

**THOMAS COUNTY, KANSAS**

Primary Government Financial Statement  
With Independent Auditors' Report

For the Year Ended December 31, 2021



**THOMAS COUNTY, KANSAS**  
Primary Government Financial Statement With Independent Auditors' Report  
For the Year Ended December 31, 2021

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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, 2021 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, 2021, 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, 2021, 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 Auditor's 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, 2020 (not presented herein), and have issued our report thereon dated September 13, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 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/oar/municipal-services>. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2021 (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 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 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, 2020, on the basis of accounting described in Note 1.



**ADAMSBROWN, LLC**  
Certified Public Accountants  
Colby, Kansas

September 12, 2022



**THOMAS COUNTY, KANSAS**  
Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Governmental Type Funds</b>							
<b>General Fund</b>	\$ 1,902,804	-	4,422,946	5,210,365	<b>1,115,385</b>	117,753	<b>1,233,138</b>
<b>Special Purpose Funds</b>							
Road and Bridge Fund	368,630	50	2,695,373	2,366,863	<b>697,190</b>	71,038	<b>768,228</b>
Noxious Weed Fund	90,937	-	149,765	86,640	<b>154,062</b>	-	<b>154,062</b>
Employee Benefits Fund	244,350	-	1,757,447	1,830,004	<b>171,793</b>	1,965	<b>173,758</b>
Ambulance Service Fund	85,871	-	631,392	685,878	<b>31,385</b>	11,537	<b>42,922</b>
Service Program for the Elderly Fund	2,678	-	74,727	72,935	<b>4,470</b>	-	<b>4,470</b>
Direct Election Fund	15,033	-	35,630	36,381	<b>14,282</b>	2,200	<b>16,482</b>
Mental Health Fund	-	-	49,864	49,864	-	-	-
Intellectual/Developmental Disabilities Fund	-	-	81,831	81,831	-	-	-
Special Alcohol Program Fund	67,088	-	41,879	44,250	<b>64,717</b>	-	<b>64,717</b>
County Health Fund	47,100	-	640,413	621,714	<b>65,799</b>	7,209	<b>73,008</b>
Noxious Weed - Equipment Reserve Fund	201,340	-	-	-	<b>201,340</b>	-	<b>201,340</b>
Ambulance - Equipment Reserve Fund	201,463	-	10,000	89,389	<b>122,074</b>	-	<b>122,074</b>
Special Equipment Fund	202,629	-	275,000	144,799	<b>332,830</b>	-	<b>332,830</b>
Special Highway Improvement Fund	1,611,394	-	3,580,000	3,219,969	<b>1,971,425</b>	300,020	<b>2,271,445</b>
Revolving Loan Fund	17,838	-	-	-	<b>17,838</b>	-	<b>17,838</b>
Building Maintenance Fund	445,033	-	163,611	135,596	<b>473,048</b>	1,324	<b>474,372</b>
Health Insurance Reserve Fund	290,959	-	214,621	133,771	<b>371,809</b>	-	<b>371,809</b>
Register of Deeds Equipment Reserve Fund	67,837	-	-	9,335	<b>58,502</b>	-	<b>58,502</b>
Register of Deeds Technology Fund	61,534	-	14,068	1,322	<b>74,280</b>	-	<b>74,280</b>
Clerk Technology Fund	13,940	-	3,517	2,530	<b>14,927</b>	-	<b>14,927</b>
Treasurer Technology Fund	12,667	-	3,517	-	<b>16,184</b>	-	<b>16,184</b>
Parcel Search Fund	38,500	-	3,650	50	<b>42,100</b>	-	<b>42,100</b>
Special Reserve Equipment Fund	2,614,033	-	88,000	744,670	<b>1,957,363</b>	-	<b>1,957,363</b>
Wellness Fund	1,371	-	1,487	1,435	<b>1,423</b>	200	<b>1,623</b>
Justice Center Sales Tax Fund	1,897,865	-	1,825,094	1,804,154	<b>1,918,805</b>	-	<b>1,918,805</b>
ARPA Fund	-	-	755,296	516,003	<b>239,293</b>	-	<b>239,293</b>
<b>Bond and Interest Fund</b>							
Justice Center Bond and Interest Fund	-	-	1,600,052	1,600,052	-	-	-
<b>Capital Project Fund</b>							
Thomas County Justice Center Project Fund	1,405,316	-	2,004	904,844	<b>502,476</b>	668,251	<b>1,170,727</b>
Thomas County Courthouse Project Fund	(2,561,802)	-	2,591,932	30,130	-	-	-
<b>Business Funds</b>							
Sanitary Landfill Fund	148,920	-	737,955	583,943	<b>302,932</b>	10,675	<b>313,607</b>
Sanitary Landfill Equipment Reserve Fund	119,730	-	45,000	25,684	<b>139,046</b>	-	<b>139,046</b>
Landfill Closure Fund	128,033	-	6,666	-	<b>134,699</b>	-	<b>134,699</b>

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, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Trust Funds</b>							
County Treasurer Special Auto Fund	\$ -	-	78,949	78,949	-	229	<b>229</b>
Prosecuting Attorney Training Fund	8,158	-	3,197	1,399	<b>9,956</b>	-	<b>9,956</b>
Oil and Gas Depletion Trust Fund	<u>359,014</u>	<u>-</u>	<u>-</u>	<u>-</u>	<b><u>359,014</u></b>	<u>-</u>	<b><u>359,014</u></b>
<b>Total Primary Government (Excluding Distributable and Agency Funds)</b>	<u>\$ 10,110,263</u>	<u>50</u>	<u>22,584,883</u>	<u>21,114,749</u>	<b><u>11,580,447</u></b>	<u>1,192,401</u>	<b><u>12,772,848</u></b>
<b>Composition of Cash</b>							
Checking Accounts							\$ 25,522,546
Savings Accounts							1,174,859
Certificate of Deposits							3,190,153
Cash and Cash Items							<u>80,658</u>
Total Primary Government							<b>29,968,216</b>
Distributable Funds per Schedule 3-1							<b>(16,654,820)</b>
Agency Funds per Schedule 3-2							<b><u>(540,548)</u></b>
<b>Total Primary Government (Excluding Distributable and Agency Funds)</b>							<b>\$ <u>12,772,848</u></b>

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



## THOMAS COUNTY, KANSAS

### Notes to Financial Statement

December 31, 2021

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#### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

##### **Financial Reporting Entity**

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

##### **Thomas County Extension Council**

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

##### **Thomas County Fair Board**

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

##### **Basis of Presentation – Fund Accounting**

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

The following types of funds comprise the financial activities of the County for the year ended December 31, 2021.

##### **Regulatory Basis Fund Types**

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

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

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

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

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



## THOMAS COUNTY, KANSAS

### Notes to Financial Statement

December 31, 2021

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**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 municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th.

The 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.



## THOMAS COUNTY, KANSAS

### Notes to Financial Statement

December 31, 2021

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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, 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, Justice Center Sales Tax Fund, COVID Relief Fund, and ARPA 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, 2021.



**THOMAS COUNTY, KANSAS**

## Notes to Financial Statement

December 31, 2021

At December 31, 2021, the County's carrying amount of deposits was \$29,968,216 and the bank balance was \$30,219,476. The bank balance was held by six banks resulting in a concentration of credit risk. Of the bank balance, \$27,272,144 was covered by federal depository insurance, CDARS, and insured cash sweep accounts, \$1,947,332 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, 2021.

**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, 2021 were as follows:

From	To	Regulatory Authority	Amount
County Treasurer Special Auto Fund	General Fund	K.S.A. 8-145	\$ 20,862
Sanitary Landfill Fund	Landfill Closure Fund	K.S.A. 12-631	6,000
Road and Bridge Fund	Special Highway Improvement Fund	K.S.A. 68-590	275,000
Sanitary Landfill Fund	Sanitary Landfill Equipment Reserve Fund	K.S.A. 65-204	45,000
Direct Election Fund	Special Reserve Equipment Fund	K.S.A. 19-119	8,000
Ambulance Service Fund	Ambulance - Equipment Reserve Fund	K.S.A. 19-119	10,000
Employee Benefits Fund	Health Insurance Reserve Fund	Commission	212,884
Justice Center Sales Tax Fund	Justice Center Bond and Interest Fund	Commission	1,600,052
County Health Fund	Special Reserve Equipment Fund	K.S.A. 19-119	80,000
Road and Bridge Fund	Special Equipment Fund	Commission	275,000
General Fund	Special Highway Improvement Fund	Commission	1,305,000
Justice Center Sales Tax Fund	Thomas County Courthouse Project Fund	Commission	204,102
Special Reserve Equipment Fund	Thomas County Courthouse Project Fund	Commission	697,281

**NOTE 5 – CAPITAL PROJECTS**

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

	Project Authorization	Cash Disbursements and Accounts Payable to Date	Encumbered
Thomas County Justice Center Project	\$ 24,539,044	\$ 24,403,067	\$ 666,868
Thomas County Courthouse Project	2,759,018	2,759,018	-

**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.



## THOMAS COUNTY, KANSAS

### Notes to Financial Statement

December 31, 2021

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#### NOTE 7 – RISK MANAGEMENT

**Thomas County, Kansas** is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property and liability insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association of Multi-Line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 103 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 88 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 did not remit bond payments within 20 days of maturity, which is in violation of K.S.A. 10-130.

Expenditures were not controlled so that no indebtedness was created in excess of budgeted limits in the Justice Center Bond and Interest Fund, which is in violation of K.S.A. 79-2935.

#### 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.



## THOMAS COUNTY, KANSAS

### Notes to Financial Statement

December 31, 2021

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#### NOTE 11 – DEFINED BENEFIT PENSION PLAN

##### General Information about the Pension Plan

###### Plan Description

**Thomas County, Kansas** participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://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 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the County were \$310,576 for the year ended December 31, 2021.

##### Net Pension Liability

At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was \$2,050,593. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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](http://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



## THOMAS COUNTY, KANSAS

### Notes to Financial Statement

December 31, 2021

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, 2021.

#### NOTE 13 – HEALTH REIMBURSEMENT ARRANGEMENT

**Thomas County, Kansas** entered into a Health Reimbursement Arrangement (HRA) during 2010. The full-time employee benefit is an HRA as defined by Section 105 of the Internal Revenue Code. The HRA plan is funded solely by the employer. The HRA plan allows for reimbursement of certain out-of-pocket medical and prescription drug costs incurred by the employee, their spouse or their dependents. The maximum allowance per year is \$3,500 for employee only, \$7,000 for employee and spouse, employee and children and employee and family. The amount the County paid in HRA reimbursements was \$127,566 for the year ended December 31, 2021.

#### 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.

##### 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:

<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%



## THOMAS COUNTY, KANSAS

### Notes to Financial Statement

December 31, 2021

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#### NOTE 15 – 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 \$387,970 and the estimated post-closure cost is \$465,388. These figures comprise the estimated closure and post-closure cost of \$853,358. At December 31, 2021, the permit for 2021 identifies that the remaining volume capacity of the site is 2,507,085 cubic yards and that the remaining life of the landfill is 108 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, 2021.

The estimate of the household hazardous waste closure and post-closure care liability at year end was \$40,620. 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 2021.

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 16 – 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 17 – 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 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, 2021

Changes in long-term liabilities for the County for the year ended December 31, 2021, were as follows:

<b>Issue</b>	<b>Interest Rates</b>	<b>Date of Issue</b>	<b>Amount of Issue</b>	<b>Date of Final Maturity</b>	<b>Balance Beginning of Year</b>	<b>Additions</b>	<b>Reductions/ Payments</b>	<b>Balance End of Year</b>	<b>Interest Paid</b>
<b>Capital Leases</b>									
950 Wheel Loader	3.10%	6/2/2017	\$ 201,046	6/30/2023	\$ 105,396	-	34,047	<b>71,349</b>	3,267
CAT 2018 Motor Grader (1)	4.20%	6/13/2018	257,161	6/13/2025	188,008	-	21,128	<b>166,880</b>	7,938
CAT 2018 Motor Grader (2)	4.20%	8/30/2018	257,000	8/30/2025	187,493	-	21,065	<b>166,428</b>	7,975
CAT 2018 Motor Grader (3)	4.20%	9/11/2018	257,000	9/11/2025	167,704	-	851	<b>166,853</b>	-
CAT 2019 Motor Grader	4.05%	5/23/2019	509,496	5/24/2026	415,794	-	39,671	<b>376,123</b>	16,609
2019 Western Star Truck	3.25%	3/15/2019	109,675	3/15/2024	89,127	-	21,225	<b>67,902</b>	2,897
2020 Wheel Dozer	3.20%	12/10/2019	276,485	12/10/2026	240,615	-	36,892	<b>203,723</b>	7,826
EMS Building	4.00%	2/19/2020	400,000	12/31/2024	324,464	-	76,410	<b>248,054</b>	12,979
Courthouse Project	2.65%	11/5/2020	1,850,000	10/1/2030	159,500	1,690,500	169,278	<b>1,680,722</b>	43,787
2020 Doosan Wheel Loader	2.27%	1/15/2021	165,645	11/16/2025	-	165,645	31,640	<b>134,005</b>	3,812
<b>General Obligation Bonds</b>									
Sales Tax Bonds Series 2017	3.0-4.0%	4/11/2017	14,800,000	12/1/2047	14,375,000	-	330,000	<b>14,045,000</b>	506,538
Sales Tax Bonds Series 2019	2.125-4.0%	12/3/2019	10,335,000	12/1/2047	10,200,000	-	240,000	<b>9,960,000</b>	310,450
<b>Total Contractual Indebtedness</b>					<b>\$ 26,453,101</b>	<b>1,856,145</b>	<b>1,022,207</b>	<b>27,287,039</b>	<b>924,078</b>



**THOMAS COUNTY, KANSAS**

Notes to Financial Statement

December 31, 2021

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

	2022	2023	2024	2025	2026	2027-2031	2032-2036	2037-2041	2042-2046	2047	Total
<b>Principal</b>											
Capital Leases											
950 Wheel Loader	\$ 35,104	36,245	-	-	-	-	-	-	-	-	71,349
CAT 2018 Motor Grader (1)	22,046	22,971	23,936	97,927	-	-	-	-	-	-	166,880
CAT 2018 Motor Grader (2)	22,023	22,948	23,910	97,547	-	-	-	-	-	-	166,428
CAT 2018 Motor Grader (3)	22,023	22,948	23,910	97,972	-	-	-	-	-	-	166,853
CAT 2019 Motor Grader	41,057	42,719	44,417	46,248	201,682	-	-	-	-	-	376,123
2019 Western Star Truck	21,915	22,627	23,360	-	-	-	-	-	-	-	67,902
2020 Wheel Dozer	38,203	39,425	40,687	41,989	43,419	-	-	-	-	-	203,723
EMS Building	79,466	82,645	85,943	-	-	-	-	-	-	-	248,054
Courthouse Project	167,925	172,375	176,942	181,631	186,445	795,404	-	-	-	-	1,680,722
2020 Doosan Wheel Loader	32,368	33,113	33,870	34,654	-	-	-	-	-	-	134,005
General Obligation Bonds											
Sales Tax Bonds Series 2017	340,000	355,000	365,000	375,000	390,000	2,175,000	2,555,000	3,035,000	2,855,000	1,600,000	14,045,000
Sales Tax Bonds Series 2019	250,000	260,000	270,000	280,000	290,000	1,635,000	1,860,000	2,125,000	2,455,000	535,000	9,960,000
<b>Total Principal</b>	<b>1,072,130</b>	<b>1,113,016</b>	<b>1,111,975</b>	<b>1,252,968</b>	<b>1,111,546</b>	<b>4,605,404</b>	<b>4,415,000</b>	<b>5,160,000</b>	<b>5,310,000</b>	<b>2,135,000</b>	<b>27,287,039</b>
<b>Interest</b>											
Capital Leases											
950 Wheel Loader	2,210	1,122	-	-	-	-	-	-	-	-	3,332
CAT 2018 Motor Grader (1)	7,020	6,094	5,130	4,124	-	-	-	-	-	-	22,368
CAT 2018 Motor Grader (2)	7,017	6,092	5,130	4,124	-	-	-	-	-	-	22,363
CAT 2018 Motor Grader (3)	7,017	6,092	5,130	4,124	-	-	-	-	-	-	22,363
CAT 2019 Motor Grader	15,223	13,560	11,863	10,031	8,158	-	-	-	-	-	58,835
2019 Western Star Truck	2,207	1,495	761	-	-	-	-	-	-	-	4,463
2020 Wheel Dozer	6,515	5,293	4,031	2,729	1,385	-	-	-	-	-	19,953
EMS Building	9,922	6,743	3,447	-	-	-	-	-	-	-	20,112
Courthouse Project	44,539	40,089	35,521	30,832	26,019	51,977	-	-	-	-	228,977
2020 Doosan Wheel Loader	3,084	2,339	1,581	798	-	-	-	-	-	-	7,802
General Obligation Bonds											
Sales Tax Bonds Series 2017	496,563	486,288	475,563	461,763	446,563	2,013,397	1,631,128	1,141,575	538,053	22,969	7,713,862
Sales Tax Bonds Series 2019	300,750	290,650	280,150	269,250	257,950	1,112,906	880,044	617,319	287,175	12,075	4,308,269
<b>Total Interest</b>	<b>902,067</b>	<b>865,857</b>	<b>828,307</b>	<b>787,775</b>	<b>740,075</b>	<b>3,178,280</b>	<b>2,511,172</b>	<b>1,758,894</b>	<b>825,228</b>	<b>35,044</b>	<b>12,432,699</b>
<b>Total Principal and Interest</b>	<b>\$ 1,974,197</b>	<b>1,978,873</b>	<b>1,940,282</b>	<b>2,040,743</b>	<b>1,851,621</b>	<b>7,783,684</b>	<b>6,926,172</b>	<b>6,918,894</b>	<b>6,135,228</b>	<b>2,170,044</b>	<b>39,719,738</b>



**THOMAS COUNTY, KANSAS**

Regulatory-Required Supplementary Information



**THOMAS COUNTY, KANSAS**  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2021

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
<b>Governmental Type Funds</b>					
<b>General Fund</b>	\$ 5,172,607	171,763	5,344,370	<b>5,210,365</b>	(134,005)
<b>Special Purpose Funds</b>					
Road and Bridge Fund	2,398,628	-	2,398,628	<b>2,366,863</b>	(31,765)
Noxious Weed Fund	136,298	-	136,298	<b>86,640</b>	(49,658)
Employee Benefits Fund	1,843,250	-	1,843,250	<b>1,830,004</b>	(13,246)
Ambulance Service Fund	672,526	15,330	687,856	<b>685,878</b>	(1,978)
Service Program for the Elderly Fund	72,935	-	72,935	<b>72,935</b>	-
Direct Election Fund	37,488	-	37,488	<b>36,381</b>	(1,107)
Mental Health Fund	58,000	-	58,000	<b>49,864</b>	(8,136)
Intellectual/Developmental Disabilities Fund	88,500	-	88,500	<b>81,831</b>	(6,669)
Special Alcohol Program Fund	44,250	-	44,250	<b>44,250</b>	-
County Health Fund	407,551	214,936	622,487	<b>621,714</b>	(773)
Building Maintenance Fund	525,000	-	525,000	<b>135,596</b>	(389,404)
<b>Bond and Interest Fund</b>					
Justice Center Bond and Interest Fund	1,286,988	-	1,286,988	<b>1,600,052</b>	313,064
<b>Business Fund</b>					
Sanitary Landfill Fund	588,509	-	588,509	<b>583,943</b>	(4,566)



## THOMAS COUNTY, KANSAS

## General Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 1,911,401	1,337,398	1,354,651	(17,253)
Delinquent Tax	30,891	39,956	-	39,956
Motor Vehicle Tax	233,759	190,116	131,459	58,657
RV Motor Vehicle Tax	3,745	3,132	1,915	1,217
Commercial Vehicle Tax	17,700	14,679	10,040	4,639
16/20 Tax	14,312	15,617	10,512	5,105
Excise Tax	364	223	-	223
Severance Tax	30,829	24,189	-	24,189
Sales Tax	1,090,353	1,194,084	950,000	244,084
Licenses and Fees	154,799	166,260	173,000	(6,740)
Interest on Delinquent Taxes	62,854	116,325	25,000	91,325
Interest	142,265	100,872	100,000	872
Prisoner Care	7,120	20,108	200	19,908
15th Judicial Reimbursement	22,876	30,218	200,000	(169,782)
Office Complex Rent	28,922	31,110	28,000	3,110
State Aid	5,611	440	-	440
Wind Farm	621,000	1,068,458	1,400,000	(331,542)
Miscellaneous	2,081	(84,239)	-	(84,239)
Reimbursements	130,665	106,658	-	106,658
Transfers In	30,963	20,862	-	20,862
Grants	1,000	-	-	-
Federal Aid - CDBG	66,895	65,105	-	65,105
CRF Direct Aid Reimbursement	274,616	-	-	-
Federal Aid - COVID-19	31,035	-	-	-
Neighborhood Revitalization Rebate	(45,061)	(38,625)	(26,188)	(12,437)
<b>Total Receipts</b>	<b>4,870,995</b>	<b>4,422,946</b>	<b>4,358,589</b>	<b>64,357</b>
<b>Expenditures</b>				
County Commission	61,142	66,357	62,501	3,856
County Clerk	115,106	130,421	117,024	13,397
County Treasurer	139,410	133,071	154,927	(21,856)
County Attorney	214,954	200,996	200,627	369
Register of Deeds	96,478	90,375	93,878	(3,503)
Sheriff	684,849	729,606	751,456	(21,850)
Unified Court	252,187	268,255	258,000	10,255
Courthouse General	505,807	640,266	378,240	262,026
Custodian	31,040	76,768	33,843	42,925
Jail	545,792	617,101	628,141	(11,040)
Appraiser	182,582	188,076	209,487	(21,411)
Emergency Management	148,669	72,508	129,267	(56,759)
Thomas County Office Complex	38,667	44,078	51,400	(7,322)



**THOMAS COUNTY, KANSAS**  
**General Fund**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Expenditures (continued)</b>				
Economic Development	\$ 66,555	<b>66,555</b>	66,555	-
LEPG	7,612	<b>9,909</b>	4,500	5,409
IT Department	159,686	<b>152,558</b>	168,571	(16,013)
Transportation Services	129,433	<b>111,427</b>	99,220	12,207
Miscellaneous	1,893	<b>3,268</b>	-	3,268
Criminal Justice Center	-	-	61,200	(61,200)
Appropriations	353,571	<b>303,770</b>	303,770	-
Transfers Out	17,120	<b>1,305,000</b>	1,400,000	(95,000)
COVID Payments	239,185	-	-	-
(a) Adjustment for Qualifying Budget Credits	-	-	171,763	(171,763)
<b>Total Expenditures</b>	<u>3,991,738</u>	<u><b>5,210,365</b></u>	<u>5,344,370</u>	<u>(134,005)</u>
<b>Receipts Over (Under) Expenditures</b>	879,257	<b>(787,419)</b>		
<b>Unencumbered Cash - Beginning</b>	1,023,329	<b>1,902,804</b>		
<b>Prior Year Cancelled Encumbrance</b>	<u>218</u>	<u>-</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>1,902,804</u>	<u><b>1,115,385</b></u>		
<b>(a) Adjustment for Qualifying Budget Credits</b>				
Reimbursements Over Amount Budgeted			\$ 106,658	
Federal Aid - CDBG Over Amount Budgeted			<u>65,105</u>	
<b>Total</b>			\$ <u>171,763</u>	



**THOMAS COUNTY, KANSAS**  
**Road and Bridge Fund**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

			Current Year		
	Prior Year Actual		Actual	Budget	Variance Over (Under)
<b>Receipts</b>					
Taxes and Shared Revenues					
Ad Valorem Tax	\$ 1,984,232		<b>1,900,150</b>	1,924,445	(24,295)
Delinquent Tax	15,823		<b>28,567</b>	-	28,567
Motor Vehicle Tax	101,682		<b>112,648</b>	136,463	(23,815)
RV Motor Vehicle Tax	1,629		<b>1,939</b>	1,990	(51)
Commercial Vehicle Tax	7,675		<b>7,326</b>	10,422	(3,096)
16/20 Tax	6,494		<b>6,751</b>	10,913	(4,162)
Excise Tax	159		<b>217</b>	-	217
Intergovernmental Revenues					
City and County Highway	408,842		<b>454,327</b>	398,689	55,638
State Aid - Connecting Links	81,517		<b>81,341</b>	-	81,341
Sale of Miscellaneous Items	1,938		<b>16,713</b>	-	16,713
Reimbursements	173,081		<b>140,266</b>	-	140,266
Neighborhood Revitalization Rebate	(46,775)		<b>(54,872)</b>	(37,203)	(17,669)
<b>Total Receipts</b>	<u>2,736,297</u>		<u><b>2,695,373</b></u>	<u>2,445,719</u>	<u>249,654</u>
<b>Expenditures</b>					
Personal Services	529,205		<b>529,339</b>	557,478	(28,139)
Contractual	709,845		<b>895,675</b>	1,009,150	(113,475)
Commodities	259,489		<b>239,817</b>	182,000	57,817
Capital Outlay	217,680		<b>152,032</b>	150,000	2,032
Transfers Out	705,324		<b>550,000</b>	500,000	50,000
<b>Total Expenditures</b>	<u>2,421,543</u>		<u><b>2,366,863</b></u>	<u>2,398,628</u>	<u>(31,765)</u>
<b>Receipts Over (Under) Expenditures</b>	314,754		<b>328,510</b>		
<b>Unencumbered Cash - Beginning</b>	53,876		<b>368,630</b>		
<b>Prior Year Cancelled Encumbrances</b>	-		<b>50</b>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 368,630</u>		<u><b>697,190</b></u>		



**THOMAS COUNTY, KANSAS**  
**Noxious Weed Fund**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 131,130	<b>108,644</b>	110,039	(1,395)
Delinquent Tax	1,297	<b>1,983</b>	-	1,983
Motor Vehicle Tax	7,822	<b>8,666</b>	9,022	(356)
RV Motor Vehicle Tax	125	<b>148</b>	132	16
16/20 Tax	470	<b>524</b>	721	(197)
Commercial Vehicle	593	<b>530</b>	689	(159)
Excise Tax	12	<b>15</b>	-	15
Chemical Sales	26,491	<b>25,482</b>	20,000	5,482
Labor	1,478	<b>4,066</b>	-	4,066
Miscellaneous	-	<b>2,845</b>	-	2,845
Neighborhood Revitalization Rebate	(3,091)	<b>(3,138)</b>	(2,127)	(1,011)
<b>Total Receipts</b>	<u>166,327</u>	<u><b>149,765</b></u>	<u>138,476</u>	<u>11,289</u>
<b>Expenditures</b>				
Personal Services	37,972	<b>39,954</b>	38,323	1,631
Contractual	-	-	14,875	(14,875)
Commodities	49,892	<b>41,418</b>	62,500	(21,082)
Capital Outlay	1,826	<b>5,268</b>	20,600	(15,332)
<b>Total Expenditures</b>	<u>89,690</u>	<u><b>86,640</b></u>	<u>136,298</u>	<u>(49,658)</u>
<b>Receipts Over (Under) Expenditures</b>	76,637	<b>63,125</b>		
<b>Unencumbered Cash - Beginning</b>	<u>14,300</u>	<u><b>90,937</b></u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 90,937</u>	<u><b>154,062</b></u>		



**THOMAS COUNTY, KANSAS**  
**Employee Benefits Fund**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Under
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 1,305,572	<b>1,644,131</b>	1,665,016	(20,885)
Delinquent Tax	16,558	<b>24,740</b>	-	24,740
Motor Vehicle Tax	108,600	<b>115,524</b>	89,795	25,729
RV Motor Vehicle Tax	1,741	<b>1,918</b>	1,309	609
Commercial Vehicle Tax	8,087	<b>8,588</b>	6,858	1,730
16/20 Tax	8,236	<b>7,014</b>	7,181	(167)
Excise Tax	174	<b>151</b>	-	151
Reimbursements	1,960	<b>2,856</b>	-	2,856
Neighborhood Revitalization Rebate	(30,778)	<b>(47,475)</b>	(32,188)	(15,287)
<b>Total Receipts</b>	<u>1,420,150</u>	<u><b>1,757,447</b></u>	<u>1,737,971</u>	<u>19,476</u>
<b>Expenditures</b>				
Social Security Taxes	251,472	<b>252,589</b>	267,750	(15,161)
Employee Retirement	319,890	<b>309,259</b>	341,250	(31,991)
Unemployment Insurance	8,215	<b>2,757</b>	4,250	(1,493)
Workmen's Compensation Insurance	76,980	<b>55,893</b>	80,000	(24,107)
Health Insurance/Medical Claims	745,751	<b>959,758</b>	800,000	159,758
Life, Dental and Other Insurance	44,375	<b>36,864</b>	50,000	(13,136)
Transfers Out	200,570	<b>212,884</b>	300,000	(87,116)
<b>Total Expenditures</b>	<u>1,647,253</u>	<u><b>1,830,004</b></u>	<u>1,843,250</u>	<u>(13,246)</u>
<b>Receipts Over (Under) Expenditures</b>	(227,103)	<b>(72,557)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>471,453</u>	<u><b>244,350</b></u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 244,350</u>	<u><b>171,793</b></u>		



**THOMAS COUNTY, KANSAS**  
**Ambulance Service Fund**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

			Current Year		
	Prior Year Actual		Actual	Budget	Variance Over (Under)
<b>Receipts</b>					
Taxes and Shared Revenues					
Ad Valorem Tax	\$ 402,763		<b>255,320</b>	258,619	(3,299)
Delinquent Tax	3,066		<b>5,110</b>	-	5,110
Motor Vehicle Tax	14,772		<b>26,608</b>	27,704	(1,096)
RV Motor Vehicle Tax	237		<b>451</b>	404	47
Commercial Vehicle Tax	1,051		<b>1,828</b>	2,116	(288)
16/20 Tax	1,678		<b>868</b>	2,215	(1,347)
Charges for Services					
Ambulance Runs	304,743		<b>328,883</b>	300,000	28,883
Training	5,903		<b>4,368</b>	5,000	(632)
Reimbursements	40	-	-	-	-
CRF Direct Aid Reimbursement	3,280	-	-	-	-
Federal Aid	17,118	-	-	-	-
State Aid	9,150	<b>15,330</b>	-	-	15,330
Neighborhood Revitalization Rebate	(9,494)	<b>(7,374)</b>	(5,000)	(5,000)	(2,374)
<b>Total Receipts</b>	<u>754,307</u>		<u><b>631,392</b></u>	<u>591,058</u>	<u>40,334</u>
<b>Expenditures</b>					
Personal Services	384,121	<b>403,438</b>	393,810		9,628
Contractual	185,991	<b>156,924</b>	140,816		16,108
Commodities	41,960	<b>44,211</b>	62,900		(18,689)
Capital Outlay	71,555	<b>71,305</b>	75,000		(3,695)
Transfers Out	50,000	<b>10,000</b>	-		10,000
(a) Adjustment for Qualifying Budget Credit	-	-	15,330		(15,330)
<b>Total Expenditures</b>	<u>733,627</u>	<u><b>685,878</b></u>	<u>687,856</u>		<u>(1,978)</u>
<b>Receipts Over (Under) Expenditures</b>	20,680	<b>(54,486)</b>			
<b>Unencumbered Cash - Beginning</b>	<u>65,191</u>	<u><b>85,871</b></u>			
<b>Unencumbered Cash - Ending</b>	<u>\$ 85,871</u>	<u><b>31,385</b></u>			

**(a) Adjustment for Qualifying Budget Credit**

State Aid Over Amount Budgeted \$ 15,330



**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, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 66,881	<b>69,202</b>	70,081	(879)
Delinquent Tax	830	<b>1,227</b>	-	1,227
Motor Vehicle Tax	5,587	<b>5,435</b>	4,602	833
RV Motor Vehicle Tax	89	<b>91</b>	67	24
Commercial Vehicle Tax	420	<b>394</b>	351	43
16/20 Tax	373	<b>368</b>	368	-
Excise Tax	9	<b>8</b>	-	8
Neighborhood Revitalization Rebate	(1,577)	<b>(1,998)</b>	(1,355)	(643)
<b>Total Receipts</b>	<u>72,612</u>	<u><b>74,727</b></u>	<u>74,114</u>	<u>613</u>
<b>Expenditures</b>				
City of Rexford	17,500	<b>17,500</b>	17,500	-
City of Brewster	17,500	<b>17,500</b>	17,500	-
Heritage Center of Brewster	800	<b>800</b>	800	-
Pioneer Memorial Library	1,225	<b>1,225</b>	1,225	-
Senior Progress Center	26,200	<b>26,200</b>	26,200	-
NWKS RSVP	5,710	<b>5,710</b>	5,710	-
Area Agency on Aging	4,000	<b>4,000</b>	4,000	-
<b>Total Expenditures</b>	<u>72,935</u>	<u><b>72,935</b></u>	<u>72,935</u>	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	(323)	<b>1,792</b>		
<b>Unencumbered Cash - Beginning</b>	<u>3,001</u>	<u><b>2,678</b></u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 2,678</u>	<u><b>4,470</b></u>		



## THOMAS COUNTY, KANSAS

## Direct Election Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 59,418	28,434	28,806	(372)
Delinquent Tax	768	1,010	-	1,010
Motor Vehicle Tax	4,855	5,670	4,089	1,581
RV Motor Vehicle Tax	78	94	60	34
Commercial Vehicle Tax	358	429	312	117
16/20 Tax	415	307	327	(20)
Excise Tax	8	7	-	7
Fees	4,103	500	-	500
Reimbursements	18	-	-	-
CRF Direct Aid Reimbursement	250	-	-	-
Other COVID-19 Grants	3,508	-	-	-
Federal Aid - COVID-19	4,566	-	-	-
Neighborhood Revitalization Rebate	(1,401)	(821)	(557)	(264)
<b>Total Receipts</b>	76,944	35,630	33,037	2,593
<b>Expenditures</b>				
Personal Services	14,209	8,972	11,638	(2,666)
Contractual	38,934	6,719	20,900	(14,181)
Commodities	622	586	1,950	(1,364)
Capital Outlay	6,956	12,104	3,000	9,104
Transfers Out	10,000	8,000	-	8,000
<b>Total Expenditures</b>	70,721	36,381	37,488	(1,107)
<b>Receipts Over (Under) Expenditures</b>	6,223	(751)		
<b>Unencumbered Cash - Beginning</b>	8,810	15,033		
<b>Unencumbered Cash - Ending</b>	\$ 15,033	14,282		



**THOMAS COUNTY, KANSAS**  
**Mental Health Fund**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 44,636	<b>46,075</b>	46,668	(593)
Delinquent Tax	570	<b>823</b>	-	823
Motor Vehicle Tax	3,678	<b>3,722</b>	3,069	653
RV Motor Vehicle Tax	59	<b>62</b>	45	17
Commercial Vehicle Tax	276	<b>265</b>	234	31
16/20 Tax	251	<b>242</b>	245	(3)
Excise Tax	6	<b>5</b>	-	5
Miscellaneous	-	-	10,000	(10,000)
Neighborhood Revitalization Rebate	(1,052)	<b>(1,330)</b>	(902)	(428)
<b>Total Receipts</b>	<u>48,424</u>	<u><b>49,864</b></u>	<u>59,359</u>	<u>(9,495)</u>
<b>Expenditures</b>				
Appropriations	48,424	<b>49,864</b>	48,000	1,864
Miscellaneous	-	-	10,000	(10,000)
<b>Total Expenditures</b>	<u>48,424</u>	<u><b>49,864</b></u>	<u>58,000</u>	<u>(8,136)</u>
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ <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, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 72,589	<b>75,397</b>	76,359	(962)
Delinquent Tax	937	<b>1,347</b>	-	1,347
Motor Vehicle Tax	6,013	<b>6,300</b>	4,988	1,312
RV Motor Vehicle Tax	96	<b>105</b>	73	32
Commercial Vehicle Tax	449	<b>460</b>	381	79
16/20 Tax	438	<b>391</b>	399	(8)
Excise Tax	10	<b>8</b>	-	8
Miscellaneous	-	-	10,000	(10,000)
Neighborhood Revitalization Rebate	(1,711)	<b>(2,177)</b>	(1,476)	(701)
<b>Total Receipts</b>	<u>78,821</u>	<u><b>81,831</b></u>	<u>90,724</u>	<u>(8,893)</u>
<b>Expenditures</b>				
Appropriations	78,821	<b>81,831</b>	78,500	3,331
Miscellaneous	-	-	10,000	(10,000)
<b>Total Expenditures</b>	<u>78,821</u>	<u><b>81,831</b></u>	<u>88,500</u>	<u>(6,669)</u>
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ <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, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Intergovernmental Revenues				
State Aid	\$ 37,084	<b>41,879</b>	<u>53,640</u>	<u>(11,761)</u>
<b>Expenditures</b>				
Appropriations	<u>44,250</u>	<u><b>44,250</b></u>	<u>44,250</u>	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	(7,166)	<b>(2,371)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>74,254</u>	<u><b>67,088</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>67,088</u>	<u><b>64,717</b></u>		



**THOMAS COUNTY, KANSAS**  
**County Health Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over (Under)
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 286,995	<b>298,282</b>	302,077	(3,795)
Delinquent Tax	2,560	<b>4,284</b>	-	4,284
Motor Vehicle Tax	14,784	<b>19,001</b>	19,740	(739)
RV Motor Vehicle Tax	237	<b>323</b>	288	35
Commercial Vehicle Tax	1,100	<b>1,248</b>	1,508	(260)
16/20 Tax	1,131	<b>953</b>	1,579	(626)
Excise Tax	24	<b>33</b>	-	33
Charges for Services				
Charges/Fees/Services	59,285	<b>86,927</b>	60,000	26,927
Reimbursements	17,520	<b>12,990</b>	-	12,990
CRF Direct Aid Reimbursement	543	-	-	-
Grant Revenue				
Federal Aid	52,528	<b>34,377</b>	-	34,377
State Aid	18,226	<b>25,678</b>	10,000	15,678
Other	25,537	<b>5,000</b>	-	5,000
Donation	20	<b>49</b>	-	49
Federal Aid - COVID	7,500	<b>159,881</b>	-	159,881
Federal Aid - SPARKS	107,500	-	-	-
Neighborhood Revitalization Rebate	(6,766)	<b>(8,613)</b>	(5,840)	(2,773)
<b>Total Receipts</b>	<b>588,724</b>	<b>640,413</b>	<b>389,352</b>	<b>251,061</b>
<b>Expenditures</b>				
Personal Services	355,727	<b>317,901</b>	346,851	(28,950)
Contractual	51,280	<b>48,070</b>	46,950	1,120
Commodities	14,135	<b>22,742</b>	9,000	13,742
Capital Outlay	10,491	<b>500</b>	4,750	(4,250)
COVID	133,578	<b>152,501</b>	-	152,501
Transfers Out	30,000	<b>80,000</b>	-	80,000
(a) Adjustments for Qualifying Budget Credits	-	-	214,936	(214,936)
<b>Total Expenditures</b>	<b>595,211</b>	<b>621,714</b>	<b>622,487</b>	<b>(773)</b>
<b>Receipts Over (Under) Expenditures</b>	<b>(6,487)</b>	<b>18,699</b>		
<b>Unencumbered Cash - Beginning</b>	<b>53,587</b>	<b>47,100</b>		
<b>Unencumbered Cash - Ending</b>	<b>\$ 47,100</b>	<b>65,799</b>		
<b>(a) Adjustments for Qualifying Budget Credits</b>				
Federal Aid Over Amount Budgeted		\$ 34,377		
State Aid Over Amount Budgeted		15,678		
Other Grant Revenue Over Amount Budgeted		5,000		
Federal Aid - COVID Over Amount Budgeted		159,881		
<b>Total</b>		<b>\$ 214,936</b>		



**THOMAS COUNTY, KANSAS**  
**Noxious Weed - Equipment Reserve Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis

For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>	\$ -	-
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	201,340	<b>201,340</b>
<b>Unencumbered Cash - Ending</b>	\$ 201,340	<b>201,340</b>



**THOMAS COUNTY, KANSAS**  
**Ambulance - Equipment Reserve Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis

For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 50,000	10,000
<b>Expenditures</b>		
Capital Outlay	128,475	89,389
Transfers Out	200,000	-
<b>Total Expenditures</b>	328,475	89,389
<b>Receipts Over (Under) Expenditures</b>	(278,475)	(79,389)
<b>Unencumbered Cash - Beginning</b>	479,938	201,463
<b>Unencumbered Cash - Ending</b>	\$ 201,463	122,074



**THOMAS COUNTY, KANSAS**  
**Special Equipment Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ -	275,000
<b>Expenditures</b>		
Capital Outlay	-	144,799
<b>Receipts Over (Under) Expenditures</b>	-	130,201
<b>Unencumbered Cash - Beginning</b>	202,629	202,629
<b>Unencumbered Cash - Ending</b>	\$ 202,629	332,830



**THOMAS COUNTY, KANSAS**  
**Special Highway Improvement Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 705,324	1,580,000
State Aid	-	2,000,000
<b>Total Receipts</b>	705,324	3,580,000
<b>Expenditures</b>		
Capital Outlay	-	3,219,969
<b>Receipts Over (Under) Expenditures</b>	705,324	360,031
<b>Unencumbered Cash - Beginning</b>	906,070	1,611,394
<b>Unencumbered Cash - Ending</b>	\$ 1,611,394	1,971,425



**THOMAS COUNTY, KANSAS**  
**Micro Enterprise Loan Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Loan Repayments	\$ 2,132	-
<b>Expenditures</b>		
Grants Disbursed	70,811	-
<b>Receipts Over (Under) Expenditures</b>	(68,679)	-
<b>Unencumbered Cash - Beginning</b>	68,679	-
<b>Unencumbered Cash - Ending</b>	\$ -	-



**THOMAS COUNTY, KANSAS**  
**Revolving Loan Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>	\$ -	-
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	17,838	17,838
<b>Unencumbered Cash - Ending</b>	\$ 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, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

			Current Year	
	Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 147,813	<b>152,641</b>	154,609	(1,968)
Delinquent Tax	1,653	<b>2,557</b>	-	2,557
Motor Vehicle Tax	11,072	<b>11,069</b>	10,161	908
RV Motor Vehicle Tax	177	<b>186</b>	148	38
Commercial Vehicle Tax	833	<b>784</b>	776	8
16/20 Tax	733	<b>731</b>	813	(82)
Excise Tax	17	<b>17</b>	-	17
CRF Direct Aid Reimbursement	6,734	-	-	-
Reimbursements	-	<b>34</b>	-	34
Neighborhood Revitalization Rebate	(3,485)	<b>(4,408)</b>	(2,989)	(1,419)
<b>Total Receipts</b>	165,547	<b>163,611</b>	<u>163,518</u>	<u>93</u>
<b>Expenditures</b>				
Capital Outlay	86,478	<b>135,596</b>	<u>525,000</u>	<u>(389,404)</u>
<b>Receipts Over (Under) Expenditures</b>	79,069	<b>28,015</b>		
<b>Unencumbered Cash - Beginning</b>	<u>365,964</u>	<u><b>445,033</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>445,033</u>	<u><b>473,048</b></u>		



**THOMAS COUNTY, KANSAS**  
**Health Insurance Reserve Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 200,570	<b>212,884</b>
Interest	1,400	<b>1,737</b>
<b>Total Receipts</b>	201,970	<b>214,621</b>
<b>Expenditures</b>		
Reimbursements	119,694	<b>133,771</b>
<b>Receipts Over (Under) Expenditures</b>	82,276	<b>80,850</b>
<b>Unencumbered Cash - Beginning</b>	208,683	<b>290,959</b>
<b>Unencumbered Cash - Ending</b>	\$ 290,959	<b>371,809</b>



**THOMAS COUNTY, KANSAS**  
**Register of Deeds Equipment Reserve Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis

For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>	\$ -	-
<b>Expenditures</b>		
Capital Outlay	-	<b>9,335</b>
<b>Receipts Over (Under) Expenditures</b>	-	<b>(9,335)</b>
<b>Unencumbered Cash - Beginning</b>	<u>67,837</u>	<u>67,837</u>
<b>Unencumbered Cash - Ending</b>	<u>\$ 67,837</u>	<u><b>58,502</b></u>



**THOMAS COUNTY, KANSAS**  
**Register of Deeds Technology Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Fees	\$ 12,976	<b>14,068</b>
<b>Expenditures</b>		
Capital Outlay	1,442	<b>1,322</b>
<b>Receipts Over (Under) Expenditures</b>	11,534	<b>12,746</b>
<b>Unencumbered Cash - Beginning</b>	50,000	<b>61,534</b>
<b>Unencumbered Cash - Ending</b>	\$ 61,534	<b>74,280</b>



**THOMAS COUNTY, KANSAS**  
**Clerk Technology Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Fees	\$ 3,244	<b>3,517</b>
<b>Expenditures</b>		
Capital Outlay	1,501	<b>2,530</b>
<b>Receipts Over (Under) Expenditures</b>	1,743	<b>987</b>
<b>Unencumbered Cash - Beginning</b>	12,197	<b>13,940</b>
<b>Unencumbered Cash - Ending</b>	\$ 13,940	<b>14,927</b>



**THOMAS COUNTY, KANSAS**  
**Treasurer Technology Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Fees	\$ 3,244	3,517
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	3,244	3,517
<b>Unencumbered Cash - Beginning</b>	9,423	12,667
<b>Unencumbered Cash - Ending</b>	\$ 12,667	16,184



**THOMAS COUNTY, KANSAS**  
**Parcel Search Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Fees	\$ 3,700	3,650
<b>Expenditures</b>		
Contractual	-	50
<b>Receipts Over (Under) Expenditures</b>	3,700	3,600
<b>Unencumbered Cash - Beginning</b>	34,800	38,500
<b>Unencumbered Cash - Ending</b>	\$ 38,500	42,100



**THOMAS COUNTY, KANSAS**  
**Special Reserve Equipment Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<b>Prior Year Actual</b>	<b>Current Year Actual</b>
<b>Receipts</b>		
Transfers In	\$ 257,120	<b>88,000</b>
<b>Expenditures</b>		
Capital Outlay	518,039	<b>47,389</b>
Transfers Out	-	<b>697,281</b>
<b>Total Expenditures</b>	518,039	<b>744,670</b>
<b>Receipts Over (Under) Expenditures</b>	(260,919)	<b>(656,670)</b>
<b>Unencumbered Cash - Beginning</b>	2,874,952	<b>2,614,033</b>
<b>Unencumbered Cash - Ending</b>	\$ 2,614,033	<b>1,957,363</b>



**THOMAS COUNTY, KANSAS**  
**Wellness Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Grant Revenue	\$ 1,712	1,487
<b>Expenditures</b>		
Commodities	1,312	1,435
<b>Receipts Over (Under) Expenditures</b>	400	52
<b>Unencumbered Cash - Beginning</b>	971	1,371
<b>Unencumbered Cash - Ending</b>	\$ 1,371	1,423



**THOMAS COUNTY, KANSAS**  
**Justice Center Sales Tax Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Sales Tax	\$ 1,551,202	<b>1,824,080</b>
Interest	17,066	<b>1,014</b>
<b>Total Receipts</b>	1,568,268	<b>1,825,094</b>
<b>Expenditures</b>		
Transfers Out	1,287,695	<b>1,804,154</b>
<b>Receipts Over (Under) Expenditures</b>	280,573	<b>20,940</b>
<b>Unencumbered Cash - Beginning</b>	1,617,292	<b>1,897,865</b>
<b>Unencumbered Cash - Ending</b>	\$ 1,897,865	<b>1,918,805</b>



**THOMAS COUNTY, KANSAS**  
**COVID Relief Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Federal Aid - SPARKS	\$ 1,535,491	-
<b>Expenditures</b>		
Coronavirus Relief Funds	330,743	-
Direct Aid	1,182,631	-
Reimbursements	22,117	-
<b>Total Expenditures</b>	<b>1,535,491</b>	<b>-</b>
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-



**THOMAS COUNTY, KANSAS**  
**ARPA Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Federal Aid - ARPA	\$ -	755,296
<b>Expenditures</b>		
Premium Pay	-	18,000
Radio Equipment	-	498,003
<b>Total Expenditures</b>	-	516,003
<b>Receipts Over (Under) Expenditures</b>	-	239,293
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	239,293



**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, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Transfers In	\$ 1,287,695	<b>1,600,052</b>	<u>1,287,695</u>	<u>312,357</u>
<b>Expenditures</b>				
Bond Principal	455,000	<b>570,000</b>	455,000	115,000
Interest Expense	832,695	<b>816,988</b>	816,988	-
Lease Payment	-	<b>213,064</b>	-	213,064
Cash Basis Reserve	-	-	<u>15,000</u>	<u>(15,000)</u>
<b>Total Expenditures</b>	<u>1,287,695</u>	<u><b>1,600,052</b></u>	<u>1,286,988</u>	<u>313,064</u>
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ <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, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Miscellaneous	\$ -	323
Interest	95,769	1,681
<b>Total Receipts</b>	95,769	2,004
<b>Expenditures</b>		
Capital Outlay	9,158,479	504,524
Commodities	10,572	400,320
<b>Total Expenditures</b>	9,169,051	904,844
<b>Receipts Over (Under) Expenditures</b>	(9,073,282)	(902,840)
<b>Unencumbered Cash - Beginning</b>	10,478,598	1,405,316
<b>Unencumbered Cash - Ending</b>	\$ 1,405,316	502,476



**THOMAS COUNTY, KANSAS**  
**Thomas County Courthouse Project Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis

For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Escrow Advances	\$ 159,500	1,690,500
Reimbursements	-	49
Transfers In	-	901,383
<b>Total Receipts</b>	<u>159,500</u>	<u>2,591,932</u>
<b>Expenditures</b>		
Cost of Issuance	39,925	-
Capital Outlay	<u>2,681,377</u>	<u>30,130</u>
<b>Total Expenditures</b>	<u>2,721,302</u>	<u>30,130</u>
<b>Receipts Over (Under) Expenditures</b>	(2,561,802)	2,561,802
<b>Unencumbered Cash - Beginning</b>	<u>-</u>	<u>(2,561,802)</u>
<b>Unencumbered Cash - Ending</b>	<u>\$ (2,561,802)</u>	<u>-</u>



**THOMAS COUNTY, KANSAS**  
**Sanitary Landfill Fund**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Under
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 122,499	<b>255,982</b>	259,207	(3,225)
Delinquent Tax	897	<b>1,926</b>	-	1,926
Motor Vehicle Tax	3,182	<b>10,487</b>	8,424	2,063
RV Motor Vehicle Tax	51	<b>174</b>	123	51
Commercial Vehicle Tax	188	<b>846</b>	643	203
16/20 Tax	824	<b>118</b>	674	(556)
Excise Tax	7	<b>13</b>	-	13
State Aid	8,097	-	-	-
Charges for Services	434,242	<b>461,404</b>	315,000	146,404
Sale of Miscellaneous Items	-	<b>14,396</b>	-	14,396
Neighborhood Revitalization Rebate	(2,888)	<b>(7,391)</b>	(5,011)	(2,380)
<b>Total Receipts</b>	<u>567,099</u>	<u><b>737,955</b></u>	<u>579,060</u>	<u>158,895</u>
<b>Expenditures</b>				
Personal Services	268,027	<b>245,892</b>	239,609	6,283
Contractual	109,782	<b>88,164</b>	102,900	(14,736)
Commodities	25,256	<b>41,776</b>	31,200	10,576
Capital Outlay	82,032	<b>141,606</b>	176,000	(34,394)
Recycling Center	37,752	<b>15,505</b>	38,800	(23,295)
Transfers Out	79,097	<b>51,000</b>	-	51,000
<b>Total Expenditures</b>	<u>601,946</u>	<u><b>583,943</b></u>	<u>588,509</u>	<u>(4,566)</u>
<b>Receipts Over (Under) Expenditures</b>	(34,847)	<b>154,012</b>		
<b>Unencumbered Cash - Beginning</b>	<u>183,767</u>	<u><b>148,920</b></u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 148,920</u>	<u><b>302,932</b></u>		



**THOMAS COUNTY, KANSAS**  
**Sanitary Landfill Equipment Reserve Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis

For the Year Ended December 31, 2021  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 73,097	<b>45,000</b>
<b>Expenditures</b>		
Capital Outlay	29,872	<b>25,684</b>
<b>Receipts Over (Under) Expenditures</b>	43,225	<b>19,316</b>
<b>Unencumbered Cash - Beginning</b>	76,505	<b>119,730</b>
<b>Unencumbered Cash - Ending</b>	\$ 119,730	<b>139,046</b>



**THOMAS COUNTY, KANSAS**  
**Landfill Closure Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Interest	\$ 729	666
Transfers In	6,000	6,000
<b>Total Receipts</b>	6,729	6,666
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	6,729	6,666
<b>Unencumbered Cash - Beginning</b>	121,304	128,033
<b>Unencumbered Cash - Ending</b>	\$ 128,033	134,699



**THOMAS COUNTY, KANSAS**  
**County Treasurer Special Auto Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Fees	\$ 75,191	75,308
Commercial Vehicle Tax	2,876	3,641
<b>Total Receipts</b>	78,067	78,949
<b>Expenditures</b>		
Personal Services	39,971	51,834
Contractual	7,133	6,253
Transfers Out	30,963	20,862
<b>Total Expenditures</b>	78,067	78,949
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-



**THOMAS COUNTY, KANSAS**  
**Prosecuting Attorney Training Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Fees	\$ 2,527	3,197
<b>Expenditures</b>		
Contractual	1,994	1,399
<b>Receipts Over (Under) Expenditures</b>	533	1,798
<b>Unencumbered Cash - Beginning</b>	7,625	8,158
<b>Unencumbered Cash - Ending</b>	\$ 8,158	9,956



**THOMAS COUNTY, KANSAS**  
**Oil and Gas Depletion Trust Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2021  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

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



**THOMAS COUNTY, KANSAS**  
**Distributable Funds, State Funds, and Subdivision Funds**  
Summary of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended December 31, 2021

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>Distributable Funds</b>				
Current Tax	\$ 15,073,637	23,458,048	22,757,293	<b>15,774,392</b>
Excise Tax	264	2,250	2,464	<b>50</b>
Motor Vehicle Tax	205,153	1,658,857	1,677,338	<b>186,672</b>
RV Motor Vehicle Tax	3,356	28,367	28,312	<b>3,411</b>
16/20 Motor Vehicle Tax	63,309	110,070	102,491	<b>70,888</b>
Advance Tax	201	-	201	<b>-</b>
Real Estate Redemption	34,942	690,624	565,110	<b>160,456</b>
Delinquent Personal Property	387	21,690	21,304	<b>773</b>
Delinquent Partial Payment	54,850	235,500	285,382	<b>4,968</b>
Severance Tax	9,103	48,063	48,378	<b>8,788</b>
Special County/Township Highway	-	512,242	512,242	<b>-</b>
Bankruptcy Pending	2,123	9,455	-	<b>11,578</b>
Antique Tax	1,188	11,394	11,382	<b>1,200</b>
Special Assessment Tax	76,943	113,452	103,169	<b>87,226</b>
NRP Holding	-	666,082	666,082	<b>-</b>
KCOVRS Fees to State	-	192,089	192,089	<b>-</b>
CMV Fee - KCOVRS	545	118,758	115,356	<b>3,947</b>
<b>Total Distributable Funds</b>	<b>15,526,001</b>	<b>27,876,941</b>	<b>27,088,593</b>	<b>16,314,349</b>
<b>State Funds</b>				
Institutional Building	-	247,092	247,092	<b>-</b>
State Motor Vehicle	572	759,251	759,770	<b>53</b>
<b>Total State Funds</b>	<b>572</b>	<b>1,006,343</b>	<b>1,006,862</b>	<b>53</b>
<b>Subdivision Funds</b>				
Cities	57	2,188,173	2,188,196	<b>34</b>
Townships	-	1,465,592	1,465,592	<b>-</b>
School Districts	-	6,667,194	6,667,194	<b>-</b>
Ground Water Management	-	31,431	31,431	<b>-</b>
Water Rights	-	64,979	64,979	<b>-</b>
Cemeteries	-	134,422	134,422	<b>-</b>
Fire Districts	219,345	450,494	329,455	<b>340,384</b>
Community College	-	6,660,608	6,660,608	<b>-</b>
Library	-	106,342	106,342	<b>-</b>
<b>Total Subdivision Funds</b>	<b>219,402</b>	<b>17,769,235</b>	<b>17,648,219</b>	<b>340,418</b>
<b>Total</b>	<b>\$ 15,745,975</b>	<b>46,652,519</b>	<b>45,743,674</b>	<b>16,654,820</b>



**THOMAS COUNTY, KANSAS**  
**Agency Funds**  
Summary of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended December 31, 2021

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>Agency Funds</b>				
Sheriff	\$ 65	38,702	38,702	<b>65</b>
Sheriff VIN Fees	-	12,940	12,940	-
Jail Commissary	26,324	8,382	186	<b>34,520</b>
Inmate Commissary	4,482	46,130	44,118	<b>6,494</b>
Clerk of District Court	12,414	546,213	556,774	<b>1,853</b>
Law Library	18,062	21,582	23,673	<b>15,971</b>
Court Services Bond - Mediation	44,509	3,853	1,865	<b>46,497</b>
County Clerk	200	10,865	10,865	<b>200</b>
Concealed Weapons	17,698	1,690	320	<b>19,068</b>
Attorney Diversion Fund	10,522	49,735	17,674	<b>42,583</b>
Attorney Advent Fund	-	106	106	-
Motor Vehicle Fees	61,706	863,185	871,638	<b>53,253</b>
Game Licenses/Permits	-	3,222	3,222	-
Temp Pending - James MM	32,310	161	-	<b>32,471</b>
ISF Trust Fund	345	59	-	<b>404</b>
Pending Drug Forfeiture	63,950	-	63,950	-
Heritage Trust Fund	1,478	7,034	6,730	<b>1,782</b>
Sheriff's Forfeiture Fund	112,566	56,899	11,508	<b>157,957</b>
County Attorney's Forfeiture Fund	671	6,265	-	<b>6,936</b>
Federal Forfeiture Fund	88,496	-	-	<b>88,496</b>
Offender Registration Fund	21,013	2,300	-	<b>23,313</b>
Impound Lot Fund	5,458	5,817	3,490	<b>7,785</b>
Domestic Violence	400	500	-	<b>900</b>
Cash Over and Under	-	1,847,182	1,847,182	-
<b>Total Agency Funds</b>	<b>\$ 522,669</b>	<b>3,532,822</b>	<b>3,514,943</b>	<b>540,548</b>