) Expenditures	(6,611)	(1,888)		
Unencumbered Cash - Beginning	12,896	7,477		
Prior Year Cancelled Encumbrances	1,192	-		
Unencumbered Cash - Ending	\$ 7,477	5,589		

THOMAS COUNTY, KANSAS
Historical Society Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 68,760	-	-	-
Delinquent Tax	1,218	469	-	469
Motor Vehicle Tax	7,514	8,211	7,973	238
RV Motor Vehicle Tax	104	124	127	(3)
Commercial Vehicle Tax	543	563	536	27
16/20 Tax	608	590	443	147
Excise Tax	8	9	-	9
Other	-	-	5,000	(5,000)
Neighborhood Revitalization Rebate	(1,577)	-	-	-
Total Receipts	77,178	9,966	14,079	(4,113)
Expenditures				
Appropriations	83,269	-	-	-
Transfers Out	-	10,572	15,089	(4,517)
Total Expenditures	83,269	10,572	15,089	(4,517)
Receipts Over (Under) Expenditures	(6,091)	(606)		
Unencumbered Cash - Beginning	6,697	606		
Unencumbered Cash - Ending	\$ 606	-		

THOMAS COUNTY, KANSAS
Free Fair Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 21,307	-	-	-
Delinquent Tax	381	145	-	145
Motor Vehicle Tax	2,306	2,480	2,477	3
RV Motor Vehicle Tax	32	37	39	(2)
Commercial Vehicle Tax	163	170	166	4
16/20 Tax	184	184	138	46
Excise Tax	2	3	-	3
Other	-	-	5,000	(5,000)
Neighborhood Revitalization Rebate	(492)	-	-	-
Total Receipts	23,883	3,019	7,820	(4,801)
Expenditures				
Appropriations	25,000	-	-	-
Transfers Out	-	3,105	8,136	(5,031)
Total Expenditures	25,000	3,105	8,136	(5,031)
Receipts Over (Under) Expenditures	(1,117)	(86)		
Unencumbered Cash - Beginning	1,203	86		
Unencumbered Cash - Ending	\$ 86	-		

THOMAS COUNTY, KANSAS
Mental Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 45,682	43,329	44,126	(797)
Delinquent Tax	786	418	-	418
Motor Vehicle Tax	4,839	5,088	5,296	(208)
RV Motor Vehicle Tax	67	77	84	(7)
Commercial Vehicle Tax	351	346	356	(10)
16/20 Tax	374	387	294	93
Excise Tax	5	5	-	5
Miscellaneous	-	-	5,000	(5,000)
Neighborhood Revitalization Rebate	(1,047)	(951)	(934)	(17)
Total Receipts	<u>51,057</u>	<u>48,699</u>	<u>54,222</u>	<u>(5,523)</u>
Expenditures				
Appropriations	51,057	48,699	48,357	342
Miscellaneous	-	-	5,000	(5,000)
Total Expenditures	<u>51,057</u>	<u>48,699</u>	<u>53,357</u>	<u>(4,658)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ <u>-</u>	<u>-</u>		

THOMAS COUNTY, KANSAS
Intellectual/Developmental Disabilities Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 73,021	75,634	76,992	(1,358)
Delinquent Tax	1,278	685	-	685
Motor Vehicle Tax	7,932	8,482	8,473	9
RV Motor Vehicle Tax	110	128	135	(7)
Commercial Vehicle Tax	587	576	569	7
16/20 Tax	623	616	471	145
Excise Tax	8	9	-	9
Miscellaneous	-	-	5,000	(5,000)
Neighborhood Revitalization Rebate	(1,674)	(1,660)	(1,630)	(30)
Total Receipts	<u>81,885</u>	<u>84,470</u>	<u>90,010</u>	<u>(5,540)</u>
Expenditures				
Appropriations	81,885	84,470	83,500	970
Miscellaneous	-	-	5,000	(5,000)
Total Expenditures	<u>81,885</u>	<u>84,470</u>	<u>88,500</u>	<u>(4,030)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ <u>-</u>	<u>-</u>		

THOMAS COUNTY, KANSAS
Special Alcohol Program Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental Revenue				
State Aid	\$ 42,529	44,396	<u>47,303</u>	<u>(2,907)</u>
Expenditures				
Appropriations	44,250	44,250	<u>44,250</u>	<u>-</u>
Receipts Over (Under) Expenditures	(1,721)	146		
Unencumbered Cash - Beginning	<u>65,619</u>	<u>63,898</u>		
Unencumbered Cash - Ending	\$ <u>63,898</u>	<u>64,044</u>		

THOMAS COUNTY, KANSAS
County Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 233,392	195,365	198,984	(3,619)
Delinquent Tax	2,394	1,922	-	1,922
Motor Vehicle Tax	11,802	11,756	27,067	(15,311)
RV Motor Vehicle Tax	167	179	431	(252)
Commercial Vehicle Tax	950	775	1,819	(1,044)
16/20 Tax	837	1,110	1,504	(394)
Excise Tax	7	14	-	14
Charges for Services				
Charges/Fees/Services	88,241	55,405	66,000	(10,595)
Reimbursements	18,349	16,746	3,500	13,246
Grant Revenue				
Federal Aid	52,683	32,724	-	32,724
State Aid	48,208	54,499	85,000	(30,501)
Other Grants	31,247	17,333	16,500	833
Donation	79	68	-	68
Neighborhood Revitalization Rebate	(5,348)	(4,289)	(4,213)	(76)
Total Receipts	<u>483,008</u>	<u>383,607</u>	<u>396,592</u>	<u>(12,985)</u>
Expenditures				
Personal Services	275,647	282,742	314,150	(31,408)
Contractual	60,678	89,285	68,950	20,335
Commodities	15,853	9,848	8,000	1,848
Capital Outlay	7,751	2,644	5,000	(2,356)
Reimbursements	49	167	-	167
Transfers Out	35,000	10,000	-	10,000
Total Expenditures	<u>394,978</u>	<u>394,686</u>	<u>396,100</u>	<u>(1,414)</u>
Receipts Over (Under) Expenditures	88,030	(11,079)		
Unencumbered Cash - Beginning	<u>2,487</u>	<u>90,517</u>		
Unencumbered Cash - Ending	<u>\$ 90,517</u>	<u>79,438</u>		

THOMAS COUNTY, KANSAS
Noxious Weed - Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 50,000	50,000
Expenditures	-	-
Receipts Over (Under) Expenditures	50,000	50,000
Unencumbered Cash - Beginning	51,340	101,340
Unencumbered Cash - Ending	\$ 101,340	151,340

THOMAS COUNTY, KANSAS
Ambulance - Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 242,000	208,293
Expenditures		
Capital Outlay	44,177	84,347
Receipts Over (Under) Expenditures	197,823	123,946
Unencumbered Cash - Beginning	18,169	215,992
Unencumbered Cash - Ending	\$ 215,992	339,938

THOMAS COUNTY, KANSAS
Special Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	69,296	69,296
Unencumbered Cash - Ending	\$ 69,296	69,296

THOMAS COUNTY, KANSAS
Special Highway Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 375,000	300,000
Expenditures		
Capital Outlay	-	300,000
Receipts Over (Under) Expenditures	375,000	-
Unencumbered Cash - Beginning	408,264	783,264
Unencumbered Cash - Ending	<u>\$ 783,264</u>	<u>783,264</u>

THOMAS COUNTY, KANSAS
Micro Enterprise Loan Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Loan Repayments	\$ 6,733	5,493
Expenditures	-	-
Receipts Over (Under) Expenditures	6,733	5,493
Unencumbered Cash - Beginning	52,189	58,922
Unencumbered Cash - Ending	\$ 58,922	64,415

THOMAS COUNTY, KANSAS
Revolving Loan Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Loan Repayments	\$ 600	600
Expenditures	-	-
Receipts Over (Under) Expenditures	600	600
Unencumbered Cash - Beginning	16,564	17,164
Unencumbered Cash - Ending	<u>\$ 17,164</u>	<u>17,764</u>

THOMAS COUNTY, KANSAS
Building Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 116,936	126,658	128,987	(2,329)
Delinquent Tax	1,877	1,099	-	1,099
Motor Vehicle Tax	11,128	11,921	13,561	(1,640)
RV Motor Vehicle Tax	155	179	216	(37)
Commercial Vehicle Tax	790	816	911	(95)
16/20 Tax	882	934	754	180
Excise Tax	10	12	-	12
Miscellaneous	-	5,000	-	5,000
Neighborhood Revitalization Rebate	(2,681)	(2,781)	(2,731)	(50)
Total Receipts	129,097	143,838	<u>141,698</u>	<u>2,140</u>
Expenditures				
Capital Outlay	80,053	107,036	<u>370,000</u>	<u>(262,964)</u>
Receipts Over (Under) Expenditures	49,044	36,802		
Unencumbered Cash - Beginning	<u>242,593</u>	<u>291,637</u>		
Unencumbered Cash - Ending	<u>\$ 291,637</u>	<u>328,439</u>		

THOMAS COUNTY, KANSAS
Health Insurance Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ -	134,613
Expenditures		
Reimbursements	-	49,236
Receipts Over (Under) Expenditures	-	85,377
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	85,377

THOMAS COUNTY, KANSAS
Register of Deeds Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 6,342	10,000
Expenditures	-	-
Receipts Over (Under) Expenditures	6,342	10,000
Unencumbered Cash - Beginning	37,718	44,060
Unencumbered Cash - Ending	\$ 44,060	54,060

THOMAS COUNTY, KANSAS
Register of Deeds Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 14,248	15,000
Expenditures		
Capital Outlay	6,375	-
Transfers Out	-	5,269
Total Expenditures	<u>6,375</u>	<u>5,269</u>
Receipts Over (Under) Expenditures	7,873	9,731
Unencumbered Cash - Beginning	<u>32,396</u>	<u>40,269</u>
Unencumbered Cash - Ending	<u>\$ 40,269</u>	<u>50,000</u>

THOMAS COUNTY, KANSAS
Clerk Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 3,562	3,750
Expenditures		
Capital Outlay	5,660	1,870
Receipts Over (Under) Expenditures	(2,098)	1,880
Unencumbered Cash - Beginning	3,922	1,824
Prior Year Cancelled Encumbrances	-	5,660
Unencumbered Cash - Ending	\$ 1,824	9,364

THOMAS COUNTY, KANSAS
Treasurer Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 3,562	3,750
Expenditures		
Commodities	-	8,204
Receipts Over (Under) Expenditures	3,562	(4,454)
Unencumbered Cash - Beginning	7,234	10,796
Unencumbered Cash - Ending	\$ 10,796	6,342

THOMAS COUNTY, KANSAS
Parcel Search Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 3,500	3,750
Expenditures	-	-
Receipts Over (Under) Expenditures	3,500	3,750
Unencumbered Cash - Beginning	24,300	27,800
Unencumbered Cash - Ending	<u>\$ 27,800</u>	<u>31,550</u>

THOMAS COUNTY, KANSAS
Special Reserve Equipment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Transfers In	\$ 635,737	466,269
Expenditures		
Capital Outlay	<u>41,951</u>	<u>1,547</u>
Receipts Over (Under) Expenditures	593,786	464,722
Unencumbered Cash - Beginning	766,301	1,360,087
Prior Year Cancelled Encumbrances	<u>-</u>	<u>15,178</u>
Unencumbered Cash - Ending	<u>\$ 1,360,087</u>	<u>1,839,987</u>

THOMAS COUNTY, KANSAS
Extension Council Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 130,779	-	-	-
Delinquent Tax	2,192	882	-	882
Motor Vehicle Tax	13,202	14,109	15,173	(1,064)
RV Motor Vehicle Tax	183	212	242	(30)
Commercial Vehicle Tax	920	969	1,020	(51)
16/20 Tax	1,047	1,076	843	233
Excise Tax	12	13	-	13
Other	-	-	5,000	(5,000)
Neighborhood Revitalization Rebate	(2,998)	-	-	-
Total Receipts	145,337	17,261	22,278	(5,017)
Expenditures				
Appropriations	157,028	-	-	-
Transfers Out	-	18,335	24,839	(6,504)
Total Expenditures	157,028	18,335	24,839	(6,504)
Receipts Over (Under) Expenditures	(11,691)	(1,074)		
Unencumbered Cash - Beginning	12,765	1,074		
Unencumbered Cash - Ending	\$ 1,074	-		

THOMAS COUNTY, KANSAS
Wellness Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Grant Revenue	\$ 15,000	2,030
Expenditures		
Commodities	7,571	8,845
Receipts Over (Under) Expenditures	7,429	(6,815)
Unencumbered Cash - Beginning	-	7,429
Unencumbered Cash - Ending	<u>\$ 7,429</u>	<u>614</u>

THOMAS COUNTY, KANSAS
Justice Center Sales Tax Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Sales Tax	\$ 597,950	1,111,980
Interest	2,012	7,755
	<hr/>	<hr/>
Total Receipts	599,962	1,119,735
Expenditures		
Transfers Out	-	905,111
	<hr/>	<hr/>
Receipts Over (Under) Expenditures	599,962	214,624
Unencumbered Cash - Beginning	-	599,962
	<hr/>	<hr/>
Unencumbered Cash - Ending	\$ 599,962	814,586
	<hr/> <hr/>	<hr/> <hr/>

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, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Transfers In	\$ -	855,111	870,111	(15,000)
Expenditures				
Interest Expense	-	855,111	855,111	-
Cash Basis Reserve	-	-	15,000	(15,000)
Total Expenditures	-	855,111	870,111	(15,000)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	-		

THOMAS COUNTY, KANSAS
Cost of Issuance Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Bond Proceeds	\$ 152,400	-
Expenditures		
Cost of Issuance	151,733	-
Transfers Out	667	-
Total Expenditures	<u>152,400</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash - Ending	<u>\$ -</u>	<u>-</u>

THOMAS COUNTY, KANSAS
Thomas County Justice Center Project Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Bond Proceeds	\$ 14,647,600	-
Interest	111,634	137,373
Transfers In	667	50,000
Total Receipts	<u>14,759,901</u>	<u>187,373</u>
Expenditures		
Underwriter's Discount	210,565	-
Capital Outlay	3,244,697	11,418,154
Transfers Out	70,845	-
Total Expenditures	<u>3,526,107</u>	<u>11,418,154</u>
Receipts Over (Under) Expenditures	11,233,794	(11,230,781)
Unencumbered Cash - Beginning	<u>-</u>	<u>11,233,794</u>
Unencumbered Cash - Ending	<u>\$ 11,233,794</u>	<u>3,013</u>

THOMAS COUNTY, KANSAS
Sanitary Landfill Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 50,638	141,528	144,110	(2,582)
Delinquent Tax	988	708	-	708
Motor Vehicle Tax	2,821	6,437	5,881	556
RV Motor Vehicle Tax	41	92	94	(2)
Commercial Vehicle Tax	-	517	395	122
16/20 Tax	559	538	327	211
Excise Tax	2	3	-	3
Charges for Services	412,918	428,432	330,000	98,432
Neighborhood Revitalization Rebate	(1,161)	(3,107)	(3,051)	(56)
Total Receipts	<u>466,806</u>	<u>575,148</u>	<u>477,756</u>	<u>97,392</u>
Expenditures				
Personal Services	197,515	206,104	199,820	6,284
Contractual	68,756	80,828	98,100	(17,272)
Commodities	26,287	38,795	37,310	1,485
Capital Outlay	68,990	80,759	78,000	2,759
Recycling Center	-	-	61,700	(61,700)
Transfers Out	40,000	66,533	-	66,533
Total Expenditures	<u>401,548</u>	<u>473,019</u>	<u>474,930</u>	<u>(1,911)</u>
Receipts Over (Under) Expenditures	65,258	102,129		
Unencumbered Cash - Beginning	<u>10,369</u>	<u>75,627</u>		
Unencumbered Cash - Ending	<u>\$ 75,627</u>	<u>177,756</u>		

THOMAS COUNTY, KANSAS
Sanitary Landfill Equipment Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
State Aid	\$ -	25,000
Transfers In	34,000	60,533
Total Receipts	34,000	85,533
Expenditures		
Capital Outlay	13,955	38,600
Receipts Over (Under) Expenditures	20,045	46,933
Unencumbered Cash - Beginning	57,730	77,775
Unencumbered Cash - Ending	\$ 77,775	124,708

THOMAS COUNTY, KANSAS
Landfill Closure Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Interest	\$ -	900
Transfers In	106,000	6,000
Total Receipts	106,000	6,900
Expenditures	-	-
Receipts Over (Under) Expenditures	106,000	6,900
Unencumbered Cash - Beginning	230	106,230
Unencumbered Cash - Ending	\$ 106,230	113,130

THOMAS COUNTY, KANSAS
Landfill Cell Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	33,718	33,718
Unencumbered Cash - Ending	\$ 33,718	33,718

THOMAS COUNTY, KANSAS
County Treasurer Special Auto Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 73,705	74,610
Commercial Vehicle Tax	3,058	3,017
Total Receipts	<u>76,763</u>	<u>77,627</u>
Expenditures		
Personal Services	49,773	49,468
Contractual	10,142	5,422
Transfers Out	16,848	22,737
Total Expenditures	<u>76,763</u>	<u>77,627</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash - Ending	<u>\$ -</u>	<u>-</u>

THOMAS COUNTY, KANSAS
Prosecuting Attorney Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 2,655	2,629
Expenditures		
Contractual	4,067	4,392
Receipts Over (Under) Expenditures	(1,412)	(1,763)
Unencumbered Cash - Beginning	11,118	9,706
Unencumbered Cash - Ending	\$ 9,706	7,943

THOMAS COUNTY, KANSAS
Community Van Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Reimbursements	\$ 12,075	-
Donations	1,664	-
Total Receipts	13,739	-
Expenditures		
Contractual	3,349	-
Receipts Over (Under) Expenditures	10,390	-
Unencumbered Cash - Beginning	(10,390)	-
Unencumbered Cash - Ending	\$ -	-

THOMAS COUNTY, KANSAS
Oil and Gas Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	359,014	359,014
Unencumbered Cash - Ending	\$ 359,014	359,014

THOMAS COUNTY, KANSAS
Distributable Funds, State Funds, and Subdivision Funds
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2018

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current Tax	\$ 14,079,028	21,968,544	21,344,365	14,703,207
Excise Tax	999	1,449	1,779	669
Motor Vehicle Tax	242,164	1,666,631	1,700,167	208,628
RV Motor Vehicle Tax	4,567	23,505	25,151	2,921
16/20 Motor Vehicle Tax	78,507	149,735	123,967	104,275
Real Estate Redemption	63,967	180,249	137,101	107,115
Delinquent Personal Property	1,060	79,863	80,707	216
Delinquent Partial Payment	12,037	39,661	39,501	12,197
Severance Tax	-	27,682	17,640	10,042
Special County/Township Highway	-	484,225	484,225	-
Antique Tax	1,248	10,382	10,308	1,322
Special Assessment Tax	98,321	151,600	138,213	111,708
NRP Holding	-	470,742	470,742	-
KCOVRS Fees to State	3,348	123,979	127,327	-
CMV Fee - KCOVRS	2,607	109,545	111,161	991
Total Distributable Funds	14,587,853	25,487,792	24,812,354	15,263,291
State Funds				
Institutional Building	-	214,683	214,683	-
State Motor Vehicle	474	721,973	722,009	438
Total State Funds	474	936,656	936,692	438
Subdivision Funds				
Cities	(3,122)	2,060,789	2,057,646	21
Townships	-	1,189,489	1,189,489	-
School Districts	(39)	6,000,361	6,000,322	-
Ground Water Management	-	31,172	31,172	-
Water Rights	-	76,987	76,987	-
Cemeteries	-	90,828	90,828	-
Fire Districts	364,452	486,609	318,870	532,191
Community College	-	6,552,265	6,552,265	-
Library	-	103,558	103,558	-
Total Subdivision Funds	361,291	16,592,058	16,421,137	532,212
Total	\$ 14,949,618	43,016,506	42,170,183	15,795,941

THOMAS COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2018

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Agency Funds				
Sheriff	\$ 65	53,796	53,796	65
Sheriff VIN Fees	-	12,160	12,160	-
Jail Commissary	35,775	12,229	15,487	32,517
Inmate Commissary	4,649	48,199	49,470	3,378
Clerk of District Court	916	467,023	466,841	1,098
Law Library	13,836	23,027	20,042	16,821
Court Services Bond - Mediation	35,534	7,460	3,548	39,446
County Clerk	200	26,863	26,863	200
Concealed Weapons	15,065	650	32	15,683
Attorney Diversion Fund	39,850	40,538	41,639	38,749
Attorney Advent Fund	-	828	96	732
Motor Vehicle Fees	33,566	431,123	432,275	32,414
Game Licenses/Permits	-	4,946	4,946	-
Temp Pending - James MM	30,985	508	-	31,493
ISF Trust Fund	2,097	60	2,041	116
Pending Drug Forfeiture	30,487	165,213	188,592	7,108
Heritage Trust Fund	1,846	7,500	7,241	2,105
Sheriff's Forfeiture Fund	392,551	145,428	107,741	430,238
County Attorney's Forfeiture Fund	42,531	24,011	15,464	51,078
Federal Forfeiture Fund	88,496	-	-	88,496
Offender Registration Fund	13,893	2,100	-	15,993
Impound Lot Fund	6,796	16,384	15,429	7,751
Cash Over and Under	(458)	4,152,275	4,151,817	-
Total Agency Funds	\$ 788,680	5,642,321	5,615,520	815,481