THOMAS COUNTY, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2025

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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, 2025 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the 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, 2025, 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, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), 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, 2024 (not presented herein), and have issued our report thereon dated June 30, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2025 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2024 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2024 basic financial statement or to the 2024 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2024, on the basis of accounting described in Note 1.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Hays, Kansas

June 30, 2026

THOMAS COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2025

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Fund Types							
General Fund	$ 3,189,147	-	6,186,736	6,383,203	**2,992,680**	105,906	**3,098,586**
Special Purpose Funds							
Road and Bridge Fund	639,857	150	2,265,580	2,629,870	**275,717**	8,999	**284,716**
Noxious Weed Fund	151,728	-	145,038	167,410	**129,356**	163	**129,519**
Employee Benefits Fund	319,723	-	2,096,211	2,171,877	**244,057**	988	**245,045**
Ambulance Service Fund	156,886	315	1,164,456	1,178,963	**142,694**	5,622	**148,316**
Service Program for the Elderly Fund	8,066	-	70,432	74,935	**3,563**	-	**3,563**
Direct Election Fund	84,055	-	64,540	72,204	**76,391**	675	**77,066**
Mental Health Fund	-	-	50,885	50,885	**-**	-	**-**
Intellectual/Developmental Disabilities Fund	-	-	89,848	89,848	**-**	-	**-**
Special Alcohol Program Fund	22,158	-	23,062	36,750	**8,470**	-	**8,470**
County Health Fund	313,510	-	424,435	385,033	**352,912**	7,332	**360,244**
Noxious Weed - Equipment Reserve Fund	1,552	-	3,200	1,552	**3,200**	-	**3,200**
Ambulance - Equipment Reserve Fund	157,455	-	85,000	-	**242,455**	-	**242,455**
Special Equipment Fund	100,837	-	125,000	-	**225,837**	-	**225,837**
Special Highway Improvement Fund	1,374,800	-	125,000	767,917	**731,883**	-	**731,883**
Revolving Loan Fund	17,838	-	-	-	**17,838**	-	**17,838**
Building Maintenance Fund	518,617	-	77,182	93,446	**502,353**	426	**502,779**
Health Insurance Reserve Fund	474,991	-	16,853	67,150	**424,694**	-	**424,694**
Register of Deeds Equipment Reserve Fund	58,502	-	-	-	**58,502**	-	**58,502**
Register of Deeds Technology Fund	50,000	-	11,412	11,412	**50,000**	-	**50,000**
Clerk Technology Fund	13,538	-	2,853	554	**15,837**	-	**15,837**
Treasurer Technology Fund	3,090	-	2,853	-	**5,943**	-	**5,943**
Parcel Search Fund	52,400	-	2,574	-	**54,974**	-	**54,974**
Special Reserve Equipment Fund	2,074,985	-	650,009	126,498	**2,598,496**	101,900	**2,700,396**
Justice Center Sales Tax Fund	4,354,236	-	2,350,661	1,728,517	**4,976,380**	-	**4,976,380**
ARPA Fund	292,953	-	-	90,883	**202,070**	-	**202,070**
Municipalities Fight Addiction Fund	27,959	-	8,955	-	**36,914**	-	**36,914**
Bond and Interest Fund							
Justice Center Bond and Interest Fund	-	-	2,120,829	2,120,829	**-**	-	**-**

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, 2025

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	$ 325,449	-	662,768	696,013	**292,204**	60,937	**353,141**
Sanitary Landfill Equipment Reserve Fund	110,191	-	38,000	-	**148,191**	-	**148,191**
Landfill Closure Fund	170,398	-	13,182	-	**183,580**	-	**183,580**
Trust Funds							
County Treasurer Special Auto Fund	-	-	84,236	84,236	**-**	519	**519**
Prosecuting Attorney Training Fund	18,651	-	4,248	-	**22,899**	-	**22,899**
Oil and Gas Depletion Trust Fund	89,014	-	-	-	**89,014**	-	**89,014**
Total Reporting Entity (Excluding Distributable and Agency Funds)	$ 15,172,586	465	18,966,038	19,029,985	**15,109,104**	293,467	**15,402,571**

Composition of Cash	Checking Accounts	$ **32,989,248**
	Savings Accounts	**1,290,261**
	Certificate of Deposits	**43,308**
	Cash and Cash Items	**600**
	Total Cash	**34,323,417**
	Distributable Funds per Schedule 3-1	**(18,313,407)**
	Agency Funds per Schedule 3-2	**(607,439)**
	Total Reporting Entity (Excluding Distributable and Agency Funds)	$ **15,402,571**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Reporting Entity

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

Thomas County Extension Council

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

Thomas County Fair Board

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

Basis of Presentation – Fund Accounting

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

The following types of funds comprise the financial activities of the County for the year ended December 31, 2025.

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.

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

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

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

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

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

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

NOTE 2 – BUDGETARY INFORMATION

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

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

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

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

d. Adoption of the final budget on or before August 25th.

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There was a budget amendment for the year for the Justice Center Bond and Interest Fund.

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

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

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Noxious Weed – Equipment Reserve Fund, Ambulance – Equipment Reserve Fund, Special Equipment Fund, Special Highway Improvement Fund, Revolving Loan Fund, Health Insurance Reserve Fund, Register of Deeds Equipment Reserve Fund, Register of Deeds Technology Fund, Clerk Technology Fund, Treasurer Technology Fund, Parcel Search Fund, Special Reserve Equipment Fund, 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, 2025.

At December 31, 2025, the County's carrying amount of deposits was $34,323,417 and the bank balance was $34,413,613. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, $33,203,737 was covered by federal depository insurance, CDARS, and insured cash sweep accounts and $1,209,876 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, 2025.

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, 2025 were as follows:

From	To	Regulatory Authority	Amount
General Fund	Justice Center Bond and Interest Fund	Commission	$ 720,000
General Fund	Special Reserve Equipment Fund	Commission	283,590
Road and Bridge Fund	Special Highway Improvement Fund	K.S.A. 68-590	125,000
Road and Bridge Fund	Special Equipment Fund	K.S.A. 68-141g	125,000
Noxious Weed Fund	Noxious Weed - Equipment Reserve Fund	Commission	3,200
Ambulance Service Fund	Ambulance - Equipment Reserve Fund	K.S.A. 12-110d	85,000
Direct Election Fund	Special Reserve Equipment Fund	Commission	21,000
County Health Fund	Special Reserve Equipment Fund	K.S.A. 19-119	10,000
Health Insurance Reserve Fund	Employee Benefit Fund	Commission	67,150
Register of Deeds Technology Fund	Special Reserve Equipment Fund	K.S.A. 28-115a	7,731
Justice Center Sales Tax Fund	Special Reserve Equipment Fund	Commission	327,688
Justice Center Sales Tax Fund	Justice Center Bond and Interest Fund	Commission	1,400,829
Sanitary Landfill Fund	Sanitary Landfill Equipment Reserve Fund	K.S.A. 65-204	38,000
Sanitary Landfill Fund	Landfill Closure Fund	K.S.A. 12-631	6,000

NOTE 5 – 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 6 – 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 114 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 98 participating members.

The County pays an annual premium to KWORCC for its workers compensation insurance coverage. The agreement to participate provides that the KWORCC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $850,000 to $1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORC management.

The County has been unable to obtain health insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in the State Employee Health Plan (SEHP), a public entity risk pool currently operating as a common risk management and insurance program for 79,373 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 7 – 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 8 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

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

NOTE 9 – 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 10 – 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.kspers.gov or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.71% for the fiscal year ended December 31, 2025. Contributions to the pension plan from the County were $494,660 for the year ended December 31, 2025.

Net Pension Liability

At December 31, 2025, the County's proportionate share of the collective net pension liability reported by KPERS was $3,650,234. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in 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.kspers.gov or can be obtained as described above.

NOTE 11 – 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, 2025.

NOTE 12 – COMPENSATED ABSENCES

Vacation

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

Length of Shift	Amount Earned
8-hour	8 hours/month
9-hour	9 hours/month
12-hour	12 hours/month
24-hour	24 hours/month

Vacation may not be taken until the employee completes six months of service. Employees with 10+ years of service will accrue 1.5 times the above daily rate. 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 following rate:

Length of Shift	Amount Earned
8-hour	8 hours/month
9-hour	9 hours/month
12-hour	12 hours/month
24-hour	24 hours/month

Employees with 10+ years of service will accrue 1.5 times the above daily rate. The maximum accrual for sick leave shall be no more than 65 days. 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 13 – 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 $508,092 and the estimated post-closure cost is $527,148. These figures comprise the estimated closure and post-closure cost of $1,035,240. At December 31, 2025, the permit for 2025 identifies that the remaining volume capacity of the site is 2,452,886 cubic yards and that the remaining life of the landfill is 100 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, 2025.

The estimate of the household hazardous waste closure and post-closure care liability at year end was $45,838. 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 14 – 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 15 – 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, 2025, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	**Balance End of Year**	Interest Paid
Finance Leases									
Courthouse Project	2.65%	11/5/2020	$ 1,850,000	10/1/2030	$ 728,942	-	728,942	**-**	5,874
Axon Enterprises (1)	4.69%	10/1/2023	36,763	10/1/2027	23,379	-	7,351	**16,028**	763
Axon Enterprises (2)	4.69%	1/1/2024	78,383	1/1/2028	64,109	-	30,586	**33,523**	5,313
General Obligation Bonds									
Sales Tax Bonds Series 2017	3.0-4.0%	4/11/2017	14,800,000	12/1/2047	12,985,000	-	375,000	**12,610,000**	461,763
Sales Tax Bonds Series 2019	2.125-4.0%	12/3/2019	10,335,000	12/1/2047	9,180,000	-	280,000	**8,900,000**	269,250
Total Contractual Indebtedness					$ **22,981,430**	**-**	**1,421,879**	**21,559,551**	**742,963**

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

	2026	2027	2028	2029	2030	2031-2035	2036-2040	2041-2045	2046-2047	**Total**
Principal										
Finance Leases										
Axon Enterprises (1)	$ 7,667	8,361	-	-	-	-	-	-	-	**16,028**
Axon Enterprises (2)	-	16,377	17,146	-	-	-	-	-	-	**33,523**
General Obligation Bonds										
Sales Tax Bonds Series 2017	390,000	405,000	425,000	435,000	450,000	2,470,000	2,930,000	3,505,000	1,600,000	**12,610,000**
Sales Tax Bonds Series 2019	290,000	305,000	315,000	330,000	340,000	1,815,000	2,065,000	2,385,000	1,055,000	**8,900,000**
Total Principal	**687,667**	**734,738**	**757,146**	**765,000**	**790,000**	**4,285,000**	**4,995,000**	**5,890,000**	**2,655,000**	**21,559,551**
Interest										
Finance Leases										
Axon Enterprises (1)	752	59	-	-	-	-	-	-	-	**811**
Axon Enterprises (2)	-	1,572	804	-	-	-	-	-	-	**2,376**
General Obligation Bonds										
Sales Tax Bonds Series 2017	446,563	430,863	415,438	402,688	389,347	1,715,603	1,248,272	669,256	75,654	**5,793,684**
Sales Tax Bonds Series 2019	257,950	246,250	233,950	221,150	209,444	925,234	674,838	358,828	39,825	**3,167,469**
Total Interest	**705,265**	**678,744**	**650,192**	**623,838**	**598,791**	**2,640,837**	**1,923,110**	**1,028,084**	**115,479**	**8,964,340**
Total Principal and Interest	$ **1,392,932**	**1,413,482**	**1,407,338**	**1,388,838**	**1,388,791**	**6,925,837**	**6,918,110**	**6,918,084**	**2,770,479**	**30,523,891**

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, 2025

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	$ 6,602,691	-	6,602,691	**6,383,203**	(219,488)
Special Purpose Funds					
Road and Bridge Fund	2,699,600	148,623	2,848,223	**2,629,870**	(218,353)
Noxious Weed Fund	167,500	-	167,500	**167,410**	(90)
Employee Benefits Fund	2,210,500	-	2,210,500	**2,171,877**	(38,623)
Ambulance Service Fund	1,176,225	3,000	1,179,225	**1,178,963**	(262)
Service Program for the Elderly Fund	74,935	-	74,935	**74,935**	-
Direct Election Fund	72,700	-	72,700	**72,204**	(496)
Mental Health Fund	55,000	-	55,000	**50,885**	(4,115)
Intellectual/Developmental Disabilities Fund	93,500	-	93,500	**89,848**	(3,652)
Special Alcohol Program Fund	36,750	-	36,750	**36,750**	-
County Health Fund	432,241	96,080	528,321	**385,033**	(143,288)
Building Maintenance Fund	249,000	-	249,000	**93,446**	(155,554)
Justice Center Sales Tax Fund	2,215,701	-	2,215,701	**1,728,517**	(487,184)
Bond and Interest Fund					
Justice Center Bond and Interest Fund	2,121,013	-	2,121,013	**2,120,829**	(184)
Business Fund					
Sanitary Landfill Fund	730,894	-	730,894	**696,013**	(34,881)

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 2,358,345	**2,217,088**	2,248,763	(31,675)
Delinquent Tax	21,620	**17,143**	-	17,143
Motor Vehicle Tax	180,672	**182,264**	153,297	28,967
RV Motor Vehicle Tax	2,947	**2,766**	2,589	177
Commercial Vehicle Tax	13,537	**15,138**	14,427	711
16/20 Tax	8,832	**13,357**	11,623	1,734
Excise Tax	232	**208**	-	208
Severance Tax	17,154	**18,332**	-	18,332
Special Alcohol	-	**11,531**	11,630	(99)
Sales Tax	1,401,933	**1,377,391**	1,000,000	377,391
Licenses and Fees	155,485	**156,126**	183,090	(26,964)
Interest on Delinquent Taxes	40,706	**62,098**	40,000	22,098
Interest	813,575	**595,219**	450,000	145,219
Prisoner Care	159,759	**128,775**	100,000	28,775
15th Judicial Reimbursement	54,986	**61,339**	35,000	26,339
Office Complex Rent	34,545	**35,560**	35,000	560
State Aid	6,201	**15,861**	-	15,861
Wind Farm	1,190,425	**1,221,093**	1,100,000	121,093
Miscellaneous	13,800	**11,177**	-	11,177
Reimbursements	118,099	**121,329**	-	121,329
Transfers In	1,230	**-**	-	-
Neighborhood Revitalization Rebate	(108,011)	**(77,059)**	(94,393)	17,334
Total Receipts	6,486,072	**6,186,736**	5,291,026	895,710
Expenditures				
County Commission	72,167	**78,737**	82,870	(4,133)
County Clerk	143,354	**136,288**	158,350	(22,062)
County Treasurer	170,586	**179,147**	176,375	2,772
County Attorney	211,055	**240,346**	263,950	(23,604)
Register of Deeds	107,658	**111,614**	113,471	(1,857)
Sheriff	778,518	**964,454**	1,111,708	(147,254)
Unified Court	343,503	**259,206**	348,400	(89,194)
Courthouse General	750,675	**754,081**	825,950	(71,869)
Custodian	158,146	**160,602**	181,700	(21,098)
Jail	908,617	**1,142,349**	1,170,608	(28,259)
Appraiser	228,241	**244,587**	300,250	(55,663)
Emergency Management	$ 69,336	**83,706**	87,553	(3,847)

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Expenditures (continued)				
Economic Development	$ 81,744	**81,744**	81,744	-
LEPG	8,001	**7,640**	10,000	(2,360)
IT Department	223,808	**296,370**	287,902	8,468
Transportation Services	138,095	**144,948**	156,360	(11,412)
Wind Farm Expense	141,740	**143,332**	126,250	17,082
Miscellaneous	8,496	**4,962**	-	4,962
Appropriations	375,750	**345,500**	345,500	-
Transfers Out	638,012	**1,003,590**	773,750	229,840
Total Expenditures	5,557,502	**6,383,203**	6,602,691	(219,488)
Receipts Over (Under) Expenditures	928,570	**(196,467)**		
Unencumbered Cash - Beginning	2,259,707	**3,189,147**		
Prior Year Cancelled Encumbrance	870	**-**		
Unencumbered Cash - Ending	$ 3,189,147	**2,992,680**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,782,263	**1,481,433**	1,502,638	(21,205)
Delinquent Tax	15,864	**12,929**	-	12,929
Motor Vehicle Tax	123,223	**135,139**	115,846	19,293
RV Motor Vehicle Tax	1,990	**2,042**	1,957	85
Commercial Vehicle Tax	10,616	**11,440**	10,903	537
16/20 Tax	8,480	**8,679**	8,784	(105)
Excise Tax	156	**157**	-	157
Intergovernmental Revenues				
City and County Highway	445,815	**441,629**	494,000	(52,371)
State Aid - Connecting Links	71,170	**69,170**	-	69,170
Equipment Rent	1,125	**-**	-	-
Reimbursements	130,817	**154,453**	75,000	79,453
Transfers In	271,415	**-**	-	-
Neighborhood Revitalization Rebate	(81,627)	**(51,491)**	(53,817)	2,326
Total Receipts	2,781,307	**2,265,580**	2,155,311	110,269
Expenditures				
Personal Services	611,390	**645,283**	651,000	(5,717)
Contractual	1,775,208	**1,398,876**	1,582,000	(183,124)
Commodities	335,653	**333,445**	206,600	126,845
Capital Outlay	251,223	**2,266**	10,000	(7,734)
Transfers Out	150,000	**250,000**	250,000	-
(a) Adjustment for Qualifying Budget Credits	-	**-**	148,623	(148,623)
Total Expenditures	3,123,474	**2,629,870**	2,848,223	(218,353)
Receipts Over (Under) Expenditures	(342,167)	**(364,290)**		
Unencumbered Cash - Beginning	982,024	**639,857**		
Prior Year Cancelled Encumbrances	-	**150**		
Unencumbered Cash - Ending	$ 639,857	**275,717**		

(a) Adjustment for Qualifying Budget Credits

State Aid - Connecting Links Over Amount Budgeted	$ 69,170
Reimbursements Over Amount Budgeted	79,453
	$ 148,623

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

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 63,426	**71,082**	72,098	(1,016)
Delinquent Tax	614	**478**	-	478
Motor Vehicle Tax	4,016	**4,786**	4,121	665
RV Motor Vehicle Tax	65	**72**	70	2
16/20 Tax	190	**298**	388	(90)
Commercial Tax	299	**407**	312	95
Excise Tax	5	**6**	-	6
Chemical Sales	79,902	**47,165**	40,000	7,165
Labor	9,093	**6,893**	-	6,893
Miscellaneous	28,231	**16,322**	4,000	12,322
Neighborhood Revitalization Rebate	(2,905)	**(2,471)**	(2,582)	111
Total Receipts	182,936	**145,038**	118,407	26,631
Expenditures				
Personal Services	50,630	**56,951**	57,500	(549)
Contractual	-	**6,098**	18,350	(12,252)
Commodities	113,462	**97,978**	81,650	16,328
Capital Outlay	-	**3,183**	10,000	(6,817)
Transfers Out	-	**3,200**	-	3,200
Total Expenditures	164,092	**167,410**	167,500	(90)
Receipts Over (Under) Expenditures	18,844	**(22,372)**		
Unencumbered Cash - Beginning	132,884	**151,728**		
Unencumbered Cash - Ending	$ 151,728	**129,356**		

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

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,757,968	**1,919,345**	1,946,685	(27,340)
Delinquent Tax	16,970	**13,768**	-	13,768
Motor Vehicle Tax	141,198	**135,742**	114,266	21,476
RV Motor Vehicle Tax	2,278	**2,059**	1,930	129
Commercial Vehicle Tax	12,340	**11,284**	10,754	530
16/20 Tax	10,041	**9,890**	8,664	1,226
Excise Tax	178	**155**	-	155
Reimbursements	2,841	**3,529**	-	3,529
Transfers In	-	**67,150**	67,150	-
Neighborhood Revitalization Rebate	(80,514)	**(66,711)**	(72,149)	5,438
Total Receipts	1,863,300	**2,096,211**	2,077,300	18,911
Expenditures				
Social Security Taxes	317,851	**351,339**	310,000	41,339
Employee Retirement	439,254	**494,660**	440,000	54,660
Unemployment Insurance	2,642	**4,699**	5,000	(301)
Workmen's Compensation Insurance	45,162	**66,896**	70,000	(3,104)
Health Insurance/Medical Claims	1,113,618	**1,162,744**	1,300,000	(137,256)
Life, Dental and Other Insurance	79,680	**91,539**	85,500	6,039
Total Expenditures	1,998,207	**2,171,877**	2,210,500	(38,623)
Receipts Over (Under) Expenditures	(134,907)	**(75,666)**		
Unencumbered Cash - Beginning	454,630	**319,723**		
Unencumbered Cash - Ending	$ 319,723	**244,057**		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 328,419	**628,339**	637,368	(9,029)
Delinquent Tax	3,678	**3,120**	-	3,120
Motor Vehicle Tax	31,109	**25,736**	21,347	4,389
RV Motor Vehicle Tax	495	**391**	361	30
Commercial Vehicle Tax	3,163	**2,108**	1,619	489
16/20 Tax	3,013	**2,037**	2,009	28
Charges for Services				
Ambulance Runs	527,081	**515,561**	465,000	50,561
Training	7,054	**5,569**	2,000	3,569
Other Grants	63,587	**-**	-	-
State Aid	-	**3,000**	-	3,000
Federal Aid	31,603	**-**	-	-
Reimbursements	-	**434**	-	434
Neighborhood Revitalization Rebate	(15,041)	**(21,839)**	(22,827)	988
Total Receipts	984,161	**1,164,456**	1,106,877	57,579
Expenditures				
Personal Services	699,397	**816,346**	740,000	76,346
Contractual	157,755	**171,902**	162,225	9,677
Commodities	63,597	**70,656**	79,000	(8,344)
Capital Outlay	84,810	**34,865**	95,000	(60,135)
Transfers Out	100,000	**85,000**	100,000	(15,000)
Other	-	**194**	-	194
(a) Adjustment for Qualifying Budget Credit	-	**-**	3,000	(3,000)
Total Expenditures	1,105,559	**1,178,963**	1,179,225	(262)
Receipts Over (Under) Expenditures	(121,398)	**(14,507)**		
Unencumbered Cash - Beginning	278,284	**156,886**		
Prior Year Cancelled Encumbrances	-	**315**		
Unencumbered Cash - Ending	$ 156,886	**142,694**		

(a) Adjustment for Qualifying Budget Credit

State Aid Over Amount Budgeted	$ 3,000

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

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 77,039	**65,300**	66,316	(1,016)
Delinquent Tax	693	**562**	-	562
Motor Vehicle Tax	5,460	**5,863**	5,005	858
RV Motor Vehicle Tax	88	**89**	85	4
Commercial Vehicle Tax	463	**494**	471	23
16/20 Tax	362	**387**	380	7
Excise Tax	8	**7**	-	7
Neighborhood Revitalization Rebate	(3,528)	**(2,270)**	(2,375)	105
Total Receipts	80,585	**70,432**	69,882	550
Expenditures				
City of Rexford	18,000	**18,000**	18,000	-
City of Brewster	18,000	**18,000**	18,000	-
Heritage Center of Brewster	800	**800**	800	-
Pioneer Memorial Library	1,225	**1,225**	1,225	-
Senior Progress Center	26,700	**26,700**	26,700	-
NWKS RSVP	5,710	**5,710**	5,710	-
Area Agency on Aging	4,000	**4,000**	4,000	-
Silver Haired Legislation	500	**500**	500	-
Total Expenditures	74,935	**74,935**	74,935	-
Receipts Over (Under) Expenditures	5,650	**(4,503)**		
Unencumbered Cash - Beginning	2,416	**8,066**		
Unencumbered Cash - Ending	$ 8,066	**3,563**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 140,312	**46,081**	46,721	(640)
Delinquent Tax	692	**779**	-	779
Motor Vehicle Tax	4,067	**9,921**	9,111	810
RV Motor Vehicle Tax	66	**148**	154	(6)
Commercial Vehicle Tax	331	**901**	857	44
16/20 Tax	246	**293**	691	(398)
Excise Tax	5	**12**	-	12
Fees	3,375	**1,711**	-	1,711
State Aid	7,960	**-**	-	-
Other Grants	14,334	**-**	-	-
Reimbursements	134	**6,296**	-	6,296
Neighborhood Revitalization Rebate	(6,426)	**(1,602)**	(1,673)	71
Total Receipts	165,096	**64,540**	55,861	8,679
Expenditures				
Personal Services	28,561	**21,430**	18,000	3,430
Contractual	56,605	**11,686**	11,200	486
Commodities	2,956	**3,032**	29,500	(26,468)
Capital Outlay	6,295	**15,056**	4,000	11,056
Transfers Out	10,000	**21,000**	10,000	11,000
Total Expenditures	104,417	**72,204**	72,700	(496)
Receipts Over (Under) Expenditures	60,679	**(7,664)**		
Unencumbered Cash - Beginning	22,585	**84,055**		
Prior Year Cancelled Encumbrance	791	**-**		
Unencumbered Cash - Ending	$ 84,055	**76,391**		

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 50,895	**47,647**	48,289	(642)
Delinquent Tax	460	**378**	-	378
Motor Vehicle Tax	3,606	**3,870**	3,301	569
RV Motor Vehicle Tax	58	**59**	56	3
Commercial Vehicle Tax	308	**327**	311	16
16/20 Tax	245	**255**	250	5
Excise Tax	5	**5**	-	5
Miscellaneous	-	**-**	5,000	(5,000)
Neighborhood Revitalization Rebate	(2,331)	**(1,656)**	(1,729)	73
Total Receipts	53,246	**50,885**	55,478	(4,593)
Expenditures				
Appropriations	53,246	**50,885**	50,000	885
Miscellaneous	-	**-**	5,000	(5,000)
Total Expenditures	53,246	**50,885**	55,000	(4,115)
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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 86,475	**84,515**	85,749	(1,234)
Delinquent Tax	762	**643**	-	643
Motor Vehicle Tax	5,907	**6,549**	5,621	928
RV Motor Vehicle Tax	95	**99**	95	4
Commercial Vehicle Tax	507	**555**	529	26
16/20 Tax	404	**416**	426	(10)
Excise Tax	7	**8**	-	8
Miscellaneous	-	-	5,000	(5,000)
Neighborhood Revitalization Rebate	(3,960)	**(2,937)**	(3,071)	134
Total Receipts	90,197	**89,848**	94,349	(4,501)
Expenditures				
Appropriations	90,197	**89,848**	88,500	1,348
Miscellaneous	-	**-**	5,000	(5,000)
Total Expenditures	90,197	**89,848**	93,500	(3,652)
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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
Local Alcoholic Liquor Tax	$ 32,950	**23,062**	23,261	(199)
Expenditures				
Appropriations	49,250	**36,750**	36,750	-
Receipts Over (Under) Expenditures	(16,300)	**(13,688)**		
Unencumbered Cash - Beginning	38,458	**22,158**		
Unencumbered Cash - Ending	$ 22,158	**8,470**		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 213,479	**187,307**	189,941	(2,634)
Delinquent Tax	2,532	**1,738**	-	1,738
Motor Vehicle Tax	21,279	**16,951**	13,871	3,080
RV Motor Vehicle Tax	342	**259**	234	25
Commercial Vehicle Tax	1,970	**1,370**	1,305	65
16/20 Tax	1,710	**1,456**	1,052	404
Excise Tax	27	**19**	-	19
Charges for Services				
Charges/Fees/Services	89,271	**100,736**	58,000	42,736
Reimbursements	22,294	**35,627**	-	35,627
Grant Revenue				
Federal Aid	40,351	**55,081**	-	55,081
State Aid	25,952	**30,372**	25,000	5,372
Federal Aid - COVID	14,098	**-**	-	-
Donation	15	**29**	-	29
Neighborhood Revitalization Rebate	(9,777)	**(6,510)**	(6,803)	293
Total Receipts	423,543	**424,435**	282,600	141,835
Expenditures				
Personal Services	266,186	**282,381**	339,341	(56,960)
Contractual	63,821	**59,083**	72,450	(13,367)
Commodities	21,927	**26,941**	6,250	20,691
Capital Outlay	7,500	**6,628**	4,200	2,428
COVID	8,678	**-**	-	-
Transfers Out	-	**10,000**	10,000	-
(a) Adjustments for Qualifying Budget Credits	-	**-**	96,080	(96,080)
Total Expenditures	368,112	**385,033**	528,321	(143,288)
Receipts Over (Under) Expenditures	55,431	**39,402**		
Unencumbered Cash - Beginning	258,079	**313,510**		
Unencumbered Cash - Ending	$ 313,510	**352,912**		

(a) Adjustments for Qualifying Budget Credits	
Federal Aid Over Amount Budgeted	$ 55,081
State Aid Over Amount Budgeted	5,372
Reimbursements Over Amount Budgeted	35,627
Total	$ 96,080

THOMAS COUNTY, KANSAS
Noxious Weed - Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Transfers In	$ -	**3,200**
Expenditures		
Capital Outlay	170,888	**1,552**
Receipts Over (Under) Expenditures	(170,888)	**1,648**
Unencumbered Cash - Beginning	172,440	**1,552**
Unencumbered Cash - Ending	$ 1,552	**3,200**

THOMAS COUNTY, KANSAS
Ambulance - Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	274,012	**85,000**
Expenditures			
Capital Outlay		278,557	**-**
Receipts Over (Under) Expenditures		(4,545)	**85,000**
Unencumbered Cash - Beginning		162,000	**157,455**
Unencumbered Cash - Ending	$	157,455	**242,455**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	75,000	**125,000**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		75,000	**125,000**
Unencumbered Cash - Beginning		25,837	**100,837**
Unencumbered Cash - Ending	$	100,837	**225,837**

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

	Prior Year Actual	**Current Year Actual**
Receipts		
Transfers In	$ 75,000	**125,000**
Expenditures		
Capital Outlay	118,820	**767,917**
Transfers Out	21,415	**-**
Total Expenditures	140,235	**767,917**
Receipts Over (Under) Expenditures	(65,235)	**(642,917)**
Unencumbered Cash - Beginning	1,440,035	**1,374,800**
Unencumbered Cash - Ending	$ 1,374,800	**731,883**

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

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

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 72,088	**72,486**	73,583	(1,097)
Delinquent Tax	977	**640**	-	640
Motor Vehicle Tax	6,815	**5,599**	4,683	916
RV Motor Vehicle Tax	108	**85**	79	6
Commercial Vehicle Tax	772	**463**	441	22
16/20 Tax	799	**422**	355	67
Excise Tax	8	**6**	-	6
Neighborhood Revitalization Rebate	(3,302)	**(2,519)**	(2,635)	116
Total Receipts	78,265	**77,182**	76,506	676
Expenditures				
Capital Outlay	68,366	**93,446**	249,000	(155,554)
Receipts Over (Under) Expenditures	9,899	**(16,264)**		
Unencumbered Cash - Beginning	508,718	**518,617**		
Unencumbered Cash - Ending	$ 518,617	**502,353**		

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Interest	$	23,127	**16,853**
Expenditures			
Transfers Out		-	**67,150**
Receipts Over (Under) Expenditures		23,127	**(50,297)**
Unencumbered Cash - Beginning		451,864	**474,991**
Unencumbered Cash - Ending	$	474,991	**424,694**

THOMAS COUNTY, KANSAS
Register of Deeds Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

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

	Prior Year Actual	**Current Year Actual**
Receipts		
Fees	$ 10,850	**11,412**
Expenditures		
Capital Outlay	8,044	**3,681**
Transfers Out	7,806	**7,731**
Total Expenditures	15,850	**11,412**
Receipts Over (Under) Expenditures	(5,000)	**-**
Unencumbered Cash - Beginning	55,000	**50,000**
Unencumbered Cash - Ending	$ 50,000	**50,000**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	2,713	**2,853**
Expenditures			
Capital Outlay		7,375	**554**
Receipts Over (Under) Expenditures		(4,662)	**2,299**
Unencumbered Cash - Beginning		18,200	**13,538**
Unencumbered Cash - Ending	$	13,538	**15,837**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	2,713	**2,853**
Expenditures			
Capital Outlay		4,762	**-**
Receipts Over (Under) Expenditures		(2,049)	**2,853**
Unencumbered Cash - Beginning		5,139	**3,090**
Unencumbered Cash - Ending	$	3,090	**5,943**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	3,500	**2,574**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		3,500	**2,574**
Unencumbered Cash - Beginning		48,900	**52,400**
Unencumbered Cash - Ending	$	52,400	**54,974**

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

	Prior Year Actual	Current Year Actual
Receipts		
Reimbursement	$ 12,400	**-**
Transfers In	17,806	**650,009**
Total Receipts	30,206	**650,009**
Expenditures		
Capital Outlay	307,469	**126,498**
Receipts Over (Under) Expenditures	(277,263)	**523,511**
Unencumbered Cash - Beginning	2,351,842	**2,074,985**
Prior Year Cancelled Encumbrance	406	**-**
Unencumbered Cash - Ending	$ 2,074,985	**2,598,496**

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

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

THOMAS COUNTY, KANSAS
Justice Center Sales Tax Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Sales Tax	$ 2,165,250	**2,164,546**	2,480,000	(315,454)
Interest	159,856	**186,115**	100,000	86,115
Transfers In	249,033	**-**	-	-
Total Receipts	2,574,139	**2,350,661**	2,580,000	(229,339)
Expenditures				
Transfers Out	1,605,780	**1,728,517**	2,215,701	(487,184)
Receipts Over (Under) Expenditures	968,359	**622,144**		
Unencumbered Cash - Beginning	3,385,877	**4,354,236**		
Unencumbered Cash - Ending	$ 4,354,236	**4,976,380**		

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

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	**-**
Expenditures		
ARPA Disbursements	26,300	**90,883**
Receipts Over (Under) Expenditures	(26,300)	**(90,883)**
Unencumbered Cash - Beginning	319,253	**292,953**
Unencumbered Cash - Ending	$ 292,953	**202,070**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
State Aid - Opioid Settlement Funds	$	14,520	**8,955**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		14,520	**8,955**
Unencumbered Cash - Beginning		13,439	**27,959**
Unencumbered Cash - Ending	$	27,959	**36,914**

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

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Transfers In	$ 1,819,780	**2,120,829**	2,121,013	(184)
Expenditures				
Bond Principal	635,000	**655,000**	655,000	-
Bond Interest	755,713	**731,013**	731,013	-
Lease Payment	427,065	**734,816**	733,000	1,816
Service Fees	1,499	**-**	2,000	(2,000)
Transfers Out	503	**-**	-	-
Total Expenditures	1,819,780	**2,120,829**	2,121,013	(184)
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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	-
Expenditures		
Commodities	41,687	-
Transfers Out	248,530	-
Total Expenditures	290,217	-
Receipts Over (Under) Expenditures	(290,217)	-
Unencumbered Cash - Beginning	290,217	-
Unencumbered Cash - Ending	$ -	-

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ -	**103,581**	105,120	(1,539)
Delinquent Tax	587	**350**	-	350
Motor Vehicle Tax	2,242	**-**	-	-
RV Motor Vehicle Tax	29	**-**	-	-
Commercial Vehicle Tax	700	**-**	-	-
16/20 Tax	1,057	**-**	-	-
Excise Tax	2	**-**	-	-
Charges for Services	534,914	**556,394**	499,100	57,294
Sale of Miscellaneous Items	17,933	**6,043**	-	6,043
Neighborhood Revitalization Rebate	-	**(3,600)**	(3,765)	165
Total Receipts	557,464	**662,768**	600,455	62,313
Expenditures				
Personal Services	393,934	**388,414**	410,174	(21,760)
Contractual	85,789	**191,313**	171,100	20,213
Commodities	47,677	**52,329**	73,500	(21,171)
Recycling Center	18,933	**19,957**	32,120	(12,163)
Transfers Out	44,000	**44,000**	44,000	-
Total Expenditures	590,333	**696,013**	730,894	(34,881)
Receipts Over (Under) Expenditures	(32,869)	**(33,245)**		
Unencumbered Cash - Beginning	357,562	**325,449**		
Prior Year Cancelled Encumbrances	756	**-**		
Unencumbered Cash - Ending	$ 325,449	**292,204**		

THOMAS COUNTY, KANSAS
Sanitary Landfill Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	38,000	**38,000**
Expenditures			
Capital Outlay		39,314	**-**
Receipts Over (Under) Expenditures		(1,314)	**38,000**
Unencumbered Cash - Beginning		111,505	**110,191**
Unencumbered Cash - Ending	$	110,191	**148,191**

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

		Prior Year Actual	**Current Year Actual**
Receipts			
Interest	$	8,206	**7,182**
Transfers In		6,000	**6,000**
Total Receipts		14,206	**13,182**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		14,206	**13,182**
Unencumbered Cash - Beginning		156,192	**170,398**
Unencumbered Cash - Ending	$	170,398	**183,580**

THOMAS COUNTY, KANSAS
County Treasurer Special Auto Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	75,644	**80,944**
Commercial Vehicle Tax		3,254	**3,292**
Total Receipts		78,898	**84,236**
Expenditures			
Personal Services		63,498	**61,694**
Contractual		15,400	**22,542**
Total Expenditures		78,898	**84,236**
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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees	$	4,775	**4,248**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		4,775	**4,248**
Unencumbered Cash - Beginning		13,876	**18,651**
Unencumbered Cash - Ending	$	18,651	**22,899**

THOMAS COUNTY, KANSAS
Oil and Gas Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		89,014	**89,014**
Unencumbered Cash - Ending	$	89,014	**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, 2025

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Distributable Funds				
Current Tax	$ 16,711,517	25,237,431	24,641,662	**17,307,286**
Excise Tax	383	1,877	2,006	**254**
Motor Vehicle Tax	218,982	1,765,333	1,709,160	**275,155**
RV Motor Vehicle Tax	3,957	26,190	25,675	**4,472**
16/20 Motor Vehicle Tax	78,439	115,557	112,562	**81,434**
Real Estate Redemption	38,701	250,757	182,077	**107,381**
Delinquent Personal Property	152	7,613	2,633	**5,132**
Delinquent Partial Payment	5,475	89,148	62,664	**31,959**
Severance Tax	9,476	33,865	36,664	**6,677**
Special County/Township Highway	-	497,925	497,925	**-**
Antique Tax	1,356	13,601	13,145	**1,812**
Special Assessment Tax	87,542	109,904	110,786	**86,660**
NRP Holding	-	843,063	843,063	**-**
KCOVRS Fees to State	-	161,547	161,547	**-**
CMV Fee - KCOVRS	475	139,282	139,631	**126**
Motor Vehicle Sales Tax	-	880,748	808,444	**72,304**
Total Distributable Funds	17,156,455	30,173,841	29,349,644	**17,980,652**
State Funds				
Institutional Building	-	258,477	258,477	**-**
State Motor Vehicle	79	799,088	798,819	**348**
Total State Funds	79	1,057,565	1,057,296	**348**
Subdivision Funds				
Cities	315	2,614,495	2,614,810	**-**
Townships	-	1,584,980	1,584,980	**-**
School Districts	-	7,121,074	7,121,074	**-**
Ground Water Management	-	31,375	31,375	**-**
Water Rights	-	72,432	72,432	**-**
Cemeteries	-	131,821	131,821	**-**
Fire Districts	224,147	388,668	280,408	**332,407**
Community College	-	6,552,682	6,552,682	**-**
Library	-	135,089	135,089	**-**
Total Subdivision Funds	224,462	18,632,616	18,524,671	**332,407**
Total	$ 17,380,996	49,864,022	48,931,611	**18,313,407**

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

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Agency Funds				
Sheriff	$ 65	150,868	150,868	**65**
Jail Commissary	63,655	16,807	10,566	**69,896**
Inmate Commissary	9,572	118,333	112,344	**15,561**
Clerk of District Court	110,389	43,452	153,641	**200**
Law Library	14,013	32,090	27,989	**18,114**
Court Services Bond - Mediation	44,780	5,426	9,839	**40,367**
County Clerk	200	174,268	174,268	**200**
15th Judicial Court Trustee	71,689	51,783	51,798	**71,674**
Concealed Weapons	21,080	1,073	-	**22,153**
Attorney Diversion Fund	59,211	78,634	61,945	**75,900**
Motor Vehicle Sale Tax	82,618	-	82,618	**-**
Pending Bankruptcy	-	567	-	**567**
Game Licenses/Permits	-	1,365	1,365	**-**
Temp Pending - James MM	36,501	1,494	-	**37,995**
ISF Trust Fund	534	60	-	**594**
Pending Drug Forfeiture	20,203	2,678	17,548	**5,333**
Heritage Trust Fund	1,471	5,706	5,613	**1,564**
Sheriff's Forfeiture Fund	90,730	34,281	36,980	**88,031**
County Attorney's Forfeiture Fund	1,936	-	-	**1,936**
Federal Forfeiture Fund	63,596	-	-	**63,596**
Offender Registration Fund	22,554	3,240	-	**25,794**
Impound Lot Fund	78,431	28,061	41,194	**65,298**
Domestic Violence	1,517	184	-	**1,701**
Cash Clearing Account/Insufficient Funds	(190)	14,600	13,510	**900**
Total Agency Funds	$ 794,555	764,970	952,086	**607,439**